

NG01-010

ME/0-1A

NG01-010

BUCKET NO.

25 pgs.

In the Matter of IN THE MATTER OF THE APPLICATION OF MIDAMERICAN ENERGY COMPANY FOR AUTHORITY TO INCREASE RATES FOR NATURAL GAS SERVICE

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
9/24/01	Filed and docketed.
9/27/01	Notice of filing.
10/18/01	Order of assessment of filing fee and suspension of imposition of tariff.
10/24/01	Conf. bet. attorney, Cheapeake Gas Consultants and SCGC.
11/29/01	Petition for leave to intervene (State of South Dakota).
12/17/01	Order for and notice of procedural schedule and hearing.
12/18/01	Notice of appearance (David A. Ludick).
12/30/01	Order granting intervention.
1/23/02	Order denying notice of appearance, <sup>for</sup> <del>David A. Ludick, Mark C. Peterson, Willie R. Young,</del> <del>Robert L. Johnson, Scott Johnson, David L. Johnson,</del>
1/31/02	Order extending suspension of imposition of tariff assessment.
2/7/02	Order cancelling hearing. Order for and notice of hearing to consider <sup>the tariff assessment.</sup>
2/11/02	Revised tariff pages.
2/15/02	Settlement stipulation.
2/15/02	Joint Motion for approval of Settlement Agreement.
2/15/02	Motion to modify.
2/19/02	Order to admit Nonresident Attorney Pro Hac Vice Bryan D. Stewart.
2/26/02	Revised tariff pages.
2/26/02	Motion and Order Approving Settlement Stipulation.
2/26/02	Market Closed.

NG 01-010

MidAmerican Energy Company  
Application for Authority to Increase Gas Rates

INDEX TO VOLUME I

RECEIVED

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

- TRANSMITTAL LETTER
- NOTICE OF RATE APPLICATION

Notice of Change in Rates  
Statement of Authorized Accounting Representative (Exhibit 1)  
Report of Tariff Schedule Change (Exhibit 2)  
Notice for Customer Office (Exhibit 3)

- PROPOSED RATE SCHEDULES
- FILING REQUIREMENTS:

Statements and Supporting Schedules - A through R



**MidAmerican**  
**ENERGY**

OBSESSIVELY. RELENTLESSLY. AT YOUR SERVICE.

September 21, 2001

BY: OVERNIGHT DELIVERY

Ms. Debra Elofson  
Executive Director  
South Dakota Public Utilities Commission  
500 East Capitol Avenue  
Pierre, SD 57501

In Re: MidAmerican Energy Company  
Application for Authority to Increase Gas Rates

Dear Ms. Elofson:

Enclosed for filing are 12 sets of the following:

Volume I	-	Rate Application
Volume II	-	Testimony & Exhibits
Volume III	-	Testimony & Exhibits
Separate Confidential Envelope		

Included with this filing, in above-referenced Volume I, are revised natural gas rate schedules of MidAmerican Energy Company. These schedules are designed to produce approximately \$3,697,000 in additional revenues, applicable to service in South Dakota. Also included are all supporting schedules required by Commission Rules and the prefiled direct testimony and exhibits of supporting witnesses.

In compliance with Rules 20:10:13:18 and 19, MidAmerican will notify customers of the proposed increase by posting the enclosed Notice of Change in Rates at its customer offices serving South Dakota customers. MidAmerican will also issue a press release regarding the proposed increase. At the conclusion of this proceeding, MidAmerican proposes to mail notices to its customers advising them of the finally-approved rates.

In accordance with Rule 20:10:01:39-42, MidAmerican requests that the enclosed information be designated as **confidential** in Commission files. In accordance with Rule 20:10:01:41, the following information regarding this request is provided:

(1) **Description of Information:** Statement P required by Rule 20.10.13.100  
Cost of gas adjustment clause.

(2) **Length of Time:** Fifteen (15) years

(3) **Identification of Contact Person:** Suzan M. Stewart  
Senior Managing Attorney  
P.O. Box 778  
Sioux City, IA 51102

(4) and (5) **Statutory and Factual Grounds for Confidential Treatment:** The cost of gas adjustment clause was filed confidentially with the South Dakota Public Utilities Commission for the month of September 2001 and is also filed confidentially as part of this rate increase filing.

The confidential information (12 copies) is enclosed in a separate envelope and marked "confidential".

We requires that communications regarding this Petition be directed to:

Suzan M. Stewart  
Senior Managing Attorney  
P.O. Box 778  
401 Douglas Street  
Sioux City, IA 51102  
Voice: (712) 277-7587  
Fax: (712) 252-7396  
[smstewart@midamerican.com](mailto:smstewart@midamerican.com)

Marvin G. Sorensen  
Gas Pricing Strategist  
P.O. Box 778  
401 Douglas Street  
Sioux City, IA 51102  
Voice: (712) 277-7704  
Fax: (712) 252-7368  
[mgsorensen@midamerican.com](mailto:mgsorensen@midamerican.com)

One complete set of the filing has been marked "File Stamp Copy". Please stamp and return this set (return postage has been enclosed).

Very truly yours,

sh  
Encs.



BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

In the Matter of the Application ) NOTICE OF CHANGE IN RATES  
For Authority to Increase Rates ) DOCKET NO. NG01-\_\_\_\_  
For Natural Gas Service )

MidAmerican hereby gives notice to the South Dakota Public Utilities Commission ("Commission") of a change in rates to become effective for billings on or after October 27, 2001, MidAmerican acknowledges that this effective date may be suspended pending review. MidAmerican will continue to keep all old rates in effect during the pendency of this review pursuant to Commission Rule 20:10:13:25.

MidAmerican herewith submits to the Commission the revised rate schedules, supporting testimony and exhibits, and required schedules which support the requested changes. In addition, MidAmerican submits the following additional information:

The Attestation of the Accounting Officer required by Section 20:10:13:50 of Commission Rules is attached to this Notice as Exhibit 1.

The Report to the Commission of Tariff Changes required by Commission Rule 20:10:13:26 is attached as Exhibit 2.

In compliance with Rules 20:10:13:18 and 19, MidAmerican will notify customers of the proposed increase by posting the Notice of Change in Rates attached as Exhibit 3 at its customer offices serving South Dakota. MidAmerican will also issue a press release regarding the proposed increases. At the conclusion of this proceeding, MidAmerican proposes to mail notices to its customers advising them of the finally-approved rates.

An Index to the filing, which lists all documents submitted, is enclosed with Volume I of the filing.

This filing seeks an overall increase in rates in the approximate amount of \$3,697,000. The effect of the proposed change will vary depending upon the customer class.

By this filing, MidAmerican does not waive any right it may have to update and amend this notice or the statements of fact, expert opinions, substantiating documents and exhibits in support thereof, and to produce other or additional statements of fact, expert opinions, substantiating documents and exhibits to meet all claims, objections and allegations that may be made in this proceeding.

Dated this 26 day of September, 2001

Respectfully Submitted,

By: 

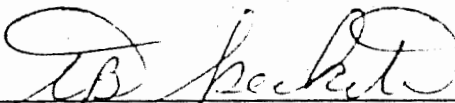
Suzan M. Stewart  
Senior Managing Attorney  
MidAmerican Energy Company  
P.O. Box 778  
Sioux City, IA 51102  
Voice: (712) 277-7587  
Fax: (712) 252-7396  
[smstewart@midamerican.com](mailto:smstewart@midamerican.com)

EXHIBIT 1

STATEMENT OF AUTHORIZED ACCOUNTING REPRESENTATIVE  
RATE APPLICATION OF MIDAMERICAN ENERGY COMPANY

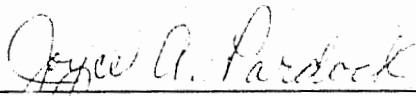
STATE OF IOWA     )  
                              ) ss.  
COUNTY OF POLK )

Thomas B. Specketer, being first duly sworn, deposes and says that he is the Vice President and Controller and an authorized accounting representative for MidAmerican Energy Company ("MEC"), the Applicant in the Rate Application included with this attestation, and makes this verification in its behalf; that the cost statements, working papers, and other supporting data submitted as part of this filing which purport to reflect the books of MEC, in fact, set forth the results shown by the books.

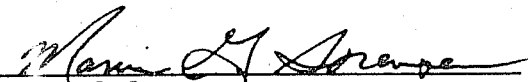
  
\_\_\_\_\_  
Thomas B. Specketer

Subscribed and sworn to before me this 7<sup>th</sup> day of September, 2001, by  
Thomas B. Specketer.



  
\_\_\_\_\_  
Notary in and for the State of Iowa

**MidAmerican Energy Company  
South Dakota Gas Rate Case  
Report of Tariff Schedule Change  
Test Year Ending December 31, 2000**

<b>Name of Utility:</b>	MidAmerican Energy Company
<b>Utility Address:</b>	P.O. Box 778 Sioux City, IA 51102
<b>Description of Change:</b>	General Rate Increase
<b>Reason for Change:</b>	Revenue Deficiency
<b>Proposed Effective Date of Modified Rate:</b>	October 27, 2001
<b>Approximate Annual Change in Revenue:</b>	
Small Volume	\$ 3,653,000
Medium Volume	-
Large Volume	<u>44,000</u>
Total	<u><u>\$ 3,697,000</u></u>
<b>Communities Affected:</b>	All South Dakota Communities served by MidAmerican Energy Company
<b>Approximate Number of Customers Affected:</b>	
Small Volume	69,901
Medium Volume	213
Large Volume	<u>24</u>
	<u><u>70,138</u></u>
<b>Customer Count Based on Average Monthly Pro Forma Bill Counts</b>	
<b>Submitted by:</b>	
	Marvin G. Sorensen Gas Pricing Strategist

# **PUBLIC NOTICE TO SOUTH DAKOTA CUSTOMERS**

## **PROPOSED CHANGES TO NATURAL GAS RATES**



**MIDAMERICAN ENERGY COMPANY HAS  
FILED WITH AND THERE IS NOW  
PENDING BEFORE THE SOUTH DAKOTA  
PUBLIC UTILITIES COMMISSION  
CHANGES TO ITS NATURAL GAS RATES.**

**A COPY OF THE RATE FILING AND OUR  
RULES AND REGULATIONS ARE ON FILE  
IN THIS OFFICE AND OPEN TO PUBLIC  
INSPECTION.**

**AN EMPLOYEE OF MIDAMERICAN  
ENERGY COMPANY WILL ASSIST ANY  
PERSON TO DETERMINE THE EFFECT  
OF THE PROPOSED CHANGE ON HIS OR  
HER RATES.**

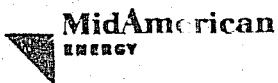
MIDAMERICAN ENERGY COMPANY

STATE OF SOUTH DAKOTA

PROPOSED RATE SCHEDULES

TARIFF SCHEDULES  
APPLICABLE TO  
GAS SERVICE IN SOUTH DAKOTA  
OF  
MIDAMERICAN ENERGY COMPANY  
P.O. BOX 778  
SIOUX CITY, IOWA

FILED WITH THE  
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF  
 SD P.U.C. Section No. 1  
 Fifth Revised Sheet No. 1  
 Cancels Fourth Revised Sheet No. 1

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF  
SD P.U.C. Section No. 1  
Fifth ~~Fourth~~ Revised Sheet No. 1  
Cancels ~~Fourth~~ ~~Third~~ Revised Sheet No. 1

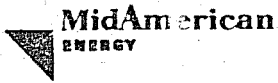
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Date Filed: Sept. 27, 2001 Dec. 8, 2000 Effective Date: October 27, 2001 Feb. 7, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF  
 SD P U C Section No. 11  
 Second Revised Sheet No. 1  
 Cancels First Revised Sheet No. 1

**PRELIMINARY STATEMENT**

**Territory Served**

The Company provides natural gas service at retail to the following communities and their immediate environs in South Dakota:

Alcester	Ellis	North Sioux City
Baltic	Flandreau	Ramona
Beresford	Gayville	Salem
Brandon	Harrisburg	Sioux Falls
Canton	Hartford	Tea
Centerville	Jefferson	Vermillion
Colton	Lennox	Worthing
Dakota Dunes	McCook Lake	Yankton
Del Rapids	Meckling	
Elk Point	Montrose	

**Types and Classes of Service**

The Company has the following Classes of Service:

<u>Gas Sales Service</u>	<u>Gas Transportation Service</u>
Small Volume Firm (SVF)	Small Volume Transport (ST)
Medium Volume Firm (MVF)	Medium Volume Transport (MT)
Large Volume Firm (LVF)	Large Volume Transport (LT)
Small Volume Interruptible (SVI)	Competitive Pricing Transportation Service (CPS)
Large Volume Interruptible (LVI)	Daily Balancing Service (DBS)
Economic Development Service (EDS)	Group Balancing Service (GBS)
Incremental Expansion (SD1)	Firm Standby Service (FSS)

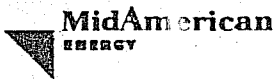
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**General Conditions of Service**

All service is furnished under the provisions of the Company's Rules and Regulations set forth in Section No. V of the tariff schedules.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF  
 SD P.U.C. Section No. 11  
 Second First Revised Sheet No. 1  
 Cancels First Revised Original Issue Sheet No. 1

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**Types and Classes of Service**

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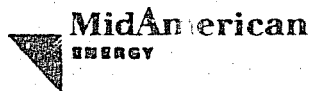
<u>Gas Sales Service</u>	<u>Gas Transportation Service</u>	
Small Volume Firm (SVF)	Small Volume Transport (ST)	
Medium Volume Firm (MVF)	Medium Volume Transport (MT)	
Large Volume Firm (LVF)	Large Volume Transport (LT)	
Small Volume Interruptible (SVI)	<del>Firm Transport Rider (FTS)</del>	D
Large Volume Interruptible (LVI)	Competitive Pricing Transportation Service (CPS)	
Economic Development Service (EDS)	Daily Balancing Service (DBS)	
Incremental Expansion (SD1)	Group Balancing Service (GBS)	
<del>Supplemental Surcharge (SR1)</del>	Firm Standby Service (FSS)	D
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<del>Separately Metered Heat Pump / AC (SC1)</del>	<del>Peaking Service (PSS)</del>	D
<del>Firm Compressed Natural Gas (CF1)</del>		D
<del>Interruptible Compressed Natural Gas (CI1)</del>		D

**General Conditions of Service**

All service is furnished under the provisions of the Company's Rules and Regulations set forth in Section No. V of the tariff schedules.

Date Filed: Sept. 27, 2001 ~~October 8, 1997~~ Effective Date: October 27, 2001 ~~Nov. 1, 1997~~

Issued By: ~~James J. Howard~~ ~~Brent E. Gale~~, Vice President  
 Law and Regulatory Affairs



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Fourth Revised Sheet No. 1  
Cancels Third Revised Sheet No. 1

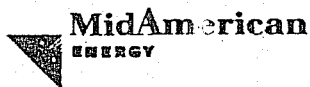
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Date Filed: September 27, 2001      Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
*Fourth Third Revised Sheet No. 1*  
 Cancels *Third Second Revised Sheet No. 1*

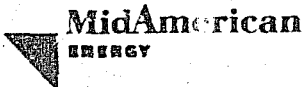
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Date Filed: Sept. 27, 2001 ~~Mar. 27, 2000~~      Effective Date: October 27, 2001 ~~May 1, 2000~~

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Second Revised Sheet No. 11  
 Cancels First Revised Sheet No. 11

**DESIGNATION:** Small Volume Firm (SVF)  
**CLASS OF SERVICE:** Residential, Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>SVF</u>	
Service Charge per Meter:	\$ 10.00	I
Non-Gas Commodity Charge:		
First 250 therms per therm:	\$ .14652	D
Balance per therm:	\$ .12774	I

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

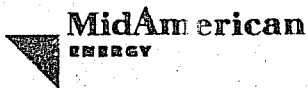
**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 27, 2001

Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Second First Revised Sheet No. 11  
 Cancels First Revised Original Issue Sheet No. 11

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**2. Monthly Rate**

	<u>SVF</u>	
Service Charge per Meter:	\$ 10.00	6.50
Non-Gas Commodity Charge:		
First 250 therms per therm:	\$ .14652	.15563
Balance per therm:	\$ .12774	.08612

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).  
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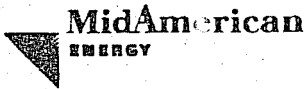
**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: Sept. 27, 2001 ~~April 14, 1999~~

Effective Date: October 27, 2001 ~~May 1, 1999~~

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Second Revised Sheet No. 12  
 Cancels First Revised Sheet No. 12

**DESIGNATION:** Medium Volume Firm (MVF)  
**CLASS OF SERVICE:** Residential, Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 2,000 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>MVF</u>	
Service Charge per Meter:	\$ 80.00	I D
Non-Gas Commodity Charge per therm	\$ .05420	

**3. Clauses:**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

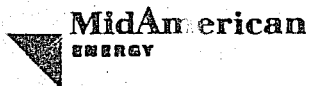
The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Second ~~First~~ Revised Sheet No. 12  
 Cancels ~~First Revised Original Issue~~ Sheet No. 12

**DESIGNATION:** Medium Volume Firm (MVF)  
**CLASS OF SERVICE:** Residential, Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 2,000 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>MVF</u>	
Service Charge per Meter:	\$ 80.00	<del>60.00</del>
Non-Gas Commodity Charge per therm	\$ .05420	<del>.06300</del>

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D

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: Sept. 27, 2001 April 14, 1999

Effective Date: Oct. 27, 2001 May 1, 1999

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Revised Sheet No. 13  
 Cancels Second Revised Sheet No. 13

**DESIGNATION:** Large Volume Firm (LVF)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>LVF</u>
Service Charge per Meter:	\$ 350.00
Commodity Charge (per therm):	\$ .03188

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 2, (Sheet No.3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Term of Contract**

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

**6. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

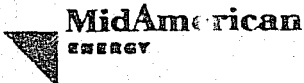
**7. Terms of Tariff**

In the event that a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 27, 2001

Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Second Revised Sheet No. 13  
 Cancels Second First Revised Sheet No. 13

**DESIGNATION:** Large Volume Firm (LVF)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>LVF</u>
Service Charge per Meter:	\$ 350.00 -275.00
Commodity Charge (per therm):	\$ .03188 -03000

**3. Clause s**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 2, (Sheet No.3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Term of Contract**

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

**6. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

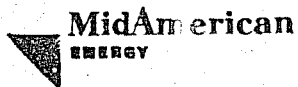
**7. Terms of Tariff**

In the event that a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: Sept. 27, 2001 March 27, 2000

Effective Date: October 27, 2001 May 1, 2000

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Revised Sheet No. 14  
 Cancels Second Revised Sheet No. 14

DESIGNATION: Small Volume Interruptible (SVI)  
 CLASS OF SERVICE: Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota to customers receiving service on this tariff as of October 27, 2001.

N  
N

Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis, having peak day requirements of less than 2,000 therms. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>SVI</u>
Service Charge per Meter:	\$ 80.00
Non-Gas Commodity Charge per therm:	\$ .05420

I  
D

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

**7. Special Provision**

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

**8. Pipeline Demand Recovery**

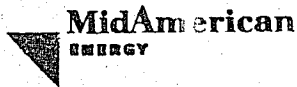
In the event an existing small or medium firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline.

**9. Optional Off Peak Firm Service**

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third ~~Second~~ Revised Sheet No. 14  
 Cancels ~~Second First~~ Revised Sheet No. 14

**DESIGNATION:** Small Volume Interruptible (SVI)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota to customers receiving service on this tariff as of October 27, 2001.

N  
N

Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis, having peak day requirements of less than 2,000 therms. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>SVI</u>	
Service Charge per Meter:	\$ 80.00	<del>60.00</del>
Non-Gas Commodity Charge per therm:	\$ .05420	<del>.06300</del>

I  
D

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

**7. Special Provision**

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

**8. Pipeline Demand Recovery**

In the event an existing small or medium firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline.

**9. Optional Off Peak Firm Service**

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

Date Filed: Sept. 27, 2001 ~~Nov. 8, 1999~~ Effective Date: October 27, 2001 ~~Nov. 1, 1999~~

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Revised Sheet No. 15  
 Cancels Second Revised Sheet No. 15

**DESIGNATION:** Large Volume Interruptible (LVI)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota to customers receiving service on this tariff as of October 27, 2001.

N  
N

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>LVI</u>
Service Charge per Meter:	\$ 350.00
Commodity Charge (per therm):	\$ .03188

I  
I

**3. Clause s**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

**7. Special Provisions**

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

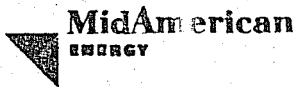
The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

**8. Pipeline Demand Recovery**

In the event an existing large firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Third ~~Second~~ Revised Sheet No. 15  
Cancels ~~Second First~~ Revised Sheet No. 15

**DESIGNATION:** Large Volume Interruptible (LVI)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota to customers receiving service on this tariff as of October 27, 2001.

N  
N

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>LVI</u>	
Service Charge per Meter:	\$ 350.00	<del>275.00</del>
Commodity Charge (per therm):	\$ .03188	<del>.03000</del>

I  
I

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).  
Tax Adjustment Clause (Sheet No. 6).  
Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

**7. Special Provisions**

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

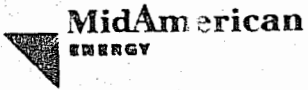
The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

**8. Pipeline Demand Recovery**

In the event an existing large firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: Sept. 27, 2001 ~~March 27, 2000~~ Effective Date: October 27, 2001 ~~May 1, 2000~~

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
First Revised Sheet No. 23  
Cancels Original Issue Sheet No. 23

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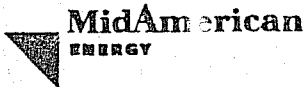
DESIGNATION:  
CLASS OF SERVICE:

RESERVED FOR FUTURE USE

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 First Revised Sheet No. 23  
 Cancels Original Issue Sheet No. 23

DESIGNATION: ~~Supplemental Interruptible Surcharge Rider (IR1)~~  
 CLASS OF SERVICE: ~~Interruptible Gas Service~~

RESERVED FOR FUTURE USE

~~1. Application~~

~~Applicable in all service areas in South Dakota.~~

~~This service is available to large volume interruptible customers and small volume interruptible customers that pay for the purchase and Company installation of telemetric equipment. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). The purpose of this service is to assist eligible interruptible customers to provide, in a non-discriminatory manner, an alternative supply when customers' peaking facilities become inoperative or during periods of curtailment. Alternative supply may include pipeline authorized overrun service, LNG service, LP service or any other gas supply which may be available from time to time on a "reasonable efforts" basis in the sole discretion of Company dispatchers.~~

~~2. Rate~~

~~The rate for this service shall be (a) the Dispatcher's quoted rate for the type of supply provided; plus the currently effective non-gas commodity charge under the applicable interruptible rate schedule.~~

~~The Dispatcher's quoted rate for gas from LNG and LP supplies shall include the replacement cost of fuel or current cost, whichever is higher. In addition, all gas delivered under this rider for any gas Day shall be priced the same for all customers taking deliveries during the same 24-hour period unless the transaction occurs after release has been made by the Dispatcher for a given gas Day.~~

~~3. Procedure for Making Advance Arrangements for Purchase of Gas~~

~~Any customer wishing to purchase gas under this rider shall, within two (2) hours of the time the customer is advised that curtailment will be in effect, notify the Company and nominate the volume which the customer desires to purchase for the balance of the gas Day. The Company dispatcher will determine the availability of supply, quote the applicable rate and release the volume if available. In the event the sum total of the requested nominations (e) exceed the available supplies, the Company's dispatcher will pro-rate the nomination (e) to requesting customers. All nominations, price quotes and releases will be made by the Company customer representative responsible for the customer requesting the service.~~

~~The pro-rating of nominations shall be performed according to the following formula:~~

$$\frac{\text{Total Supplies Available} \times \text{Customer Nomination (e)}}{\text{Total Nomination (e)}}$$

~~If curtailment remains in continuous effect thereafter, the customer must notify the Company by 5:00 p.m. each day of customer's intention to purchase volumes of gas which the customer wants delivered during the 24-hour period beginning at 12:00 noon on the next day.~~

~~The customer will be notified of the volumes and duration available to the customer, if any.~~

Date Filed: ~~Sept. 27, 2001~~ October 12, 1995 Effective Date: ~~Oct. 27, 2001~~ November 15, 1995

Issued By: James J. Howard, Vice President  
 Gas Administrative Services



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Second Revised Sheet No. 24  
Cancels First Revised Sheet No. 24

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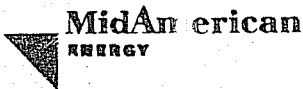
DESIGNATION:  
CLASS OF SERVICE:

RESERVED FOR FUTURE USE

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Second First Revised Sheet No. 24  
Cancels First Revised Original Issue Sheet No. 24

DESIGNATION: ~~Supplemental Interruptible Surcharge Rider (IR1)~~  
CLASS OF SERVICE: ~~Interruptible Gas Service~~

RESERVED FOR FUTURE USE

(Continued)

~~4. Billing~~

~~Customer billing for this service will be based on the amount nominated or released. If actual usage exceeds nominations, the customer will be responsible for the actual volumes taken, plus any additional costs incurred by Company, such as any penalties. If actual usage is below nominations, the customer will be allowed to "make-up" the deficient volumes per the balancing provisions described subsequently in this tariff. For Billing purposes only, the gas delivered under this service shall be considered "first through the meter".~~

~~5. Customer's Balancing Obligation~~

~~(a) Customer shall have the obligation to Balance, on a daily basis, Releases and Deliveries of gas made under this tariff by the Company. Differences between Releases and Deliveries shall be accumulated and recorded in a Customer account. The Customer shall manage Releases and Deliveries so that the account balance shall be kept as near to zero as practicable.~~

~~(b) The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Company on the Customer's behalf, except on Critical Days.~~

~~(c) On a short critical day the Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited daily Positive Imbalance.~~

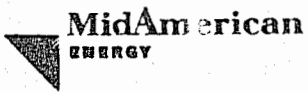
~~(d) On a long critical day the Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) and is permitted to incur an unlimited Negative Imbalance.~~

~~(e) Continuous or willful incurring of Imbalances that exceed the limits as established herein will constitute grounds for termination of service under this schedule. In the event of Termination of Service, immediate settlement of the Imbalance will be made under the terms described below.~~

~~(f) Positive Balances, at the Dispatcher's Quoted Price, will be deemed to flow first through the meter after service under this tariff is completed. Positive Balances must be eliminated within thirty (30) days following rendering of service under this tariff. Any cumulative monthly Positive Balance will be subject to the settlement of Imbalances described below.~~

Date Filed: Sept. 27, 2001 ~~October 28, 1997~~ Effective Date: Oct. 27, 2001 ~~November 1, 1997~~

Issued By: ~~James J. Howard~~ Brent E. Gale, Vice President  
Law and Regulatory Affairs



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No III  
Third Revised Sheet No 25  
Cancels Second Revised Sheet No 25

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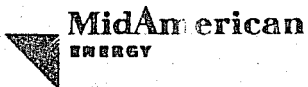
DESIGNATION:  
CLASS OF SERVICE:

RESERVED FOR FUTURE USE

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Second Revised Sheet No. 25  
 Cancels Second First Revised Sheet No. 25

**DESIGNATION:** Supplemental Interruptible Surcharge Rider (IR1)  
**CLASS OF SERVICE:** Interruptible Sales Service

RESERVED FOR FUTURE USE

(Continued)

**6. Settlement of Imbalances**

- (a) On a monthly basis or at end of curtailment, the Customer will receive an Imbalance Statement from the Company which will show the daily quantities Released by the Company on behalf of the Customer, daily Deliveries to the Customer's facilities and any Imbalance resulting from the over or under delivery of gas.
- (b) At the end of the thirty (30) day period, in addition to the applicable penalty charges, Customers with a Negative Imbalance shall pay the gas cost based on the Gas Daily Index price for the billing period for each pipeline plus applicable interstate pipeline interruptible transportation (IT) charges. The Company will establish the pricing index point and transportation used for each pipeline. The Company may change this index point at its discretion via a posting on the MOT bulletin board.

**7. Penalties for Imbalances**

- (a) Customers with a Positive or Negative Imbalance greater than 10%, after adjustment for optional balancing service, if applicable, shall be subject to an additional charge at the rate of \$.10 per therm (\$.100 per Dth) of imbalance except as charged on Critical Days.
- (b) On a Short Critical Day, customers with a Negative Imbalance will be charged \$.50 per therm (\$.500 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago LDCs, large end users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.  
  
Customers with a Positive Imbalance on any short critical day will not incur the daily \$.10 per therm (\$.100 per Dth) over delivery charge.
- (c) On a Long Critical Day, customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).  
  
Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$.100 per Dth) under delivery charge.
- (d) If the Company incurs increased gas costs due to a Customer's Imbalance, those costs will be passed on to the Customer.

Date Filed: Sept. 27, 2001 Dec. 8, 2000 Effective Date: Oct. 27, 2001 February 7, 2001

Issued By: James J. Howard  
 Vice President

MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Third Revised Sheet No. 26  
Cancels Second Revised Sheet No. 26

**RATE DESIGNATION:** Competitive Sales Service  
**CLASS OF SERVICE:** Residential (SVF, MVF),  
Commercial & Industrial (SVF, MVF, SVI, LVI, LVF)

**1. Availability**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

SVF – less than 500 therms peak day requirements  
MVF, SVI – less than 2000 therms peak day requirements  
LVF, LVI – greater than 2000 therms peak day requirements

**2. Rates**

Customer Charge:

SVF: Max \$10.00 per Delivery Point  
MVF, SVI: Max \$80.00 per Delivery Point  
LVF, LVI: Max \$350.00 per Delivery Point

Delivery Charge:

SVF: First 250 therms Max \$.14652 Min \$.00500  
Balance therms Max \$.12774 Min \$.00500

MVF, SVI: All therms Max \$.05420 Min \$.00500  
LVF, LVI: All therms Max \$03188 Min \$.00500

Minimum Monthly Billing: Negotiated rate pursuant to agreement

**3. Clauses**

Above rates subject to:

SVF, MVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)  
LVF: Cost of Purchased Gas Adjustment Clause 2, (Sheet No. 3)  
SVI, LVI: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3)  
All Rates: Tax Adjustment Clause (Sheet No. 6)  
Btu Adjustment Clause (Sheet No. 7)

**4. Bill Payment Provision**

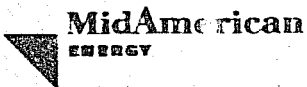
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Second Revised Sheet No. 26  
 Cancels Second First Revised Sheet No. 26-29

**RATE DESIGNATION:** Competitive Sales Service  
**CLASS OF SERVICE:** Residential (SVF, MVF),  
 Commercial & Industrial (SVF, MVF, SVI, LVI, LVF)

**1. Availability**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

SVF – less than 500 therms peak day requirements  
 MVF, SVI – less than 2000 therms peak day requirements  
 LVF, LVI – greater than 2000 therms peak day requirements

**2. Rates**

Customer Charge:

SVF: Max \$10.00 ~~\$6.50~~ per Delivery Point  
 MVF, SVI: Max \$80.00 ~~\$60.00~~ per Delivery Point  
 LVF, LVI: Max \$350.00 ~~\$275.00~~ per Delivery Point

Delivery Charge:

SVF: First 250 therms Max \$.14652 ~~\$.15563~~ Min \$.00500  
 Balance therms Max \$.12774 ~~\$.08642~~ Min \$.00500

MVF, SVI: All therms Max \$.05420 ~~\$.06300~~ Min \$.00500  
 LVF, LVI: All therms Max \$03188 ~~\$.03000~~ Min \$.00500

Minimum Monthly Billing: Negotiated rate pursuant to agreement

**3. Clause:**

Above rates subject to:

- SVF, MVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)
- LVF: Cost of Purchased Gas Adjustment Clause 2, (Sheet No. 3)
- SVI, LVI: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3)
- All Rates: Tax Adjustment Clause (Sheet No. 6)  
 Btu Adjustment Clause (Sheet No. 7)

**4. Bill Payment Provision**

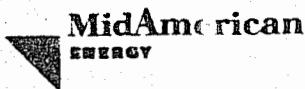
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: Sept. 27, 2001 March 27, 2000 Effective Date: Oct. 27, 2001 May 1, 2000

Issued By: James J. Howard  
 Vice President



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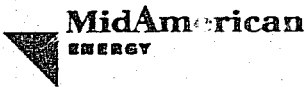
SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 3  
 Cancels Third Revised Sheet No. 3

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

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 Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Fourth ~~Third~~ Revised Sheet No. 3  
Cancels ~~Third~~ Second Revised Sheet No. 3

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Issued By: James J. Howard  
Vice President

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
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Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Second Revised Sheet No. 4  
Cancels Second First Revised Sheet No. 4

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MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 5  
 Cancels Third Revised Sheet No. 5

**RATE DESIGNATION:** Large Transport (LT)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 350.00 per Billing Period per Delivery Point	I
Commodity Charge:	\$ .03188 per therm transported	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

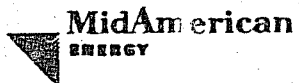
The Service Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Third Revised Sheet No. 5  
 Cancels Third Second Revised Sheet No. 5

**RATE DESIGNATION:** Large Transport (LT)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$350.00	<del>\$275.00</del>	per Billing Period per Delivery Point	I
Commodity Charge:	\$0.03188	<del>\$0.03000</del>	per therm transported	I
Transportation Administrative Charge	\$35.00		per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00	with each request for service
Telemetry:		Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

The Service Charge(s) plus any Rider(s).

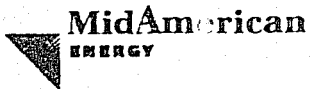
**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: Sept. 27, 2001 Mar. 27, 2000

Effective Date: Oct. 27, 2001 May 1, 2000

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 6  
 Cancels Third Revised Sheet No. 6

**RATE DESIGNATION: Medium Transport (MT)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 80.00 per Billing Period per Delivery Point	I
Commodity Charge:	\$ .05420 per therm transported	D
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetry: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Service Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James H. Howard  
 Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth ~~Third~~ Revised Sheet No. 6  
 Cancels ~~Third Second~~ Revised Sheet No. 6

**RATE DESIGNATION:** Medium Transport (MT)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$80.00 <del>\$60.00</del> per Billing Period per Delivery Point	I
Commodity Charge:	\$.05420 <del>\$.06200</del> per therm transported	D
Transportation Administrative Charge	\$35.00 per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetry: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

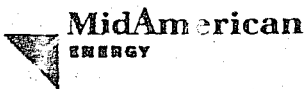
The Service Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

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Issued By: James H. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 7  
 Cancels Third Revised Sheet No. 7

**RATE DESIGNATION: Small Transport (ST)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 10.00 per Billing Period per Delivery Point	D
Commodity Charge:		
First 250 therms transported	\$ .14652 per therm	D
Balance per therm transported	\$ .12774 per therm	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetering: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Service Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: September 27, 2001      Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President

MIDAMERICAN ENERGY COMPANY  
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Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
*Fourth Third Revised Sheet No. 7*  
Cancels *Third Second Revised Sheet No. 7*

**RATE DESIGNATION:** Small Transport (ST)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$10.00 \$12.00 per Billing Period per Delivery Point	D
Commodity Charge:		
First 250 therms transported	\$ .14652 \$ .15563 per therm	D
Balance per therm transported	\$ .12774 \$ .08612 per therm	I
Transportation Administrative Charge	\$35.00 per Billing Period per Delivery Point	N

System Exit Charges:

Pipeline Demand, Rider No. 2  
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge: \$250.00 with each request for service  
Telemetry: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

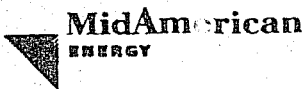
The Service Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: Sept. 27, 2001 ~~March 27, 2000~~      Effective Date: Oct. 27, 2001 ~~May 1, 2000~~

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 8  
Cancels First Revised Sheet No. 8

**RATE DESIGNATION:** Competitive Transportation Service  
**CLASS OF SERVICE:** Gas Transportation (ST, MT, LT)

**1. Application**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

**2. Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

**3. Availability**

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

- ST - less than 500 therms peak day requirements
- MT - less than 2000 therms peak day requirements
- LT - equal to or greater than 2000 therms peak day requirements

**4. Rates**

Monthly Customer Charge:

- ST: Max \$10.00 per Delivery Point
- MT: Max \$80.00 per Delivery Point
- LT: Max \$350.00 per Delivery Point

Commodity Charge:

- ST: First 250 therms Max \$.14652 Min \$.00500  
Balance therms Max \$.12774 Min \$.00500
- MT: All therms Max \$.05420 Min \$.00500
- LT: All therms Max \$.03188 Min \$.00500

Minimum Monthly Billing:

The Service Charge(s) plus any Rider(s).

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetry: Actual cost of telemetry, installation and hardware.

**5. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**6. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President

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MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second First Revised Sheet No. 8  
Cancels First Revised Original Issue Sheet Nos. 8-10

**RATE DESIGNATION:** Competitive Transportation Service  
**CLASS OF SERVICE:** Gas Transportation (ST, MT, LT)

**1. Application**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

**2. Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

**3. Availability**

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

- ST - less than 500 therms peak day requirements
- MT - less than 2000 therms peak day requirements
- LT - equal to or greater than 2000 therms peak day requirements

**4. Rates**

Monthly Customer Charge:

- ST: Max ~~\$10.00~~ \$12.00 per Delivery Point
- MT: Max ~~\$80.00~~ \$60.00 per Delivery Point
- LT: Max ~~\$350.00~~ \$275.00 per Delivery Point

Commodity Charge:

- ST: First 250 therms Max ~~\$.14652~~ \$.15563 Min \$.00500  
Balance therms Max ~~\$.12774~~ \$.08612 Min \$.00500
- MT: All therms Max ~~\$.05420~~ \$.06300 Min \$.00500
- LT: All therms Max ~~\$.03188~~ \$.03000 Min \$.00500

Minimum Monthly Billing:

The Service Charge(s) plus any Rider(s).

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetry: Actual cost of telemetry, installation and hardware.

**5. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bills not paid by the due date.

**6. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: Sept. 27, 2001 ~~March 27, 2000~~ Effective Date: Oct. 27, 2001 ~~May 1, 2000~~

Issued By: James J. Howard

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MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Third Revised Sheet No. 20  
 Cancels Second Revised Sheet No. 20

**RATE DESIGNATION:** Customer Balancing  
**CLASS OF SERVICE:** Gas Transportation Tariffs

1. **Customer Obligation** - Customer shall have the obligation to balance on a daily basis the receipt of transportation gas by the Company at the Receipt Point with deliveries of thermally adjusted quantities of gas by the Company to the Delivery Point ("Balance"). Differences between Daily Receipts and Deliveries ("Imbalances") shall be accumulated and recorded in a Customer account. MidAmerican will review the Customer's nomination made to the interstate pipeline. For purposes of determining distribution system imbalances, MidAmerican will use the lesser of the volume confirmed on the interstate pipeline or the nomination submitted by the Customer to MidAmerican.
  - (a) Daily Balancing Limit - The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Company on the Customer's behalf, except on Critical Days.
  - (b) Short Critical Day - The Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited daily Positive Imbalance.
  - (c) Long Critical Day - The Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) and is permitted to incur an unlimited Negative Imbalance.
  - (d) Operational Flow Order (OFO) - Company may call an OFO on a specific customer, multiple customers, or a Group Customer in order to limit critical day parameters to as small a segment of customers as possible. This customer or group will be subject to the same balancing parameters imposed on a Critical Day as outlined above.

**2. Settlement of Imbalances:**

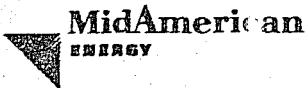
On a monthly basis, the Customer will receive an Imbalance Statement from the Company which will show the daily quantities received by the Company on behalf of the Customer, Deliveries to the Customer's facilities and any Daily Imbalances resulting from the over or under delivery of gas.

- (a) Imbalance Settlement - In addition to the applicable over/under delivery charges, cumulative daily Positive or Negative Imbalances at a delivery point will be deemed to have been sold to or bought from the Company at the average of the Gas Daily index prices plus applicable interstate pipeline transportation fees. The Customer will be subject to the index pricing point on the pipeline they are served by. The Company will establish the pricing index points and transportation used for each pipeline. The Company may change this index point at its discretion via posting on the MOT bulletin board. For purposes of calculating a Positive daily imbalance without gas delivered to alternate receipt points will be considered first gas delivered. Customers with multiple index pricing points will be cashed out at a weighted cost of the pipeline index points listed on the MOT bulletin board based on MidAmerican's allocation of firm entitlements on each pipeline.

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Date Filed September 27, 2001 Effective Date October 27, 2001

Issued By James J. Hovett  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Second Revised Sheet No. 20  
Cancels Second First Revised Sheet No. 20

**RATE DESIGNATION:** Customer Balancing  
**CLASS OF SERVICE:** Gas Transportation Tariffs

1. **Customer Obligation** - Customer shall have the obligation to balance on a daily basis the receipt of transportation gas by the Company at the Receipt Point with deliveries of thermally adjusted quantities of gas by the Company to the Delivery Point ("Balance"). Differences between Daily Receipts and Deliveries ("Imbalances") shall be accumulated and recorded in a Customer account. MidAmerican will review the Customer's nomination made to the interstate pipeline. For purposes of determining distribution system imbalances, MidAmerican will use the lesser of the volume confirmed on the interstate pipeline or the nomination submitted by the Customer to MidAmerican.

- (a) **Daily Balancing Limit** - The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Company on the Customer's behalf, except on Critical Days.
- (b) **Short Critical Day** - The Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited daily Positive Imbalance.
- (c) **Long Critical Day** - The Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) and is permitted to incur an unlimited Negative Imbalance.
- (d) **Operational Flow Order (OFO)** - Company may call an OFO on a specific customer, multiple customers, or a Group Customer in order to limit critical day parameters to as small a segment of customers as possible. This customer or group will be subject to the same balancing parameters imposed on a Critical Day as outlined above.

2. **Settlement of Imbalances:**

On a monthly basis, the Customer will receive an Imbalance Statement from the Company which will show the daily quantities received by the Company on behalf of the Customer, Deliveries to the Customer's facilities and any Daily Imbalances resulting from the over or under delivery of gas.

- (a) **Imbalance Settlement** - In addition to the applicable over/under delivery charges, cumulative ~~daily monthly~~ Positive or Negative Imbalances at a delivery point will be deemed to have been sold to or bought from the Company at the average of the Gas Daily index prices plus applicable interstate pipeline transportation fees. The Customer will be subject to the index pricing point on the pipeline they are served by. The Company will establish the pricing index points and transportation used for each pipeline. The Company may change this index point at its discretion via a posting on the MOT bulletin board. For purposes of calculating a Positive ~~daily monthly~~ imbalance cashout, gas delivered to alternate receipt points will be considered first gas delivered. Customers with multiple index pricing points will be cashed out at a weighted cost of the pipeline index points listed on the MOT bulletin board based on MidAmerican's allocation of firm entitlements on each pipeline.

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Date Filed: Sept. 27, 2001 Dec. 8, 2000 Effective Date: October 27 February 7, 2001

Issued By: James J. Howard  
Vice President

MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Revised Sheet No. 21  
Cancels Second Revised Sheet No. 21

**RATE DESIGNATION: Customer Balancing (Continued)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**3. Over/Under Delivery Charges for Imbalances:**

(a) Daily - Customers with a Positive or Negative Imbalance greater than 10%, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$0.01 per therm (\$0.10 per Dth) up to 20% imbalances. For imbalances greater than 20%, the imbalance charge is \$0.10 per therm (\$1.00 per Dth) of imbalance except as charged on Critical Days or CFO days.

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(b) Short Critical Day - Customers with a Negative Imbalance will be charged \$0.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$.10 per therm (\$1.00 per Dth) over delivery charge.

(c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$1.00 per Dth) under delivery charge.

(d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recoveries from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

(e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.

(f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President

MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third ~~Second~~ Revised Sheet No. 21  
Cancels ~~Second First~~ Revised Sheet No. 21

**RATE DESIGNATION: Customer Balancing (Continued)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**3. Over/Under Delivery Charges for Imbalances:**

(a) Daily - Customers with a Positive or Negative Imbalance greater than 10%, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of ~~\$0.01~~ ~~\$1.00~~ per therm (~~\$0.10~~ ~~\$1.00~~ per Dth) up to 20% imbalances. For imbalances greater than 20%, the imbalance charge is ~~\$0.10~~ per therm (~~\$1.00~~ per Dth) of imbalance except as charged on Critical Days or OFO days.

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(b) Short Critical Day - Customers with a Negative Imbalance will be charged \$.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$.10 per therm (\$1.00 per Dth) over delivery charge.

(c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$1.00 per Dth) under delivery charge.

(d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recoveries from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

(e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.

(f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

Date Filed: Sept. 27, 2001 Dec. 8, 2000

Effective Date: October 27 February 7, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Revised Sheet No. 26  
Cancels Second Revised Sheet No. 26

**RATE DESIGNATION: Standby Service Options**  
**CLASS OF SERVICE: Gas Transportation Tariff**

**Firm Supply Standby Service (FSS):**

(a) Description - A Customer may elect to receive Firm Supply Standby Service to assure continued gas service when their own gas supply is interrupted. The Customer will be permitted to contract for daily delivery capacity under this standby option. This service is available for an annual period.

(b) Rates

Pipeline Demand Charge:                      Applicable pipeline charges

Commodity Charge:                              110% of the Gas Daily interstate pipeline index including applicable interstate pipeline and Company transportation and fuel charges.

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Date Filed: September 27, 2001                      Effective Date: October 27, 2001

Issued By: James J Howard  
Vice President

MIDAMERICAN ENERGY COMPANY  
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Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Second Revised Sheet No. 26  
Cancels Second First Revised Sheet No. 26

**RATE DESIGNATION: Standby Service Options**  
**CLASS OF SERVICE: Gas Transportation Tariff**

~~In addition to the other services provided under transportation service, the Company also offers several standby service options. Under these service options the Company agrees to standby, on the terms set forth below, to provide gas supply to the Customer if the Customer is unable to secure all or a portion of the gas supply that the Company has agreed to transport.~~

**1. Firm Supply Standby Service (FSS):**

(a) Description - A Customer may elect to receive Firm Supply Standby Service to assure continued gas service when their own gas supply is interrupted. The Customer will be permitted to contract for daily delivery capacity under this standby option. This service is available for an annual period.

(b) Rates

~~Company Demand Charge: \$0.085 per Billing Period per therm of Demand~~

~~Pipeline Demand Charge: Applicable pipeline charges~~

~~Commodity Charge: 110% of the Gas Daily interstate pipeline index including applicable interstate pipeline and Company transportation and fuel charges.~~

~~**3. Standby Supply Service (SSS):**~~

~~(a) Availability - This service is a market based alternative supply service which is available on a reasonable efforts basis to transportation Customers desiring to purchase supply from the Company. This service shall be available to transportation Customers who have lost their source of supply but shall be available, at Company's discretion, under any other circumstances. Alternative supply may include pipeline authorize overrun service, storage inventories, LNG inventories, LP inventories, or any other supply which may be available from time to time on a reasonable efforts basis in the sole discretion of Company dispatchers. This service is only available to Customers who have Company installed telemetric equipment to monitor daily usage. The cost of the telemetric equipment shall be paid by the Customer and shall be equal to the actual cost of the meter, installation and hardware.~~

~~(b) Rates - The rate for this service shall be the Dispatcher's quoted rate for the type of supply provided. In addition to these charges, the quoted rate for the service shall include the commodity charge under the applicable rate schedule.~~

~~(c) Reconciliation of Gas Cost - In connection with the Company's Annual Purchased Gas Reconciliation, the Company will reflect the recovery of gas cost based on rates charged in section (b) above. The Company will provide this information under a separate section of the annual PGA reconciliation report.~~

Date Filed: Sept. 27, 2001 Dec. 8, 2000

Effective Date: October 27 February 7, 2001

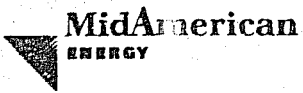
Issued By: James J Howard  
Vice President

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P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
First Revised Sheet No. 27  
Cancels Original Issue Sheet No. 27

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**RATE DESIGNATION:**  
**CLASS OF SERVICE:** Gas Transportation Tariff

RESERVED FOR FUTURE USE

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President

**RATE DESIGNATION:** ~~Standby Service Options~~  
**CLASS OF SERVICE:** Gas Transportation Tariff

RESERVED FOR FUTURE USE

(Cont.)

~~(d) Billing~~ Customer Billing for this service will be based on the amount nominated or Receipts. If actual usage exceeds nominations, the customer will be responsible for the actual volumes taken, plus any additional costs incurred by the Company, such as overrun charges on the deficient volumes. If actual usage is below nominations, the customer will be allowed to use the surplus volumes per the balancing provisions described subsequently in this tariff. For Billing purposes only, the gas delivered under this service shall be considered "first through the meter".

~~(e) Customer's Balancing Obligation~~

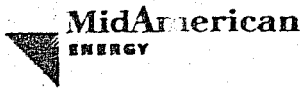
~~i) Transportation Customers~~ will be subject to the balancing provisions applicable to their gas transportation service including DBS levels purchased.

~~ii) Positive Imbalances~~, at the Dispatcher's Quoted Price, will be deemed to flow first through the meter after service under this tariff is completed. Positive Imbalances must be eliminated within the current Gas Month. Any cumulative monthly Positive Imbalance will be subject to the Settlement of Imbalances described below.

~~ii) Customer~~ shall have the obligation to Balance, on a daily basis, Receipts and Deliveries of gas made under this tariff by the Company. Differences between Receipts and Deliveries shall be accumulated and recorded in a Customer account. The Customer shall manage Receipts and Deliveries so that the account balance shall be kept as near to zero as practicable.

Date Filed: September 27, 2001 22, 1995 Effective Date: October 27, 2001 Nov. 15, 1995

Issued By: James J. Howard, Vice President  
Gas Administrative Service



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 28  
Cancels First Revised Sheet No. 28

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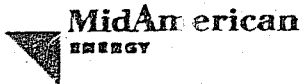
**RATE DESIGNATION:**  
**CLASS OF SERVICE:** Gas Transportation Tariff

RESERVED FOR FUTURE USE

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Second First Revised Sheet No. 28  
 Cancels First Revised Original Issue Sheet No. 28

RATE DESIGNATION: Standby Service Options  
 CLASS OF SERVICE: Gas Transportation Tariff

RESERVED FOR FUTURE USE

(Con't.)

3. Peaking Supply Service (PSS):

A Customer may elect to receive Peaking Supply Service to access the Company's peaking plant capacity. This is a monthly service up to the level contracted for on a firm basis to the extent that the Company has peaking plant capacity available. In no event shall the nomination exceed the level of capacity contracted for by Customer.

(a) Peak Shaving Rate

Capacity Charge: \$ .675 per therm per Billing Period of Peak Shaving Capacity

Commodity Charge: Replacement cost of fuel or the current inventory cost, whichever is higher, for propane withdrawal from storage per unit of commodity nominated by Customer.

Positive Imbalances: For usage less than nominations, the Customer shall be billed per unit of commodity nominated by Customer.

Negative Imbalances: For usage in excess of nominations, the Customer shall be billed the Commodity Charge listed above plus an under delivery charge equal to the rate listed in the over/under delivery charge portion of the Customer Balancing section of this tariff.

Date Filed: Sept. 27, 2001 ~~October 8, 1997~~ Effective Date: October 27, 2001 ~~Nov. 1, 1997~~

Issued By: ~~James J. Howard~~ Brent E. Gale, Vice President  
 Law and Regulatory Affairs



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 35  
 Cancels Third Revised Sheet No. 35

**RATE DESIGNATION: General Terms and Conditions (Con't.)**  
**CLASS OF SERVICE: Gas Transportation Tariff**

(g) **Late Nominations:** The Company may, at its sole discretion, reduce the Nomination requirements outlined above in those situations where operationally the Company can accommodate a change in Nomination on less notice. Nominations shall be implemented only if they are confirmed by the interstate pipeline. For each Late Nomination, the Company will charge a Rescheduling Service fee of \$50 per Delivery Point. The charge will be imposed for each nomination change received and confirmed by the Company.

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(h) **MidAmerican ONLINE Transportation (MOT) Bulletin Board:** The MOT bulletin board is a functional electronic bulletin board available on a 24-hour basis via the Internet. This system offers access to daily nominations, usage, balancing information, system notifications, weather, and other pertinent information. Customers electing the MOT bulletin board shall be required to submit nominations electronically. Customers who choose not to utilize the MOT bulletin board will not have access to this information without charge.

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(i) **Operational Flow Order (OFO):** The Company may call an OFO on customers behind a specific pipeline, delivery zone, town border station; on a marketer, agent, group of customers, or specific customer. This OFO will result in requiring customers that the OFO was called on to balance gas volumes under either the Short or Long Critical Day provisions. The OFO will remain in effect until the operational condition requiring its issuance has been remedied. The type of OFO call and process the Company will use is as follows:

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OFO call by pipeline, Delivery Zone, or Town Border Station (TBS). The Company will call a Short or Long Critical Day on a specific pipeline, delivery zone, or TBS for the following reasons:

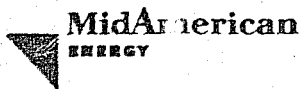
- 1 When the Company experiences failure of transmission, distribution, gas storage or gas manufacturing facilities.
- 2 When transmission system pressures or other unusual conditions jeopardize the operation of the Company's system.
- 3 When the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability.
- 4 When any of the Company's transporters or suppliers call the equivalent of a Critical Day.
- 5 When the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a portion of the Company's system.

OFO call by a marketer, agent, group of customers, or specific customer. The Company will call a Short or Long Critical Day on a marketer, agent, group of customers or specific customer when in the Company's judgment, the OFO is necessary to maintain or restore operational integrity when a marketer, agent, group of customers, or specific customer is significantly delivering long or short during periods of significant gas price changes.

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Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Third Revised Sheet No. 35  
 Cancels Third Second Revised Sheet No. 35

**RATE DESIGNATION: General Terms and Conditions (Con't.)**  
**CLASS OF SERVICE: Gas Transportation Tariff**

~~(g) Standby Supply Service:~~ Customer, or its agent, shall notify the Company's representative according to normal Daily Nomination procedures of its requested quantity of Standby Supply service gas to be delivered by Company at the Delivery Point.

~~(h) Peaking Supply Service:~~ Customer, or its agent, shall notify the Company's representative by at least 3:00 p.m. CCT prior to the end of the gas day of its requested quantity of Peaking Supply service gas to be delivered by Company at the Delivery Point.

(g) (f) **Late Nominations:** The Company may, at its sole discretion, reduce the Nomination requirements outlined above in those situations where operationally the Company can accommodate a change in Nomination on less notice. Nominations shall be implemented only if they are confirmed by the interstate pipeline. For each Late Nomination, the Company will charge a Rescheduling Service fee of \$50 per Delivery Point. The charge will be imposed for each nomination change received and confirmed by the Company.

(h) (j) **MidAmerican ONLINE Transportation (MOT) Bulletin Board:** The MOT bulletin board is a functional electronic bulletin board available on a 24-hour basis via the Internet. This system offers access to daily nominations, usage, balancing information, system notifications, weather, and other pertinent information. Customers electing the MOT bulletin board shall be required to submit nominations electronically. Customers who choose not to utilize the MOT bulletin board will not have access to this information without charge.

(i) (k) **Operational Flow Order (OFO):** The Company may call an OFO on customers behind a specific pipeline, delivery zone, town border station; on a marketer, agent, group of customers, or specific customer. This OFO will result in requiring customers that the OFO was called on to balance gas volumes under either the Short or Long Critical Day provisions. The OFO will remain in effect until the operational condition requiring its issuance has been remedied. The type of OFO call and process the Company will use is as follows:

OFO call by pipeline, Delivery Zone, or Town Border Station (TBS). The Company will call a Short or Long Critical Day on a specific pipeline, delivery zone, or TBS for the following reasons:

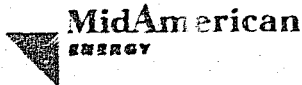
1. When the Company experiences failure of transmission, distribution, gas storage or gas manufacturing facilities.
2. When transmission system pressures or other unusual conditions jeopardize the operation of the Company's system.
3. When the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability.
4. When any of the Company's transporters or suppliers call the equivalent of a Critical Day.
5. When the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a portion of the Company's system.

OFO call by a marketer, agent, group of customers, or specific customer. The Company will call a Short or Long Critical Day on a marketer, agent, group of customers or specific customer when in the Company's judgment, the OFO is necessary to maintain or restore operational integrity when a marketer, agent, group of customers, or specific customer is significantly delivering long or short during periods of significant gas price changes.

Date Filed: Sept. 27, 2001 Dec. 8, 2000

Effective Date: October 27 February 7, 2001

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 36  
Cancels First Revised Sheet No. 36

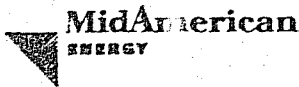
RATE DESIGNATION: General Terms and Conditions (Con't.)  
CLASS OF SERVICE: Gas Transportation Tariff

13. **Provisions Applicable to Third Party Suppliers:** If a Gas Transportation Customer wishes to utilize brokers, marketers, or other third party suppliers ("Third Party Suppliers") either as agents or as suppliers of gas into the Company's system, the Customer must notify the Company in writing of the Third Party Supplier that will be used in any particular gas month and whether the Third Party Supplier will be acting as agent for Customer for making nominations. If the Customer is using a Third Party Supplier, Customer agrees that as between Company and Customer, the Company shall all be entitled to rely upon information concerning deliveries of natural gas on behalf of Customer provided by Third Party Supplier.
14. **Failure to Comply:** If the Customer or assigned agent fails to comply with or perform any of the obligations on its part to be complied with or performed under a Schedule, the Company shall have the right to give Customer written notice of the Company's intention to terminate the Transportation on account of such failure. The Company shall have the right to terminate such Transportation at the expiration of five days after the giving of said notice, unless within five days the Customer shall make good such failure. Termination of such Transportation for any such cause shall be a cumulative remedy as to the Company, and shall not release the Customer from its obligation to make payment of any amount or amounts due or to become due from the Customer to the Company under the applicable Schedule. In order to resume Transportation after termination of service hereunder, it shall be necessary for Customer to file a new request for service.
15. **Successors and Assigns:** Any party which shall succeed by purchase, merger, or consolidation to the properties, substantially as an entirety, of any Customer shall be subject to the obligations of its predecessor in title under a Contract. No other assignment of a Contract or any of the rights or obligations hereunder shall be made unless there first shall have been obtained the consent thereto of the non-assigning party, which consent shall not be unreasonably withheld. Any party may assign its respective right, title, and interest in and to and under a Contract to a trustee or trustees, individual or corporate, as security for bonds or other obligations or securities without the necessity of any such assignee becoming in any respect obligated to perform the obligation of the assignor under a Contract and, if any such trustee be a corporation, without its being required to qualify to do business in any state in which performance of a Contract may occur.

Date Filed: September 27, 2001

Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
~~Second First~~ Revised Sheet No. 36  
Cancels ~~First Revised~~ Original Issue Sheet No. 36

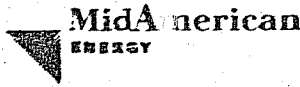
**RATE DESIGNATION:** General Terms and Conditions (Con't.)  
**CLASS OF SERVICE:** Gas Transportation Tariff

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Date Filed: Sept. 27, 2001 Oct. 8, 1997

Effective Date: Oct. 27, 2001 November 1, 1997

Issued By: James J. Howard Brent E. Gale, Vice President  
Law and Regulatory Affairs



MIDAMERICAN ENERGY COMPANY  
P.O. Box 776  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 42  
Cancels First Revised Sheet No. 42

**RATE DESIGNATION:** Rider No. 2 Pipeline Demand Rider  
**CLASS OF SERVICE:** Gas Transportation Tariff

**1. Applicable**

Applicable to all transportation customers that contract for one of the Company's Gas Transportation services on or after November 15, 1995, and that previously received sales service under one of the Company's sales service rate schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the PDR to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This rider will not allow the ST, MT, or LT Customer the right to broker the use of the stranded capacity. Customer may give notification of switching to transportation in writing by June 1 at least 5-months prior to commencement of transportation service in order to avoid PDR charges once the customer starts transporting.

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**2. Pipeline Demand Rider**

The Pipeline Demand Rider (PDR) is the surcharge per therm of natural gas transported. The surcharge shall be equal to the non-commodity cost of gas excluding transition costs, which shall be collected under the Pipeline Transition Rider, reflected in the monthly Purchased Gas Adjustment filings for the appropriate pipeline.

**3. Gas Reconciliation**

The company shall reflect the recovery of the PDR as a reduction to the sales customer's cost of gas on a dollar-for-dollar basis in the Annual Purchased Gas Adjustment Reconciliation.

**4. Billing**

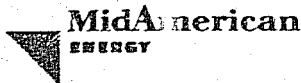
For transport customers, the PDR will be added as a separate line on the bill.

**5. Permanent Capacity Release**

Customer may elect to contract with the Company for a permanent release of peak day capacity requirements, currently used to serve the customer as determined by the Company, in lieu of being assessed the PDR surcharge. Company, in its discretion, shall have the right to specify which firm transportation entitlement contract is permanently released. Any transition costs related to permanently released capacity which are assessed against Company will be assigned to the customer taking the capacity assignment. This will primarily involve the transition costs collected on the firm transportation entitlements.

Date Filed: September 27, 2001 Effective Date: October 27, 2001

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 776  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second First Revised Sheet No. 42  
Cancels First Revised Original Issue Sheet No. 42

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N

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Date Filed: Sept. 27, 2001 ~~October 8, 1997~~ Effective Date: Oct. 27, 2001 ~~November 1, 1997~~

Issued By: James J. Howard Brent E. Gale, Vice President  
Law and Regulatory Affairs

STATEMENTS AND SUPPORTING SCHEDULES (A THROUGH R)

SDPUC Rules

Section	Stmnt	Schd	Description	Sponsoring Individual
20:10:13:51	A		Balance sheet	Rick Tunning
20:10:13:52	B		Income statement	Rick Tunning
20:10:13:53	C		Earned surplus statements	Rick Tunning
20:10:13:54	D		Cost of plant	Mary Jo Anderson
20:10:13:55		D-1	Detailed plant accounts	Mary Jo Anderson
20:10:13:56		D-2	Plant addition and retirement for test period	Mary Jo Anderson
20:10:13:57		D-3	Working papers showing plant accounts on an average basis for test period	Mary Jo Anderson
20:10:13:58		D-4	Plant account working papers for previous years	Mary Jo Anderson
20:10:13:59		D-5	Working papers on capitalizing interest and other overheads during construction	Mary Jo Anderson
20:10:13:60		D-6	Changes in intangible plant working papers	Mary Jo Anderson
20:10:13:61		D-7	Working papers on plant in service not used and useful	Mary Jo Anderson
20:10:13:62		D-8	Property records working papers	Mary Jo Anderson
20:10:13:63		D-9	Working papers for plant acquired for which regulatory approval has not been obtained	Mary Jo Anderson
20:10:13:64	E		Accumulated depreciation	Mary Jo Anderson
20:10:13:65		E-1	Working papers on recorded changes to accumulated depreciation	Mary Jo Anderson
20:10:13:66		E-2	Working papers on depreciation and amortization method	Mary Jo Anderson
20:10:13:67		E-3	Working papers on allocation of overall accounts	Mary Jo Anderson
20:10:13:68	F		Working capital	Richard Augustine
20:10:13:69		F-1	Monthly balances for materials, supplies, fuel stocks, and prepayments	Richard Augustine
20:10:13:70		F-2	Monthly balances for two years immediately preceding test year	Richard Augustine
20:10:13:71		F-3	Data used in computing working capital	Richard Augustine
20:10:13:72-75	G		Rate of return/Debt capital/Preferred stock capital/Common stock capital	James Behrens
20:10:13:76		G-1	Stock dividends, stock splits or changes in par or stated value	James Behrens
20:10:13:77		G-2	Common stock information	James Behrens
20:10:13:78		G-3	Reacquisition of bonds or preferred stock	James Behrens
20:10:13:79		G-4	Earnings per share for claimed rate of return	James Behrens
20:10:13:80	H		Operating and maintenance expenses	Rick Tunning
20:10:13:81		H-1	Adjustments to operating and maint. expenses	Rick Tunning
20:10:13:82		H-2	Cost of power and gas	Rick Tunning
20:10:13:83		H-3	Working papers for listed expense accounts	Rick Tunning
20:10:13:84		H-4	Working papers for interdepartmental transactions	Rick Tunning
20:10:13:85	I		Operating revenues	Gregory Schaefer
20:10:13:86	J		Depreciation expense	Mary Jo Anderson
20:10:13:87		J-1	Expense charged other than prescribed depreciation	Mary Jo Anderson
20:10:13:88	K		Income taxes	Rahn Randolph
20:10:13:89		K-1	Working papers for federal income taxes	Rahn Randolph
20:10:13:90		K-2	Differences in book and tax depreciation	Rahn Randolph
20:10:13:91		K-3	Working papers for consolidated federal income tax	Rahn Randolph
20:10:13:92		K-4	Working papers for an allowance for current tax greater than tax calculated at consolidated rate	Rahn Randolph
20:10:13:93		K-5	Working papers for claimed allowances for state income taxes	Rahn Randolph
20:10:13:94	L		Other taxes	Rahn Randolph
20:10:13:95		L-1	Working papers for adjusted taxes	Rahn Randolph
20:10:13:96	M		Overall cost of service	Richard Augustine
20:10:13:97	N		Allocated cost of service	Richard Augustine
20:10:13:98	O		Comparison of cost of service	Charles Rea
20:10:13:100	P		Fuel cost adjustment factor	Jean Calligan
20:10:13:101	Q		Description of utility operations	Ron Dake
20:10:13:102	R		Purchases from affiliated companies	Rick Tunning

Name of Respondent MidAmerican Energy Company		Year of Report Dec. 31, 2000	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)			
Line No	Title of account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT		
2	Utility Plant (101-106,114)	\$4,982,369,325	\$5,115,084,048
3	Construction Work in Progress (107)	33,738,607	38,583,674
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	\$5,016,107,932	\$5,153,667,722
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	(2,406,628,649)	(2,528,139,940)
6	Net Utility Plant (Enter Total of line 4 less 5)	\$2,609,479,283	\$2,625,527,782
7	Nuclear Fuel (120.1-120.4, 120.6)	207,685,699	219,598,191
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	(173,733,806)	(183,920,131)
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	33,951,893	35,678,060
10	Net Utility Plant (Enter Total of lines 6 and 9)	\$2,643,431,176	\$2,661,205,842
11	Utility Plant Adjustments (116)	0	0
12	Gas Stored Underground-Noncurrent (117)	0	0
13	OTHER PROPERTY AND INVESTMENTS		
14	Non-Utility Property (121)	4,856,959	6,900,849
15	(Less) Accum. Prov. for Depr. and Amort. (122)	(407,660)	(602,053)
16	Investments in Associated Companies (123)	5,016,058	5,016,058
17	Investments in Subsidiary Companies (123.1)	8,355,878	9,828,798
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)		
19	Non-current Portion of Allowances	0	0
20	Other Investments (124)	169,822,612	162,587,255
21	Special Funds (125-128)	141,646,297	153,100,154
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)	\$329,290,144	\$336,831,061
23	CURRENT AND ACCRUED ASSETS		
24	Cash (131)	1,687,494	5,975,127
25	Special Deposits (132-134)	0	0
26	Working Fund (135)	3,479,190	3,701,533
27	Temporary Cash Investments (136)	0	0
28	Notes Receivable (141)	(16,429)	0
29	Customer Accounts Receivable (142)	20,558,371	28,911,479
30	Other Accounts Receivable (143)	20,844,128	83,307,444
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	0	(102,200)
32	Notes Receivable from Associated Companies (145)	54,038,787	120,937,967
33	Accounts Receivable from Associated Companies (146)	8,873,868	3,702,911
34	Fuel Stock (151)	29,004,139	24,678,579
35	Fuel Stock Expenses Undistributed (152)	0	0
36	Residuals (Elec) and Extracted Products	0	0
37	Plant Materials and Supplies (154)	29,620,722	25,590,548
38	Merchandise (155)	20,355	19,506
39	Other Materials and Supplies (156)	0	0
40	Nuclear Materials Held for Sale (157)	0	0
41	Allowances (158.1 and 158.2)	320,225	246,597
42	(Less) Noncurrent Portion of Allowances	0	0
43	Stores Expense Undistributed (163)	453,673	326,348
44	Gas Stored Underground - Current (164.1)	21,449,442	18,413,532
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	0	0
46	Prepayments (165)	32,923,521	32,431,539
47	Advances for Gas (166-167)	0	0
48	Interest and Dividends Receivable (171)	157,104	157,104
49	Rents Receivables (172)	0	0
50	Accrued Utility Revenues (173)	93,441,676	191,790,259
51	Miscellaneous Current and Accrued Assets (174)	0	0
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)	\$316,856,266	\$540,088,273

Name of Respondent MidAmerican Energy Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr)	Year of Report 0 Dec. 31, 2000
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>				
Line No	Title of account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	\$6,554,433	\$5,447,712	
55	Extraordinary Property Losses (182.1)	0	0	
56	Unrecovered Plant and Regulatory Study Costs (182.2)	1,303,253	0	
57	Other Regulatory Assets (182.3)	241,894,222	727,268,588	
58	Prelim. Survey and Investigation Charges (Electric)(183)	276,642	800,858	
59	Prelim. Sur. and Invest. Charges (Gas)(183.1,183.2)	0	0	
60	Closing Accounts (184)	848,077	281,685	
61	Temporary Facilities (185)	2,576	3,208	
62	Miscellaneous Deferred Debts (186)	65,686,051	65,719,407	
63	Def. Losses from Disposition of Utility Plt. (187)	0	0	
64	Research, Devel. and Demonstration Expend (188)	0	0	
65	Unamortized Loss on Reacquired Debt (189)	34,649,535	29,416,095	
66	Accumulated Deferred Income Taxes (190)	48,427,088	44,845,901	
67	Unrecovered Purchased Gas Costs (191)	0	0	
68	TOTAL Deferred Debts (Enter Total of lines 54 thru 67)	\$399,641,877	\$374,783,454	
69	TOTAL Assets and Other Debits (Enter total of lines 10, 11, 12, 22, 52)	\$3,689,219,463	\$3,912,908,630	

Name of Respondent MidAmerican Energy Company		Year of Report Dec. 31, 2000	
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>			
Line No	Title of account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL		
2	Common Stock Issued (201)	\$564,725,056	\$564,725,056
3	Preferred Stock Issued (204)	81,759,100	81,759,100
4	Capital Stock Subscribed (202,205)	0	0
5	Stock Liability for Conversion (203,206)	0	0
6	Premium on Capital Stock (207)	0	0
7	Other Paid-in Capital (208-211)	775,126	(1,612,699)
8	Installments Received on Capital Stock (212)	0	0
9	(Less) Discount on Capital Stock (213)	0	0
10	(Less) Capital Stock Expense (214)	(4,937,741)	(4,937,741)
11	Retained Earnings (215,215.1,216)	495,269,748	601,603,542
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	2,022,454	2,189,855
13	(Less) Repurchased Capital Stock (217)	\$0	\$0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	\$1,139,613,743	\$1,243,727,113
15	LONG TERM DEBT		
16	Bonds (221)	607,699,000	497,195,000
17	(Less) Repurchased Bonds (222)	0	0
18	Advances from Associated Companies (223)	103,090,000	103,090,000
19	Other Long-Term Debt (224)	314,521,542	459,967,674
20	Unamortized Premium on Long-Term Debt (225)	0	0
21	(Less) Unamortized Discount on Long-Term Debt (226)	(1,495,319)	(1,450,901)
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	\$1,023,815,223	\$1,058,801,773
23	OTHER NONCURRENT LIABILITIES		
24	Obligations Under Capital Leases - Noncurrent (227)	1,697,936	1,538,234
25	Accumulated Provision for Property Insurance (228.1)	1,928,360	1,928,360
26	Accumulated Provision for Injuries and Damages (228.2)	6,122,540	6,218,173
27	Accumulated Provision for Pensions and Benefits (228.3)	68,632,927	98,651,780
28	Accumulated Miscellaneous Operating Provisions (228.4)	17,153,797	9,815,160
29	Accumulated Provision for Rate Refunds (229)	15,504,914	22,020,292
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)	\$111,040,474	\$140,171,999
31	CURRENT AND ACCRUED LIABILITIES		
32	Notes Payable (231)	204,000,000	81,600,000
33	Accounts Payable (232)	114,446,876	296,436,100
34	Notes Payable to Associated Companies (233)	0	0
35	Accounts Payable to Associated Companies (234)	12,905,056	2,506,950
36	Customer Deposits (235)	1,239,515	1,107,722
37	Taxes Accrued (236)	112,331,562	124,251,164
38	Interest Accrued (237)	12,925,201	12,016,047
39	Dividends Declared (238)	29	0
40	Matured Long-Term Debt (239)	0	0
41	Matured Interest (240)	0	0
42	Tax Collection Payable (241)	3,805,880	9,831,046
43	Miscellaneous Current and Accrued Liabilities (242)	43,095,905	46,342,243
44	Obligation Under Capital Leases-Current (243)	357,402	159,702
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	\$505,107,426	\$574,250,974

Name of Respondent MidAmerican Energy Company		Year of Report Dec. 31, 2000	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)(Continued)			
Line No	Title of account (a)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS		
47	Customer Advances for Construction (252)	\$6,739,557	\$6,276,180
48	Accumulated Deferred Investment Tax credits (255)	71,757,142	66,208,997
49	Deferred Gains from Disposition of Utility Plant (256)	0	0
50	Other Deferred Credits (253)	175,867,255	186,158,218
51	Other Regulatory Liabilities (254)	46,720,918	52,926,585
52	Unamortized Gains on Reacquired Debt (257)	0	0
53	Accumulated Deferred Income Taxes (281-283)	608,557,725	584,386,791
54	TOTAL Deferred Credits (Enter Total of line 47 thru 53)	\$909,642,597	\$895,956,771
55			
56			
57			
58			
59			
60			
61			
62			
63			
64			
65			
66			
67			
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 67)	\$3,689,219,463	\$3,912,908,630

Name of Respondent MidAmerican Energy Company				Year of Report December 31, 2000
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STATEMENT OF INCOME FOR THE YEAR STATEMENT OF INCOME FOR THE YEAR

- Report amounts for accounts 412 & 413, Revenue and Expenses from utility Plant leased to others, in another utility column (I, K, M, O) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 24 as appropriate. Include these amounts in columns (c) & (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 & 413 above.
- Report data for lines 7, 9, & 10 for Natural Gas companies using accounts 404 1, 404 2, 404 3, 407 1, & 407 2.
- Use Pages 122-123 for important notes regarding the statement of income or any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists that refunds of a material amount may need to be made to the utilities customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retail such revenues or recover amounts paid with respect to power and gas purchases.
- Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income and expense accounts.

Line No	Account (a)	MidAmerican Energy Gas Utility (b)	South Dakota Gas Utility (c)	South Dakota Gas Adjustments (d)	Adjusted South Dakota Gas Utility (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenue (400)	\$556,560,353	\$65,882,904	\$0	\$65,882,904
3	Operating Expenses				
4	Operation Expenses (401)	550,057,040	56,245,534	0	56,245,534
5	Maintenance Expenses (402)	14,741,622	1,562,824	0	1,562,824
6	Depreciation Expenses (403)	24,934,556	2,341,798	0	2,341,798
7	Amort. & Depl. of Utility Plant (404-406)	7,248,287	723,454	0	723,454
8	Amort. of Utility Plant Inv. Ag. (407)	797,999	323,298	0	323,298
9	Amort. of Prop. Losses, Unrecovered Plant & Prog. Study Costs (407)	0	0	0	0
10	Amort. of Conversion Expenses (407)	0	0	0	0
11	Requestor Debts (407.3)	0	0	0	0
12	(Less) Regulatory Credits (407.4)	0	0	0	0
13	Taxes Other Than Income Taxes (408.1)	18,862,646	1,100,943	0	1,100,943
14	Income Taxes - Federal (409.1)	9,493,597	816,594	0	816,594
15	- Other (409.1)	3,512,096	0	0	0
16	Provision for Deferred Income Taxes (410.1)	7,877,103	927,460	0	927,460
17	(Less) Provision for Deferred Income Taxes-Cr (411.1)	(5,957,173)	(695,149)	0	(695,149)
18	Investment Tax Credit Adj.-Net (411.4)	(540,409)	(3,610)	0	(3,610)
19	(Less) Gains from Disp. of Utility Plant (411.6)	0	0	0	0
20	Losses from Disp. of Utility Plant (411.7)	0	0	0	0
21	(Less) Gains from Disposition of Allowances (411.8)	0	0	0	0
22	Losses from Disposition of Allowances (411.9)	0	0	0	0
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)	\$625,027,756	\$62,910,104	\$0	\$62,910,104
24	Net Utility Operating Income (Enter Total of line 2 less 23)(Carry forward to page 117, ln	\$31,532,597	\$2,972,800	\$0	\$2,972,800

Name of Respondent MidAmerican Energy Company		Year of Report Dec. 31, 2000	
<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR</b>			
1- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3- State the purpose and amount for each reservation or appropriation of retained earnings. 4- List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5- Show dividends for each class and series of capital stock.  6- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 7- Explain by footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 8- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.			
Line No	Item (a)	Contra Primary Account Affected (b)	Current Year (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance Beginning of Year		\$495,269,748
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		0
5	Credit:		0
6	Credit:		0
7	Credit:		0
8	Credit:		0
9	TOTAL Credits to Retained Earnings (Acct. 439) (Total of lines 4 thru 8)		\$0
10	Debit:		0
11	Debit:		0
12	Debit:		0
13	Debit:		0
14	Debit:		0
15	TOTAL Debits to Retained Earnings (Acct. 439) (Total of lines 10 thru 14)		0
16	Balance Transferred from Income (Account 433 less Account 418.1)		165,288,545
17	Appropriations of Retained Earnings (Account 436)		
18			\$0
19			0
20			0
21			0
22	TOTAL Appropriations of Retained Earnings (Acct. 436) (Total of lines 18 thru 21)		0
23	Dividends Declared-Preferred Stock (Account 437)		
24			0
25	\$3.30 \$163,174 \$4.35 \$217,261 \$7.80 \$3,120,000	238	(3,500,435)
26	\$3.75 \$143,627 \$4.40 \$220,000 \$5.25 \$525,000	238	(888,627)
27	\$3.90 \$127,259 \$4.80 \$239,510	238	(366,769)
28	\$4.20 \$198,920 \$6.95 \$0	238	(198,920)
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(\$4,954,751)
30	Dividends Declared-Common Stock (Account 438)		
31			0
32	No Par Common Stock	238	(54,000,000)
33			0
34			0
35			0
36	TOTAL Dividends Declared-Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$54,000,000)
37	Transfer from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		\$0
38	Balance End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		\$601,603,542

MIDAMERICAN ENERGY  
SOUTH DAKOTA COST OF PLANT  
TWELVE MONTHS ENDED DECEMBER 31, 2000

Line No	Account No	Account Description	Beginning Balance 1/1/2000 (c)	Additions (d)	Retirements (e)	Other (f)	Ending Balance 12/31/2000 (g)	Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
1	101	Gas Plant in Service	69,727,214	5,043,410	(31,679)	19,441	73,838,394	70,863,310	2,008,552	72,869,862
2	102	Gas Plant Purchased of Sold	-	-	-	-	-	-	-	-
3	103	Experimental Gas Plant Unclassified	-	-	-	-	-	-	-	-
4	104	Gas Plant Leased to Others	-	-	-	-	-	-	-	-
5	105	Gas Plant Held for Future Use	-	-	-	-	-	-	-	-
6	106	Completed Construction Not Classified - Gas	6,750,497	52,924 [1]	-	-	6,803,421	7,125,804	-	7,125,804
7	107	Construction Work in Progress	98,765	475,027 [2]	-	-	574,392	299,052	-	299,052
8	118	Other Utility Plant	-	-	-	-	-	-	-	-
9		Total Gas Utility Plant	76,577,476	5,571,909	(31,679)	19,441	81,230,207	78,288,166	2,008,552	80,294,718

[1] Net amount of additions and transfers to 101 Plant in Service

[2] Net amount of additions and transfers to Plant in Service

[3] See Schedule D-3

SOUTH DAKOTA - DETAIL OF ACCOUNT 101, PLANT IN SERVICE  
TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	Beginning 1/1/2000 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2000 (g)	Assessm Balance (h)	Adjustment (i)	Adjusted Balance (j)
1	301.0	ORGANIZATION	-	-	-	-	-	-	-	-
2	302.0	FRANCHISES	293	-	-	-	293	293	-	293
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,370,908	67,857	-	-	2,438,765	2,347,652	-	2,347,652
4										
5		SUBTOTAL INTANGIBLE	2,371,201	67,857	-	-	2,439,068	2,347,945	-	2,347,945
6										
7	304.0	LAND	4,145	-	(3,070)	1,096	2,171	2,483	-	2,483
8	304.1	LAND RIGHTS	-	-	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	45,658	-	(24,225)	(1,096)	20,337	27,712	-	27,712
10	307.0	OTHER POWER EQUIPMENT	17,472	9,771	(2,918)	-	24,325	20,327	-	20,327
11	311.0	LP EQUIPMENT	339,825	1,292	(24,434)	-	316,683	330,290	-	330,290
12	320.0	OTHER EQUIPMENT	-	2,706	-	-	2,706	2,706	-	2,706
13										
14		SUBTOTAL PRODUCTION	407,100	13,769	(54,647)	-	366,222	383,518	-	383,518
15										
16	360.0	LAND	18,959	-	(1,154)	-	17,805	18,288	-	18,288
17	361.0	STRUCTURES & IMPROVEMENTS	189,210	6,797	-	-	196,007	193,250	-	193,250
18	362.0	GAS HOLDERS	707,472	-	(81)	-	707,411	707,448	-	707,448
19	363.0	PURIFICATION EQUIPMENT	125,325	640	-	-	125,974	125,650	-	125,650
20	363.1	LIQUEFACTION EQUIPMENT	363,582	2,094	(407)	-	365,269	364,488	-	364,488
21	363.2	VAPORIZING EQUIPMENT	97,424	329	(10,677)	-	87,076	93,304	-	93,304
22	363.3	COMPRESSION EQUIPMENT	65,983	450	-	-	66,433	66,433	-	66,433
23	363.5	OTHER EQUIPMENT	299,897	14,587	(17,497)	-	296,987	300,808	-	300,808
24										
25		SUBTOTAL STORAGE	1,867,652	24,906	(29,796)	-	1,862,762	1,869,665	-	1,869,665
26										
27	374.0	LAND	8,183	-	-	-	8,183	8,183	-	8,183
28	374.1	LAND RIGHTS	78,331	10,690	-	-	89,021	81,004	-	81,004
29	375.0	STRUCTURES & IMPROVEMENTS	22,367	-	-	-	22,367	22,366	-	22,366
30	376.0	MAINS	25,879,555	2,578,205	(56,795)	-	26,400,965	26,499,078	758,635	27,257,613
31	378.0	DISTRICT REGULATOR STATIONS	823,905	24,557	(6,715)	-	841,747	828,366	18,432	846,798
32	379.0	TOWN BORDER STATIONS	280,086	-	-	-	280,086	280,086	58,403	338,491
33	380.0	SERVICES	18,782,192	1,208,120	(129,348)	-	19,860,964	19,051,385	894,335	19,945,720
34	381.0	METERS	7,988,166	253,945	(77,074)	-	8,185,037	8,078,601	-	8,078,601
35	383.0	REGULATORS	1,515,684	65,178	-	-	1,580,860	1,553,704	-	1,553,704
36	385.0	INDUSTRIAL METER SETS	208,616	(478)	-	-	208,140	208,338	-	208,338
37										
38		SUBTOTAL DISTRIBUTION	55,587,085	4,138,217	(269,932)	-	59,455,370	58,609,111	1,729,707	58,338,818

SOUTH DAKOTA - DETAIL OF ACCOUNT 101, PLANT IN SERVICE  
TWELVE MONTHS ENDED DECEMBER 31, 2000

No	No (a)	Account Description (b)	Beginning 1/1/2000 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2000 (g)	Average Balance (h)	Adjustment (i)	Adjusted Balance (j)
39										
40	389 0	LAND	99,244	-	-	-	99,244	99,244	-	99,244
41	389 1	LAND RIGHTS	-	-	-	-	-	-	-	-
42	390 0	STRUCTURES & IMPROVEMENTS	3,829,288	28,586	(8,583)	-	3,849,271	3,843,930	-	3,843,930
43	391 0	OFFICE FURNITURE & EQUIPMENT	1,046,176	218,038	(282,796)	-	1,001,418	1,096,727	-	1,096,727
44	392 0	TRANSPORTATION EQUIPMENT	1,776,002	508,273	(257,191)	19,441	2,044,525	1,855,578	276,845	2,132,423
45	393 0	STORES EQUIPMENT	12,833	-	(1,869)	-	11,164	12,555	-	12,555
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	628,380	13,504	(4,523)	-	637,341	631,783	-	631,783
47	395 0	LABORATORY EQUIPMENT	127,522	2,015	-	-	129,537	128,812	-	128,812
48	396 0	POWER OPERATED EQUIPMENT	561,301	-	(4,894)	-	556,407	559,261	-	559,261
49	397 0	COMMUNICATION EQUIPMENT	1,297,893	31,996	(23,805)	-	1,306,284	1,312,333	-	1,312,333
50	398 0	MISCELLANEOUS EQUIPMENT	115,557	277	(16,043)	-	99,791	113,068	-	113,068
51										
52		SUBTOTAL GENERAL	9,494,178	798,669	(577,304)	19,441	9,734,982	9,653,071	276,845	9,929,916
53										
54		TOTAL ACCOUNT 101	<u>99,727,214</u>	<u>5,043,418</u>	<u>(931,679)</u>	<u>10,441</u>	<u>73,858,394</u>	<u>70,863,310</u>	<u>2,006,552</u>	<u>72,869,862</u>

SOUTH DAKOTA - DETAIL OF ACCOUNT 106,  
 COMPLETED CONSTRUCTION NOT CLASSIFIED  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No (a)	Account Description (b)	Beginning 1/1/2000 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2000 (g)	Average Balance (h)
1	301 0	ORGANIZATION	-	-	-	-	-	-
2	302 0	FRANCHISES	-	-	-	-	-	-
3	303 0	MISCELLANEOUS INTANGIBLE PLANT	137,579	(4,159)	-	-	133,420	138,899
4								
5		SUBTOTAL INTANGIBLE	137,579	(4,159)	-	-	133,420	138,899
6								
7	304 0	LAND	-	-	-	-	-	-
8	304 1	LAND RIGHTS	-	-	-	-	-	-
9	305 0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	3,284
10	307 0	OTHER POWER EQUIPMENT	-	-	-	-	-	-
11	311 0	LP EQUIPMENT	-	-	-	-	-	-
12	320 0	OTHER EQUIPMENT	-	-	-	-	-	-
13								
14		SUBTOTAL PRODUCTION	-	-	-	-	-	3,284
15								
16	360 0	LAND	-	-	-	-	-	-
17	361 0	STRUCTURES & IMPROVEMENTS	487	1,315	-	-	1,702	1,438
18	362 0	GAS HOLDERS	-	-	-	-	-	-
19	363 0	PURIFICATION EQUIPMENT	1,590	(1,590)	-	-	-	-
20	363 1	LIQUEFACTION EQUIPMENT	10,708	(148)	-	-	10,560	10,702
21	363 2	VAPORIZING EQUIPMENT	-	-	-	-	-	-
22	363 3	COMPRESSION EQUIPMENT	-	-	-	-	-	-
23	363 5	OTHER EQUIPMENT	31,525	(17,042)	-	-	14,483	22,742
24								
25		SUBTOTAL STORAGE	44,290	(17,465)	-	-	26,825	34,882
26								
27	374 0	LAND	-	-	-	-	-	-
28	37 1	LAND RIGHTS	83,427	553	-	-	83,980	83,581
29	375 0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-
30	378 0	MAINS	3,614,204	134,705	-	-	4,048,909	4,170,538
31	378 0	DISTRICT REGULATOR STATIONS	47	(47)	-	-	-	47
32	379 0	TOWN BORDER STATIONS	41,713	4,877	-	-	46,590	42,163
33	380 0	SERVICES	1,873,660	(143,585)	-	-	1,530,095	1,827,735
34	381 0	METERS	275,286	36,941	-	-	312,227	315,689
35	383 0	REGULATORS	55,224	1,510	-	-	56,734	53,090
36	385 0	INDUSTRIAL METER SETS	(603)	(218)	-	-	(821)	(234)
37								
38		SUBTOTAL DISTRIBUTION	6,042,958	34,756	-	-	6,077,714	6,492,589

SOUTH DAKOTA - DETAIL OF ACCOUNT 108,  
 COMPLETED CONSTRUCTION NOT CLASSIFIED  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No (a)	Account Description (b)	Beginning 1/1/2000 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2000 (g)	Average Balance (h)
39								
40	389 0	LAND	-	-	-	-	-	-
41	389 1	LAND RIGHTS	-	-	-	-	-	-
42	390 0	STRUCTURES & IMPROVEMENTS	24,688	111,317	-	-	136,005	38,837
43	391 0	OFFICE FURNITURE & EQUIPMENT	115,352	(1,307)	-	-	114,045	97,871
44	392 0	TRANSPORTATION EQUIPMENT	388,838	(122,853)	-	-	266,183	298,025
45	393 0	STORES EQUIPMENT	-	-	-	-	-	-
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	9,573	51,575	-	-	61,148	18,988
47	395 0	LABORATORY EQUIPMENT	7,223	(2,183)	-	-	5,060	6,950
48	396 0	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
49	397 0	COMMUNICATION EQUIPMENT	-	3,023	-	-	3,023	3,779
50	398 0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-
51								
52		SUBTOTAL GENERAL	525,870	39,792	-	-	565,462	458,350
53								
54		TOTAL ACCOUNT 108	6,750,497	52,924	-	-	6,803,421	7,125,804

SOUTH DAKOTA - DETAIL OF ACCOUNT 107,  
CONSTRUCTION WORK IN PROGRESS  
TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	Beginning 1/1/2000 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2000 (g)	Average Balance (h)
1	301.0	ORGANIZATION	-	-	-	-	-	-
2	302.0	FRANCHISES	-	-	-	-	-	-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	-	29,346	-	-	29,346	6,199
4								
5		SUBTOTAL INTANGIBLE	-	29,346	-	-	29,346	6,199
6								
7	304.0	LAND	-	-	-	-	-	-
8	304.1	LAND RIGHTS	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	7,321	(7,321)	-	-	-	564
10	307.0	OTHER POWER EQUIPMENT	-	-	-	-	-	-
11	311.0	LP EQUIPMENT	-	-	-	-	-	-
12	320.0	OTHER EQUIPMENT	-	-	-	-	-	-
13								
14		SUBTOTAL PRODUCTION	7,321	(7,321)	-	-	-	564
15								
16	360.0	LAND	-	-	-	-	-	-
17	361.0	STRUCTURES & IMPROVEMENTS	718	(718)	-	-	-	(490)
18	362.0	GAS HOLDERS	-	-	-	-	-	-
19	363.0	PURIFICATION EQUIPMENT	-	-	-	-	-	-
20	363.1	LIQUEFACTION EQUIPMENT	-	-	-	-	-	-
21	363.2	VAPORIZING EQUIPMENT	-	-	-	-	-	-
22	363.3	COMPRESSION EQUIPMENT	-	-	-	-	-	-
23	363.5	OTHER EQUIPMENT	14,680	(1,749)	-	-	12,931	13,824
24								
25		SUBTOTAL STORAGE	15,398	(2,487)	-	-	12,931	13,334
26								
27	374.0	LAND	-	-	-	-	-	-
28	374.1	LAND RIGHTS	-	-	-	-	-	-
29	375.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-
30	378.0	MAINS	-	-	-	-	-	100,616
31	378.0	DISTRICT REGULATOR STATIONS	-	-	-	-	-	-
32	379.0	TOWN BORDER STATIONS	-	-	-	-	-	-
33	380.0	SERVICES	-	-	-	-	-	-
34	381.0	METERS	-	-	-	-	-	18,385
35	385.0	REGULATORS	-	-	-	-	-	-
36	385.0	INDUSTRIAL METER SETS	-	-	-	-	-	-
37								
38		SUBTOTAL DISTRIBUTION	-	-	-	-	-	119,001

SOUTH DAKOTA - DETAIL OF ACCOUNT 107,  
 CONSTRUCTION WORK IN PROGRESS  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	Beginning 1/1/2000 (c)	Additions (d)	Retirements (e)	Other (f)	Ending 12/31/2000 (g)	Unadjusted Balance (h)	Adjustment (i)
39									
40	389 0	LAND	-	-	-	-	-	-	-
41	389 1	LAND RIGHTS	-	-	-	-	-	-	-
42	390 0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	1,035	-
43	391 0	OFFICE FURNITURE & EQUIPMENT	11,164	229,752	-	-	240,916	88,478	-
44	392 0	TRANSPORTATION EQUIPMENT	64,882	228,317	-	-	291,199	83,149	-
45	393 0	STORES EQUIPMENT	-	-	-	-	-	-	-
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	-	-	-	-	-	8,427	-
47	395 0	LABORATORY EQUIPMENT	-	-	-	-	-	-	-
48	396 0	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
49	397 0	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-
50	398 0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	867	-
51									
52		SUBTOTAL GENERAL	78,046	458,069	-	-	532,115	159,954	-
53									
54		TOTAL ACCOUNT 101	98,765	475,827	-	-	574,392	299,052	-

MidAmerican Energy Company  
South Dakota Rate Case  
Major Plant Additions and Retirements  
Year Ending December 31, 2000

Line No.	(a)	(b)	(c)
<b>MAJOR ADDITIONS</b>			
1	Scenic Heights, Skyline Heights, & Swanson Estates	August, 1998	\$337,589
2	Install gas mains consisting of approximately 9,800' of 6" steel, 11,300'		
3	of 4" plastic, and 9,900' of 2" plastic main to serve 94 residential and		
4	5 commercial properties in three existing subdivisions.		
5	41st Street to 12th Street Feeder Line	January, 1999	\$372,052
6	Install approximately 2 miles of 6" steel feeded pressure main operating		
7	at 250 psig to serve the growing area of Sioux Falls.		
8	Brandon and Corson Feeder Line	December, 1999	\$525,568
9	Install approximately 5.3 miles of 6" steel feeder pressure main operating		
10	at 210 psig to serve growth in Brandon and Corson.		
11	Valley Springs Main Extension	November, 2000	\$405,450
12	Install approximately 5,300' of 6", 20,000' of 4" plastic, and 24,000' of 2"		
13	plastic main and approximately 200 residential and commercial services		
14	to provide natural gas to the town of Valley Springs, South Dakota.		

**MAJOR RETIREMENTS**

15 There have been no major plant retirements for the test period.

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERAC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	January 2000 (c)	February 2000 (d)	March 2000 (e)	April 2000 (f)	May 2000 (g)	June 2000 (h)	
1	301.0	ORGANIZATION							
2	302.0	FRANCHISES	293 00	293 00	293 00	293 00	293 00	293 00	
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,380,137 08	2,380,137 08	2,272,936 08	2,272,936 08	2,272,936 08	2,272,936 08	2
4									
5		SUBTOTAL INTANGIBLE	2,380,430 08	2,380,430 08	2,273,229 08	2,273,229 08	2,273,229 08	2,273,229 08	2
6									
7	304.0	LAND	4,145 06	2,612 82	2,612 82	2,612 82	2,612 82	2,170 64	
8	304.1	LAND RIGHTS							
9	305.0	STRUCTURES & IMPROVEMENTS	45,658 70	30,865 88	30,865 88	30,865 88	30,865 88	30,865 88	
10	307.0	OTHER POWER EQUIPMENT	17,471 75	17,471 75	17,471 75	17,471 75	17,471 75	17,471 75	
11	311.0	LP EQUIPMENT	339,824 94	339,824 94	339,824 94	339,824 94	339,824 94	339,824 94	
12	320.0	OTHER EQUIPMENT	2,706 40	2,706 40	2,706 40	2,706 40	2,706 40	2,706 40	
13									
14		SUBTOTAL PRODUCTION	409,806 85	393,481 79	393,481 79	393,481 79	393,481 79	393,039 61	
15									
16	360.0	LAND	18,959 14	18,959 14	18,959 14	18,959 14	18,959 14	17,805 31	
17	361.0	STRUCTURES & IMPROVEMENTS	190,863 79	190,863 79	190,863 79	190,863 79	190,863 79	189,966 92	
18	362.0	GAS HOLDERS	707,472 02	707,472 02	707,472 02	707,472 02	707,472 02	707,472 02	
19	363.0	PURIFICATION EQUIPMENT	125,325 31	125,325 31	125,325 31	125,325 31	125,325 31	125,325 31	
20	363.1	LIQUEFACTION EQUIPMENT	363,827 69	364,255 33	364,255 33	364,255 33	364,255 33	364,255 33	
21	363.2	VAPORIZING EQUIPMENT	97,752 73	97,752 73	97,752 73	97,752 73	97,752 73	97,752 73	
22	363.3	COMPRESSION EQUIPMENT	66,432 74	66,432 74	66,432 74	66,432 74	66,432 74	66,432 74	
23	363.5	OTHER EQUIPMENT	302,262 16	302,262 16	302,262 16	302,262 16	302,262 16	302,079 62	
24									
25		SUBTOTAL STORAGE	1,872,895 58	1,873,323 22	1,873,323 22	1,873,323 22	1,873,323 22	1,871,089 98	1
26									
27	374.0	LAND	8,183 21	8,183 21	8,183 21	8,183 21	8,183 21	8,183 21	
28	374.1	LAND RIGHTS	78,330 97	78,330 97	78,330 97	78,330 97	78,330 97	78,330 97	
29	375.0	STRUCTURES & IMPROVEMENTS	22,366 46	22,366 46	22,366 46	22,366 46	22,366 46	22,366 46	
30	376.0	MAINS	25,879,555 25	25,879,555 25	25,879,555 25	25,879,555 25	25,879,555 25	25,879,555 25	25
31	378.0	DISTRICT REGULATOR STATIONS	823,905 08	823,905 08	823,905 08	823,905 08	823,905 08	823,905 08	
32	379.0	TOWN BORDER STATIONS	280,086 23	280,086 23	280,086 23	280,086 23	280,086 23	280,086 23	
33	380.0	SERVICES	18,782,192 00	18,782,192 00	18,782,192 00	18,782,192 00	18,782,192 00	18,782,192 00	18
34	381.0	METERS	7,988,165 23	7,988,165 23	7,988,165 23	7,988,165 23	7,988,165 23	7,988,165 23	8
35	383.0	REGULATORS	1,515,684 24	1,515,684 24	1,515,684 24	1,515,684 24	1,515,684 24	1,580,860 37	1
36	385.0	INDUSTRIAL METER SETS	208,616 21	208,616 21	208,616 21	208,616 21	208,616 21	208,139 61	
37									
38		SUBTOTAL DISTRIBUTION	55,587,084 88	55,587,084 88	55,587,084 88	55,587,084 88	55,587,084 88	55,651,784 41	55

SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No (a)	Account Description (b)	January 2000 (c)	February 2000 (d)	March 2000 (e)	April 2000 (f)	May 2000 (g)	June 2000 (h)
39								
40	389 0	LAND	99,243 93	99,243 93	99,243 93	99,243 93	99,243 93	99,243
41	389 1	LAND RIGHTS						
42	390 0	STRUCTURES & IMPROVEMENTS	3,829,287 53	3,829,287 53	3,842,621 53	3,842,621 53	3,843,691 59	3,844,022
43	391 0	OFFICE FURNITURE & EQUIPMENT	1,048,288 65	1,048,288 65	1,048,288 65	1,048,288 65	1,108,688 11	1,108,688
44	392 0	TRANSPORTATION EQUIPMENT	1,800,489 34	1,800,489 34	1,800,489 34	1,800,489 34	1,800,489 34	1,800,489
45	393 0	STORES EQUIPMENT	12,833 18	12,833 18	12,833 18	12,833 18	12,833 18	12,833
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	628,360 25	628,360 25	628,360 25	628,360 25	628,360 25	629,159
47	395 0	LABORATORY EQUIPMENT	127,522 31	127,522 31	127,522 31	127,522 31	127,522 31	129,195
48	396 0	POWER OPERATED EQUIPMENT	561,300 54	561,300 54	561,300 54	561,300 54	561,300 54	561,300
49	397 0	COMMUNICATION EQUIPMENT	1,304,189 72	1,304,189 72	1,304,189 72	1,304,189 72	1,304,189 72	1,304,007
50	398 0	MISCELLANEOUS EQUIPMENT	115,557 15	115,557 15	115,557 15	115,557 15	115,834 46	115,834
51								
52		SUBTOTAL GENERAL	9,527,072 60	9,527,072 60	9,540,406 60	9,540,406 60	9,602,153 43	9,604,775
53								
54		TOTAL ACCOUNT 101	<u>69,777,269 99</u>	<u>69,761,392 57</u>	<u>69,667,525 57</u>	<u>69,667,525 57</u>	<u>69,729,272 40</u>	<u>69,793,918</u>

MIDAMERICAN ENERGY COMPANY  
SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	September 2000 (k)	October 2000 (l)	November 2000 (m)	December 2000 (n)	Twelve Months Total (o)
1	301.0	ORGANIZATION					
2	302.0	FRANCHISES	293 00	293 00	293 00	293 00	3,516 00
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,438,765 30	2,438,765 30	2,438,765 30	2,438,765 30	28,171,829 16
4							
5		SUBTOTAL INTANGIBLE	2,439,058 30	2,439,058 30	2,439,058 30	2,439,058 30	28,175,345 16
6							
7	304.0	LAND	2,170 64	2,170 64	2,170 64	2,170 64	29,790 82
8	304.1	LAND RIGHTS					
9	305.0	STRUCTURES & IMPROVEMENTS	20,337 24	20,337 24	20,337 24	20,337 24	332,540 18
10	307.0	OTHER POWER EQUIPMENT	24,325 14	24,325 14	24,325 14	24,325 14	243,927 95
11	311.0	LP EQUIPMENT	316,683 53	316,683 53	316,683 53	316,683 53	3,963,484 49
12	320.0	OTHER EQUIPMENT	2,706 40	2,706 40	2,706 40	2,706 40	32,476 80
13							
14		SUBTOTAL PRODUCTION	366,222 95	366,222 95	366,222 95	366,222 95	4,602,220 24
15							
16	360.0	LAND	17,805 31	17,805 31	17,805 31	17,805 31	219,432 87
17	361.0	STRUCTURES & IMPROVEMENTS	196,006 94	196,006 94	196,006 94	196,006 94	2,319,002 17
18	362.0	GAS HOLDERS	707,410 54	707,410 54	707,410 54	707,410 54	8,489,356 84
19	363.0	PURIFICATION EQUIPMENT	125,974 04	125,974 04	125,974 04	125,974 04	1,507,796 10
20	363.1	LIQUEFACTION EQUIPMENT	365,269 21	365,269 21	365,269 21	365,269 21	4,373,856 80
21	363.2	VAPORIZING EQUIPMENT	87,075 66	87,075 66	87,075 66	87,075 66	1,119,647 41
22	363.3	COMPRESSION EQUIPMENT	66,432 74	66,432 74	66,432 74	66,432 74	797,192 88
23	363.5	OTHER EQUIPMENT	296,787 04	296,787 04	296,787 04	296,787 04	3,609,691 54
24							
25		SUBTOTAL STORAGE	1,862,761 48	1,862,761 48	1,862,761 48	1,862,761 48	22,435,976 61
26							
27	374.0	LAND	8,183 21	8,183 21	8,183 21	8,183 21	98,198 52
28	374.1	LAND RIGHTS	78,330 97	89,020 97	89,020 97	89,020 97	972,041 64
29	375.0	STRUCTURES & IMPROVEMENTS	22,366 46	22,366 46	22,366 46	22,366 46	268,397 52
30	376.0	MAINS	25,749,602 25	28,400,965 25	28,400,965 25	28,400,965 25	317,988,940 00
31	378.0	DISTRICT REGULATOR STATIONS	823,905 08	841,747 08	841,747 08	841,747 08	9,940,386 96
32	379.0	TOWN BORDER STATIONS	280,086 23	280,086 23	280,086 23	280,086 23	3,361,034 76
33	380.0	SERVICES	18,782,192 00	19,858,964 00	19,858,964 00	19,858,964 00	228,616,620 00
34	381.0	METERS	8,165,036 36	8,165,036 36	8,165,036 36	8,165,036 36	96,919,209 54
35	383.0	REGULATORS	1,580,860 37	1,580,860 37	1,580,860 37	1,580,860 37	18,644,443 79
36	385.0	INDUSTRIAL METER SETS	208,139 61	208,139 61	208,139 61	208,139 61	2,500,058 32
37							
38		SUBTOTAL DISTRIBUTION	55,698,702 54	59,455,369 54	59,455,369 54	59,455,369 54	679,309,331 05

SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No	No.	Account Description	September 2000	October 2000	November 2000	December 2000	Twelve Months Total	Twelve Month Average
39								
40	389 0	LAND	99,243 93	99,243 93	99,243 93	99,243 93	1,190,927 16	99,24
41	389 1	LAND RIGHTS						
42	390 0	STRUCTURES & IMPROVEMENTS	3,849,271 18	3,849,271 18	3,849,271 18	3,849,271 18	46,127,159 23	3,843.92
43	391 0	OFFICE FURNITURE & EQUIPMENT	1,263,472 27	1,264,213 57	1,001,417 93	1,001,417 93	13,160,719 84	1,096.72
44	392 0	TRANSPORTATION EQUIPMENT	1,858,543 45	1,858,543 45	1,884,615 34	2,044,524 56	22,266,930 74	1,855.57
45	393 0	STORES EQUIPMENT	12,833 18	12,333 18	11,163 89	11,163 89	150,659 58	12.55
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	631,271 59	641,864 59	637,341 60	637,341 60	7,581,153 32	631.76
47	395 0	LABORATORY EQUIPMENT	129,536 84	129,536 84	129,536 84	129,536 84	1,543,345 68	128.61
48	396 0	POWER OPERATED EQUIPMENT	556,406 54	556,406 54	556,406 54	556,406 54	6,711,136 48	559.26
49	397 0	COMMUNICATION EQUIPMENT	1,329,888 47	1,329,888 47	1,306,283 99	1,306,283 99	15,747,998 33	1,312.33
50	398 0	MISCELLANEOUS EQUIPMENT	115,834 46	115,834 46	99,790 94	99,790 94	1,356,817 24	113.06
51								
52		SUBTOTAL GENERAL	9,846,301 91	9,857,636 21	9,575,072 18	9,734,981 40	115,836,847 60	9,653.07
53								
54		TOTAL ACCOUNT 101	<u>70,213,047 18</u>	<u>73,981,048 48</u>	<u>73,698,484 45</u>	<u>73,858,393 67</u>	<u>850,359,720 66</u>	<u>70,863.31</u>

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

	No.	Na	Account Description	January 2000 (c)	February 2000 (d)	March 2000 (e)	April 2000 (f)	May 2000 (g)	June 2000 (h)	July 2000 (i)
1	301 0		ORGANIZATION							
2	302 0		FRANCHISES							
3	303 0		MISCELLANEOUS INTANGIBLE PLANT	137,040 44	137,586 12	141,634 61	142,936 19	143,807 79	144,193 35	145,000 00
4										
5			SUBTOTAL INTANGIBLE	137,040 44	137,586 12	141,634 61	142,936 19	143,807 79	144,193 35	145,000 00
6										
7	304 0		LAND							
8	304 1		LAND RIGHTS							
9	305 0		STRUCTURES & IMPROVEMENTS		4,908 88	4,908 88	4,979 44	4,979 44	9,812 96	9,812 96
10	307 0		OTHER POWER EQUIPMENT							
11	311 0		LP EQUIPMENT							
12	320 0		OTHER EQUIPMENT							
13										
14			SUBTOTAL PRODUCTION		4,908 88	4,908 88	4,979 44	4,979 44	9,812 96	9,812 96
15										
16	360 0		LAND							
17	361 0		STRUCTURES & IMPROVEMENTS	5,377 34	452 68	452 68	543 73	543 73	5,377 34	5,377 34
18	362 0		GAS HOLDERS							
19	363 0		PURIFICATION EQUIPMENT							
20	363 1		LIQUEFACTION EQUIPMENT	10,708 49	10,708 49	10,708 49	10,708 49	10,708 49	10,708 49	10,708 49
21	363 2		VAPORIZING EQUIPMENT							
22	363 3		COMPRESSION EQUIPMENT							
23	363 5		OTHER EQUIPMENT	29,815 63	29,815 63	29,995 48	30,081 16	30,223 96	30,573 06	30,573 06
24										
25			SUBTOTAL STORAGE	45,901 46	40,976 80	41,156 65	41,333 38	41,476 18	46,658 89	46,658 89
26										
27	374 0		LAND							
28	374 1		LAND RIGHTS	83,455 26	83,463 35	83,480 25	83,486 55	83,491 70	83,494 74	83,494 74
29	375 0		STRUCTURES & IMPROVEMENTS							
30	376 0		MAINS	3,938,804 48	3,948,717 70	3,966,614 24	4,011,775 29	4,198,866 89	4,487,667 71	4,631,667 71
31	378 0		DISTRICT REGULATOR STATIONS	62 00	62 00	62 00	62 00	62 00	62 00	62 00
32	379 0		TOWN BORDER STATIONS	41,727 63	41,731 62	41,740 13	41,743 28	41,745 80	41,747 37	41,747 37
33	380 0		SERVICES	1,705,547 00	1,729,624 00	1,766,056 00	1,820,160 00	1,908,551 00	2,059,524 00	2,166,056 00
34	381 0		METERS	298,826 22	341,603 54	381,152 52	413,539 46	434,254 91	452,741 94	452,741 94
35	383 0		REGULATORS	60,208 37	66,112 52	74,905 53	79,223 34	82,875 77	21,734 16	21,734 16
36	385 0		INDUSTRIAL METER SETS	(406 56)	(1,230 92)	(166 11)	(236 99)	(263 34)	222 29	222 29
37										
38			SUBTOTAL DISTRIBUTION	6,128,224 40	6,210,083 81	6,313,844 56	6,449,752 93	6,749,584 73	7,147,194 21	7,151,667 71

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	January 2000 (c)	February 2000 (d)	March 2000 (e)	April 2000 (f)	May 2000 (g)	June 2000 (h)
39								
40	389 0	LAND						
41	389 1	LAND RIGHTS						
42	390 0	STRUCTURES & IMPROVEMENTS	26,092 30	26,351 33	26,351 33	26,739 02	10,011 39	9,670 98
43	391 0	OFFICE FURNITURE & EQUIPMENT	116,696 45	124,391 38	153,966 94	129,019 60	84,051 90	27,407 68
44	392 0	TRANSPORTATION EQUIPMENT	81,258 85	81,258 85	81,258 85	124,250 85	124,250 85	380,440 02
45	393 0	STORES EQUIPMENT						
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	9,963 11	9,963 11	9,963 11	10,350 79	11,281 12	7,089 73
47	395 0	LABORATORY EQUIPMENT	7,595 99	7,595 99	7,595 99	8,598 03	9,598 81	7,177 82
48	396 0	POWER OPERATED EQUIPMENT						
49	397 0	COMMUNICATION EQUIPMENT			3,838 07	4,114 11	4,537 58	9,110 75
50	398 0	MISCELLANEOUS EQUIPMENT						
51								
52		SUBTOTAL GENERAL	241,606 70	249,560 66	282,974 29	303,072 40	243,731 65	440,896 98
53								
54		TOTAL ACCOUNT 106	<u>6,552,773 00</u>	<u>6,643,116 27</u>	<u>6,784,518 99</u>	<u>6,942,074 34</u>	<u>7,183,579 79</u>	<u>7,788,756 39</u>

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No	No (a)	Account Description (b)	September 2000 (k)	October 2000 (l)	November 2000 (m)	December 2000 (n)	Twelve Months Total (o)
1	301 0	ORGANIZATION					
2	302 0	FRANCHISES					
3	303 0	MISCELLANEOUS INTANGIBLE PLANT	128,621 54	128,621 54	128,839 20	133,420 14	1,640,387 63
4							
5		SUBTOTAL INTANGIBLE	128,621 54	128,621 54	128,839 20	133,420 14	1,640,387 63
6							
7	304 0	LAND					
8	304 1	LAND RIGHTS					
9	305 0	STRUCTURES & IMPROVEMENTS					39,406 68
10	307 0	OTHER POWER EQUIPMENT					
11	311 0	LP EQUIPMENT					
12	320 0	OTHER EQUIPMENT					
13							
14		SUBTOTAL PRODUCTION					39,406 68
15							
16	360 0	LAND					
17	361 0	STRUCTURES & IMPROVEMENTS		1,361 56	1,361 56	1,782 65	17,253 27
18	362 0	GAS HOLDERS					
19	363 0	PURIFICATION EQUIPMENT					
20	363 1	LIQUEFACTION EQUIPMENT	10,708 49	10,708 49	10,778 54	10,560 23	128,423 67
21	363 2	VAPORIZING EQUIPMENT					
22	363 3	COMPRESSION EQUIPMENT					
23	363 5	OTHER EQUIPMENT	14,124 35	14,386 68	14,398 10	14,482 69	272,913 62
24							
25		SUBTOTAL STORAGE	24,832 84	26,456 73	26,538 20	26,825 57	418,587 56
26							
27	374 0	LAND					
28	374 1	LAND RIGHTS	83,518 16	83,522 67	83,835 05	83,979 84	1,002,728 08
29	375 0	STRUCTURES & IMPROVEMENTS					
30	376 0	MAINS	5,047,603 18	3,193,989 34	3,803,069 77	4,048,908 70	50,046,456 03
31	378 0	DISTRICT REGULATOR STATIONS	62 00				558 00
32	379 0	TOWN BORDER STATIONS	41,759 13	41,761 34	41,917 58	46,589 92	505,964 11
33	380 0	SERVICES	2,442,800 00	1,141,691 00	1,371,708 00	1,530,095 00	21,932,823 00
34	381 0	METERS	227,549 39	246,215 13	261,797 13	312,227 27	3,788,266 89
35	383 0	REGULATORS	41,018 46	45,807 72	49,932 28	56,734 44	637,076 50
36	385 0	INDUSTRIAL METER SETS	408 35	(200 24)	(611 31)	(821 42)	(2,896 86)
37							
38		SUBTOTAL DISTRIBUTION	7,884,718 67	4,752,786 96	5,611,628 50	6,077,713 75	77,911,065 75

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	September 2000 (k)	October 2000 (l)	November 2000 (m)	December 2000 (n)	Twelve Months Total (o)
39							
40	389 0	LAND					
41	389.1	LAND RIGHTS					
42	390 0	STRUCTURES & IMPROVEMENTS	15,896 21	50,076 31	100,674 37	136,002 56	443,243 89
43	391 0	OFFICE FURNITURE & EQUIPMENT	58,770 59	120,385 29	124,912 10	114,045 34	1,172,057 43
44	392 0	TRANSPORTATION EQUIPMENT	521,151 91	523,873 46	489,381 46	246,182 69	3,552,302 83
45	393 0	STORES EQUIPMENT					
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	13,492 83	12,640 83	40,805 83	61,147 83	203,851 85
47	395 0	LABORATORY EQUIPMENT	7,589 67	2,841 67	4,564 67	5,059 53	83,397 51
48	396 0	POWER OPERATED EQUIPMENT					
49	397 0	COMMUNICATION EQUIPMENT	2,298 45	2,487 03	2,634 66	3,023 16	45,349 63
50	398 0	MISCELLANEOUS EQUIPMENT					
51							
52		SUBTOTAL GENERAL	619,199 66	712,304 59	762,973 09	565,461 11	5,500,203 24
53							
54		TOTAL ACCOUNT 106	8,657,372 71	5,620,169 82	6,529,978 99	6,803,420 57	85,509,650 66

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	January 2000 (c)	February 2000 (d)	March 2000 (e)	April 2000 (f)	May 2000 (g)	June 2000 (h)
1	301.0	ORGANIZATION	-	-	-	-	-	-
2	302.0	FRANCHISES	-	-	-	-	-	-
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	-	-	-	381.62	845.49	1,7
4								
5		SUBTOTAL INTANGIBLE	-	-	-	381.62	845.49	1,7
6								
7	304.0	LAND	-	-	-	-	-	-
8	304.1	LAND RIGHTS	-	-	-	-	-	-
9	305.0	STRUCTURES & IMPROVEMENTS	6,773.46	-	-	-	-	-
10	307.0	OTHER POWER EQUIPMENT	-	-	-	-	-	-
11	311.0	LP EQUIPMENT	-	-	-	-	-	-
12	320.0	OTHER EQUIPMENT	-	-	-	-	-	-
13								
14		SUBTOTAL PRODUCTION	6,773.46	-	-	-	-	-
15								
16	360.0	LAND	-	-	-	-	-	-
17	361.0	STRUCTURES & IMPROVEMENTS	(6,806.20)	-	-	-	-	-
18	362.0	GAS HOLDERS	-	-	-	-	-	-
19	363.0	PURIFICATION EQUIPMENT	-	-	-	-	-	-
20	363.1	LIQUEFACTION EQUIPMENT	-	-	-	-	-	-
21	363.2	VAPORIZING EQUIPMENT	-	-	-	-	-	-
22	363.3	COMPRESSION EQUIPMENT	-	-	-	-	-	-
23	363.5	OTHER EQUIPMENT	13,519.53	13,131.10	13,395.47	12,930.64	12,418.89	15,0
24								
25		SUBTOTAL STORAGE	6,713.33	13,131.10	13,395.47	12,930.64	12,418.89	15,0
26								
27	374.0	LAND	-	-	-	-	-	-
28	374.1	LAND RIGHTS	-	-	-	-	-	-
29	375.0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-
30	376.0	MAINS	-	-	2,810.35	46,120.04	3,267.91	12,6
31	378.0	DISTRICT REGULATOR STATIONS	-	-	-	-	-	-
32	379.0	TOWN BORDER STATIONS	-	-	-	-	-	-
33	380.0	SERVICES	-	-	-	-	-	-
34	381.0	METERS	-	-	-	866.71	3,267.91	12,6
35	383.0	REGULATORS	-	-	-	-	-	-
36	385.0	INDUSTRIAL METER SETS	-	-	-	-	-	-
37								
38		SUBTOTAL DISTRIBUTION	-	-	2,810.35	46,986.75	6,535.82	25,3

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	January 2000 (c)	February 2000 (d)	March 2000 (e)	April 2000 (f)	May 2000 (g)	June 2000 (h)
39								
40	389 0	LAND	-	-	-	-	-	-
41	389 1	LAND RIGHTS	-	-	-	-	-	-
42	390 0	STRUCTURES & IMPROVEMENTS	12,421.18	-	-	-	-	-
43	391 0	OFFICE FURNITURE & EQUIPMENT	8,407.04	-	-	-	-	-
44	392 0	TRANSPORTATION EQUIPMENT	59,418.68	57,340.72	58,462.49	38,813.01	112,229.55	134,423.54
45	393 0	STORES EQUIPMENT	-	-	-	397.62	316,882.37	41,537.64
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	-	-	-	-	-	-
47	395 0	LABORATORY EQUIPMENT	-	-	-	-	-	-
48	396 0	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
49	397 0	COMMUNICATION EQUIPMENT	5,279.43	5,119.03	-	-	-	-
50	398 0	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-
51								
52		SUBTOTAL GENERAL	85,526.33	62,459.75	58,462.49	39,210.63	429,111.92	175,961.18
53								
54		TOTAL ACCOUNT 107	99,013.12	75,590.85	74,668.31	99,509.64	448,912.12	218,104.79

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No. (a)	Account Description (b)	September 2000 (k)	October 2000 (l)	November 2000 (l)	December 2000 (m)	Twelve Months Total (n)	Twelve Month Average (p)
1	301 0	ORGANIZATION	-	-	-	-	-	-
2	302 0	FRANCHISES	-	-	-	-	-	-
3	303 0	MISCELLANEOUS INTANGIBLE PLANT	7,587 52	16,248 30	13,090 09	29,346 38	74,391 40	6,198 45
4								
5		SUBTOTAL INTANGIBLE	7,587 52	16,248 30	13,090 09	29,346 38	74,391 40	6,198 45
6								
7	304 0	LAND	-	-	-	-	-	-
8	304 1	LAND RIGHTS	-	-	-	-	-	-
9	305 0	STRUCTURES & IMPROVEMENTS	-	-	-	-	6,773 46	564 54
10	307 0	OTHER POWER EQUIPMENT	-	-	-	-	-	-
11	311 0	LP EQUIPMENT	-	-	-	-	-	-
12	320 0	OTHER EQUIPMENT	-	-	-	-	-	-
13								
14		SUBTOTAL PRODUCTION	-	-	-	-	6,773 46	564 54
15								
16	360 0	LAND	-	-	-	-	-	-
17	361 0	STRUCTURES & IMPROVEMENTS	680 73	-	-	-	(5,882 15)	(4) 15
18	362 0	GAS HOLDERS	-	-	-	-	-	-
19	363 0	PURIFICATION EQUIPMENT	-	-	-	-	-	-
20	363 1	LIQUEFACTION EQUIPMENT	-	-	-	-	-	-
21	363 2	VAPORIZING EQUIPMENT	-	-	-	-	-	-
22	363 3	COMPRESSION EQUIPMENT	-	-	-	-	-	-
23	363 5	OTHER EQUIPMENT	15,080 53	19,150 09	12,399 54	12,931 31	165,882 33	13,823 53
24								
25		SUBTOTAL STORAGE	15,761 26	19,150 09	12,399 54	12,931 31	160,000 18	13,333 35
26								
27	374 0	LAND	-	-	-	-	-	-
28	374 1	LAND RIGHTS	-	-	-	-	-	-
29	375 0	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-
30	376 0	MAINS	341,558 76	666,465 62	22,616 87	-	1,207,392 19	100,616 01
31	378 0	DISTRICT REGULATOR STATIONS	-	-	-	-	-	-
32	379 0	TOWN BORDER STATIONS	-	-	-	-	-	-
33	380 0	SERVICES	33,092 48	106,800 58	22,616 87	-	220,623 65	18,385 30
34	381 0	METERS	-	-	-	-	-	-
35	383 0	REGULATORS	-	-	-	-	-	-
36	385 0	INDUSTRIAL METER SETS	-	-	-	-	-	-
37								
38		SUBTOTAL DISTRIBUTION	374,651 24	773,266 20	45,233 74	-	1,428,015 84	119,001 32

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA PLANT BALANCES BY FERC ACCOUNT  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	No (a)	Account Description (b)	September 2000 (k)	October 2000 (l)	November 2000 (l)	December 2000 (m)	Twelve Months Total (n)	Twelve Month Average (p)
39								
40	389 0	LAND						
41	389 1	LAND RIGHTS						
42	390 0	STRUCTURES & IMPROVEMENTS					12,421 18	1,035
43	391 0	OFFICE FURNITURE & EQUIPMENT	91,532 83	381 17	272 02	240,915 43	821,715 88	68,476
44	392 0	TRANSPORTATION EQUIPMENT	19,855 49	33,304 83	21,660 30	291,199 32	997,784 40	83,148
45	393 0	STORES EQUIPMENT						
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT		43,079 64			77,118 74	6,426
47	395 0	LABORATORY EQUIPMENT						
48	396 0	POWER OPERATED EQUIPMENT						
49	397 0	COMMUNICATION EQUIPMENT						
50	398 0	MISCELLANEOUS EQUIPMENT					10,398 46	866
51								
52		SUBTOTAL GENERAL	111,388 32	76,765 44	21,932 32	532,114 75	1,919,438 66	159,953
53								
54		TOTAL ACCOUNT 107	509,388 34	885,430 03	92,655 69	574,392 44	3,588,619 54	299,051

MidAmerican Energy Company  
South Dakota Rate Case  
Gas Plant Additions and Retirements  
Balance December 31, 1998 through December 31, 2000

Line No.	Description (a)	Amount (b)
1	Balance 12-31-97	62,859,303
2		
3	Additions	3,795,317
4	Retirements	(939,709)
5	Transfers	<u>(3,004,013)</u>
6		
7	Balance 12-31-98	62,710,898
8		
9	Additions	7,650,089
10	Retirements	(982,619)
11	Transfers	<u>348,846</u>
12		
13	Balance 12-31-99	69,727,214
14		
15	Additions	5,043,418
16	Retirements	(931,679)
17	Transfers	<u>19,441</u>
18		
19	Balance 12-31-00	73,858,394

See Schedule D-4 of South Dakota filing NG98-011 for balances prior to 12-31-97.

MidAmerican Energy Company  
South Dakota Rate Case  
Interest and Other Construction Overheads

Line  
No.

(a)

1 Allowance for Funds Used During Construction

2

3 Interest is computed on each construction job on which the construction period  
4 exceeds sixty days. No allowance is computed on additions to land and land  
5 rights, and blanket projects. Interest is computed on the cumulative balance  
6 plus one half of the current month's charges. Capitalization ceases when  
7 the project is placed in service. The allowance rate is based on the composite  
8 cost of capital as required under Federal Energy Regulatory Commission  
9 Order 561.

10

11 Injuries and Damages

12

13 Injuries and Damages provision is an amount deemed necessary for potential  
14 liabilities. The amount capitalized is a percentage of straight time labor  
15 charged to capital. The provision is reviewed quarterly and changed as required.

16

17 General and Administrative

18

19 General administration and engineering and supervision not directly assigned to  
20 specific jobs are combined and recorded as an overhead cost. It is allocated on  
21 direct construction costs per project monthly.

22

23 Labor Related Loadings

24

25 Payroll taxes and employee benefit expenses are charged to construction based  
26 upon a percentage of straight time construction labor.

MidAmerican Energy Company  
South Dakota Rate Case  
Changes in Intangible Plant for the Five Years  
Ending December 31, 2000

Line  
No.

(a)

---

- 1 There have been no significant changes in intangible plant balances for the five
- 2 years ended December 31, 2000.

MidAmerican Energy Company  
South Dakota Rate Case  
Plant in Service Which is Not Used or Useful  
As of December 31, 2000

Line  
No.

(a)

---

1 All plant in service as of December 31, 2000 is used and useful.

MidAmerican Energy Company  
South Dakota Rate Case  
Property Records Working Papers  
As of December 31, 2000

Line  
No.

(a)

1 **Property Records and Retirement Procedures**

2

3 Production Plant, Vehicles, and Structures

4

5 Detailed plant ledgers are maintained by location showing the date and cost of  
6 installation. When property constituting a retirement unit is removed or  
7 replaced, the original cost, as determined from the plant ledger, is removed  
8 from plant and related accumulated depreciation accounts. Cost of removal,  
9 if any, and salvage are charged and credited to the accumulated depreciation  
10 account, respectively. Retirement units are generally the specific equipment,  
11 vehicle, or building.

12

13 Distribution Mains and Services

14

15 Detailed plant ledgers are maintained by size, type, and vintage year. When a  
16 retirement unit is removed or replaced, the average cost on a FIFO basis is  
17 removed from plant and accumulated depreciation for the specific size and  
18 type of pipe. Cost of removal and salvage are charged and credited to  
19 accumulated depreciation in the appropriate plant account.

20

21 Distribution Meters and Regulators

22

23 Detailed plant ledgers are maintained by size, type, and vintage for meters and  
24 regulators. When a meter or regulator is retired, the average cost of a FIFO  
25 basis for that type and size of meter or regulator is removed from plant and  
26 accumulated depreciation. Cost of removal and salvage are charged and  
27 credited to accumulated depreciation in the appropriate plant account.

MidAmerican Energy Company  
South Dakota Rate Case  
Plant Acquired for Which Regulatory Approval Has Not Been Obtained  
As of December 31, 2000

Line  
No.

(a)

---

- 1 There are no operating units or systems that have been acquired without
- 2 regulatory approval.

MIDAMERICAN ENERGY COMPANY  
SOUTH DAKOTA - ACCUMULATED DEPRECIATION  
AND AMORTIZATION  
TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	January	February	March	April	May
	2000	2000	2000	2000	2000
(a)	(b)	(c)	(d)	(e)	(f)
1 PRODUCTION	261,931.68	249,808.18	250,954.02	250,998.54	252,136.50
2 STORAGE	1,201,546.25	1,206,029.92	1,210,485.28	1,214,935.59	1,219,357.77
3 DISTRIBUTION	23,573,024.40	23,737,423.89	23,902,073.08	24,087,473.24	24,232,900.28
4 TRANSPORTATION	1,209,110.73	1,221,851.73	1,234,440.94	1,248,835.25	1,259,411.63
5 GENERAL	2,359,027.04	2,388,300.95	2,418,262.35	2,447,925.78	2,470,206.68
6 AMORTIZATION OF LIMITED TERM PLANT	677,840.58	697,165.81	713,891.08	732,858.33	751,825.49
7					
8 TOTAL DEPRECIATION AND AMORTIZATION	29,282,480.64	29,500,580.48	29,730,106.73	29,961,026.73	30,185,838.35
9					
10 RETIREMENT WORK IN PROGRESS	(191,374.17)	(194,447.45)	(158,638.71)	(205,679.84)	(210,138.46)
11					
12 TOTAL DEPRECIATION AND AMORTIZATION					
13 ACCOUNTS 108 AND 111	29,091,106.47	29,306,133.03	29,531,468.02	29,755,346.89	29,975,699.89

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA - ACCUMULATED DEPRECIATION  
 AND AMORTIZATION  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	July 2000 (h)	August 2000 (i)	September 2000 (j)	October 2000 (k)	November 2000 (l)
1 PRODUCTION	254,419.62	217,668.25	218,853.60	220,020.45	221,111.11
2 STORAGE	1,227,975.84	1,204,110.77	1,208,009.30	1,212,408.62	1,216,711.11
3 DISTRIBUTION	24,457,779.48	24,609,173.54	24,761,620.81	24,530,762.24	24,085,011.11
4 TRANSPORTATION	1,284,108.99	1,178,378.06	1,193,048.92	1,208,511.55	1,198,911.11
5 GENERAL	2,535,268.15	2,568,088.68	2,601,451.97	2,637,165.40	2,365,111.11
6 AMORTIZATION OF LIMITED TERM PLANT	778,870.17	797,874.47	812,250.05	828,279.64	844,311.11
7					
8 TOTAL DEPRECIATION AND AMORTIZATION	30,538,422.23	30,575,311.77	30,795,234.65	30,637,147.90	30,531,411.11
9					
10 RETIREMENT WORK IN PROGRESS	(258,756.28)	(248,493.84)	(275,378.02)	(100,084.90)	(105,911.11)
11					
12 TOTAL DEPRECIATION AND AMORTIZATION					
13 ACCOUNTS 108 AND 111	30,281,665.95	30,326,817.93	30,519,856.63	30,537,063.00	30,425,511.11

MIDAMERICAN ENERGY COMPANY  
 SOUTH DAKOTA - ACCUMULATED DEPRECIATION  
 AND AMORTIZATION  
 TWELVE MONTHS ENDED DECEMBER 31, 2000

No.	Twelve Months Total	Twelve Month Average	Adjustment to Average Balance	Adjusted Average Balance
(a)	(n)	(o)	(p)	(q)
1 PRODUCTION	2,873,586.72	239,465.56	-	239,465.56
2 STORAGE	14,568,605.82	1,213,883.82	-	1,213,883.82
3 DISTRIBUTION	291,781,614.48	24,315,134.54	(645,082.00)	23,670,072.54
4 TRANSPORTATION	14,844,710.24	1,220,392.52	13,048.00	1,233,438.52
5 GENERAL	29,691,721.41	2,474,310.12	-	2,474,310.12
6 AMORTIZATION OF LIMITED TERM PLANT	9,293,871.65	774,489.30	-	774,489.30
7				
8 TOTAL DEPRECIATION AND AMORTIZATION	382,852,110.30	30,237,675.86	(632,018.00)	29,605,659.86
9				
10 RETIREMENT WORK IN PROGRESS	(2,332,003.93)	(194,333.66)	-	(194,333.66)
11				
12 TOTAL DEPRECIATION AND AMORTIZATION				
13 ACCOUNTS 108 AND 111	380,520,106.37	30,043,342.20	(632,018.00)	29,411,326.20



**MIDAMERICAN ENERGY COMPANY**  
**SOUTH DAKOTA - ACCUMULATED DEPRECIATION & AMORTIZATION**  
**TWELVE MONTHS ENDED DECEMBER 31, 2000**

Line No	FERC Acct (a)	ACCOUNT DESCRIPTION (b)	Accumulated Depr/Amort 12/31/99 (c)	Miscellaneous (d)	2000 Depr/Amort Provided (e)	Adjustments (f)	Salvage (g)	Cost (h)
40	389 0	LAND	-	-	-	-	-	-
41	389 1	LAND RIGHTS	-	-	-	-	-	-
42	390 0	STRUCTURES & IMPROVEMENTS	1,087,312	-	109,000	(8,503)	-	-
43	391 0	OFFICE FURNITURE & EQUIPMENT	838,603	-	168,831	(262,798)	-	-
44	392 0	TRANSPORTATION EQUIPMENT	937,093	-	140,802	(257,191)	7,329	-
45	393 0	STORES EQUIPMENT	5,888	-	852	(1,869)	-	-
46	394 0	TOOLS, SHOP & GARAGE EQUIPMENT	309,821	-	17,251	(4,523)	658	-
47	395 0	LABORATORY EQUIPMENT	37,839	-	5,482	-	-	-
48	396 0	POWER OPERATED EQUIPMENT	292,784	-	18,169	(4,894)	500	-
49	397 0	COMMUNICATION EQUIPMENT	457,443	-	87,140	(23,804)	-	-
50	398 0	MISCELLANEOUS EQUIPMENT	43,198	-	9,127	(16,044)	-	-
51								
52		SUBTOTAL GENERAL	3,709,818	-	503,454	(577,304)	8,485	-
53								
54		TOTAL ACCOUNT 108 & 111	29,089,812	-	2,734,079	(927,455)	10,698	(193)

MidAmerican Energy Company  
South Dakota Rate Case  
Working Papers on Depreciation and Amortization Method  
As of December 31, 2000

Line  
No.

(a)

---

- 1 A composite depreciation rate is used for all gas plant accounts except
- 2 intangible plant where a specific life is applied to individual assets.
- 3 The depreciation provision is computed monthly based on prior month-end
- 4 plant balances.

MidAmerican Energy Company  
South Dakota Rate Case  
Working Papers on Allocation of Overall Accounts  
As of December 31, 2000

Line  
No.

(a)

---

- 1 Accumulated depreciation activity, including depreciation provision, salvage
- 2 and removal costs, and retirements, are maintained by primary plant account.

MidAmerican Energy Company  
Gas Working Capital - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Description of Expense	(b) South Dakota Per Books	(c) Adjustments	(d) Pro Forma Expense	(e) Expense Per Day (Col d / 366)	(f) Days of Lead Time	(g) Expense Dollar Days
1	Cost of Gas Purchased	\$ 46,950	\$ -	\$ 46,950	\$ 128	39.40	\$ 5,043
2							
3	Union Labor	2,069	(59)	2,010	5	12.00	60
4	Office Labor	3,325	107	3,432	9	7.50	68
5							
6	Pension Expense	(350)	136	(214)	(1)	49.24	(49)
7							
8	Other Oper and Maint [1]	5,078	382	5,459	15	5.15	77
9							
10	Depreciation Expense	2,955	(109)	2,845	8	-	-
11							
12	Taxes Other Than Income:						
13	Property	717	-	717	2	395.42	791
14	Gross Receipts	121	5	126	-	329.33	-
15	Payroll - FICA	373	4	377	1	10.23	10
16	Payroll - FUTA	5	0	5	-	47.04	-
17	Payroll - SUTA	7	0	7	-	47.04	-
18	Other	-	-	-	-	-	-
19	Income Taxes:						
20	Federal	817	877	1,694	5	48.12	241
21	Deferred Income Taxes	232	-	232	1	-	-
22							
23	Interest on Long Term Debt			1,744	5	91.46	457
24	Preferred Stock Dividends			88	-	45.63	-
25	Total Working Capital				\$ 178	37.63	\$ 6,698
26							
27	Revenue Lead Days	36.00					
28	Expense Lead Days	37.63					
29	Net Days	(1.63)					
30							
31	Cash Working Capital	\$ (290)					

[1] Excludes Uncollectible Accounts Expenses and Injuries & Damages

MidAmerican Energy Company  
Gas Tax Collections Available - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Test Year Per Books	Adjustments	Pro Forma Collections	Collections Per Day col (d)/366	Collection Lead Days	Available
1	Employee FICA	\$ 373	\$ 4	\$ 377	\$ 1	10.23	\$ 10
2							
3	Federal Withholding	546	-	546	1	10.23	10
4							
5	Sales Tax	3,111	139	3,250	9	9.65	87
6							
7	Total	\$ 4,029	\$ 144	\$ 4,173			\$ 107

MidAmerican Energy Company  
 Materials and Supplies  
 Test Year Ending December 31, 2000  
 12 Month Average

Line No.	(a) Month / Year	(b) Materials & Supplies (-\$-)	(c) Stores Exp Ur.distributed (-\$-)	(d) Total Mat & Supplies (-\$-)
1	Jan-00	29,857,805.63	466,547.81	30,324,353.44
2	Feb-00	29,261,377.22	571,331.35	29,832,708.57
3	Mar-00	28,636,943.32	440,567.99	29,077,511.31
4	Apr-00	29,288,697.62	448,429.57	29,737,127.19
5	May-00	29,226,018.60	700,806.30	29,926,824.90
6	Jun-00	29,237,336.22	509,204.73	29,746,540.95
7	Jul-00	29,531,934.63	561,362.87	30,093,297.50
8	Aug-00	29,732,122.69	425,076.27	30,217,198.96
9	Sep-00	29,207,232.18	461,974.83	29,669,207.01
10	Oct-00	28,650,256.80	371,938.25	29,022,195.05
11	Nov-00	27,876,723.44	420,140.29	28,296,863.73
12	Dec-00	25,590,548.13	326,348.37	25,916,896.50
13				
14	Total	346,097,596.48	5,763,728.63	351,861,325.11
15				
16	12 Month Average	28,841,466.00	480,311.00	29,321,777.00

Jurisdictional Allocation <sup>(1)</sup>	M&S Allocated	
	Electric	Gas
20 Iowa	21,709,130	3,630,334
21 Illinois	2,717,968	513,058
22 South Dakota	174,888	442,321
23 FERC/Nebraska	104,495	29,574
24	24,706,480	4,615,287

26 <sup>(1)</sup> Based on Gross Plant  
 27  
 28 Source - MIS 901 Report  
 29 Column (b): A ct 154.001 thru 154.100  
 30 Column (c): A ct 163  
 31 Column (d): Col (b) + Col (c)

**MidAmerican Energy Company**  
**Fuel Stocks and Expense**  
**Year Year Ending December 31, 2000**  
**12 Month Average**

Line No.	Month / Year	MidAmerican Energy - Electric			MidAmerican Energy - Gas			
		Coal (-\$-)	Fuel Oil/Diesel (-\$-)	Total (-\$-)	Natural Gas (-\$-)	LPG (-\$-)	Prepaid (-\$-)	Total (-\$-)
1	Jan-00	25,705,812.47	1,146,192.70	26,852,005.17	9,154,067.69	1,120,270.48	-	10,274,338.17
2	Feb-00	24,719,788.03	1,100,469.50	25,820,257.53	2,197,035.43	1,120,270.48	-	3,317,305.91
3	Mar-00	25,825,657.14	1,081,511.89	26,907,169.03	(1,402,615.72)	1,120,270.48	-	(282,345.24)
4	Apr-00	28,498,174.23	1,150,345.80	29,648,520.03	(2,435,184.67)	1,096,891.14	-	(1,338,293.53)
5	May-00	27,739,312.89	1,126,568.92	28,865,881.81	(27,058,860.11)	1,096,891.14	477.62	(25,961,491.35)
6	Jun-00	26,820,463.26	1,102,075.33	27,922,538.59	(19,750,946.97)	1,096,891.14	477.62	(18,653,578.21)
7	Jul-00	26,251,735.66	1,107,276.79	27,359,012.45	(7,859,602.08)	1,096,891.14	(885,646.62)	(7,648,357.56)
8	Aug-00	24,933,210.33	901,405.02	25,834,615.35	10,345,905.83	1,096,891.14	57,317.95	11,500,114.92
9	Sep-00	25,276,984.86	983,380.03	26,260,364.89	25,005,307.22	1,096,891.14	67,721.48	26,169,919.84
10	Oct-00	24,748,966.63	981,119.59	25,730,086.22	37,740,036.27	1,096,891.14	73,057.66	38,909,985.07
11	Nov-00	24,303,333.20	1,224,484.31	25,527,817.51	32,951,723.62	1,096,891.14	443,400.56	34,492,015.32
12	Dec-00	21,076,253.07	2,505,434.44	23,581,687.51	18,413,532.00	1,096,891.14	250,352.19	19,760,775.33
13								
14	Total	305,899,691.77	14,391,164.32	320,290,856.09	77,300,398.51	13,232,831.70	7,158.46	90,540,348.67
15								
16	12 Month Average	25,491,641.00	1,199,264.00	26,690,905.00	6,441,700.00	1,102,736.00	597.00	7,545,032.00

**Jurisdictional Allocation -**

	Electric		Gas	
	A & E Allocator	Fuel Stock	Peak Day	Fuel Stock
Iowa	87.47%	23,346,535	670,917	5,877,117
Illinois	11.54%	3,080,130	112,619	985,847
South Dakota	0.88%	234,880	72,485	631,958
FERC/Nebraska	0.11%	29,360	8,401	7,812
	100.00%	26,690,905	864,422	7,545,032

MidAmerican Energy Company  
Prepayments  
Test Year Ending December 31, 2000  
12 Month Average

Line No.	(a) Month / Year	(b)			(c)			(g) Total Gas (-\$)	(h) Total Prepaym (-\$)
		Electric		Total Electric	Gas		Total Gas		
		(d) Insurance (-\$)	(e) Miscellaneous (-\$)	(f) Total Electric (-\$)	(i) Insurance (-\$)	(j) Rent (-\$)			
1	Jan-00	1,745,644.09	621,106.82	2,366,750.91	286,385.74	24,658.36	311,044.10	2,677,795.01	
2	Feb-00	839,221.07	543,468.46	1,382,690.43	240,254.96	24,658.36	272,913.32	1,655,603.75	
3	Mar-00	3,071,223.70	465,830.10	3,537,053.80	209,000.12	24,658.36	233,658.48	3,770,712.28	
4	Apr-00	2,719,957.73	388,191.74	3,108,149.47	169,940.85	24,658.36	194,599.21	3,302,748.68	
5	May-00	2,821,685.28	310,553.38	3,132,238.66	130,881.58	24,658.36	155,539.94	3,287,778.60	
6	Jun-00	2,315,575.08	232,915.02	2,548,490.08	91,822.31	24,658.36	116,480.67	2,664,970.75	
7	Jul-00	1,948,340.53	155,278.66	2,103,617.19	75,909.81	24,658.36	100,568.17	2,204,185.55	
8	Aug-00	1,662,472.79	77,630.30	1,740,111.09	40,874.74	24,658.36	65,533.10	1,805,644.19	
9	Sep-00	3,318,874.10	-	3,318,874.10	417,403.67	24,658.36	442,062.03	3,760,936.46	
10	Oct-00	2,978,685.53	(80,206.87)	2,898,398.66	379,585.41	24,658.36	404,243.77	3,302,642.43	
11	Nov-00	2,655,819.83	(160,573.74)	2,495,246.09	341,767.15	24,658.36	366,425.51	2,861,671.60	
12	Dec-00	2,316,671.72	722,581.82	3,039,253.54	303,948.89	24,658.36	328,607.25	3,367,861.79	
13									
14	Total	28,392,172.33	3,276,701.69	31,668,874.02	2,695,775.23	295,900.32	2,991,675.55	34,660,549.57	
15									
16	12 Month Average	2,366,014.00	273,058.00	2,639,073.00	224,648.00	24,658.00	249,306.00	2,888,681.00	

- 17
- 18
- 19
- 20 Source - MIS 5901 Report
- 21 Column (b): Acct 165.001, 003, 004, 009, 011, 058, 059
- 22 Column (c): Acct 165.073
- 23 Column (d): Col (b) + Col (c)
- 24 Column (e): Acct 165.062, 063, 064
- 25 Column (f): Acct 165.065
- 26 Column (g): Col (e) + Col (f)
- 27 Column (h): Col (d) + Col (g)

Jurisdictional Allocation <sup>(1)</sup>

	Electric	Gas
Iowa	2,332,083	197,027
Illinois	278,620	23,761
South Dakota	17,789	26,690
FERC/Nebraska	10,580	1,828
	<u>2,639,073</u>	<u>249,306</u>

<sup>(1)</sup> Based on Net Plant

MidAmerican Energy Company  
 Materials and Supplies  
 Test Year Ending December 31, 1999  
 12 Month Average

Line No.	(a) Month / Year	(b)	(c)	(d)
		Materials & Supplies (-\$-)	Stores Exp Undistributed (-\$-)	Total Mat & Supplies (-\$-)
1	Jan-99	30,463,496.54	436,271.89	30,899,768.43
2	Feb-99	30,177,655.93	496,285.82	30,673,941.75
4	Mar-99	30,092,627.89	490,859.37	30,583,487.26
5	Apr-99	30,330,255.48	425,543.91	30,755,799.39
6	May-99	30,590,706.13	387,004.40	30,977,710.53
7	Jun-99	30,468,418.04	298,048.18	30,766,466.22
8	Jul-99	30,201,750.33	211,414.65	30,413,164.98
9	Aug-99	30,726,534.53	73,183.08	30,799,717.61
10	Sep-99	30,193,347.46	694,816.31	30,888,163.77
11	Oct-99	30,014,353.50	614,760.48	30,629,113.98
12	Nov-99	29,766,793.16	535,995.18	30,302,788.34
13	Dec-99	29,620,721.79	453,672.58	30,074,394.37
14				
15	Total	362,646,660.78	453,672.58	367,764,516.63
16				
17	12 Month Average	30,220,555.00	37,806.00	30,647,043.00

Line No.	Jurisdictional Allocation <sup>(1)</sup>	M&S Allocated	
		Electric	Gas
21	Iowa	22,492,380	4,023,799
22	Illinois	2,722,337	559,598
23	South Dakota	162,885	436,350
24	FERC/Nebraska	220,416	29,278
25		25,598,018	5,049,025

27 <sup>(1)</sup> Based on Gross Plant  
 28  
 29 Source - MIS 5901 Report  
 30 Column (b): Acct 154.011 thru 154.100  
 31 Column (c): Acct 163  
 32 Column (d): Col (b) + Col (c)

**MidAmerican Energy Company**  
**Fuel Stocks and Expense**  
**Test Year Ending December 31, 1999**  
**12 Month Average**

Line No.	(a) Month / Year	MidAmerican Energy - Electric			MidAmerican Energy - Gas			(h) Total (-\$-)
		(b) Coal (-\$-)	(c) Fuel Oil (-\$-)	(d) Total (-\$-)	(e) Natural Gas (-\$-)	(f) LPG (-\$-)	(g) Propaid (-\$-)	
1	Jan-99	22,864,557.98	1,329,018.38	24,193,576.36	19,025,514.59	964,882.52	(20.76)	19,990,397.11
2	Feb-99	24,182,300.29	1,546,210.19	25,728,510.48	13,681,254.20	944,922.07	-	14,626,176.27
3	Mar-99	23,983,330.98	1,522,782.94	25,506,113.92	7,865,116.19	944,922.07	-	8,810,038.26
4	Apr-99	24,076,140.21	1,515,423.72	25,591,563.93	3,964,907.95	944,922.07	-	4,909,830.02
5	May-99	25,366,497.28	1,472,565.56	26,839,062.84	7,017,054.26	1,138,122.07	-	8,155,176.33
6	Jun-99	26,024,724.35	1,287,354.11	27,312,078.46	12,397,091.57	1,138,122.07	-	13,535,213.64
7	Jul-99	23,749,517.03	1,147,182.36	24,896,699.39	25,333,217.66	1,139,122.07	-	26,471,339.73
8	Aug-99	24,947,541.12	1,057,061.46	26,004,602.58	35,629,852.11	1,138,122.07	(495,289.85)	36,767,974.18
9	Sep-99	26,331,413.83	1,071,608.72	27,403,022.55	47,212,447.29	1,138,122.07	-	48,350,569.36
10	Oct-99	26,088,660.80	1,132,810.34	27,221,471.14	50,912,690.49	1,138,122.07	-	52,050,812.56
11	Nov-99	25,894,390.21	1,248,244.02	27,142,634.23	42,175,491.59	1,138,122.07	-	43,313,603.66
12	Dec-99	26,711,602.30	1,155,816.49	27,867,418.79	21,449,441.66	1,136,720.22	-	22,586,161.88
13								
14	Total	300,220,676.38	15,486,078.29	315,706,754.67	286,664,069.56	12,903,223.44	(495,310.61)	299,567,293.00
15								
16	12 Month Average	25,018,390.00	1,290,507.00	26,308,896.00	23,888,672.00	1,075,269.00	(41,276.00)	24,963,941.00

**Jurisdictional Allocation -**

Source - MIS 5901 Report	Electric		Gas	
	A & E Allocator	Fuel Stock	Peak Day	Fuel Stock
Column (b): Acct 151.001 thru 151.024	Iowa	87.80%	23,099,211	671,007
Column (c): Acct 151.101 thru 151.122	Illinois	10.14%	2,667,722	110,563
Column (d): Col (b) + Col (c)	South Dakota	0.66%	173,639	83,455
Column (e): Acct 164.XXX	FERC/Nebraska	1.40%	368,325	6,557
Column (f): Acct 151.213 thru 151.219		100.00%	26,308,896	871,582
Column (g): Acct 165.501				24,963,941
Column (h): Col (e) + Col (f) + Col (g)				
28				
29				

**MidAmerican Energy Company**  
**Prepayments**  
**Test Year Ending December 31, 1999**  
**12 Month Average**

Line No.	(a) Month / Year	(b) Electric		(d) Total Electric (-\$-)	(e) Gas		(g) Total Gas (-\$-)	(h) Total Prepayments (-\$-)
		Insurance (-\$-)	Miscellaneous (-\$-)		Insurance (-\$-)	Rent (-\$-)		
1	Jan-99	1,384,692.70	607,355.64	1,992,048.34	267,841.32	24,658.36	292,499.68	2,284,548.02
2	Feb-99	1,022,790.35	531,436.18	1,554,226.53	214,273.04	24,658.36	238,931.40	1,793,157.93
3	Mar-99	3,103,738.62	455,518.72	3,559,255.34	160,704.76	24,658.36	185,363.12	3,744,618.46
4	Apr-99	2,977,428.21	379,597.26	3,357,025.47	157,392.92	24,658.36	182,051.28	3,539,076.75
5	May-99	2,614,040.80	303,677.80	2,917,718.60	122,988.86	24,658.36	147,647.22	3,065,365.82
6	Jun-99	2,272,344.39	227,758.34	2,500,102.73	88,584.80	24,658.36	113,243.16	2,613,345.89
7	Jul-99	1,935,997.15	151,838.88	2,087,836.03	54,180.74	24,658.36	78,839.10	2,166,675.13
8	Aug-99	1,536,231.45	75,919.42	1,612,150.87	19,267.66	24,658.36	43,926.02	1,656,076.89
9	Sep-99	2,792,706.77		2,792,706.77	230,098.06	24,658.36	254,756.42	3,047,463.19
10	Oct-99	2,483,031.36	854,021.90	3,337,053.26	195,108.18	24,658.36	219,766.54	3,556,819.80
11	Nov-99	2,188,721.90	776,383.54	2,965,105.44	160,118.30	24,658.36	184,776.66	3,149,882.10
12	Dec-99	2,463,057.12	698,745.18	3,161,802.30	216,119.39	24,658.36	240,777.75	3,402,580.05
13								
14	<b>Total</b>	<b>26,774,780.82</b>	<b>5,062,250.86</b>	<b>31,837,031.68</b>	<b>1,886,678.03</b>	<b>295,900.32</b>	<b>2,182,578.35</b>	<b>34,019,610.03</b>
15								
16	<b>12 Month Average</b>	<b>2,231,232.00</b>	<b>421,854.00</b>	<b>2,653,086.00</b>	<b>157,223.00</b>	<b>24,658.00</b>	<b>181,882.00</b>	<b>2,834,968.00</b>
17								
18								
19								

- 20 Source - MIS 5901 Report
- 21 Column (b): Acct 165.001, 003, 004, 009, 011, 058, 059
- 22 Column (c): Acct 165.073
- 23 Column (d): Col (b) + Col (c)
- 24 Column (e): Acct 165.062, 063, 064
- 25 Column (f): Acct 165.065
- 26 Column (g): Col (e) + Col (f)
- 27 Column (h): Col (d) + Col (g)

Jurisdictional Allocation <sup>(1)</sup>	Electric	Gas
	Iowa	2,339,779
Illinois	275,593	17,072
South Dakota	18,275	18,582
FERC/Nebraska	21,439	1,083
	<u>2,653,086</u>	<u>181,882</u>

<sup>(1)</sup> Based on Net Plant

MidAmerican Energy Company  
 Materials and Supplies  
 December 31, 1998  
 12 Month Average

Line No.	(a) Month / Year	(b) Construction			(e)	(f)
		Electric Prod (-\$-)	Other (-\$-)	Total (-\$-)	Stores Exp Undistributed (-\$-)	Total Mat & Supplies (-\$-)
1	Jan-98	2,735,248.90	27,563,563.15	30,298,812.05	860,773.79	31,159,585.84
2	Feb-98	2,765,032.74	27,291,383.10	30,056,415.84	930,972.54	30,987,388.38
4	Mar-98	2,782,263.60	27,604,955.45	30,387,219.05	1,088,671.84	31,475,890.89
5	Apr-98	3,125,310.31	27,526,660.85	30,651,971.16	1,306,055.93	31,958,027.09
6	May-98	2,559,113.63	28,034,822.74	30,593,936.37	1,202,592.68	31,796,529.05
7	Jun-98	3,034,105.99	28,202,573.18	31,236,679.17	1,067,938.37	32,304,617.54
8	Jul-98	3,377,199.46	27,414,474.01	30,791,673.47	779,113.95	31,570,787.42
9	Aug-98	3,290,922.49	27,279,350.37	30,570,272.86	720,451.09	31,290,723.95
10	Sep-98	3,311,013.51	28,308,731.17	31,619,744.68	601,194.96	32,220,939.64
11	Oct-98	3,444,131.78	27,785,912.88	31,230,044.66	462,490.40	31,692,535.06
12	Nov-98	3,100,931.07	27,655,152.53	30,756,083.60	401,462.89	31,157,546.49
13	Dec-98	4,157,537.90	26,300,531.05	30,458,068.95	332,787.14	30,790,856.09
14						
15	Total	37,682,811.38	330,968,110.48	368,650,921.86	9,754,505.58	378,405,427.44
16						
17	12 Month Average	3,140,234.00	27,580,676.00	30,720,910.00	812,875.00	31,533,786.00

		Gross Plant		MIS S Allocated	
		Electric	Gas	Electric	Gas
21	Iowa	3,571,448,415	638,918,222	23,597,754	3,727,927
22	Illinois	432,265,835	88,855,599	2,856,125	518,450
23	South Dakota	25,863,744	69,285,796	170,890	404,265
24	FERC/Nebraska	34,998,679	4,648,879	231,248	27,125
25		4,064,576,674	801,708,496	26,856,017	4,677,768

26	Source - MIS 5901 Report				
27	Column (b): Acct 154.011 thru 015		Materials & Supp		
28	Column (c): Acct 154.001 & 154.100		Electric Prod	3,140,234	-
29	Column (d): Col (b) + Col (c)		Other	23,036,828	4,543,848
30	Column (e): Acct 163		Stores Exp Undist	678,956	133,919
31	Column (f): Col (d) + Col (e)			26,856,017	4,677,768
32					

MidAmerican Energy Company  
 Fuel Stocks and Expenses  
 December 31, 1998  
 12 Month Average

Line No.	(a) Month / Year	MidAmerican Energy - Electric			MidAmerican Energy - Gas			(h) Total (-\$-)
		(b) Coal (-\$-)	(c) Fuel Oil (-\$-)	(d) Total (-\$-)	(e) Nuclear (-\$-)	(f) Natural Gas (-\$-)	(g) LPG (-\$-)	
1	Jan-98	14,433,542.12	2,283,947.70	16,717,489.82	35,067,576.09	18,395,751.13	873,863.83	19,269,614.96
2	Feb-98	13,159,541.79	2,351,489.82	15,511,031.61	35,067,576.09	5,445,320.77	873,863.83	6,319,184.60
3	Mar-98	11,148,060.81	2,326,428.63	13,474,489.44	35,067,576.09	(6,907,568.38)	873,863.83	(6,033,704.55)
4	Apr-98	11,173,417.54	2,353,341.24	13,526,758.78	35,067,576.09	(9,419,579.84)	873,863.83	(8,545,716.01)
5	May-98	15,626,007.22	2,138,084.50	17,764,091.72	35,002,845.09	(6,376,872.86)	873,863.83	(5,503,009.03)
6	Jun-98	17,952,832.98	1,969,144.17	19,921,977.15	34,212,349.09	9,418,605.48	873,863.83	10,292,469.31
7	Jul-98	16,655,180.51	1,792,088.14	18,447,268.65	33,204,773.09	20,340,104.12	873,863.83	21,213,967.95
8	Aug-98	17,786,303.04	1,510,176.61	19,296,479.65	32,160,980.09	28,774,128.84	873,863.83	29,647,992.67
9	Sep-98	19,337,715.25	1,134,682.78	20,472,398.03	31,168,328.09	35,036,913.88	873,863.83	35,910,777.71
10	Oct-98	21,772,491.97	1,187,054.45	22,959,546.42	30,240,140.99	40,942,482.27	873,863.83	41,816,346.10
11	Nov-98	23,596,696.83	1,147,244.97	24,743,941.80	34,161,798.61	39,508,317.88	873,863.83	40,382,181.71
12	Dec-98	22,266,198.36	1,293,837.66	23,560,036.02	36,150,060.93	37,306,236.41	964,882.52	38,271,118.93
13								
14	Total	204,907,988.42	21,487,520.67	226,395,509.09	406,571,580.34	212,463,839.70	10,577,384.65	223,041,224.35
15								
16	12 Month Average	17,075,666.00	1,790,627.00	18,866,292.00	33,880,965.00	17,705,320.00	881,449.00	18,586,769.00

Jurisdictional Allocation -

Source - MIS 5901 Report		Electric		Gas	
		A & E Allocator	Fuel Stock	Peak Day	Fuel Stock
Column (b): Acct 151.001 thru 151.008, 024, 025	Iowa	87.80%	16,564,604	671,007	14,309,442
Column (c): Acct 151.101, 102, 107, 108, 111, 115, 118, 120 thru 124	Illinois	10.14%	1,913,042	110,563	2,357,792
Column (d): Col (b) + Col (c)	South Dakota	0.66%	124,518	83,455	1,779,705
Column (e): Acct 120	FERC/Nebraska	1.40%	264,128	6,557	139,830
Column (f): Acct 164.101, 199		100.00%	18,866,292	871,582	18,586,769
Column (g): Acct 151.213 thru 151.221					
Column (h): Col (f) + Col (g)					

**MidAmerican Energy Company**  
**Prepayments**  
**December 31, 1998**  
**12 Month Average**

Line No.	(a) Month / Year	(b) Electric		(d) Total Electric	(e) Gas			(g) Miscellaneous (Incl Gas Prepay)	(h) Total Gas	(i) Prepaid Insurance	(j) Prepaid Interest
		(c) Insurance	(c) Miscellaneous		(e) Insurance	(f) Rent	(g) Miscellaneous				
		(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)	(-\$)
1	Jan-98	2,038,151.45	597,689.25	2,635,840.70	305,057.94	24,658.36	1,345,965.08	1,875,681.38	276,572.71	398,000.00	
2	Feb-98	2,087,053.36	522,978.10	2,590,031.46	244,046.36	24,658.36	1,231,375.08	1,500,079.80	222,064.13	627,000.00	
3	Mar-98	1,717,889.09	448,266.95	2,166,156.04	183,034.78	24,658.36	1,020,736.64	1,228,429.78	187,555.43	256,000.00	
4	Apr-98	1,856,946.82	373,555.80	2,230,502.62	122,023.20	24,658.36	(89,437.86)	57,243.70	113,046.85	265,000.00	
5	May-98	1,498,692.91	298,844.85	1,797,537.56	61,011.62	24,658.36	(226,578.13)	(140,908.15)	71,990.38	194,000.00	
6	Jun-98	1,171,095.23	224,133.50	1,395,228.73	-	24,658.36	(18,007.12)	6,651.24	16,380.80	66,000.00	
7	Jul-98	2,833,620.72	149,422.35	2,983,043.07	589,251.00	24,658.36	(98,805.66)	515,103.70	615,715.04	357,000.00	
8	Aug-98	2,532,603.78	74,711.20	2,607,314.96	538,398.16	24,658.36	185,795.31	748,851.83	4,060,618.61	23,179,000.00	
9	Sep-98	2,316,189.85	-	2,316,189.85	482,114.44	24,658.36	(1,335.50)	505,437.30	3,648,095.66	22,944,000.00	
10	Oct-98	1,978,923.07	(75,919.46)	1,903,003.61	428,546.16	24,658.36	(29,579.70)	423,824.82	2,910,052.06	23,275,000.00	
11	Nov-98	1,885,215.18	759,194.58	2,644,409.74	374,977.88	24,658.36	(381,780.44)	17,855.80	2,795,998.44	23,181,000.00	
12	Dec-98	1,746,595.05	683,275.10	2,429,870.15	321,409.60	24,658.36	156,063.54	502,131.50	5,509,591.39	23,179,000.00	
13											
14	<b>Total</b>	<b>23,642,976.49</b>	<b>4,056,152.00</b>	<b>27,699,128.49</b>	<b>3,649,871.14</b>	<b>295,900.32</b>	<b>3,094,413.24</b>	<b>7,040,184.70</b>	<b>20,407,659.50</b>	<b>117,927,000.00</b>	
15											
16	<b>12 Month Average</b>	<b>1,970,248.00</b>	<b>338,013.00</b>	<b>2,308,261.00</b>	<b>304,158.00</b>	<b>24,658.00</b>	<b>257,868.00</b>	<b>586,682.00</b>	<b>1,700,638.00</b>	<b>9,827,000.00</b>	
17											
18											
19											

**Source - MIS 5901 Report**

- 21 Column (b): Acct 165 001, 003, 004, 009, 011, 058, 059
- 22 Column (c): Acct 165 073
- 23 Column (d): Sum Col (b) + Col (c)
- 24 Column (e): Acct 165 062, 063, 064
- 25 Column (f): Acct 165 065
- 26 Column (g): Acct 165.111, 501, 521, 552
- 27 Column (h): Sum Col (e) thru Col (g)

- Column (i): Acct 165 002, 005, 006, 067, 068, 069, 071, 072, 101
- Column (j): Acct 165 012
- Column (k): Acct 165.165, 166
- Column (l): Sum Col (d) + Col (h) + Col (i) = Col (j) + Col (k)

**Jurisdictional Allocation -**

	Electric	
	Net Plant	Prepaym
Iowa	1,858,533,447	2,000,000,000
Illinois	218,908,942	200,000,000
South Dakota	12,927,772	100,000,000
FERC/Nebraska	17,029,312	100,000,000
<b>Total</b>	<b>2,107,399,472</b>	<b>2,300,000,000</b>

MidAmerican Energy Company  
Gas Working Capital - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Description of Expense	(b) South Dakota Per Books	(c) Adjustments	(d) Pro Forma Expense	(e) Expense Per Day (Col d / 366)	(f) Days of Lead Time	(g) Expense Dollar Days
1	Cost of Gas Purchased	\$ 46,960	\$ -	\$ 46,960	\$ 128	39.40	\$ 5,043
2							
3	Union Labor	2,069	(59)	2,010	5	12.00	60
4	Office Labor	3,325	107	3,432	9	7.50	68
5							
6	Pension Expense	(350)	136	(214)	(1)	49.24	(49)
7							
8	Other Oper and Maint [1]	5,078	382	5,459	15	5.15	77
9							
10	Depreciation Expense	2,955	(109)	2,845	8	-	-
11							
12	Taxes Other Than Income:						
13	Property	717	-	717	2	395.42	791
14	Gross Receipts	121	5	126	-	329.33	-
15	Payroll - FICA	373	4	377	1	10.23	10
16	Payroll - FUTA	5	0	5	-	47.04	-
17	Payroll - SUTA	7	0	7	-	47.04	-
18	Other	-	-	-	-	-	-
19	Income Taxes:						
20	Federal	817	877	1,694	5	48.12	241
21	Deferred Income Taxes	232	-	232	1	-	-
22							
23	Interest on Long Term Debt			1,744	5	91.46	457
24	Preferred Stock Dividends			88	-	45.63	-
25	Total Working Capital				\$ 178	37.63	\$ 6,698
26							
27	Revenue Lead Days	36.00					
28	Expense Lead Days	37.63					
29	Net Days	(1.63)					
30							
31	Cash Working Capital	\$ (290)					

[1] Excludes Uncollectible Accounts Expenses and Injuries & Damages

Sources:

- Col (b), Ln 1-4: Exhibit (RRT-1), Schedule 2, Col (b)
- Col (b), Ln 27: Workpapers of Richard A. Augustine, WPR-1, Pg 1 of 20, Col (D), Ln 11 plus 20 plus 15.21
- Col (c), Ln 1-4: Exhibit (RRT-1), Schedule 2, Col (c)
- Col (d), Ln 23: Exhibit (MJA-1), Schedule 1, Col (d), Ln 20 plus Statement D, Pg 1, Col (h), Ln 7-times  
Exhibit (JMB-1), Schedule 1, Pg 1, Col (e), Ln 1
- Col (d), Ln 24: Workpapers of Richard A. Augustine, WPR-2, Pg 2 of 2
- Col (f), Ln 1: Workpapers of Richard A. Augustine, WPR-3, Pg 29 of 29, Col (f), Ln 1779
- Col (f), Ln 3: Workpapers of Richard A. Augustine, WPR-4, Pg 1 of 1, Col (b), Ln 2
- Col (f), Ln 4: Workpapers of Richard A. Augustine, WPR-4, Pg 1 of 1, Col (b), Ln 5
- Col (f), Ln 6: Workpapers of Richard A. Augustine, WPR-5, Pg 1 of 1, Col (f), Ln 16
- Col (f), Ln 8: Workpapers of Richard A. Augustine, WPR-6, Pg 185 of 185, Col (i), Ln 8657
- Col (f), Ln 12: Workpapers of Richard A. Augustine, WPR-7, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 14: Workpapers of Richard A. Augustine, WPR-8, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 15: Workpapers of Richard A. Augustine, WPR-9, Pg 1 of 7, Col (d), Ln 6
- Col (f), Ln 16: Workpapers of Richard A. Augustine, WPR-10, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 17: Workpapers of Richard A. Augustine, WPR-10, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 20: Workpapers of Richard A. Augustine, WPR-11, Pg 1 of 1, Col (f), Ln 17
- Col (f), Ln 23: Workpapers of Richard A. Augustine, WPR-12, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 24: Workpapers of Richard A. Augustine, WPR-13, Pg 1 of 1, Col (f), Ln 13

MidAmerican Energy Company  
 Gas Tax Collections Available - South Dakota  
 Test Year Ending December 31, 2000  
 (Thousands of Dollars)

Line No.	(a)	(b) Test Year Per Books	(c) Adjustments	(d) Pro Forma Collections	(e) Collections Per Day col (d)/366	(f) Collection Lead Days	(g) Available
1	Employee FICA	\$ 373	\$ 4	\$ 377	\$ 1	10.23	\$ 10
2							
3	Federal Withholding	546	-	546	1	10.23	10
4							
5	Sales Tax	3,111	139	3,250	9	9.65	87
6							
7	Total	\$ 4,029	\$ 144	\$ 4,173			\$ 107

Sources:

- Col (b), Ln 1: Exhibit (RRT-1), Schedule 2, Col (b)
- Col (b), Ln 2: Workpapers of Richard A. Augustine, WPR-14, Pg 1 of 3
- Col (b), Ln 3: Workpapers of Richard A. Augustine, WPR-15, Pg 1 of 6
- Col (c), Ln 1-5: Exhibit (RRT-1), Schedule 2, Col (c)
- Col (f), Ln 1 & 3: Workpapers of Richard A. Augustine, WPR-9, Pg 1 of 7, Col (d), Ln 6
- Col (f), Ln 5:  $(366/12) \times 30.4 - 36.00$  (revenue lag) reflects South Dakota sales tax remittance statute

**MidAmerican Energy Company**  
12-Month Average Embedded Weighted Average Cost of Capital  
January 31, 2000 - December 31, 2000

(a)	(b)	(c)	(d)	(e)
<u>Component</u>	<u>Amount</u>	<u>Weight</u>	<u>Cost</u>	<u>Weighted Average Cost</u>
1 Long Term Debt	981,427,811	44.537%	7.729%	3.442%
2 Preferred Stock	78,640,197	3.569%	6.351%	0.227%
3 Common Equity	<u>1,143,578,085</u>	<u>51.895%</u>	12.000%	<u>6.227%</u>
4 Total	2,203,646,093	100.000%		9.896%

Sources:

Line 1 from Statement G-ROR, Schedule 2, Page 1 of 20.  
Line 2 from Statement G-ROR, Schedule 3, Page 1 of 10.  
Line 3 from Statement G-ROR, Schedule 4, Page 1 of 2.

MidAmerican Energy Company  
 Cost of Long Term Debt  
 January 31, 2000 - December 31, 2000

(a)	(b)
1 12 Month Average Long Term Debt Balance	1,021,645,000
Plus:	
2 Unamortized Long Term Debt Premium	-
3 Unamortized Gain on Reacquired L-T Debt	1,584,934
Less:	
4 Unamortized L-T Debt Discount	1,475,688
5 Unamortized L-T Debt Expense	6,434,680
6 Unamortized Loss on Reacquired L-T Debt	<u>33,891,754</u>
7 Total 12 Month Average Long Term Debt	981,427,811
8 Interest Expense	68,832,480
Plus:	
9 Amortization of L-T Debt Discount	511,643
10 Amortization of L-T Debt Expense	841,421
11 Amortization of Loss on Reacquired L-T Debt	5,734,622
Less:	
12 Amortization of Premium on L-T Debt	-
13 Amortization of Gain on Reacquired L-T Debt	<u>63,069</u>
	75,857,096
14 12 Month Average Cost of Long Term Debt	7.729%

Sources: Line 1: Statement G-ROR, Schedule 2, Page 2 of 20, Column (r), Line 33.  
 Line 2: Statement G-ROR, Schedule 2, Page 3 of 20, Column (n), Line 33.  
 Line 3: Statement G-ROR, Schedule 2, Page 4 of 20, Column (p), Line 6.  
 Line 4: Statement G-ROR, Schedule 2, Page 5 of 20, Column (r), Line 33.  
 Line 5: Statement G-ROR, Schedule 2, Page 6 of 20, Column (r), Line 31.  
 Line 6: Statement G-ROR, Schedule 2, Page 7 of 20, Column (r), Line 39.  
 Line 8: Statement G-ROR, Schedule 2, Page 8 of 20, Column (e), Line 32.  
 Line 9: Statement G-ROR, Schedule 2, Page 9 of 20, Column (c), Line 30.  
 Line 10: Statement G-ROR, Schedule 2, Page 10 of 20, Column (c), Line 30.  
 Line 11: Statement G-ROR, Schedule 2, Page 11 of 20, Column (c), Line 39.  
 Line 13: Statement G-ROR, Schedule 2, Page 16 of 20, Column (b), Line 6.

MidAmerican Energy Company  
12 Month Average Long Term Debt  
January 31, 2000 - December 31, 2000

(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '00	(g) February '00	(h) March '00	(i) April '00	(j) May '00	(k) June '00	(l) July '00	(m) August '00	(n) September '00
<b>General Mortgage Bonds</b>													
1	221004	General Mortgage 7.125% due 2003	02/01/93	02/01/93	7.125%	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
2	221005	General Mortgage 7.00% due 2005	02/15/93	02/15/05	7.000%	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000
3	221006	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000
4	Total General Mortgage Bonds					265,500,000	265,500,000	265,500,000	265,500,000	265,500,000	265,500,000	265,500,000	265,500,000
<b>First Mortgage Bonds</b>													
5	221035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	55,830,000	55,830,000	55,830,000	55,830,000	55,830,000	55,830,000	55,830,000	55,830,000
6	221036	First Mortgage 7.45% due 2023	03/15/93	03/15/23	7.450%	8,940,000	8,940,000	8,940,000	8,940,000	8,940,000	8,940,000	8,940,000	8,940,000
7	221037	First Mortgage 6.95% due 2025	10/15/93	10/15/25	6.950%	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
8	Total First Mortgage Bonds					75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000	75,070,000
<b>Pollution Control Bonds</b>													
9	221009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000
10	221010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000
11	221011	PC Salks Adj Rate due 2023	05/19/93	05/01/23	Adj.	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000
12	221012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000	8,400,000
13	221013	PC Salks Adj Rate due 2024	10/01/94	10/01/24	Adj.	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000
14	221015	PC Louisa 5.75% due Serially to 2003	06/01/73	Serially	5.750%	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	5,760,000	5,760,000	5,760,000
15	221038	PC IDFA Adj Rate due 2016	03/01/93	01/01/16	Adj.	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
16	221039	PC Louisa Adj Rate due 2016	09/01/86	09/01/16	Adj.	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000
17	221040	PC Louisa Adj Rate due 2017	04/02/87	03/01/17	Adj.	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000
18	221041	PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adj.	8,850,000	8,850,000	8,850,000	8,850,000	8,850,000	8,850,000	8,850,000	8,850,000
19	221042	PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000
20	224018	PC Co. Bluffs 3 due 2007	12/01/78	12/01/03	6.100%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
21	224019	PC Pleasant Hill due 2003	03/01/77	03/01/07	6.700%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
22	Total Pollution Control Bonds					159,825,000	158,625,000	158,625,000	158,625,000	158,625,000	157,185,000	157,185,000	157,185,000
<b>Other Long Term Debt</b>													
23	223001	7.98% Debenture due 2045	12/13/96	12/13/45	7.98%	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
24	224017	Dunkerton Note due 2002	02/18/77	02/18/02	8.750%	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
25	224024	MTN 6.5% Series due 2001	12/15/96	12/15/01	6.500%	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
26	224062	MTN 8.375% Series due 2006	6/19/1998	12/15/2006	8.375%	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000
27	224063	MTN var. rate, due 8/1/02		8/1/2002	var.	182,000,000	182,000,000	182,000,000	182,000,000	182,000,000	182,000,000	182,000,000	182,000,000
28	Total Other Long Term Debt					522,240,000	522,240,000	522,240,000	522,240,000	522,240,000	522,240,000	522,240,000	522,240,000
<b>Current Maturity L-T Debt</b>													
29	226033	First Mortgage 6.00% due 2000	03/15/93	03/15/00	6.000%		504,000	504,000	504,000	504,000			
30	221015	PC - 5.75% SAL due 2003	06/01/73	Serially	5.750%	504,000	504,000	504,000	504,000	1,440,000	1,440,000	1,440,000	1,440,000
31	224024	MTN 8.5% Series due 2001	12/15/96	12/15/01	8.500%								
32	Total Current Maturity L-T Debt					504,000	504,000	504,000	504,000	1,440,000	1,440,000	1,440,000	1,440,000
33	Total Long Term Debt					1,021,939,000	1,021,939,000	1,021,939,000	1,021,939,000	1,021,939,000	1,021,435,000	1,021,435,000	1,021,435,000

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Unamortized Debt Premium**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	Oct
<u>General Mortgage Bonds</u>										
1	General Mortgage 7.125% due 2003	.	.	.	.	.	.	.	.	.
2	General Mortgage 7.00% due 2005	.	.	.	.	.	.	.	.	.
3	General Mortgage 7.375% due 2008	.	.	.	.	.	.	.	.	.
4	Total General Mortgage Bonds	.	.	.	.	.	.	.	.	.
<u>First Mortgage Bonds</u>										
5	First Mortgage 7.70% due 2004	.	.	.	.	.	.	.	.	.
6	First Mortgage 7.45% due 2023	.	.	.	.	.	.	.	.	.
7	First Mortgage 6.95% due 2025	.	.	.	.	.	.	.	.	.
8	Total First Mortgage Bonds	.	.	.	.	.	.	.	.	.
<u>Pollution Control Bonds</u>										
9	PC Chillicothe 5.95% due 2023	.	.	.	.	.	.	.	.	.
10	PC Council Bluffs 5.95% due 2023	.	.	.	.	.	.	.	.	.
11	PC Salfix Adj Rate due 2023	.	.	.	.	.	.	.	.	.
12	PC Chillicothe Adj Rate due 2023	.	.	.	.	.	.	.	.	.
13	PC Louisa Adj Rate due 2024	.	.	.	.	.	.	.	.	.
14	PC Salfix 5.75% due Serially to 2003	.	.	.	.	.	.	.	.	.
15	PC IDFA Adj Rate due 2016	.	.	.	.	.	.	.	.	.
16	PC Louisa Adj Rate due 2016	.	.	.	.	.	.	.	.	.
17	PC Louisa Adj Rate due 2017	.	.	.	.	.	.	.	.	.
18	PC Chillicothe Adj Rate due 2023	.	.	.	.	.	.	.	.	.
19	PC Co. Bluffs Adj Rate due 2025	.	.	.	.	.	.	.	.	.
20	PC Co. Bluffs 3 due 2007	.	.	.	.	.	.	.	.	.
21	PC Pleasant Hill due 2003	.	.	.	.	.	.	.	.	.
22	Total Pollution Control Bonds	.	.	.	.	.	.	.	.	.
<u>Other Long Term Debt</u>										
23	7.98% Debenture due 2045	.	.	.	.	.	.	.	.	.
24	Dunkerton Note	.	.	.	.	.	.	.	.	.
25	MTN 6.5% Series due 2001	.	.	.	.	.	.	.	.	.
26	MTN 6.375% Series due 2006	.	.	.	.	.	.	.	.	.
27	MTN var. rate, due 8/1/02	.	.	.	.	.	.	.	.	.
28	Total Other Long Term Debt	.	.	.	.	.	.	.	.	.
<u>Current Maturity L-T Debt</u>										
29	PC - 5.75% SAL due 2003	.	.	.	.	.	.	.	.	.
30	First Mortgage 6.00% due 2000	.	.	.	.	.	.	.	.	.
31	MTN 6.5% Series due 2001	.	.	.	.	.	.	.	.	.
32	Total Current Maturity L-T Debt	.	.	.	.	.	.	.	.	.
33	Total Unamortized Debt Premium	.	.	.	.	.	.	.	.	.

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Unamortized Gain on Recquired Debt**  
**January 31, 2000 - December 31, 2000**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
			January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00
1	221036	7.45% due 2023	(44,102)	(43,943)	(43,784)	(43,825)	(43,465)	(43,306)	(43,147)	(42,988)	(42,829)	(42,668)
2	221037	6.95% due 2025	(1,425,255)	(1,420,828)	(1,416,000)	(1,411,373)	(1,406,746)	(1,402,118)	(1,397,491)	(1,392,863)	(1,388,236)	(1,383,608)
3	221037	6.95% due 2025	(138,364)	(137,914)	(137,465)	(137,016)	(136,567)	(136,117)	(135,668)	(135,219)	(134,770)	(134,321)
4	221037	6.95% due 2025	(6,119)	(6,099)	(6,079)	(6,060)	(6,040)	(6,020)	(6,000)	(5,980)	(5,960)	(5,940)
5			-	-	-	-	-	-	-	-	-	-
6		Totals	(1,613,840)	(1,608,585)	(1,603,329)	(1,598,073)	(1,592,817)	(1,587,562)	(1,582,306)	(1,577,050)	(1,571,794)	(1,566,538)

Source: Line 1: Statement G-ROR, Schedule 2, Page 17 of 20.  
Line 2: Statement G-ROR, Schedule 2, Page 18 of 20.  
Line 3: Statement G-ROR, Schedule 2, Page 19 of 20.  
Line 4: Statement G-ROR, Schedule 2, Page 20 of 20.

**MidAmerican Energy Company**  
**12 Month Average Unamortized Debt Discount**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '00	(g) February '00	(h) March '00	(i) April '00	(j) May '00	(k) June '00	(l) July '00	(m) August '00	(n) September '00	
<b>General Mortgage Bonds</b>														
1	226004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	152,400	148,167	143,933	139,700	135,467	131,233	127,000	122,767	118,533
2	226005	General Mortgage 7.00% due 2005	02/15/93	02/15/05	7.000%	201,363	198,007	194,651	191,295	187,939	184,582	181,226	177,870	174,514
3	226006	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	257,600	254,917	252,233	249,550	246,867	244,183	241,500	238,817	236,133
4	Total General Mortgage Bonds					611,363	601,090	590,817	580,545	570,272	559,990	549,727	539,454	529,181
<b>First Mortgage Bonds</b>														
5	226035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	189,104	185,396	181,688	177,980	174,272	170,565	166,857	163,149	159,441
6	226036	First Mortgage 7.45% due 2023	03/15/93	03/15/23	7.450%	25,753	25,660	25,567	25,474	25,381	25,288	25,195	25,102	25,009
7	226036	First Mortgage 6.95% due 2025	10/15/93	10/15/25	6.950%	-	-	-	-	-	-	-	-	-
8	Total First Mortgage Bonds					214,857	211,056	207,255	203,454	199,653	195,853	192,052	188,251	184,450
<b>Pollution Control Bonds</b>														
9	226036	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	-	-	-	-	-	-	-	-	-
10	226036	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	-	-	-	-	-	-	-	-	-
11	226036	PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	-	-	-	-	-	-	-	-	-
12	226036	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	-	-	-	-	-	-	-	-	-
13	226036	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	-	-	-	-	-	-	-	-	-
14	226036	PC Salix 5.75% due Serially to 2003	08/01/73	Serially	5.750%	-	-	-	-	-	-	-	-	-
15	226036	PC IDFA Adj Rate due 2016	03/17/93	01/01/16	Adj.	-	-	-	-	-	-	-	-	-
16	226036	PC Louisa Adj Rate due 2016	09/01/88	09/01/16	Adj.	-	-	-	-	-	-	-	-	-
17	226036	PC Louisa Adj Rate due 2017	04/02/87	03/01/17	Adj.	-	-	-	-	-	-	-	-	-
18	226036	PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adj.	-	-	-	-	-	-	-	-	-
19	226036	PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	-	-	-	-	-	-	-	-	-
20	226036	PC Co. Bluffs 3 due 2007	12/01/78	12/01/03	6.700%	-	-	-	-	-	-	-	-	-
21	226036	PC Pleasant Hill due 2003	03/01/77	03/01/07	8.100%	-	-	-	-	-	-	-	-	-
22	Total Pollution Control Bonds					-	-	-	-	-	-	-	-	-
<b>Other Long Term Debt</b>														
23	226024	7.98% Debenture due 2045	-	-	-	-	-	-	-	-	-	-	-	-
24	226024	Dunkerton Note due 2002	02/18/77	02/18/02	8.750%	-	-	-	-	-	-	-	-	-
25	226024	MTN 6.5% Series due 2001	12/15/1996	12/15/2001	6.500%	157,875	150,858	143,842	136,825	129,808	122,792	115,775	108,758	101,742
26	226062	MTN 6.375% Series due 2006	6/19/1998	12/15/2006	6.375%	478,162	471,870	465,579	459,287	452,996	446,704	440,412	434,121	427,829
27	226063	MTN var. rate due 2002	7/24/2000	8/1/2002	7.375%	-	-	-	-	-	-	366,120	350,865	335,610
28	Total Other Long Term Debt					636,037	622,729	609,420	596,112	582,804	569,496	922,307	893,744	865,181
<b>Current Maturity L-T Debt</b>														
29	226033	PC - 5.75% SAL due 2003	-	-	-	-	-	-	-	-	-	-	-	-
30	226033	First Mortgage 6.00% due 2000	03/15/93	03/15/00	6.000%	489	-	-	-	-	-	-	-	-
31	226024	MTN 6.5% Series due 2001	12/15/1996	12/15/2001	6.500%	-	-	-	-	-	-	-	-	-
32	Total Current Maturity L-T Debt					489	-	-	-	-	-	-	-	-
33	Total Unamortized Debt Discount					1,462,744	1,434,875	1,407,493	1,380,111	1,352,729	1,325,347	1,664,086	1,621,449	1,578,812

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Unamortized Debt Expense**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '00	(g) February '00	(h) March '00	(i) April '00	(j) May '00	(k) June '00	(l) July '00	(m) August '00	(n) September '00	
<b>General Mortgage Bonds</b>														
1	181004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	187,500	182,292	177,083	171,875	166,667	161,458	156,250	151,042	145,833
2	181005	General Mortgage 7.00% due 2005	02/15/93	02/15/05	7.000%	245,104	241,019	236,934	232,849	228,764	224,679	220,594	216,509	212,424
3	181008	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	<u>280,000</u>	<u>277,083</u>	<u>274,167</u>	<u>271,250</u>	<u>268,333</u>	<u>265,417</u>	<u>262,500</u>	<u>259,583</u>	<u>256,667</u>
4	Total General Mortgage Bonds					712,604	700,394	688,184	675,974	663,764	651,554	639,344	627,133	614,923
<b>First Mortgage Bonds</b>														
5	181035	First Mortgage 7.70% due 2004	05/15/02	05/15/04	7.700%	61,709	50,774	49,758	48,743	47,728	46,712	45,697	44,681	43,666
6	181036	First Mortgage 7.45% due 2023	03/15/93	03/15/23	7.450%	64,179	63,948	63,716	63,484	63,253	63,021	62,789	62,557	62,326
7	181037	First Mortgage 6.95% due 2025	10/15/93	10/15/25	6.950%	<u>115,017</u>	<u>114,644</u>	<u>114,271</u>	<u>113,897</u>	<u>113,524</u>	<u>113,150</u>	<u>112,777</u>	<u>112,403</u>	<u>112,030</u>
8	Total First Mortgage Bonds					230,986	229,366	227,745	226,124	224,504	222,883	221,263	219,642	218,021
<b>Pollution Control Bonds</b>														
9	181009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	36,580	36,449	36,318	36,187	36,056	35,925	35,793	35,662	35,531
10	181010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	143,406	142,892	142,378	141,864	141,350	140,836	140,322	139,808	139,294
11	181011	PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	47,512	47,342	47,172	47,001	46,831	46,661	46,491	46,320	46,150
12	181012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	13,888	13,838	13,788	13,738	13,689	13,639	13,589	13,539	13,490
13	181013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	211,540	210,828	210,115	209,403	208,691	207,978	207,266	206,554	205,842
14	181015	PC Salix 5.75% due Serially to 2003	06/01/73	Serially	5.750%	14,048	13,695	13,344	12,993	12,642	12,291	11,939	11,588	11,237
15	181038	PC IDFA Adj Rate due 2016	03/17/93	01/01/16	Adj.	75,735	75,338	74,941	74,545	74,148	73,752	73,355	72,959	72,562
16	181039	PC Louisa Adj Rate due 2018	09/01/86	09/01/18	Adj.	230,525	229,367	228,209	227,050	225,892	224,733	223,575	222,416	221,258
17	181040	PC Louisa Adj Rate due 2017	04/02/87	03/01/17	Adj.	40,395	40,198	40,000	39,803	39,606	39,409	39,212	39,015	38,818
18	181041	PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adj.	136,006	135,512	135,017	134,522	134,028	133,533	133,039	132,544	132,050
19	181042	PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	159,579	159,048	158,512	157,978	157,444	156,911	156,377	155,843	155,310
20	181018	PC Co. Bluffs 3 due 2007	12/01/78	12/01/03	6.100%	4,014	3,967	3,920	3,872	3,825	3,778	3,731	3,684	3,636
21	181019	PC Pleasant Hill due 2003	03/01/77	03/01/07	6.700%	<u>3,361</u>	<u>3,287</u>	<u>3,214</u>	<u>3,141</u>	<u>3,068</u>	<u>2,995</u>	<u>2,922</u>	<u>2,849</u>	<u>2,776</u>
22	Total Pollution Control Bonds					1,116,587	1,111,758	1,106,928	1,102,099	1,097,270	1,092,441	1,087,612	1,082,783	1,077,954
<b>Other Long Term Debt</b>														
23	Dunkerton Note due 2002				02/18/77	02/18/02	8.750%	-	-	-	-	-	-	-
24	181024	MTN 6.5% Series due 2001	12/15/1996	12/15/2001	6.500%	332,940	317,807	302,673	287,539	272,406	257,272	242,138	227,005	211,871
25	181062	MTN 6.375% Series due 2006	6/19/1998	12/15/2006	6.375%	786,609	776,259	765,909	755,559	745,209	734,859	724,509	714,158	703,808
26	181043	7.98% Debenture due 2045	-	-	-	3,311,820	3,305,599	3,299,578	3,293,557	3,287,536	3,281,515	3,275,494	3,269,473	3,263,451
27	181063	MTN var. rate Series due 2002	7/24/2000	8/1/2002	7.375%	-	-	-	-	-	-	411,328	451,353	438,547
28	Total Other Long Term Debt					4,431,170	4,399,665	4,368,160	4,336,655	4,305,150	4,273,645	4,242,169	4,210,698	4,179,236
<b>Current Maturity L-T Debt</b>														
29	181033	First Mortgage 6.00% due 2000	03/15/93	03/15/00	6.000%	<u>3,782</u>	-	-	-	-	-	-	-	-
30	Total Current Maturity L-T Debt					3,782	-	-	-	-	-	-	-	-
31	Total Unamortized Debt Expense					6,495,128	6,441,182	6,391,017	6,340,853	6,290,688	6,240,523	6,201,687	6,159,547	6,128,576

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Unamortized Loss on Recaptured Debt**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '00	(g) February '00	(h) March '00	(i) April '00	(j) May '00	(k) June '00	(l) July '00	(m) August '00	(n) September '00	(o) October '00
<b>General Mortgage Bonds</b>														
1	189004	General Mortgage 7.125% due 2003	02/01/93	02/01/00	6.750%	1,223,589	1,189,600	1,155,612	1,121,623	1,087,634	1,053,646	1,019,657	985,669	951,680
2	189005	General Mortgage 7.00% due 2005	02/01/93	02/01/03	7.125%	2,038,671	2,004,694	1,970,716	1,936,738	1,902,760	1,868,782	1,834,804	1,800,826	1,766,849
3	189006	General Mortgage 7.375% due 2006	02/15/93	02/15/05	7.000%	2,445,844	2,420,189	2,394,533	2,369,218	2,343,743	2,318,267	2,292,792	2,267,316	2,241,841
4	189016	General Mortgage 9.75% due 2009				812,178	808,854	801,531	794,208	786,885	779,561	772,238	764,915	757,592
5	189024	General Mortgage 8.15% due 2003	02/01/93	02/01/23	8.125%	711,513	698,045	684,578	671,110	657,642	644,175	630,707	617,239	603,772
6	189025	General Mortgage 8.20% due 2002				589,189	585,393	581,597	577,801	574,005	570,209	566,413	562,617	558,821
7		Total General Mortgage Bonds				7,711,775	7,582,756	7,453,736	7,324,717	7,195,698	7,066,678	6,937,659	6,808,640	6,679,620
<b>First Mortgage Bonds</b>														
8	189045	7.825% due 1999	07/01/87	07/01/97	5.875%	2,799								
9	189046	7.875% due 1999	05/01/82	05/01/97	Adj.	4,553								
10	189047	8.75% due 2000	10/15/93	10/15/98	5.050%	211,642	207,572	203,502	199,432	195,362	191,292	187,222	183,152	179,082
11	189048	7.625% due 2005	03/15/93	03/15/00	6.000%	153,978	153,417	152,857	152,297	151,737	151,177	150,617	150,057	149,497
12	189049	8.75% due 2006	10/01/91	10/01/01	8.150%	324,647	318,404	312,161	305,918	299,674	293,431	287,188	280,945	274,701
13	189050	8.80% due 2007	05/15/92	05/15/04	7.700%	130,487	130,031	129,574	129,118	128,662	128,206	127,750	127,294	126,838
14	189051	8.25% due 2007	03/15/93	03/15/23	7.450%	980,909	977,368	973,826	970,285	966,744	963,203	959,662	956,120	952,579
15	189052	8.75% due 2008	10/15/93	10/15/25	6.950%	423,129	414,992	406,854	398,717	390,580	382,443	374,306	366,169	358,032
16	189053	7.75% due 2010	10/01/77	10/01/07	5.800%	100,694	100,187	99,680	99,173	98,666	98,160	97,653	97,147	96,641
17	189054	FRMID due 2014				178,873	177,979	177,084	176,190	175,296	174,401	173,507	172,612	171,718
18	189055	FRMID due 2015				134,012	133,342	132,672	132,002	131,332	130,662	129,992	129,322	128,652
19	189056	8.50% due 2017				2,838,037	2,827,479	2,816,920	2,806,362	2,795,804	2,785,246	2,774,688	2,764,129	2,753,571
20	189057	9.375% due 2005				163,251	155,478	147,704	139,930	132,156	124,382	116,608	108,834	101,060
21	189058	9.85% due 2004				182,310	173,829	164,947	156,266	147,584	138,903	130,221	121,540	112,859
22	189059	10% due				236,811	235,613	234,415	233,217	232,019	230,821	229,623	228,425	227,227
23	189060	11% Note				3,730	3,711	3,691	3,671	3,651	3,631	3,611	3,591	3,571
24	189061	11.375% due				625,913	622,763	619,613	616,463	613,313	610,163	607,013	603,863	600,713
25		Total First Mortgage Bonds				6,493,754	6,431,961	6,377,520	6,323,080	6,268,639	6,214,198	6,159,757	6,105,317	6,050,876
<b>Pollution Control Bonds</b>														
26	189009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	115,164	114,751	114,338	113,925	113,512	113,100	112,687	112,274	111,861
27	189010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	370,838	369,508	368,179	366,850	365,521	364,192	362,863	361,533	360,204
28	189011	PC Saks Adj Rate due 2023	05/19/93	05/01/23	Adj.	193,677	192,983	192,289	191,594	190,900	190,206	189,512	188,818	188,124
29	189012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	188,538	187,962	187,386	186,810	186,234	185,658	185,082	184,506	183,930
30	189013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	606,423	604,382	602,340	600,298	598,256	596,214	594,172	592,130	590,089
31	189026	PC Pleasant Hill 6.50% due 2003	03/01/77	03/01/07	6.100%	7,515	7,351	7,187	7,023	6,859	6,695	6,531	6,367	6,203
32		Total Pollution Control Bonds				1,482,254	1,476,937	1,471,619	1,466,302	1,460,984	1,455,667	1,450,350	1,445,032	1,439,715
<b>Other Long Term Debt</b>														
33	189082	Mt. 8.375% Surfs due 2008				20,057,461	19,793,547	19,529,633	19,265,719	19,001,805	18,737,891	18,473,977	18,210,063	17,946,149
34		8.15% due 2001				404,020	383,819	363,618	343,417	323,216	303,015	282,814	262,613	242,412
35		7.45% due 2023				213,781	213,010	212,238	211,466	210,694	209,923	209,151	208,379	207,607
36		7.00% due 2005				28,709	28,230	27,752	27,273	26,795	26,316	25,838	25,359	24,881
37		7.70% due 2004				128,368	125,851	123,334	120,817	118,300	115,783	113,266	110,749	108,232
38						774,878	750,910	726,942	702,974	679,005	655,037	631,069	607,100	583,132
39		Total Unamortized Loss on Recaptured Debt				36,520,122	36,036,110	35,559,451	35,082,791	34,606,131	34,129,471	33,652,811	33,176,151	32,699,492

Source Lines 1-33 General Ledger  
 Line 34 Statement G-ROR, Schedule 2, Page 12 of 20  
 Line 35 Statement G-ROR, Schedule 2, Page 13 of 20  
 Line 36 Statement G-ROR, Schedule 2, Page 14 of 20  
 Line 37 Statement G-ROR, Schedule 2, Page 15 of 20

MidAmerican Energy Company  
 Interest on Long Term Debt  
 Twelve Months Ending December 31, 2000

(a)	(b)	(c)	(d)	(e)
		13 Month Average Balance	Interest Rate	Interest Expense
<u>General Mortgage Bonds</u>				
1	427004 General Mortgage 7.125% due 2003	100,000,000	7.125%	7,125,000
2	427005 General Mortgage 7.00% due 2005	90,500,000	7.000%	6,335,000
3	427006 General Mortgage 7.375% due 2008	<u>75,000,000</u>	7.375%	<u>5,531,250</u>
4	Total General Mortgage Bonds	265,500,000		18,991,250
<u>First Mortgage Bonds</u>				
5	427035 First Mortgage 7.70% due 2004	55,630,000	7.7000%	4,283,510
6	427036 First Mortgage 7.45% due 2023	6,940,000	7.4500%	517,030
7	427037 First Mortgage 6.95% due 2025	<u>12,500,000</u>	6.9500%	<u>868,750</u>
8	Total First Mortgage Bonds	75,070,000		5,669,290
<u>Pollution Control Bonds</u>				
9	427009 PC Chillicothe 5.95% due 2023	5,900,000	5.950%	351,050
10	427010 PC Council Bluffs 5.95% due 2023	23,130,000	5.950%	1,376,235
11	427011 PC Salix Adj Rate due 2023	21,895,000	4.323%	946,601
12	427012 PC Chillicothe Adj Rate due 2023	6,400,000	4.323%	276,696
13	427013 PC Louisa Adj Rate due 2024	34,900,000	4.347%	1,517,159
14	427015 PC Salix 5.75% due Serially to 2003	6,360,000	5.750%	365,700
15	427038 PC IDFA Adj Rate due 2016	4,200,000	4.398%	184,727
16	427039 PC Louisa Adj Rate due 2016	29,500,000	4.351%	1,283,666
17	427040 PC Louisa Adj Rate due 2017	3,900,000	4.351%	169,705
18	427041 PC Chillicothe Adj Rate due 2023	6,850,000	4.400%	301,423
19	427042 PC Co. Bluffs Adj Rate due 2025	12,750,000	4.409%	562,102
20	427018 PC Co. Bluffs 3 due 2007	1,000,000	6.100%	61,000
21	427019 PC Pleasant Hill due 2003	<u>1,000,000</u>	6.700%	<u>67,000</u>
22	Total Pollution Control Bonds	157,785,000		7,463,065
<u>Other Long Term Debt</u>				
23	427017 Dunkerton Note	240,000	8.750%	21,000
24	427044 MTN 6.5% Series due 2001	91,666,667	6.500%	5,958,333
25	427062 MTN 6.375% Series due 2006	160,000,000	6.375%	10,200,000
26	430002 7.98% Debenture due 2045	100,000,000	7.980%	7,980,000
27	427063 MTN, var. rate, due 8/1/02	<u>162,000,000</u>	7.375%	<u>11,947,500</u>
28	Total Other Long Term Debt	513,906,667		36,106,833
<u>Current Maturity L-T Debt</u>				
29	427015 PC - 5.75% SAL due Serially to 2003	1,050,000	5.750%	60,375
30	427044 MTN 6.5% Series due 2001	<u>8,333,333</u>	6.500%	<u>541,667</u>
31	Total Current Maturity L-T Debt	9,383,333		602,042
32	Total Long Term Debt Interest	1,021,645,000		68,832,480

Source: Columns (c) and (d) from Statement G-ROR, Schedule 2, Page 2 of 20.

MidAmerican Energy Company  
Annual Amortization of Debt Discount  
Twelve Months Ending December 31, 2000

(a)	(b)	(c)
<u>Issue Type and Coupon Rate</u>		<u>Annual Amort. Debt Discount</u>
<u>General Mortgage Bonds</u>		
1	428004 7.125% due 2003	50,800
2	428005 7.00% due 2005	40,273
3	428006 7.375% due 2008	32,200
4	Total Gen Mort. Bonds	123,273
<u>First Mortgage Bonds</u>		
5	428035 7.70% due 2004	44,495
6	428036 7.45% due 2023	1,116
7	3.95% due 2025	-
8	Total First Mort. Bonds	45,611
<u>Pollution Control Bonds</u>		
9	Chillicothe 5.95% due 2023	
10	Co. Bluffs 5.95% due 2023	
11	Salix Adj. Rate due 2023	
12	Chillicothe Adj Rate due 2023	
13	Louisa Adj Rate due 2024	
14	Pleasant Hill 5.25% due 1997	
15	Salix 5.75% due to 2003	
16	IDFA Adj Rate due 2016	
17	PC Louisa Adj Rate due 2016	
18	PC Louisa Adj Rate due 2017	
19	Chillicothe Adj Rate due 2023	
20	Co. Bluffs Adj Rate due 2025	
21	5.75% due 2003	
22	Co. Bluffs 3 due 2007	
23	Pleasant Hill due 2003	
24	Total Pollution Control Bonds	
<u>Other Long Term Debt</u>		
25	Dunkerton Note	
26	428024 MTN 6.5% Series due 2001	84,200
27	428037 MTN 6.375% Series due 2006	75,499
28	428038 MTN var. rate, due 8/1/02	183,060
29	Total Other Long Term Debt	342,759
30	Totals	511,643

Source: Income Statement

MidAmerican Energy Company  
 Annual Amortization of Debt Expense  
 Twelve Months Ending December 31, 2000

(a)	(b)	(c)
	<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. Debt Expense</u>
	<u>General Mortgage Bonds</u>	
1	428054 7.125% due 2003	62,500
2	428055 7.00% due 2005	49,021
3	428056 7.375% due 2008	35,000
4	Total Gen Mort. Bonds	146,521
	<u>First Mortgage Bonds</u>	
5	428075 7.70% due 2004	12,186
6	428076 7.45% due 2023	2,780
7	428077 6.95% due 2025	4,481
8	Total First Mort. Bonds	19,447
	<u>Pollution Control Bonds</u>	
9	428059 Chillicothe 5.95% due 2023	1,573
10	428060 Co. Bluffs 5.95% due 2023	6,168
11	428061 Salix Adj. Rate due 2023	2,044
12	428062 Chillicothe Adj Rate due 2023	597
13	428063 Louisa Adj Rate due 2024	8,547
14	428064 Pleasant Hill 5.25% due 1997	-
15	428065 Salix 5.75% due to 2003	4,214
16	428078 IDFA Adj Rate due 2016	4,758
17	428079 PC Louisa Adj Rate due 2016	13,901
18	428080 PC Louisa Adj Rate due 2017	2,365
19	428081 Chillicothe Adj Rate due 2023	5,935
20	428082 Co. Bluffs Adj Rate due 2025	6,405
21	428068 Co. Bluffs 3 due 2007	567
22	428069 Pleasant Hill due 2003	877
23	Total Pollution Control Bonds	57,950
	<u>Other Long Term Debt</u>	
24	Dunkerton Note	-
25	428162 7.98% Debenture due 2045	72,254
26	428084 MTN 6.5% Series due 2001	181,604
27	428092 MTN 6.375% Series due 2006	124,201
28	428093 MTN var. rate due 8/1/02	239,444
29	Total Other Long Term Debt	617,503
30	Totals	841,421

Source: Income Statement

MidAmerican Energy Company  
 Annual Amortization of Loss on Reacquired Debt  
 Twelve Months Ending December 31, 2000

(a)	(b)	(c)
	<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. of Loss on Reacq Debt</u>
	<u>General Mortgage Bonds</u>	
1	428104 7.125% due 2003	407,863
2	428105 7.00% due 2005	407,734
3	428106 7.375% due 2008	305,706
4	428116 9.75% due 2009	63,879
5	428124 8.15% due 2003	185,612
6	428125 8.20% due 2003	177,438
7	Total Gen Mort. Bonds	1,548,233
	<u>First Mortgage Bonds</u>	
8	428145 7.625% due 1999	5,599
9	428146 7.875% due 1999	9,105
10	428147 8.75% due 2000	48,840
11	428148 7.625% due 2005	6,719
12	428149 8.75% due 2006	74,919
13	428150 5.80% due 2007	5,236
14	428151 8.25% due 2007	42,494
15	428152 8.75% due 2008	97,645
16	428153 7.75% due 2010	6,326
17	428154 FRMD due 2014	10,732
18	428155 FRMD due 2015	8,041
19	428156 8.50% due 2017	102,703
20	428157 9.375% due 2005	93,286
21	428158 9.85% due 2004	104,177
22	428159 10% due	14,376
23	428160 11% Note	239
24	428161 11.375% due	37,555
25	Total First Mortgage Bonds	667,993
	<u>Pollution Control Bonds</u>	
26	428109 Chillicothe 5.95% due 2023	4,953
27	428110 Co. Bluffs 5.95% due 2023	15,950
28	428111 Salix Adj. Rate due 2023	8,330
29	428112 Chillicothe Adj Rate due 2023	8,113
30	428113 Louisa Adj Rate due 2024	24,502
31	428126 Pleasant Hill 6.5% due 2003	1,960
32	Total Pollution Control Bonds	63,809
	<u>Other Long Term Debt</u>	
33	428192 MTN 6.375%, due 2006	3,166,968
	<u>Other</u>	
34	8.15% due 2001	242,412
35	7.45% due 2023	9,261
36	7.00% due 2005	5,742
37	7.70% due 2004	30,204
38	Total	287,619
39	Totals	5,734,622

Source: Lines 1-33: Income Statement

Line 34: Statement G-ROR, Schedule 2, Page 12 of 20, Column (e), Line 10.

Line 35: Statement G-ROR, Schedule 2, Page 13 of 20, Column (e), Line 10.

Line 36: Statement G-ROR, Schedule 2, Page 14 of 20, Column (e), Line 10.

Line 37: Statement G-ROR, Schedule 2, Page 15 of 20, Column (e), Line 10.

MidAmerican Energy Company  
 Annual Amortization of Loss on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>8.15% Series due 2001</b>						
1	Unamortized Expense				\$85,750	
2	Unamortized Discount				149,706	
3	Reacquisition Premium				916,000	
4	Reacquisition Discount				-	
5	Loss Taken				\$1,151,456	
6	After tax effect on Retained Earnings of Loss				\$748,447	
7	Remaining life					57 Months
8	Implied Monthly Amortization				\$20,200.99	
9	Implied Monthly After Tax Amortization				\$13,130.64	
10	Implied Annual Amortization				\$242,411.85	
11	Implied Amortization					
12		1996		0 Months		
13		1997		12 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		36 Months		\$727,235.55
19	Implied Unamortized Balance @ December 31, 1999				\$424,221	
20	Implied Unamortized After Tax Balance @ December 31, 1999				\$275,743	
21	Implied Amortization					
22		1996		0 Months		
23		1997		12 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		48 Months		\$969,647.39
29	Implied Unamortized Balance @ December 31, 2000				\$181,808.89	
30	Implied Unamortized After Tax Balance @ December 31, 2000				\$118,175.78	

Company called \$40,000,000, 8.15% issue in January 1997.

Source: Lines 1-5: Workpaper WP JMB-1, Page 1  
 Line 6: Corporate Tax Department  
 Line 7: General Accounting Department

MidAmerican Energy Company  
 Annual Amortization of Loss on Recquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>7.45% Series due 2023</b>						
1	Unamortized Expense				\$205,047	
2	Unamortized Discount				82,278	
3	Reacquisition Premium				-	
4	Reacquisition Discount				44,988	
5	Loss Taken				\$242,337	
6	After tax effect on Retained Earnings of Loss				\$157,519	
7	Remaining life					314 Months
8	Implied Monthly Amortization				\$771.77	
9	Implied Monthly After Tax Amortization				\$501.65	
10	Implied Annual Amortization				\$9,261.29	
11	Implied Amortization					
12		1996		0 Months		
13		1997		12 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		36 Months	\$27,783.87	
19	Implied Unamortized Balance @ December 31, 1999				\$214,553	
20	Implied Unamortized After Tax Balance @ December 31, 1999				\$139,459.57	
21	Implied Amortization					
22		1996		0 Months		
23		1997		12 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		48 Months	\$37,045.15	
29	Implied Unamortized Balance @ December 31, 2000				\$205,291.90	
30	Implied Unamortized After Tax Balance @ December 31, 2000				\$133,439.73	

Company reacquired \$19,560,000, 7.45% in January 1997.

Source: Lines 1-5: Workpaper JMB-1, Page 4  
 Line 6: Corporate Tax Department  
 Line 7: General Accounting Department

MidAmerican Energy Company  
 Annual Amortization of Loss on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>7.00% Series due 2005</b>						
1	Unamortized Expense				\$40,738	
2	Unamortized Discount				33,468	
3	Reacquisition Premium				-	
4	Reacquisition Discount				<u>28,750</u>	
5	Loss Taken				\$45,456	
6	After tax effect on Retained Earnings of Loss				\$29,546	
7	Remaining life					95 Months
8	Implied Monthly Amortization				\$478.48	
9	Implied Monthly After Tax Amortization				\$311.01	
10	Implied Annual Amortization				\$5,741.76	
11	Implied Amortization					
12		1996		0 Months		
13		1997		10 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		34 Months		\$16,268.31
19	Implied Unamortized Balance @ December 31, 1999				\$29,187	
20	Implied Unamortized After Tax Balance @ December 31, 1999				\$18,972	
21	Implied Amortization					
22		1996		0 Months		
23		1997		10 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		46 Months		\$22,010.07
29	Implied Unamortized Balance @ December 31, 2000				\$23,445.50	
30	Implied Unamortized After Tax Balance @ December 31, 2000				\$15,239.58	

Company reacquired \$9,500,000, 7.00% in March 1997.

Source: Lines 1-5: Workpaper JMB-1, Page 6  
 Line 6: Corporate Tax Department  
 Line 7: General Accounting Department

MidAmerican Energy Company  
 Annual Amortization of Loss on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>7.70% Series due 2004</b>						
1	Unamortized Expense				\$6,701	
2	Unamortized Discount				24,467	
3	Reacquisition Premium				180,263	
4	Reacquisition Discount				-	
5	Loss Taken				\$211,430	
6	After tax effect on Retained Earnings of Loss				\$137,430	
7	Remaining life					84 Months
8	Implied Monthly Amortization				\$2,517.03	
9	Implied Monthly After Tax Amortization				\$1,636.07	
10	Implied Annual Amortization				\$30,204.34	
11	Implied Amortization					
12		1996		0 Months		
13		1997		8 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		32 Months		\$80,544.90
19	Implied Unamortized Balance @ December 31, 1999				\$130,885	
20	Implied Unamortized After Tax Balance @ December 31, 1999				\$85,076	
21	Implied Amortization					
22		1996		0 Months		
23		1997		8 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		44 Months		\$110,749.23
29	Implied Unamortized Balance @ December 31, 2000				\$100,681.12	
30	Implied Unamortized After Tax Balance @ December 31, 2000				\$65,442.73	

Company reacquired \$4,370,000, 7.70% in May 1997.

Source: Lines 1-5: Workpaper JMB-1, Page 8  
 Line 6: Corporate Tax Department  
 Line 7: General Accounting Department

**MidAmerican Energy Company**  
Annual Amortization of Gain on Recquired Debt  
Twelve Months Ending December 31, 2000

	(a)	(b)
	<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. of Gain on Recqg Debt</u>
1	7.45% due 2023	(1,911)
2	6.95% due 2025	(55,529)
3	6.95% due 2025	(5,391)
4	6.95% due 2025	(238)
5		<hr/>
6	Totals	(63,069)

Source: Line 1: Statement G-ROR, Schedule 2, Page 17 of 20, Column (i), Line 10.  
Line 2: Statement G-ROR, Schedule 2, Page 18 of 20, Column (i) Line 10.  
Line 3: Statement G-ROR, Schedule 2, Page 19 of 20, Column (e) Line 10.  
Line 4: Statement G-ROR, Schedule 2, Page 20 of 20, Column (e) Line 10.

MidAmerican Energy Company  
 Annual Amortization of Gain on Reacquired Debt  
 Twelve Months Ending December 31, 2000

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<b>7.45% Series due 2023</b>								
					Reacq Disc		Exp & Disc	Net
1	Unamortized Expense				\$ -		\$36,690	\$ 36,690
2	Unamortized Discount				-		14,723	14,723
3	Reacquisition Premium				-		-	-
4	Reacquisition Discount				102,375		-	102,375
5	Gain Taken				(\$102,375)		\$51,413	(\$50,962)
6	After tax effect on Retained Earnings of Gain				(\$66,544)		\$33,418	(\$33,125)
7	Remaining life				317	Months	314	
8	Implied Monthly Amortization				(\$322.95)		\$163.74	(\$159.21)
9	Implied Monthly After Tax Amortization				(\$209.92)		\$106.43	(\$103.49)
10	Implied Annual Amortization				(\$3,875.39)		\$1,964.83	(\$1,910.57)
11	Implied Amortization	Reacq Disc					Exp & Disc	
12	1996	3	Months				0	
13	1997	12	Months				12	
14	1998	12	Months				12	
15	1999	12	Months				12	
16	2000	0	Months				0	
17	2001	0	Months				0	
18	Total	39	Months		36	(\$12,595.03)	\$5,894.48	
19	Implied Unamortized Balance @ December 31, 1999				(\$89,779.97)		\$45,518.49	(\$44,261.48)
20	Implied Unamortized After Tax Balance @ December 31, 1999				(\$58,356.98)		\$29,587.02	(\$28,769.96)
21	Implied Amortization	Reacq Disc					Exp & Disc	
22	1996	3	Months				0	
23	1997	12	Months				12	
24	1998	12	Months				12	
25	1999	12	Months				12	
26	2000	12	Months				12	
27	2001	0	Months				0	
28	Total	51	Months		48	(\$16,470.43)	\$7,859.31	(\$8,611.12)
29	Implied Unamortized Balance @ December 31, 2000				(\$85,904.57)		\$43,553.66	(\$42,350.91)
30	Implied Unamortized After Tax Balance @ December 31, 2000				(\$55,837.97)		\$28,309.88	(\$27,528.09)

Company reacquired \$3,500,000, 7.45% in October 1996.

Source: Lines 1-5: Workpaper JMB-1, Page 10

Line 6: Corporate Tax Department

Line 7: General Accounting Department

**MidAmerican Energy Company**  
 Annual Amortization of Gain on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<b>6.95% Series due 2025</b>									
						Reacq Disc		Exp & Disc	Net
1	Unamortized Expense				\$	-		\$293,742	\$ 293,742
2	Unamortized Discount					-		-	\$ -
3	Reacquisition Premium					-		-	\$ -
4	Reacquisition Discount					1,906,650		-	\$ 1,906,650
5	Gain Taken					(\$1,906,650)		\$293,742	\$ (1,612,908)
6	After tax effect on Retained Earnings of Gain					(\$1,239,323)		\$190,932	\$ (1,048,390)
7	Remaining life					348	Months	345	
8	Implied Monthly Amortization					(\$5,478.88)		\$851.43	(\$4,627.45)
9	Implied Monthly After Tax Amortization					(\$3,561.27)		\$553.43	(\$3,007.84)
10	Implied Annual Amortization					(\$65,746.55)		\$10,217.12	(\$55,529.43)
11	Implied Amortization	Reacq Disc						Exp & Disc	
12		1996	3	Months				0	
13		1997	12	Months				12	
14		1998	12	Months				12	
15		1999	12	Months				12	
16		2000	0	Months				0	
17		2001	0	Months				0	
18		Total	39	Months		36	(\$213,676.29)	\$30,651.36	
19	Implied Unamortized Balance @ December 31, 1999					(\$1,692,973.71)		\$263,090.87	(\$1,429,883)
20	Implied Unamortized After Tax Balance @ December 31, 1999					(\$1,100,432.91)		\$171,009.06	(\$929,424)
21	Implied Amortization								
22		1996	3	Months				0	
23		1997	12	Months				12	
24		1998	12	Months				12	
25		1999	12	Months				12	
26		2000	12	Months				12	
27		2001	0	Months				0	
28		Total	51	Months		48	(\$279,422.84)	\$40,868.48	(\$238,554)
29	Implied Unamortized Balance @ December 31, 2000					(\$1,627,227.16)		\$252,873.75	(\$1,374,353)
30	Implied Unamortized After Tax Balance @ December 31, 2000					(\$1,057,697.65)		\$164,367.93	(\$893,330)

Company reacquired \$28,500,000, 6.95% in October 1996.

Source: Lines 1-5: WP JMB-1, Page 13  
 Line 6: Corporate Tax Department  
 Line 7: General Accounting Department

**MidAmerican Energy Company**  
 Annual Amortization of Gain on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>6.95% Series due 2025</b>						
1	Unamortized Expense				\$30,562	
2	Unamortized Discount				-	
3	Reacquisition Premium				-	
4	Reacquisition Discount				183,750	
5	Gain Taken				(\$153,188)	
6	After tax effect on Retained Earnings of Gain				(\$99,572)	
7	Remaining life					341 Months
8	Implied Monthly Amortization				(\$449.23)	
9	Implied Monthly After Tax Amortization				(\$292.00)	
10	Implied Annual Amortization				(\$5,390.79)	
11	Implied Amortization					
12		1996		0 Months		
13		1997		8 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		32 Months		(\$14,375.44)
19	Implied Unamortized Balance @ December 31, 1999				(\$138,813)	
20	Implied Unamortized After Tax Balance @ December 31, 1999				(\$90,228.33)	
21	Implied Amortization					
22		1996		0 Months		
23		1997		8 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		44 Months		(\$19,766.23)
29	Implied Unamortized Balance @ December 31, 2000				(\$133,422.03)	
30	Implied Unamortized After Tax Balance @ December 31, 2000				(\$86,724.32)	

Company reacquired \$3,000,000, 6.95% in May 1997.

Source: Lines 1-5: Workpaper JMB-1, Page 19  
 Line 6: Corporate Tax Department  
 Line 7: General Accounting Department

**MidAmerican Energy Company**  
 Annual Amortization of Gain on Recquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>6.95% Series due 2025</b>						
1	Unamortized Expense				\$60,765	
2	Unamortized Discount				-	
3	Reacquisition Premium				-	
4	Reacquisition Discount				<u>67,500</u>	
5	Gain Taken				(\$6,735)	
6	After tax effect on Retained Earnings of Gain				(\$4,378)	
7	Remaining life					339 Months
8	Implied Monthly Amortization				(\$19.87)	
9	Implied Monthly After Tax Amortization				(\$12.91)	
10	Implied Annual Amortization				(\$238.41)	
11	Implied Amortization					
12		1996		0 Months		
13		1997		6 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		Total		0 Months		
18		Total		30 Months	(\$596.02)	
19	Implied Unamortized Balance @ December 31, 1999				(\$6,139)	
20	Implied Unamortized After Tax Balance @ December 31, 1999				(\$3,990.34)	
21	Implied Amortization					
22		1996		0 Months		
23		1997		6 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		42 Months	(\$834.43)	
29	Implied Unamortized Balance @ December 31, 2000				(\$5,900.58)	
30	Implied Unamortized After Tax Balance @ December 31, 2000				(\$3,835.38)	

Company reacquired 6,000,000, 6.95% in July 1997.

Source: Lines 1-5: Workpaper JMB-1, Page 21  
 Line 6: Corporate Tax Department  
 Line 7: General Accounting Department

**MidAmerican Energy Company**  
12 Month Average Cost of Preferred Stock  
January 31, 2000 - December 31, 2000

	(a)	(b)
1	12 Month Average Preferred Stock Balance	81,759,100
	Plus:	
2	Unamortized Proceeds Greater Than Par	-
3	Unamortized Gain on Reacquired Preferred	11,030
	Less:	
4	Unamortized Proceeds Less Than Par	123,197
5	Unamortized Loss on Reacquired Preferred	3,006,736
6	Total 12 Month Average Preferred Stock	78,640,197
7	Annualized Preferred Dividends	4,994,462
8	12 Month Average Cost of Preferred Stock	6.351%

Source: Line 1: Statement G-ROR, Schedule 3, Page 2 of 10, Column (p), Line 11.  
Line 3: Statement G-ROR, Schedule 3, Page 3 of 10, Column (o), Line 30.  
Line 4: Statement G-ROR, Schedule 3, Page 5 of 10, Column (o), Line 16.  
Line 5: Statement G-ROR, Schedule 3, Page 8 of 10, Column (o), Line 16.  
Line 7: Statement G-ROR, Schedule 3, Page 10 of 10, Column (d), Line 17.

**MidAmerican Energy Company**  
**13 Month Average Preferred Stock Balances**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c) Rate	(d) January '00	(e) February '00	(f) March '00	(g) April '00	(h) May '00	(i) June '00	(j) July '00	(k) August '00	(l) September '00	(m) October
<b>Preferred Stock</b>												
<u>Not Subject to Mandatory Retirement</u>												
1	204001	Pfd Stk Series \$3.75	3.75%	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500
2	204002	Pfd Stk Series \$3.00	3.90%	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000
3	204003	Pfd Stk Series \$4.20	4.20%	4,738,200	4,738,200	4,738,200	4,738,200	4,738,200	4,738,200	4,738,200	4,738,200	4,738,200
4	204011	Pfd Stk Series \$3.30	3.30%	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100
5	204012	Pfd Stk Series \$4.35	4.35%	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500
6	204013	Pfd Stk Series \$4.40	4.40%	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
7	204014	Pfd Stk Series \$4.80	4.80%	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800
8	204017	Pfd Stk Series \$1.7375	6.95%									
<u>Subject to Mandatory Retirement</u>												
9	204018	Pfd Stk Series \$7.80	7.80%	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
10	204019	Pfd Stk Series \$5.25	5.25%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
11	<b>Total Preferred Stock</b>			<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Preferred Stock Balances**  
**Unamortized Gains on Reacquired Preferred Stock**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Preferred Stock	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00
	<u>Not Subject to Mandatory Retirement</u>										
1	Pfd Stk Series \$3.30	120	120	120	120	120	120	120	120	120	120
2	Pfd Stk Series \$3.30	285	285	285	285	285	285	285	285	285	285
3	Pfd Stk Series \$3.30	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612
4	Pfd Stk Series \$3.30	686	686	686	686	686	686	686	686	686	686
5	Pfd Stk Series \$3.30	920	920	920	920	920	920	920	920	920	920
6	Pfd Stk Series \$4.35	205	205	205	205	205	205	205	205	205	205
7	Pfd Stk Series \$3.30	280	280	280	280	280	280	280	280	280	280
8	214002 Pfd Stk Series \$3.30	278	278	278	278	278	278	278	278	278	278
9	Pfd Stk Series \$3.30	159	159	159	159	159	159	159	159	159	159
10	Pfd Stk Series \$3.75	476	476	476	476	476	476	476	476	476	476
11	Pfd Stk Series \$3.30	53	53	53	53	53	53	53	53	53	53
12	Pfd Stk Series \$3.30	515	515	515	515	515	515	515	515	515	515
13	Pfd Stk Series \$3.75	219	219	219	219	219	219	219	219	219	219
14	Pfd Stk Series \$4.20	248	248	248	248	248	248	248	248	248	248
15	Pfd Stk Series \$3.30	148	148	148	148	148	148	148	148	148	148
16	Pfd Stk Series \$3.30	50	50	50	50	50	50	50	50	50	50
17	Pfd Stk Series \$3.30	149	149	149	149	149	149	149	149	149	149
18	Pfd Stk Series \$3.30	245	245	245	245	245	245	245	245	245	245
19	Pfd Stk Series \$3.30	49	49	49	49	49	49	49	49	49	49
20	Pfd Stk Series \$3.30	333	333	333	333	333	333	333	333	333	333
21		11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030
	<u>Subject to Mandatory Retirement</u>										
22	214018 Pfd Stk Series \$7.80 due 05/01/01	-	-	-	-	-	-	-	-	-	-
23	Pfd Stk Series \$7.80 due 05/01/02	-	-	-	-	-	-	-	-	-	-
24	Pfd Stk Series \$7.80 due 05/01/03	-	-	-	-	-	-	-	-	-	-
25	Pfd Stk Series \$7.80 due 05/01/04	-	-	-	-	-	-	-	-	-	-
26	Pfd Stk Series \$7.80 due 05/01/05	-	-	-	-	-	-	-	-	-	-
27	Pfd Stk Series \$7.80 due 05/01/06	-	-	-	-	-	-	-	-	-	-
28	214019 Pfd Stk Series \$5.25	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-
30	Total Unamortized Gains on Reacquired Preferred	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030

Source: Statement G-ROR, Schedule 3, Page 4 of 10.

**MidAmerican Energy Company**  
 Unamortized Gain on Reacquisition  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)
	<u>Issue</u>	<u>Date</u> <u>Reacquired</u>	<u>Gain on</u> <u>Reacquisition</u>	<u>After tax</u> <u>Effect on</u> <u>Retained</u> <u>Earnings</u> <sup>\1</sup>
1	Pfd Stk Series \$3.30	Oct 1995	\$ 120	\$ 120
2	Pfd Stk Series \$3.30	Nov 1995	285	285
3	Pfd Stk Series \$3.30	Dec 1995	5,612	5,612
4	Pfd Stk Series \$3.30	Feb 1997	686	686
5	Pfd Stk Series \$3.30	Mar 1997	920	920
6	Pfd Stk Series \$4.35	Mar 1997	205	205
7	Pfd Stk Series \$3.30	Apr 1997	280	280
8	Pfd Stk Series \$3.30	Aug 1997	278	278
9	Pfd Stk Series \$3.30	Nov 1997	159	159
10	Pfd Stk Series \$3.75	Nov 1997	476	476
11	Pfd Stk Series \$3.30	Dec 1997	53	53
12	Pfd Stk Series \$3.30	Jan 1998	515	515
13	Pfd Stk Series \$3.75	Mar 1998	219	219
14	Pfd Stk Series \$4.20	Mar 1998	248	248
15	Pfd Stk Series \$3.30	Mar 1998	148	148
16	Pfd Stk Series \$3.30	Apr 1998	50	50
17	Pfd Stk Series \$3.30	May 1998	149	149
18	Pfd Stk Series \$3.30	June 1998	245	245
19	Pfd Stk Series \$3.30	July 1998	49	49
20	Pfd Stk Series \$3.30	Aug 1998	333	333
21			-	-
22	Total		\$ 11,030	\$ 11,030

\1 Gains on reacquired preferred stock do not enter into the tax calculation.

Source: Line 1: WP JMB-1, Page 23

Line 2: WP JMB-1, Page 24

Line 3: WP JMB-1, Page 25

Line 4: WP JMB-1, Pages 26-28

Line 5: WP JMB-1, Pages 29-30

Line 6: WP JMB-1, Page 31

Line 7: WP JMB-1, Page 32

Line 8: WP JMB-1, Page 33

Line 9: WP JMB-1, Page 34

Line 10: WP JMB-1, Page 35

Line 11: WP JMB-1, Page 36

Lines 12-20: WP JMB-1, Pages 37-39

**MidAmerican Energy Company**  
**13 Month Average Preferred Stock Balances**  
 Unamortized Not Preferred Proceeds Less Than Par  
 January 31, 2000 - December 31, 2000

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Preferred Stock	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00
<u>Not Subject to Mandatory Retirement</u>											
1	Pfd Stk Series \$3.75										
2	Pfd Stk Series \$3.90										
3	Pfd Stk Series \$4.20										
4	Pfd Stk Series \$3.30										
5	Pfd Stk Series \$4.35										
6	Pfd Stk Series \$4.40										
7	Pfd Stk Series \$4.80										
8	214002 Pfd Stk Series \$1.7375										
<u>Subject to Mandatory Retirement</u>											
9	214018 Pfd Stk Series \$7.80 due 05/01/01	7,018	6,550	6,082	5,614	5,146	4,679	4,211	3,743	3,275	2,807
10	Pfd Stk Series \$7.80 due 05/01/02	11,492	11,067	10,641	10,215	9,790	9,364	8,938	8,513	8,087	7,662
11	Pfd Stk Series \$7.80 due 05/01/03	15,226	14,836	14,445	14,055	13,664	13,274	12,884	12,493	12,103	11,712
12	Pfd Stk Series \$7.80 due 05/01/04	18,389	18,029	17,668	17,308	16,947	16,586	16,226	15,865	15,505	15,144
13	Pfd Stk Series \$7.80 due 05/01/05	21,103	20,768	20,433	20,098	19,763	19,428	19,093	18,758	18,423	18,088
14	Pfd Stk Series \$7.80 due 05/01/06	23,598	23,283	22,969	22,654	22,340	22,025	21,710	21,396	21,081	20,766
15	214019 Pfd Stk Series \$5.25	44,558	43,545	42,533	41,520	40,507	39,495	38,482	37,469	36,457	35,444
16	Total Unamortized Not Preferred Proceeds Less Than Par	141,385	138,078	134,771	131,464	128,158	124,851	121,544	118,237	114,931	111,624

Source: Lines 1-8: General Ledger  
 Lines 9-14: Statement G-ROR, Schedule 3, Page 6 of 10.  
 Line 15: Statement G-ROR, Schedule 3, Page 7 of 10.

**MidAmerican Energy Company**  
**Implied Unamortized Balance at December 31, 2000**  
**\$7.80 Preferred Shares**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Date	Number of Shares	Percentage of Shares	Allocation of Capital Stock Expense	Amortization Period (Months)	Implied Monthly Amortization	Implied Annual Amortization	implied Accumulated Amortization 12/31/99	implied Unamortized Balance 12/31/99
1	May 1, 2001	66,600	16.65%	\$56,610.00	121	\$467.85	\$5,614.21	\$49,124.38	\$7,485.6
2	May 1, 2002	66,600	16.65%	\$56,610.00	133	\$425.64	\$5,107.67	\$44,692.11	\$11,917.8
3	May 1, 2003	66,600	16.65%	\$56,610.00	145	\$390.41	\$4,684.97	\$40,993.45	\$15,616.5
4	May 1, 2004	66,600	16.65%	\$56,610.00	157	\$360.57	\$4,326.88	\$37,860.19	\$18,749.8
5	May 1, 2005	66,600	16.65%	\$56,610.00	169	\$334.97	\$4,019.64	\$35,171.89	\$21,438.1
6	May 1, 2006	<u>67,000</u>	<u>16.75%</u>	<u>\$56,950.00</u>	181	\$314.64	<u>\$3,775.69</u>	<u>\$33,037.29</u>	<u>\$23,912.7</u>
7		400,000	100.00%	\$340,000.00			\$27,529.06	\$240,879.31	\$99,120.6

Source: Columns (a) and (b): WP JMB-1, Pages 54-55  
Column (d): General Ledger

**MidAmerican Energy Company**  
 Implied Unamortized Balance at December 31, 2000  
 \$5.25 Preferred Shares

	(a)	(b)	(c)	(d)	(e)	(f)
1	Total Discount and Expense				\$121,522.00	
2	Life 10 years					120 Months
3	Implied Monthly Amortization				\$1,012.68	
4	Implied Annual Amortization				\$12,152.20	
5	Implied Amortization					
6		1993		3 Months		
7		1994		12 Months		
8		1995		12 Months		
9		1996		12 Months		
10		1997		12 Months		
11		1998		12 Months		
12		1999		<u>12</u> Months		
13		Total		75 Months	\$75,951.25	
14	Implied Unamortized Balance @ December 31, 1999				\$45,570.75	
15	Implied Amortization					
16		1993		3 Months		
17		1994		12 Months		
18		1995		12 Months		
19		1996		12 Months		
20		1997		12 Months		
21		1998		12 Months		
22		1999		12 Months		
23		2000		<u>12</u> Months		
24		Total		87 Months	\$88,103.45	
25	Implied Unamortized Balance @ December 31, 2000				\$33,418.55	

Source: Line 1, General Ledger.  
 Line 2: WP JMB-1, Pages 51-52

**MidAmerican Energy Company**  
**12 Month Average Preferred Stock Balances**  
**Unamortized Losses on Recquired Preferred Stock**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Preferred Stock	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00	Nov
<u>Not Subject to Mandatory Retirement</u>												
1	Pfd Stk Series \$3.75											
2	Pfd Stk Series \$3.90											
3	Pfd Stk Series \$4.20											
4	Pfd Stk Series \$3.30											
5	Pfd Stk Series \$4.35											
6	Pfd Stk Series \$4.40											
7	Pfd Stk Series \$4.80											
8	214002 Pfd Stk Series \$1.7375	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988
	Pfd Stk Series \$1.7375	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736
	Pfd Stk Series \$1.7375	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029
	Pfd Stk Series \$1.7375	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>	<u>2,746,983</u>
		3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736
<u>Subject to Mandatory Retirement</u>												
9	214018 Pfd Stk Series \$7.80 due 05/01/01	-	-	-	-	-	-	-	-	-	-	-
10	Pfd Stk Series \$7.80 due 05/01/02	-	-	-	-	-	-	-	-	-	-	-
11	Pfd Stk Series \$7.80 due 05/01/03	-	-	-	-	-	-	-	-	-	-	-
12	Pfd Stk Series \$7.80 due 05/01/04	-	-	-	-	-	-	-	-	-	-	-
13	Pfd Stk Series \$7.80 due 05/01/05	-	-	-	-	-	-	-	-	-	-	-
14	Pfd Stk Series \$7.80 due 05/01/06	-	-	-	-	-	-	-	-	-	-	-
15	214019 Pfd Stk Series \$5.25	-	-	-	-	-	-	-	-	-	-	-
16	Total Unamortized Losses on Recquired Preferred	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736

Source: Statement G-ROR, Schedule 3, Page 9 of 10.

**MidAmerican Energy Company**  
**Unamortized Loss on Reacquisition**  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)
		Date	Loss on	After tax
	<u>Issue</u>	<u>Reacquired</u>	<u>Reacquisition</u>	Effect on
				Retained
				Earnings <sup>\1</sup>
1	6.95% Series (\$1.7375)	Mar 1996	195,988	195,988
2	6.95% Series (\$1.7375)	Jun 1996	54,736	54,736
3	6.95% Series (\$1.7375)	Sept 1996	9,029	9,029
4	6.95% Series (\$1.7375)	Jan 1997	2,746,983	2,746,983
5				
6			-	-
7			3,006,736	3,006,736

Source: Line 1: WP JMB-1, Page 40  
 Line 2: WP JMB-1, Page 42  
 Line 3: WP JMB-1, Page 44  
 Line 4: WP JMB-1, Page 46

\1 Losses on the repurchase of equity are not tax deductible.

MidAmerican Energy Company  
 Annualized Preferred Stock Dividends  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)
		Rate	12 Month Average Balance	Annualized Dividend
1	Pfd Stk Dvd \$3.75	3.75%	3,830,500	143,644
2	Pfd Stk Dvd \$3.90	3.90%	3,263,000	127,257
3	Pfd Stk Dvd \$4.20	4.20%	4,736,200	198,920
4	Pfd Stk Dvd \$3.30	3.30%	4,945,100	163,188
5	Pfd Stk Dvd \$4.35	4.35%	4,994,500	217,261
6	Pfd Stk Dvd \$4.40	4.40%	5,000,000	220,000
7	Pfd Stk Dvd \$4.80	4.80%	4,989,800	239,510
9	Pfd Stk Dvd \$1.7375	6.95%	0	0
10	Pfd Stk Dvd \$7.80	7.80%	40,000,000	3,120,000
11	Pfd Stk Dvd \$5.25	5.25%	10,000,000	525,000
12	Total Preferred Stock Dividends		81,759,100	4,954,781
13	Amort. of Discount & Expense on			
14	Pref. Stock subject to Mandatory Retirement			
15	Series \$5.25			12,152
16	Series \$7.80			27,529
17	Total Pref. Dividends and Amort. of Disc. & Expense			4,994,462

Source: Lines 1-11: Statement G-ROR, Schedule 3, Page 2 of 10, Column (q) Lines 1-10.  
 Line 15: Statement G-ROR, Schedule 3, Page 7 of 10, Column (e) Line 4.  
 Line 16: Statement G-ROR, Schedule 3, Page 6 of 10, Column (g) Line 7.

**MidAmerican Energy Company**  
**12 Month Average Common Equity**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		January 00	February 00	March 00	April 00	May 00	June 00	July 00	August 00	September 00	October 00
1	201	Common Stock Issued	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056	564,725,056
2		Premium on Capital Stock	-	-	-	-	-	-	-	-	-
3	210 211	Miscellaneous Paid in Capital	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126
4	214	Capital Stock Expense	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)
5	216	Retained Earnings	618,160,481	531,981,446	540,852,260	545,263,520	552,534,855	563,489,349	590,513,063	617,982,716	626,681,432
6		Adj. For Unamort. Balances	2,460,381	2,438,218	2,426,054	2,413,891	2,401,728	2,389,565	2,377,402	2,365,239	2,353,076
7	217	Treasury Shares	-	-	-	-	-	-	-	-	-
8		Common Equity	1,078,630,806	1,095,443,027	1,104,302,278	1,108,701,375	1,115,960,546	1,126,902,878	1,153,914,428	1,181,435,644	1,190,123,426

Source: Line 16, and 7: General Ledger  
Line 8: Statement (I) POH, Schedule 4, Page 2 of 2.

**MidAmerican Energy Company**  
**12 Month Average Unamortized Gains & Losses on Reacquired Securities**  
**January 31, 2000 - December 31, 2000**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	January 00	February 00	March 00	April 00	May 00	June 00	July 00	August 00	September 00	October 00	November 00	December 00	Total
<b>Preferred Stock</b>													
<u>After Tax Gains</u>													
1	Pfd Stk Series \$3.30	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)
2	Pfd Stk Series \$3.30	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)
3	Pfd Stk Series \$3.30	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)	(5,612)
4	Pfd Stk Series \$3.30	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)
5	Pfd Stk Series \$3.30	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)
6	Pfd Stk Series \$4.35	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)
7	Pfd Stk Series \$3.30	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)
8	Pfd Stk Series \$3.30	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)
9	Pfd Stk Series \$3.30	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)
10	Pfd Stk Series \$3.75	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)
11	Pfd Stk Series \$3.30	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)
12	Pfd Stk Series \$3.30	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)
13	Pfd Stk Series \$3.75	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)
14	Pfd Stk Series \$4.20	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)
15	Pfd Stk Series \$3.30	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)
16	Pfd Stk Series \$3.30	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
17	Pfd Stk Series \$3.30	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)
18	Pfd Stk Series \$3.30	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)
19	Pfd Stk Series \$3.30	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)
20	Pfd Stk Series \$3.30	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)
21		(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)
<u>After Tax Losses</u>													
22	Pfd Stk Series \$1.7375	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988
23	Pfd Stk Series \$1.7375	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736
24	Pfd Stk Series \$1.7375	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029
25	Pfd Stk Series \$1.7375	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983
26		3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736
<b>Long Term Debt</b>													
<u>After Tax Gains</u>													
27	7.45% due 2023	(28,666)	(28,563)	(28,459)	(28,356)	(28,253)	(28,149)	(28,046)	(27,942)	(27,839)	(27,735)	(27,632)	(27,529)
28	6.95% due 2025	(926,416)	(923,408)	(920,400)	(917,392)	(914,385)	(911,377)	(908,369)	(905,361)	(902,353)	(899,345)	(896,338)	(893,330)
29	6.95% due 2025	(89,936)	(89,644)	(89,352)	(89,060)	(88,768)	(88,476)	(88,184)	(87,892)	(87,600)	(87,308)	(87,016)	(86,724)
30	6.95% due 2025	(3,977)	(3,965)	(3,952)	(3,939)	(3,926)	(3,913)	(3,900)	(3,887)	(3,874)	(3,861)	(3,848)	(3,835)
31		(1,048,996)	(1,045,580)	(1,042,164)	(1,038,747)	(1,035,331)	(1,031,915)	(1,028,499)	(1,025,083)	(1,021,666)	(1,018,250)	(1,014,834)	(1,011,418)
<u>After Tax Losses</u>													
32	8.15% due 2001	262,613	249,482	236,352	223,221	210,090	196,960	183,829	170,698	157,568	144,437	131,306	118,175
33	7.45% due 2023	138,958	138,456	137,955	137,453	136,951	136,450	135,948	135,446	134,945	134,443	133,941	133,440
34	7.00% due 2005	18,661	18,350	18,039	17,728	17,417	17,106	16,795	16,484	16,173	15,862	15,551	15,240
35	7.70% due 2004	83,439	81,803	80,167	78,531	76,895	75,259	73,623	71,987	70,351	68,715	67,079	65,443
36		503,671	488,092	472,512	456,933	441,353	425,774	410,195	394,615	379,036	363,457	347,877	332,298
37		2,450,381	2,438,218	2,426,054	2,413,891	2,401,728	2,389,565	2,377,402	2,365,239	2,353,076	2,340,913	2,328,749	2,316,586

Source: Lines 1-20 from Statement G-ROR, Schedule 3, Page 3 of 10.  
 Lines 22-25 from Statement G-ROR, Schedule 3, Page 8 of 10.  
 Line 27, from Statement G-ROR, Schedule 2, Page 17 of 20.  
 Line 28, from Statement G-ROR, Schedule 2, Page 18 of 20.  
 Line 29, from Statement G-ROR, Schedule 2, Page 19 of 20.  
 Line 30, from Statement G-ROR, Schedule 2, Page 20 of 20.  
 Line 32, from Statement G-ROR, Schedule 2, Page 12 of 20.  
 Line 33, from Statement G-ROR, Schedule 2, Page 13 of 20.  
 Line 34, from Statement G-ROR, Schedule 2, Page 14 of 20.  
 Line 35, from Statement G-ROR, Schedule 2, Page 15 of 20.

MHC, Inc.  
Debt Capital  
December 31, 2000

(a) <u>Issue Type and Coupon Rate</u>	(b) <u>Issue Date</u>	(c) <u>Maturity Date</u>	(d) <u>Interest Rate</u>	(e) <u>Principal Amount</u>	(f) <u>Annualized Interest</u>	(g) <u>Net Proceeds</u>	(h) <u>Net Proceeds per Unit</u>	(i) <u>Amount Outstanding</u>
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There is no debt capital.

MidAmerican Energy Company  
Debt Capital  
December 31, 2000

(a)	(b)	(c)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	
Issue Type and Coupon Rate	Issue Date	Maturity Date	Interest Rate	Principal Amount	Annualized Interest	Net Proceeds	Net Proceeds per Unit	Amount Outstanding	Cost	
<b>General Mortgage Bonds</b>										
1	7.125% due 2003	02/01/93	02/01/03	7.125%	100,000,000	7,125,000	98,867,000	\$98,867,000	98,914,244	7.21
2	7.00% due 2005	02/15/93	02/15/05	7.000%	90,500,000	6,335,000	79,784,800	\$79,784,800	88,470,470	7.94
3	7.375% due 2008	02/01/93	02/01/08	7.375%	75,000,000	5,531,250	73,992,000	\$73,992,000	72,358,586	7.48
4	Total General Mortgage Bonds				\$ 265,500,000	\$ 18,991,250	\$ 252,643,800		259,743,300	
<b>First Mortgage Bonds</b>										
5	7.70% due 2004	05/15/92	05/15/04	7.700%	55,630,000	4,283,510	54,951,512	\$54,951,512	55,441,064	7.80
6	7.45% due 2023	03/15/93	03/15/23	7.450%	8,940,000	517,030	6,823,334	\$6,823,334	6,895,990	7.58
7	6.95% due 2025	10/15/93	10/15/25	6.950%	12,500,000	868,750	12,357,016	\$12,357,016	13,902,766	7.03
8	Total First Mortgage Bonds				\$ 75,070,000	\$ 5,669,290	\$74,131,862		76,239,820	
<b>Pollution Control Bonds</b>										
9	Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	\$ 5,900,000	\$ 351,050	\$5,852,800	\$5,852,800	5,754,239	6.00
10	Co. Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	23,130,000	1,376,235	22,944,960	\$22,944,960	22,636,031	6.00
11	Salix Adj. Rate due 2023	05/19/93	05/01/23	Adjustable	21,895,000	819,443	21,833,694	\$21,833,694	21,663,320	3.75
12	Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adjustable	6,400,000	239,527	6,382,080	\$6,382,080	6,205,459	3.75
13	Louisa Adj Rate due 2024	10/01/94	10/01/24	Adjustable	34,900,000	1,304,304	34,545,012	\$34,645,012	34,112,332	3.76
14	Salix 5.75% due to 2003	06/01/73	Serially	5.750%	5,760,000	331,200	5,634,469	\$5,634,469	5,749,816	5.88
15	IDFA Adj Rate due 2016	03/17/93	01/01/16	Adjustable	4,200,000	156,021	4,091,768	\$4,091,768	4,128,627	3.81
16	Louisa Adj Rate due 2016	09/01/86	09/01/16	Adjustable	29,500,000	1,091,177	29,084,648	\$29,084,648	29,282,217	3.75
17	Louisa Adj Rate due 2017	04/02/87	03/01/17	Adjustable	3,900,000	144,257	3,829,607	\$3,829,607	3,861,773	3.77
18	Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adjustable	6,850,000	254,463	6,673,425	\$6,673,425	6,719,434	3.81
19	Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adjustable	12,750,000	473,636	12,557,861	\$12,557,861	12,596,292	3.77
20	Co. Bluffs 3 due 2003	12/01/78	12/01/03	6.700%	1,000,000	67,000	983,000	\$983,000	996,505	6.82
21	Pleasant Hill due 2007	03/01/77	03/01/07	6.100%	1,000,000	61,000	978,084	\$978,084	991,725	6.24
22	Total Pollution Control Bonds				\$ 157,185,000	\$ 6,669,313	\$155,491,408		154,697,771	
<b>Other Long Term Debt</b>										
23	7.98% Debenture due 2045	12/13/96	12/13/45	7.980%	\$100,000,000	\$ 7,980,000	\$96,850,000	\$96,850,000	96,754,612	8.24
24	8.75% Dunkerton Note due 2002	02/18/77	02/18/02	8.750%	240,000	21,000	240,000	\$240,000	240,000	8.75
25	MTN 6.375% Series due 2006	6/19/1998	12/15/2006	6.375%	160,000,000	10,200,000	158,440,000	\$158,440,000	141,763,881	6.44
26	MTN var. rate, due 8/1/02	6/24/2000	8/1/2002	7.375%	162,000,000	11,947,500	160,992,342	\$160,992,342	161,201,979	7.42
27	Total Other Long Term Debt				\$422,240,000	\$30,148,500	\$416,522,342		399,960,472	
<b>Current Maturities L-T Debt</b>										
28	PC 5.75% due to 2003	06/01/73	6/1/2001	5.750%	\$1,440,000	\$82,800	1,408,617	\$1,408,617	1,440,000	5.88
29	MTN 6.5% Series due 2001	12/15/96	12/15/01	6.500%	100,000,000	6,500,000	99,079,000	\$99,079,000	99,919,308	6.50
30	Total Current Maturities				\$101,440,000	\$6,582,800	\$100,487,617		101,359,308	
31	Totals				\$ 1,021,435,000	\$ 68,061,153	\$ 999,277,030		\$992,000,672	6.81

Sources: Columns (a) through (f): Exhibit (JMB-1), Schedule 2, Page 2 of 20.

Column (g): WP JMB-2, Page 1 of 2.

Column (h): Adjustable Rate Pollution Bonds: WP JMB-2, Page 2 of 2. Remainder, if shown, are Bloomberg yields as of 9/17/01, as yields on 12/31/00 are not available.

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**INDENTURE OF MORTGAGE  
AND DEED OF TRUST**

**IOWA-ILLINOIS GAS AND ELECTRIC  
COMPANY**

**TO**

**HARRIS TRUST AND SAVINGS BANK**

**AND**

**LYNN LLOYD**

**TRUSTEES**

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**DATED AS OF MARCH 1, 1947**

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**SECURING FIRST MORTGAGE BONDS**

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**THE TWENTIETH CENTURY PRESS, INC. CHICAGO**

(d) In case any of the property additions not theretofore bonded described in the officers' certificate provided for in subdivision 3(b) of this Section 3.03 consist of acquired plants or systems, and the fair value to the Company of such property additions (as set forth in the engineer's certificate provided for in subdivision 3(c) of this Section 3.03) is not less than twenty-five thousand dollars (\$25,000) and not less than one per cent (1%) of the aggregate principal amount of bonds at the time outstanding hereunder, an independent engineer's certificate stating, in the opinion of the signer, the fair value to the Company of such property additions, and, in case the authentication and delivery of bonds to be issued hereunder is requested (but not otherwise), such certificate shall also state, in the opinion of the signer, the fair value to the Company of any other acquired plants or systems the subjection of which to the lien of this Indenture has, since the commencement of the then current calendar year, been made the basis for the authentication and delivery of bonds, the withdrawal of cash, the reduction of cash or the release of property under any of the provisions of this Indenture and as to which an independent engineer's certificate has not previously been furnished.

(e) In case any property additions are shown by the officers' certificate provided for in subdivision 3 (b) of this Section 3.03 to have been acquired or paid for in whole or in part through the issue or delivery of shares of stock or other securities, an appraiser's certificate, stating the fair value in cash of such shares of stock or other securities at the time of the issue or delivery thereof in payment for, or for the acquisition of, such property additions.

(f) An accountant's certificate (hereinafter sometimes referred to as a "net earnings certificate"), dated not more than thirty days prior to the filing of the application with the Trustee, stating that the net earnings of the Company available for interest, for any specified twelve consecutive calendar months during the period of fifteen calendar months immediately preceding the first

day of the calendar month in which the application for the authentication of additional bonds is made, have been in the aggregate equal to at least two times the amount of the aggregate annual interest charges on the following:

(i) all bonds outstanding under this Indenture at the date of such certificate (other than bonds held by the Trustee for the purpose of any sinking fund or analogous fund for the retirement of bonds for which provision may be made in any supplemental indenture, whether or not such supplemental indenture shall specify that the bonds held for the purpose of such fund are outstanding bonds),

(ii) the additional bonds applied for and any additional bonds applied for in any other pending application, and

(iii) all prior lien bonds which will be outstanding immediately after the authentication and delivery of the additional bonds applied for and after the authentication and delivery of any other bonds applied for in any other pending application.

Such certificate shall state that such net earnings have been calculated in accordance with the provisions of this subdivision (f), and shall specify (1) the gross operating revenues of the Company, (2) the net nonoperating income of the Company, (3) the operating expenses of the Company and (4) the net earnings of the Company available for interest.

The net earnings of the Company available for interest shall be ascertained, in accordance with sound accounting practice, as follows: From the total of the gross operating revenues (including rentals) and net nonoperating income of the Company (not including therein any gains or losses upon the sale or other disposition of capital assets), there shall be deducted all operating expenses (including all rentals, insurance, expenditures for current maintenance and repairs, charges to expense or income to provide for depreciation, and

taxes (other than those hereinafter excluded), but excluding interest and sinking fund charges, amortization of debt discount and expense, amortization of utility plant account or amounts transferred therefrom, charges deducted in computing net nonoperating income, and income, excess profits and other taxes measured by or dependent upon net taxable income) and the balance shall constitute net earnings of the Company available for interest; provided, however, that for the purposes of the net earnings certificate (and each such certificate shall in each instance so state)

(x) net nonoperating income, including income derived from the purchase and sale of merchandise, and

(y) net earnings available for interest, computed as hereinabove provided, which, in the opinion of the signers, has been derived from the operation of properties of the Company not subject to the lien of this Indenture, and

(z) net earnings available for interest, computed as hereinabove provided, which, in the opinion of the signers, has been derived from the operation of properties leased to the Company,

shall be included in the computation of said net earnings only to the extent that the aggregate of such net nonoperating income and net earnings referred to in subparagraphs (x), (y) and (z) above shall not exceed ten per cent (10%) of the total net earnings of the Company available for interest.

In case the Company shall have acquired any acquired plant or system or shall have been consolidated or merged with any other corporation, or shall have acquired all or substantially all of the assets of another corporation, within or after the period for which the calculation of net earnings is made pursuant to the provisions of this subdivision (f), then in ascertaining such net earnings there shall be included, to the extent the same may not

have been otherwise included, the net earnings or net losses of such acquired plant or system or of such other corporation, as the case may be, for the whole of such period. Such net earnings for the period preceding such acquisition or such consolidation or merger shall be computed as nearly as practicable as in this subdivision (f) provided, as if such acquired plant or system or the assets of such other corporation, as the case may be, had been owned by the Company during the whole of such period or as if such other corporation had been consolidated or merged with the Company during the whole of such period.

If within or after the period for which the calculation of net earnings is made pursuant to this subdivision (f), the Company shall have obtained the release, pursuant to the provisions of Sections 7.03 or 7.05 hereof, of any property having a fair value (determined as provided in said Sections 7.03 or 7.05, as the case may be) in excess of one hundred thousand dollars (\$100,000) in any one case, then the net earnings or net losses (estimated, if necessary) of such property for the whole of such period shall be excluded, to the extent the same may not have been otherwise excluded, in the computation of net earnings of the Company for such period. Such net earnings to be excluded shall be computed as nearly as practicable in the manner prescribed in this subdivision (f).

In case the twelve months' period for which the net earnings of the Company available for interest are to be stated as aforesaid is a period with respect to which an annual report is required to be filed by the Company pursuant to Section 5.17 hereof, and in case the aggregate principal amount of bonds authenticated and delivered since the commencement of the then current calendar year (other than those with respect to which an earnings certificate is not required or with respect to which an independent accountant's certificate has previously been furnished) is ten per cent (10%) or more of the bonds at the time outstanding hereunder, the certificate required by this subdivision (f) shall be an independent accountant's certificate instead of an accountant's certificate.



**MidAmerican**

**ENERGY**

**4,000,000 Preferred Securities**

**MidAmerican Energy Financing I**

**7.98% Cumulative Quarterly Income Preferred Securities,**

**Series A (QUIPS<sup>SM</sup>)\***

(liquidation preference \$25 per preferred security)  
guaranteed, as set forth herein, by

**MidAmerican Energy Company**

The 7.98% Cumulative Quarterly Income Preferred Securities, Series A (the "Series A Preferred Securities") offered hereby are being issued by and represent undivided preferred beneficial interests in the assets of MidAmerican Energy Financing I, a statutory business trust formed under the laws of the State of Delaware (the "Series A Issuer" or the "Series A Trust"). The preferred interests represented by the Series A Preferred Securities will have a preference under certain circumstances with respect to cash distributions and amounts payable on liquidation, redemption or otherwise over the trust interests represented by the Series A Common Securities (as defined herein) issued by the Series A Issuer. See "Description of the Preferred Securities — Subordination of Common Securities" in the accompanying Prospectus.

*(Cover Continued on Next Page)*

See "Risk Factors" beginning on page S-4 hereof for certain information relevant to an investment in the Series A Preferred Securities, including the period and circumstances during and under which payment of distributions on the Series A Preferred Securities and interest on the Series A Debentures may be deferred and the related federal income tax consequences.

**THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS SUPPLEMENT OR THE PROSPECTUS TO WHICH IT RELATES. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.**

	Initial Public Offering Price	Underwriting Commission (1)	Proceeds to the Series A Issuer (2)(3)
Per Series A Preferred Security	\$25.00	(2)	\$25.00
Total	\$100,000,000	(2)	\$100,000,000

- (1) The Series A Issuer and MidAmerican Energy have agreed to indemnify the several Underwriters against certain liabilities, including liabilities under the Securities Act of 1933, as amended. See "Underwriting".
- (2) In view of the fact that the entire proceeds of the sale of the Series A Preferred Securities will be used to purchase the Series A Debentures, the Underwriting Agreement provides that MidAmerican Energy will pay to the Underwriters, as compensation ("Underwriters' Compensation") for their arranging the investment therein of such proceeds, \$0.7875 per Series A Preferred Security (or \$3,150,000 in the aggregate). See "Underwriting".
- (3) Expenses of the offering, which are payable by MidAmerican Energy, are estimated to be \$152,000.

The Series A Preferred Securities offered hereby are offered severally by the Underwriters, as specified herein, subject to receipt and acceptance by them and subject to their right to reject any order in whole or in part. It is expected that the Series A Preferred Securities will be ready for delivery in book-entry form only through the facilities of The Depository Trust Company on or about December 18, 1996, against payment therefor in immediately available funds.

\*QUIPS is a servicemark of Goldman, Sachs & Co.

**Goldman, Sachs & Co.**

**FaineWebber Incorporated**

**Dean Witter Reynolds Inc.**

**Dillon, Read & Co. Inc.**

**A.G. Edwards & Sons, Inc.**

**Legg Mason Wood Walker  
Incorporated**

IN CONNECTION WITH THIS OFFERING, THE UNDERWRITERS MAY OVER-ALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF THE SERIES A PREFERRED SECURITIES OFFERED HEREBY AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH TRANSACTIONS MAY BE EFFECTED ON THE NEW YORK STOCK EXCHANGE, IN THE OVER-THE-COUNTER MARKET OR OTHERWISE. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

(cover continued)

MidAmerican Energy Company, an Iowa corporation ("MidAmerican Energy" or the "Company"), is the owner of the trust interests represented by the common securities (the "Series A Common Securities") and together with the Series A Preferred Securities the "Series A Trust Securities") issued by the Series A Issuer. The Series A Issuer exists for the sole purpose of issuing its trust interests and investing the proceeds thereof in the 7.98% Deferrable Interest Subordinated Debentures, Series A (the "Series A Debentures") issued by MidAmerican Energy. The Series A Debentures will mature on December 31, 2045, which date may be shortened to a date not earlier than December 18, 2001. See "Certain Terms of the Series A Debentures — General". MidAmerican Energy has the right to, at any time, cause the termination of the Series A Issuer and the distribution of the Series A Debentures to the Holders of the Series A Trust Securities on a pro rata basis in liquidation of such Holders' interests in the Trust. See "Certain Terms of the Series A Preferred Securities — Termination of the Series A Issuer and Distribution of the Series A Debentures". The First National Bank of Chicago is the Property Trustee of the Series A Issuer and the Indenture Trustee and Guarantee Trustee of MidAmerican Energy.

Owners (the "Holders") of the Series A Preferred Securities will be entitled to receive preferential cumulative cash distributions accruing from the date of original issuance and payable quarterly in arrears on the last day of March, June, September and December of each year, commencing December 31, 1996, at the per annum rate of 7.98% of the liquidation preference amount of \$25 per Series A Preferred Security (together, at any given time, with any accrued but unpaid such amounts and interest thereon, if any, "Distributions"). Interest on the Series A Debentures is the sole source of income for the Series A Issuer from which payment of Distributions on the Series A Preferred Securities can be made.

MidAmerican Energy has the right to defer payments of interest on the Series A Debentures by extending the interest payment period thereon at any time or from time to time for up to 20 consecutive quarters (each, an "Extension Period"), provided that any such Extension Period may not extend beyond the maturity of the Series A Debentures and that MidAmerican Energy may not defer any payment of Additional Interest Attributable to Taxes (as defined in the accompanying Prospectus). If interest payments on the Series A Debentures are deferred, Distributions on the Series A Preferred Securities will also be deferred. During an Extension Period, quarterly Distributions on the Series A Preferred Securities will continue to accrue and Distributions that are in arrears will bear interest on the amount thereof at the per annum rate of 7.98% (to the extent permitted by applicable law, compounded quarterly), and Holders of Series A Preferred Securities will be required to accrue income for United States federal income tax purposes. See "Description of the Series A Debentures — Option to Extend Interest Payment Period" and "United States Federal Income Taxation — Interest Income and Original Issue Discount." Upon the termination of any Extension Period and the payment of all amounts then due, including interest on deferred interest payments, MidAmerican Energy may select a new Extension Period, subject to the above requirements.

The payment of Distributions and payments on liquidation of the Series A Issuer or the redemption of Series A Preferred Securities, in each case out of moneys held by the Series A Issuer as set forth below, are guaranteed by MidAmerican Energy to the extent the Series A Issuer has sufficient funds available to make such payments (the "Series A Guarantee"). See "Certain Terms of the Series A Guarantee." If MidAmerican Energy fails to make interest payments on the Series A Debentures held by the Series A Issuer, the Series A Issuer will have insufficient funds to pay Distributions on the Series A Preferred Securities. The Series A Guarantee does not cover payment of Distributions when the Series A Issuer does not have sufficient funds to pay such Distributions. In such event, a Holder of Series A Preferred Securities will have the right to institute a suit directly against MidAmerican Energy to enforce payment of principal or interest on the Series A Debentures. See "Description of the Debentures — Enforcement of Certain Rights by Holders of Preferred Securities" in the accompanying Prospectus. MidAmerican Energy's obligations under the Series A Guarantee are subordinate and junior in right of payment to all liabilities of MidAmerican Energy, including the Series A Debentures, except any liabilities that may be made *pari passu* expressly by their terms. MidAmerican Energy has agreed in an Agreement as to Expenses and Liabilities (the

"Expense Agreement") to provide funds to the Series A Issuer as needed to pay obligations of the Series A Issuer to parties other than Holders of Series A Trust Securities. The Series A Debentures and the Series A Guarantee, together with the obligations (the "Back-Up Obligations") of MidAmerican Energy with respect to the Series A Preferred Securities under the Indenture, the Series A Supplemental Indenture (as defined herein), the Series A Trust Agreement (as defined herein) and the Expense Agreement, constitute a full and unconditional guarantee of the Series A Preferred Securities by MidAmerican Energy. Although certain terms of the Indenture may be modified or waived without the consent of holders of Series A Preferred Securities, no such modification or waiver would make such guarantee less than full and unconditional.

The Series A Preferred Securities are subject to mandatory redemption upon repayment of the Series A Debentures at maturity or upon their earlier redemption. See "Description of the Preferred Securities — Redemption Procedures" in the accompanying Prospectus. MidAmerican Energy will have the option at any time on or after December 18, 2001, to redeem the Series A Debentures, in whole or in part. MidAmerican Energy also will have the option, upon the occurrence and during the continuation of a Tax Event (as defined herein), to redeem at any time the Series A Debentures, in whole but not in part, which will result in the redemption of all the Series A Trust Securities by the Series A Issuer. Any redemption of Series A Trust Securities by the Series A Issuer will be in amounts having an aggregate liquidation preference amount equal to the aggregate principal of Series A Debentures to be redeemed and will be at a redemption price equal to 100% of such liquidation preference amount, plus accrued and unpaid Distributions, if any, to the redemption date. Each class of the Series A Trust Securities will be redeemed in proportion to the percentage they represent of all the Series A Trust Securities. See "Description of the Debentures — Optional Redemption" in the accompanying Prospectus.

MidAmerican Energy will have the right, at any time, to cause the termination of the Series A Issuer and, in connection therewith, after satisfaction of liabilities owed by the Series A Issuer to its creditors, if any, to cause the distribution of Series A Debentures to the Holders of Series A Preferred Securities and the Common Securities in liquidation of the Series A Issuer. See "Certain Terms of the Series A Preferred Securities — Termination of Series A Issuer and Distribution of Series A Debentures".

The Series A Debentures are subordinate and junior in right of payment to all Senior Indebtedness (as defined in the accompanying Prospectus) of MidAmerican Energy. The terms of the Series A Debentures place no limitation on the amount of Senior Indebtedness that may be incurred by MidAmerican Energy. As of September 30, 1996, MidAmerican Energy had approximately \$1.2 billion principal amount of indebtedness for borrowed money and capital lease obligations constituting Senior Indebtedness. See "Description of the Debentures — Subordination" and "Description of the Preferred Securities" in the accompanying Prospectus.

In the event of the liquidation of the Series A Issuer, the Holders of the Series A Trust Securities will be entitled to receive either (i) Series A Debentures in an aggregate principal amount of \$25 per Series A Preferred Security or (ii) a liquidation preference amount of \$25 per Series A Preferred Security, plus accrued and unpaid Distributions thereon to the date of payment, subject to certain limitations. See Description of the "Preferred Securities — Liquidation Distribution upon Termination" in the accompanying Prospectus.

The Series A Preferred Securities have been approved for listing on the New York Stock Exchange (the "NYSE"), subject to official notice of issuance, under the symbol "MEC Pr A". Trading of the Series A Preferred Securities on the NYSE is expected to commence within 30 days after the initial delivery of the Series A Preferred Securities. If the Series A Debentures are distributed to the holders of Series A Preferred Securities upon the liquidation of the Series A Issuer, MidAmerican Energy will use its best efforts to list the Series A Debentures on the NYSE or such other stock exchanges, if any, on which the Series A Preferred Securities are then listed.

The Series A Preferred Securities will be represented by a global certificate registered in the name of The Depository Trust Company ("DTC") or its nominee. Beneficial interests in the Series A Preferred Securities will be shown on, and transfers thereof will be effected only through, records maintained by Participants (as defined in the accompanying Prospectus) in DTC. Except as described herein, Series A Preferred Securities in certificated form will not be issued in exchange for the global certificate. See "Description of the Preferred Securities — Book-Entry Only Issuance — The Depository Trust Company" in the accompanying Prospectus.

## RISK FACTORS

Prospective purchasers of Series A Preferred Securities should carefully review the information contained elsewhere herein and should particularly consider the following risk factors with respect to the Series A Preferred Securities:

### Ranking of Subordinated Obligations Under the Series A Guarantee and the Series A Debentures

MidAmerican Energy's obligations under the Series A Guarantee issued by MidAmerican Energy for the benefit of the Holders of the Series A Preferred Securities are unsecured and rank subordinate and junior in right of payment to all liabilities of MidAmerican Energy, including the Series A Debentures, except any liabilities that may be made *pari passu* expressly by their terms. The obligations of MidAmerican Energy under the Series A Debentures are subordinate and junior in right of payment to Senior Indebtedness of MidAmerican Energy. As of September 30, 1996, MidAmerican Energy had approximately \$1.2 billion principal amount of Senior Indebtedness. There are no terms of the Series A Preferred Securities, the Series A Debentures or the Series A Guarantee that limit MidAmerican Energy's ability to incur additional indebtedness, including indebtedness that would rank senior to the Series A Debentures and the Series A Guarantee. See "Description of the Guarantee — Status of the Guarantee" and "Description of the Debentures — Subordination" in the accompanying Prospectus.

The ability of the Series A Issuer to pay amounts due on the Series A Preferred Securities is solely dependent upon MidAmerican Energy making payments on the Series A Debentures as and when required.

### Option to Extend Interest Payment Period

MidAmerican Energy has the right under the Indenture to extend the interest payment period at any time and from time to time on the Series A Debentures, for a period not exceeding 20 consecutive quarters. As a consequence of any such extension, quarterly Distributions on the Series A Preferred Securities would be deferred by the Series A Issuer during such Extension Period, but would continue to accumulate additional Distributions thereon at the rate of 7.98% per annum. In the event that MidAmerican Energy exercises this right, during any Extension Period MidAmerican Energy may not, and may not permit any of its subsidiaries to, (i) declare or pay any dividends or distributions on, or redeem, purchase, acquire, or make a liquidation payment with respect to, any of MidAmerican Energy's capital stock or (ii) make any payment of principal, interest or premium, if any, on or repay, repurchase or redeem any debt securities of MidAmerican Energy (including other debentures issued pursuant to the Indenture (as defined in the accompanying Prospectus)) that rank *pari passu* with or junior in interest to the Series A Debentures or make any guarantee payments with respect to any guarantee by MidAmerican Energy of the debt securities of any of its subsidiaries if such guarantee ranks *pari passu* with or junior in interest to the Series A Debentures (other than (a) dividends or distributions in MidAmerican Energy common stock, (b) payments under any Guarantee (as defined in the accompanying Prospectus), and (c) purchases of common stock related to the issuance of MidAmerican Energy common stock under any of MidAmerican Energy's benefit plans for its directors, officers or employees). Prior to the termination of any such Extension Period, MidAmerican Energy may further extend the interest payment period, provided that such Extension Period together with all such previous and further extensions thereof may not exceed 20 consecutive quarters and that such Extension Period may not extend beyond the maturity date of the Series A Debentures. Upon the termination of any Extension Period and the payment of all amounts then due, MidAmerican Energy may elect to begin a new Extension Period subject to the above requirements. Consequently, there could be multiple Extension Periods of varying lengths throughout the term of the Series A Debentures. See "Certain Terms of the Series A Preferred Securities — Distributions" and "Certain Terms of the Series A Debentures — Option to Extend Interest Payment Period."

Should MidAmerican Energy exercise its right to defer payments of interest by extending the interest payment period, each Holder of Preferred Securities would be required to accrue income (as original issue discount ("OID")) in respect of the interest payable thereafter allocable to its Series A Preferred Securities for United States federal income tax purposes, which would be allocated but not distributed to Holders of record of Series A Preferred Securities. As a result, each such Holder of Series A Preferred Securities would recognize income for United States federal income tax purposes in advance of the receipt of cash and would not receive the cash from the Series A Trust related to such income if such Holder disposed of its Series A Preferred Securities prior to the record date for the date on which distributions of such amounts were made. See "United States Federal Income Taxation — Interest Income and Original Issue Discount."

MidAmerican Energy has no current intention of exercising its right to defer payments of interest by extending the interest payment period on the Series A Debentures. However, should MidAmerican Energy elect to exercise such right in the future, the market price of the Series A Preferred Securities is likely to be affected. A Holder that disposes of its Series A Preferred Securities during an Extension Period, therefore, might not receive the same return on its investment as a Holder that continues to hold its Series A Preferred Securities. In addition, as a result of the existence of MidAmerican Energy's right to defer interest payments, the market price of the Series A Preferred Securities (which represent a preferred undivided beneficial interest in the Series A Debentures) may be more volatile than other securities which do not contain such rights.

#### **Termination of Series A Issuer and Distribution of Series A Debentures**

MidAmerican Energy has the right to, at any time, direct the Property Trustee to dissolve the Series A Issuer and, in connection therewith, after satisfaction of creditors of the Series A Issuer, if any, cause the Series A Debentures to be distributed to the Holders of Series A Trust Securities on a pro rata basis in liquidation of such Holders' interests in the Trust. Under current United States federal income tax law, a distribution of Series A Debentures upon the termination and dissolution of the Series A Issuer would not be a taxable event to holders of the Series A Preferred Securities. If, however, the Series A Trust is characterized for United States federal income tax purposes as an association taxable as a corporation at the time of dissolution, the distribution of the Series A Debentures would be a taxable event to Holders. See "United States Federal Income Taxation — Receipt of Series A Debentures or Cash Upon Liquidation of the Series A Trust." Because Holders of Series A Preferred Securities may receive Series A Debentures, prospective purchasers of Series A Preferred Securities are also making an investment decision with regard to the Series A Debentures and should carefully review all the information regarding the Series A Debentures contained herein. See "Description of the Series A Preferred Securities — Termination of Series A Issuer and Distribution of Series A Debentures" herein and "Description of the Series A Debentures — General" in the accompanying Prospectus.

#### **Market Price**

There can be no assurance as to the market prices for Series A Preferred Securities or Series A Debentures that may be distributed in exchange for Series A Preferred Securities if the Series A Issuer were to be terminated and dissolved. Accordingly, the Series A Preferred Securities that an investor may purchase, whether pursuant to the offer made hereby or in the secondary market, or the Series A Debentures that a Holder of Series A Preferred Securities may receive on termination and liquidation of the Series A Issuer, may trade at a discount to the price that the investor paid to purchase the Series A Preferred Securities offered hereby.

## **Tax Event Redemption**

Upon the occurrence and during the continuance of a Tax Event (as hereinafter defined), MidAmerican Energy has the right to redeem the Series A Debentures, in whole but not in part, and thereby cause a mandatory redemption of all the Series A Preferred Securities and Series A Common Securities within 90 days following the occurrence of such Tax Event. See "Certain Terms of the Series A Preferred Securities — Tax Event Redemption." The receipt of cash by the Holders of the Series A Preferred Securities upon a dissolution of the Series A Trust would be a taxable event to such Holders. See "United States Federal Income Taxation — Receipt of Series A Debentures or Cash Upon Liquidation of the Series A Trust."

## **Possible Tax Law Changes**

On March 19, 1996, the Revenue Reconciliation Bill of 1996 (the "Bill") was released, which would, among other things, generally deny interest deductions for United States federal income tax purposes of interest on an instrument, issued by a corporation, that has a maximum weighted average maturity of more than 40 years. The Bill would also generally deny interest deductions for interest on an instrument, issued by a corporation, that has a maximum term of more than 20 years and that is not shown as indebtedness on the separate balance sheet of the issuer or, where the instrument is issued to a related party (other than a corporation), where the holder or some other related party issues a related instrument that is not shown as indebtedness on the issuer's consolidated balance sheet. The above-described provisions of the Bill were proposed to be effective generally for debt instruments issued on or after December 7, 1995. If either of such provisions were to apply to the Series A Debentures, the Company would be unable to deduct interest on the Series A Debentures for United States federal income tax purposes. However, on March 29, 1996, the Chairmen of the Senate Finance and House Ways and Means Committees issued a joint statement to the effect that it was their intention that the effective date of the President's legislative proposals, if adopted, will be no earlier than the date of appropriate Congressional action. The Company believes that, under current law, it will be able to deduct interest on the Series A Debentures. There can be no assurance, however, that current or future legislative proposals or final legislation will not affect the ability of the Company to deduct interest on the Series A Debentures. Such a change could give rise to a Tax Event which may permit the Company to cause a redemption of the Series A Preferred Securities. See "Certain Terms of the Series A Preferred Securities — Tax Event Redemption" and "United States Federal Income Taxation — Possible Tax Law Changes."

## **Rights Under the Guarantee; Limitation as to Funds Available to the Series A Issuer**

The Series A Guarantee guarantees to the Holders of the Series A Preferred Securities to the extent not paid by the Series A Issuer, the payment (but not the collection) of (i) any accrued and unpaid Distributions required to be paid on the Series A Preferred Securities, to the extent the Series A Issuer has funds available therefor, (ii) the redemption price, and all accrued and unpaid distributions to the date of redemption, with respect to Series A Preferred Securities called for redemption by the Series A Issuer, to the extent the Series A Issuer has funds available therefor and (iii) upon a voluntary or involuntary dissolution, winding-up or termination of the Series A Issuer (unless the Series A Debentures are distributed to Holders of the Series A Preferred Securities), the lesser of (a) the aggregate of the liquidation preference amount and all accrued and unpaid Distributions on the Series A Preferred Securities to the date of payment and (b) the amount of assets of the Series A Issuer remaining available for distribution to Holders of the Series A Preferred Securities in liquidation of the Series A Issuer. The Holders of not less than a majority in aggregate Liquidation Amount (as defined herein) of the Series A Preferred Securities have the right to waive any default by MidAmerican on any of its payment obligations under the Series A Guarantee, and to direct the time, method and place of conducting any proceeding or any remedy available to the indenture trustee under the Series A Guarantee (the "Series A Guarantee Trustee") or to direct the exercise of any trust power conferred upon the Series A

Guarantee Trustee under the Series A Guarantee. Any Holder of Series A Preferred Securities may institute a legal proceeding directly against MidAmerican Energy to enforce its rights under the Series A Guarantee without first instituting a legal proceeding against the Series A Issuer, the Guarantee Trustee or any other person or entity. If MidAmerican Energy were to default on its obligations under the Series A Debentures, the Series A Issuer would lack available funds for the payment of Distributions or amounts payable on redemption of the Series A Preferred Securities or otherwise, and in such event Holders of the Series A Preferred Securities would not be able to rely upon the Series A Guarantee for payment of such amounts. Instead, Holders of Series A Preferred Securities would have the limited enforcement rights described under "Description of Preferred Securities—Events of Default; Notice" in the accompanying Prospectus. See "Description of the Guarantees — Status of the Guarantees" and "Description of the Debentures — Subordination" in the accompanying Prospectus. The Series A Trust Agreement provides that each Holder of Series A Preferred Securities by acceptance thereof agrees to the provisions of the Series A Guarantee and the Indenture (as defined in the accompanying Prospectus).

### **Limited Voting Rights**

Holders of Series A Preferred Securities will generally have limited voting rights relating only to the modification of the Series A Preferred Securities and the dissolution, winding-up or termination of the Series A Issuer. Holders of Series A Preferred Securities will not be entitled to vote to appoint, remove or replace the Property Trustee or the Delaware Trustee under the Series A Trust Agreement, which voting rights are vested exclusively in the Holder of the Series A Common Securities except upon the occurrence of certain events. The Administrative Trustees under the Series A Trust Agreement and MidAmerican Energy may amend the Series A Trust Agreement to ensure that the Series A Issuer will be classified for United States federal income tax purposes as a grantor trust without the consent of Holders, even if such action adversely affects the interests of Holders. See "Description of the Preferred Securities — Voting Rights", "— Amendments" and "— Co-Trustees and Separate Property Trustees" in the accompanying Prospectus.

### **Trading Characteristics of Series A Preferred Securities**

The Series A Preferred Securities constitute a new issue of securities with no established trading market. While MidAmerican Energy will apply to list the Series A Preferred Securities on the NYSE, a minimum of 400 beneficial holders and 1,000,000 outstanding securities is required for listing a new class of securities on the NYSE. Accordingly, no assurance can be given as to the liquidity of or the development and maintenance of trading markets for the Series A Preferred Securities. If approved for listing, the Series A Preferred Securities may trade at a price that does not fully reflect the value of accrued but unpaid interest with respect to the underlying Series A Debentures. A Holder that uses the accrual method of accounting for tax purposes (and a cash method holder, if the Series A Debentures are deemed to have been issued with OID) and that disposes of Series A Preferred Securities between record dates for payments of Distributions thereon will be required to include accrued but unpaid interest on the Series A Debentures through the date of disposition in income as ordinary income and to add such amount to such Holder's adjusted tax basis in such Holder's pro rata share of the underlying Series A Debentures deemed disposed of. To the extent the selling price is less than such Holder's adjusted tax basis (which will include all accrued and unpaid interest), such Holder will recognize a capital loss. Subject to certain limited exceptions, capital losses cannot be applied to offset ordinary income for United States federal income tax purposes. See "United States Federal Income Taxation — Interest Income and Original Issue Discount" and "— Sales of Series A Preferred Securities."

## **MIDAMERICAN ENERGY FINANCING I**

MidAmerican Energy Financing I is a statutory business trust formed under the Delaware Business Trust Act pursuant to (i) a Trust Agreement executed by MidAmerican Energy, as Depositor of the

Series A Issuer, and the Trustees referred to therein and (ii) the filing of a Certificate of Trust with the Delaware Secretary of State on October 31, 1996. Such Trust Agreement will be amended and restated in its entirety (as so amended and restated, the "Series A Trust Agreement") substantially in the form filed as an exhibit to the Registration Statement of which this Prospectus Supplement is a part. The Series A Trust Agreement will be qualified as an indenture under the Trust Indenture Act. The Series A Issuer exists for the exclusive purposes of (i) issuing the Series A Preferred Securities and the Series A Common Securities representing trust interests in the Series A Issuer, (ii) purchasing the Series A Debentures with the Series A Common Securities and the proceeds from the sale of the Series A Preferred Securities and (iii) engaging only in those other activities necessary or incidental thereto. MidAmerican Energy has agreed to pay all fees and expenses related to the Series A Issuer and the offering of the Series A Preferred Securities.

All of the Series A Common Securities will be owned by MidAmerican Energy. The Series A Common Securities will rank *pari passu*, and payments will be made thereon pro rata, with the Series A Preferred Securities, except that upon the occurrence and continuance of a default under the Indenture, the rights of the Holders of the Series A Common Securities to payment in respect of Distributions and payments upon liquidation, redemption and otherwise will be subordinate to the rights of the Holders of the Series A Preferred Securities. MidAmerican Energy will acquire Series A Common Securities having an aggregate Liquidation Amount equal to 3% of the total capital of the Series A Issuer.

The Series A Issuer has a term of approximately 55 years, but may terminate earlier as provided in the Series A Trust Agreement. The Series A Issuer's business and affairs will be conducted by the Administrative Trustees. The duties and obligations of the Trustees will be governed by the Series A Trust Agreement. Philip G. Lindner, J. Sue Rozema and Paul J. Leighton, all officers of MidAmerican Energy, will be appointed as Administrative Trustees pursuant to the terms of the Series A Trust Agreement. Under the Series A Trust Agreement, the Administrative Trustees will have certain duties and powers including, but not limited to, the delivery of certain notices to the Holders of the Series A Preferred Securities, the appointment of the Paying Agent (as defined in the accompanying Prospectus) and the Registrar (as defined in the accompanying Prospectus) and the registering of transfers of the Series A Preferred Securities. Under the Series A Trust Agreement, The First National Bank of Chicago, as the Property Trustee, will have certain duties and powers including, but not limited to, holding legal title to the Series A Debentures on behalf of the Series A Trust, the collection of payments in respect of the Series A Debentures, maintenance of the Payment Account (as defined in the Series A Trust Agreement), the sending of default notices with respect to the Series A Preferred Securities and the distribution of the assets of the Series A Trust in the event of a winding up of the Series A Trust. First Chicago Delaware Inc. will act as Delaware Trustee for the sole purpose of complying with certain Delaware law. MidAmerican Energy has the sole right to appoint and remove all of the Trustees. See "Description of the Preferred Securities" in the accompanying Prospectus. The Series A Trust Agreement, the Indenture and the Series A Guarantee will each be qualified as an indenture under the Trust Indenture Act of 1939, as amended (the "Trust Indenture Act"). The First National Bank of Chicago will act as indenture trustee under the Series A Guarantee for the purposes of compliance with the Trust Indenture Act and will hold the Guarantee for the benefit of the Holders of the Series A Preferred Securities. The First National Bank of Chicago will also act as trustee for the Series A Debentures and as Property Trustee under the Series A Trust Agreement.

## MIDAMERICAN ENERGY COMPANY

### General

MidAmerican Energy was formed on July 1, 1995 through the merger (the "Merger") of Iowa-Illinois Gas and Electric Company ("Iowa-Illinois"), Midwest Resources Inc. ("Midwest Resources") and Midwest Power Systems Inc. ("Midwest Power") with and into MidAmerican Energy. MidAmerican Energy is a combination electric and natural gas public utility engaged in the generation, transmission, distribution and sale of electric energy in Illinois, Iowa and South Dakota, and the purchase, distribution, transportation and sale of natural gas in those states and in the state of Nebraska.

### Recent Developments

On December 1, 1996, MidAmerican Energy became a subsidiary of MidAmerican Energy Holdings Company ("Holdings") in a share exchange in which each share of MidAmerican Energy common stock was exchanged for one share of Holdings common stock. Holdings was formed by MidAmerican Energy to be the holding company for MidAmerican Energy and MidAmerican Capital Company ("MidAmerican Capital"), which conducts unregulated operations, and Midwest Capital Group Inc. Inc. ("Midwest Capital"), which is a regional business development company in the utility service territory.

### USE OF PROCEEDS

The Series A Issuer will use the proceeds from this offering of \$100 million of Series A Preferred Securities, together with the issuance of the Series A Common Securities, to purchase the Series A Debentures. MidAmerican Energy will use the cash proceeds from the sale of the Series A Debentures, net of the Underwriters' Compensation and the other expenses of this offering, to redeem all of outstanding shares of the \$1.7375 Series Preferred Stock of MidAmerican Energy at a cost of approximately \$50 million, and to repay short term debt incurred to finance capital expenditures.

## RATIOS OF EARNINGS TO FIXED CHARGES

The following table sets forth the unaudited consolidated and utility only ratios and supplemental ratios of earnings to fixed charges and ratios and supplemental ratios of earnings to fixed charges and preferred dividend requirements of MidAmerican Energy for each of the years 1991 through 1995 and for the twelve months ended September 30, 1996.

	Year Ended December 31					Twelve Months Ended September 30, 1996
	1991	1992	1993	1994	1995	
<b>Consolidated:</b>						
Ratios of Earnings to Fixed Charges(1) .	2.46x	1.87x	2.84x	2.78x	2.82x	3.08x
Ratios of Earnings to Fixed Charges and Preferred Dividend Requirements(1) . . . . .	2.21x	1.71x	2.56x	2.44x	2.55x	2.75x
Supplemental Ratios of Earnings to Fixed Charges(2) . . . . .	2.39x	1.82x	2.75x	2.70x	2.75x	3.01x
Supplemental Ratios of Earnings to Fixed Charges and Preferred Dividend Requirements . . . . .	2.16x	1.68x	2.49x	2.38x	2.50x	2.70x
<b>Utility Only (3):</b>						
Ratios of Earnings to Fixed Charges(1) .	2.92x	2.34x	3.40x	3.30x	3.39x	3.72x
Ratios of Earnings to Fixed Charges and Preferred Dividend Requirements(1) . . . . .	2.54x	2.06x	2.95x	2.75x	2.96x	3.21x
Supplemental Ratios of Earnings to Fixed Charges(2) . . . . .	2.80x	2.24x	3.25x	3.16x	3.28x	3.61x
Supplemental Ratios of Earnings to Fixed Charges and Preferred Dividend Requirements(2) . . . . .	2.45x	1.99x	2.85x	2.66x	2.88x	3.13x

- (1) For purposes of computing the ratios of earnings to fixed charges, "earnings" consist of net income from continuing operations before interest charges and preferred dividend requirements, plus income taxes, plus the estimated interest component of rentals. "Earnings" also include allowances for borrowed and other funds used during construction. Fixed charges consist of interest charges and the estimated interest component of rentals.
- (2) The supplemental ratios have been calculated including obligations of the Company under its long-term power purchase contract with the Nebraska Public Power District relating to Cooper Nuclear Station.
- (3) Reflects the transfer of MidAmerican Capital and Midwest Capital to Holdings by MidAmerican Energy.

## CAPITALIZATION

The following table sets forth as of September 30, 1996, the MidAmerican Energy consolidated and utility only capitalization and utility only capitalization as adjusted to reflect the pending sale in December 1996 of \$100 million of Medium-Term Notes, the sale of the Series A Preferred Securities and the application of the proceeds of such sales.

	Unaudited As of September 30, 1996					
	Consolidated		Utility Only Actual(1)		Utility Only as Adjusted(1)	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
	(Dollars in Thousands)					
Common shareholders' equity . . . . .	\$1,238,615	45.3%	\$ 973,804	45.0%	\$ 969,412	42.6%
Preferred shares, not subject to mandatory redemption . . . . .	77,534	2.8	77,534	3.6	31,769	1.4
Preferred shares, subject to mandatory redemption . . . . .	50,000	1.8	50,000	2.3	50,000	2.2
Company-obligated mandatorily redeemable preferred securities of subsidiary trust holding solely Company subordinated debt securities(2) . . . . .	—	—	—	—	100,000	4.4
Long-term debt:						
Mortgage bonds . . . . .	947,000		947,000		907,000	
Pollution control revenue obligations . . . . .	160,609		160,609		160,609	
Medium-term notes . . . . .	—		—		100,000	
Other . . . . .	345,736		6,168		6,168	
Less:						
Unamortized debt premium and discount net . . . . .	(3,714)		(3,714)		(3,557)	
Long-term debt due within one year . . . . .	(77,624)		(47,713)		(47,713)	
Total long-term debt . . . . .	<u>1,372,007</u>	<u>50.1</u>	<u>1,062,350</u>	<u>49.1</u>	<u>1,122,507</u>	<u>49.4</u>
Total capitalization . . . . .	<u>\$2,738,156</u>	<u>100.0%</u>	<u>\$2,163,688</u>	<u>100.0%</u>	<u>\$2,273,688</u>	<u>100.0%</u>
Current liabilities:						
Long-term debt . . . . .	\$ 77,624		\$ 47,713		\$ 47,713	
Other . . . . .	418,280		384,846		274,846	
Total current liabilities . . . . .	<u>\$ 495,904</u>		<u>\$ 432,559</u>		<u>\$ 322,559</u>	
Other liabilities:						
Power purchase contract . . . . .	\$ 112,700		\$ 112,700		\$ 112,700	
Deferred income taxes . . . . .	732,233		620,526		620,526	
Investment tax credits . . . . .	90,692		90,692		90,692	
Other . . . . .	226,433		220,604		220,604	
Total other liabilities . . . . .	<u>\$1,162,058</u>		<u>\$1,044,522</u>		<u>\$1,044,522</u>	

- (1) Reflects the transfer of MidAmerican Capital and Midwest Capital to Holdings by MidAmerican Energy.
- (2) The sole assets of the Series A Issuer will be \$103,090,000 of 7.98% Series A Debentures due 2045, of MidAmerican Energy, including \$100,000,000 of such Debentures attributable to such Preferred Securities and \$3,090,000 of such Debentures attributable to the Common Securities of the Series A Issuer; MidAmerican Energy will own all of such Common Securities.

### ACCOUNTING TREATMENT

For financial reporting purposes, the Issuer will be treated as a subsidiary of MidAmerican Energy and, accordingly, the accounts of the Issuer will be included in the consolidated financial statements of MidAmerican Energy. The Series A Preferred Securities will be presented as a separate line item in the consolidated balance sheet of MidAmerican Energy and appropriate disclosures about the Series A Preferred Securities, the Series A Guarantee and the Series A Debentures will be included in the notes to the consolidated financial statements. For financial reporting purposes, MidAmerican Energy will record Distributions payable on the Series A Preferred Securities as an expense.

## CERTAIN TERMS OF THE SERIES A PREFERRED SECURITIES

### General

The following summary of certain terms and provisions of the Series A Preferred Securities does not purport to be complete and is subject to, and qualified in its entirety by reference to, the Series A Trust Agreement. The form of the Series A Trust Agreement has been filed as an exhibit to the Registration Statement of which this Prospectus Supplement and the accompanying Prospectus are a part. See "Description of the Preferred Securities" in the accompanying Prospectus.

### Distributions

The Series A Preferred Securities represent preferred undivided beneficial interests in the assets of the Series A Issuer, and the Distributions on each Series A Preferred Security are payable at the rate set forth on the cover page of this Prospectus Supplement, payable, except in the event of an extension, quarterly in arrears on the last day of March, June, September and December of each year. Distributions in arrears after the quarterly payment date therefor will bear interest on the amount thereof at the same per annum rate (to the extent permitted by law, compounded quarterly). The term "Distributions", as used herein, includes interest payable on overdue Distributions, unless otherwise stated. Distributions will accrue from the date of original issuance of the Series A Preferred Securities. The amount of Distributions payable for any period will be computed on the basis of a 360-day year of twelve 30-day months and, for any period shorter than a full month, shall be computed on the basis of the actual number of days elapsed in such period.

So long as no Event of Default under the Indenture has occurred and is continuing, MidAmerican Energy has the right at any time and from time to time to extend the interest payment period on the Series A Debentures for not more than 20 consecutive quarters, provided that any such Extension Period may not extend beyond the maturity date or redemption date of the Series A Debentures and that MidAmerican Energy may not defer any payment of Additional Interest Attributable to Taxes (as defined in the accompanying Prospectus). During any Extension Period quarterly distributions on the Series A Preferred Securities would be deferred by the Series A Issuer and would continue to accrue, and Holders of Series A Preferred Securities would be required to accrue interest income for United States Federal income tax purposes. See "Certain Terms of the Series A Debentures — Option to Extend Interest Payment Period" and "United States Federal Income Taxation — Interest Income and Original Issue Discount."

MidAmerican Energy has no current intention of exercising its right to defer payments of distributions on the Series A Preferred Securities by extending the interest payment period on the Series A Debentures. The period from the issuance of the Series A Debentures until their currently scheduled maturity on December 31, 2045, includes approximately ten consecutive periods of 20 consecutive quarters each during which MidAmerican Energy could defer interest on the Series A Debentures if it paid all accrued interest at the end of each such period of 20 consecutive quarters. During any such Extension Period MidAmerican Energy may not, and may not permit any of its subsidiaries to, (i) declare or pay any dividends or distributions on, or redeem, purchase, acquire, or make a liquidation payment with respect to, any of MidAmerican Energy's capital stock or (ii) make any payment of principal of, interest or premium, if any, on, or repay, repurchase or redeem any debt securities of MidAmerican Energy (including other debentures issued pursuant to the Indenture) that rank *pari passu* with or junior in interest to the Series A Debentures or make any guarantee payments with respect to any guarantee by MidAmerican Energy of the debt securities of any of its subsidiaries if such guarantee ranks *pari passu* with or junior in interest to the Series A Debentures (other than (a) dividends or distributions in MidAmerican Energy common stock, (b) payments under any Guarantee, and (c) purchases of MidAmerican Energy common stock related to the issuance of common stock under any of MidAmerican Energy's benefit plans or its directors, officers or employees).

## Termination of Series A Issuer and Distribution of Series A Debentures

MidAmerican Energy has the right to, at any time, direct the Property Trustee to dissolve the Series A Issuer and, in connection therewith, after satisfaction of creditors of the Series A Issuer, if any, cause the Series A Debentures to be distributed to the Holders of Series A Trust Securities on a pro rata basis in liquidation of such Holders' interests in the Trust. See "Description of Preferred Securities — Liquidation, Distribution Upon Termination" in the accompanying Prospectus. If the Series A Debentures are distributed to Holders of the Series A Preferred Securities as a result of the termination of the Series A Issuer, the Company will use its best efforts to list the Series A Preferred Securities on the NYSE or on such other exchange as the Series A Preferred Securities are then listed.

Under current United States Federal income tax law and interpretations, if the Series A Issuer is treated as a grantor trust at the time of the distribution, such a distribution would not be a taxable event to Holders of the Series A Preferred Securities. See "United States Federal Income Taxation — Receipt of Series A Debentures or Cash Upon Liquidation of the Series A Trust."

## Redemption

MidAmerican Energy has the right to redeem the Series A Debentures (a) on or after December 18, 2001, in whole or in part, or (b) at any time, in whole but not in part, upon the occurrence of a Tax Event, subject to the conditions described under "— Tax Event Redemption," below.

Upon the repayment of the Series A Debentures, whether at maturity or upon earlier redemption as provided in the Indenture, the proceeds from such payment will be applied by the Property Trustee to redeem a Like Amount (as defined below) of the Series A Common Securities and the Series A Preferred Securities, upon not less than 30 nor more than 60 days' notice, at a redemption price equal to the aggregate Liquidation Amount plus accumulated and unpaid Distributions to the Redemption Date. See "Certain Terms of the Series A Debentures — Redemption."

"Like Amount" means (i) with respect to a redemption of the Series A Preferred Securities and the Series A Common Securities, Series A Trust Securities having an aggregate Liquidation Amount equal to the principal amount of Series A Debentures to be contemporaneously redeemed in accordance with the Indenture and the proceeds of which shall be used to pay the Redemption Price of such Series A Trust Securities and (ii) with respect to a distribution of Series A Debentures to Holders of Series A Trust Securities in connection with a termination or liquidation of the Series A Issuer, Series A Debentures having a principal amount equal to the aggregate Liquidation Amount of the Series A Trust Securities of the Holders to such Series A Debentures are distributed.

## Tax Event Redemption

If a Tax Event shall occur and be continuing with respect to the Series A Issuer or the Series A Preferred Securities, MidAmerican Energy has the right to redeem the Series A Debentures in whole (but not in part) and thereby cause a mandatory redemption of the Series A Preferred Securities in whole (but not in part) at a redemption price per Series A Preferred Security equal to the Liquidation Amount plus accumulated and unpaid Distributions thereon within 90 days following the occurrence of such Tax Event. In the event a Tax Event has occurred and is continuing and MidAmerican Energy does not elect to terminate the Series A Issuer (as described in "— Termination of Series A Issuer and Distribution of Series A Debentures") or redeem the Series A Debentures (as described in the preceding sentence), the Series A Preferred Securities will remain outstanding and Additional Interest Attributable to Taxes (as defined in the accompanying Prospectus) will be payable on the Series A Debentures.

"Tax Event" means the receipt by the Series A Issuer of an opinion of counsel (which may be counsel to MidAmerican Energy or an affiliate but not an employee thereof and which must be acceptable to the Property Trustee) experienced in such matters to the effect that, as a result of (a) any

amendment to, or change (including any announced prospective change) in, the laws (or any regulations thereunder) of the United States or any political subdivision or taxing authority thereof or therein affecting taxation, or (b) any amendment to, or change in an interpretation or application of, such laws or regulations by any legislative body, court, governmental agency or regulatory authority (including the enactment of any legislation and the publication of any judicial decision or regulatory determination on or after the date of issuance of the Series A Preferred Securities), there is more than an insubstantial risk that interest payable by the Company on the Series A Debentures is not, or within 90 days of the date of such opinion, will not be, deductible by the Company, in whole or in part, for United States federal income tax purposes.

### **Liquidation Amount**

The Liquidation Amount payable on the Series A Preferred Securities in the event of any liquidation of the Series A Issuer is \$25 per Series A Preferred Security, plus accumulated and unpaid distributions unless, in connection with such liquidation, the Series A Debentures are distributed to the Holders of the Series A Preferred Securities.

### **Rights Under The Series A Guarantee and The Series A Debentures**

The Series A Guarantee will be a full unsecured guarantee with respect to the Series A Preferred Securities from the time of issuance of the Series A Preferred Securities, but will not apply to any payment of distributions or other amounts due to the extent the Series A Issuer does not have sufficient available funds to pay such distributions or other amounts due (which will occur in the event that MidAmerican Energy has failed to make a payment of principal or interest on the Series A Debentures). The obligations of MidAmerican Energy under the Series A Debentures, the Series A Guarantee and the Back-up Obligations together provide a full and unconditional guarantee of the Series A Preferred Securities.

If the Guarantee Trustee fails to enforce the Series A Guarantee, any Holder of Series A Preferred Securities may institute a legal proceeding directly against MidAmerican Energy to enforce such Holder's rights under the Series A Guarantee without first instituting a legal proceeding against the Series A Issuer, the Guarantee Trustee or any other person or entity. There are no preconditions to a Holder of Series A Preferred Securities instituting a legal proceeding directly against MidAmerican Energy to enforce such Holder's rights under the Series A Guarantee.

If and to the extent MidAmerican Energy defaults on its obligation to pay amounts payable on the Series A Debentures, the Series A Issuer would lack sufficient available funds for the payment of distributions on or amounts payable on redemption of the Series A Trust Securities and, in such event, Holders of the Series A Preferred Securities would not be able to rely on the Series A Guarantee for payment of such amounts. Instead, Holders of Series A Preferred Securities would have the limited enforcement rights described under "Description of Preferred Securities; Events of Default; Notice" in the accompanying Prospectus.

## **CERTAIN TERMS OF THE SERIES A GUARANTEE**

### **General**

The following summary description of the Series A Guarantee sets forth certain portions of the description of the terms and provisions of the Series A Guarantee included in the accompanying Prospectus under the heading "Description of the Guarantees," to which reference is hereby made. This summary of certain terms and provisions of the Series A Guarantee does not purport to be complete and is subject to, and qualified in its entirety by reference to, the Series A Guarantee. The form of Series A Guarantee has been filed as an exhibit to the Registration Statement of which this Prospectus Supplement and the accompanying Prospectus are a part.

MidAmerican Energy will guarantee, on an unsecured subordinated basis, the obligations of the Series A Issuer with respect to the Series A Preferred Securities; provided that the Series A Guarantee will not apply to any payment of Distributions if and to the extent that the Series A Issuer does not have funds sufficient to make such payments. If MidAmerican Energy does not make interest payments on the Series A Debentures held by the Series A Issuer, it is expected that the Series A Issuer will not pay Distributions on the Series A Preferred Securities. The Series A Guarantee will rank subordinate and junior in right of payment to all liabilities of MidAmerican Energy, including the Debentures, (except liabilities that may be made *pari passu* with the Series A Guarantee by their terms). See "Description of the Guarantees — Status of the Guarantees" in the accompanying Prospectus.

#### **Events of Default**

An event of default under the Series A Guarantee will occur upon the failure of MidAmerican Energy to perform any of its payment obligations thereunder.

If the Guarantee Trustee fails to enforce the Series A Guarantee, any Holder of Series A Preferred Securities may institute a legal proceeding directly against MidAmerican Energy to enforce such holder's rights under the Series A Guarantee without first instituting a legal proceeding against the Series A Issuer, the Guarantee Trustee or any other person or entity. The Series A Guarantee is a guarantee of payment, not of collection.

#### **Termination of The Series A Guarantee**

The Series A Guarantee will terminate and be of no further force and effect upon full payment of the Redemption Price of all Series A Preferred Securities, the distribution of Series A Debentures to Holders of Series A Preferred Securities in exchange for all of the Series A Preferred Securities or upon payment in full of the amounts payable upon liquidation of the Series A Issuer.

### **CERTAIN TERMS OF THE SERIES A DEBENTURES**

#### **General**

The following summary description of the Series A Debentures sets forth certain portions of the description of the terms and provisions of the Debentures included in the accompanying Prospectus under the heading, "Description of the Debentures," to which reference is hereby made. This summary of certain terms and provisions of the Series A Debentures does not purport to be complete and is subject to, and qualified in its entirety by reference to, the Indenture, including the Series A Supplemental Indenture. The forms of Indenture and Supplemental Indenture (as defined in the accompanying Prospectus) have been filed as exhibits to the Registration Statement of which this Prospectus Supplement and the accompanying Prospectus are a part.

Concurrently with the issuance of the Series A Preferred Securities, the Series A Issuer will invest the proceeds thereof, together with the Series A Common Securities, in the Series A Debentures issued by MidAmerican Energy to the Series A Issuer. The Series A Debentures will bear interest at the annual rate of 7.98%, payable quarterly in arrears, except in the event of an extension, on the last day of March, June, September and December of each year commencing December 31, 1996. Interest which is accrued and unpaid after the quarterly payment date therefor will bear additional interest on the amount thereof (to the extent permitted by law, compounded quarterly) at the rate specified for the Series A Debentures.

The Series A Debentures will be issued under the Indenture and the Series A Supplemental Indenture. The Series A Debentures will mature on December 31, 2045, which date may be shortened at any time at the election of MidAmerican Energy for one or more periods, but in no event to a date earlier than December 18, 2001 (such date, as it may be shortened, the "Maturity Date"), provided, however, that, if MidAmerican Energy exercises its right to liquidate the Series A Issuer and distribute the Series A

Debentures to Holders in exchange for the Series A Preferred Securities, effective upon such exercise the Maturity Date of the Series A Debentures may be changed to any date elected by MidAmerican Energy that is (i) no earlier than the date five years after the initial issuance of the Series A Preferred Securities and (ii) no later than December 31, 2045. The Series A Debentures will be unsecured and will rank junior and be subordinate in right of payment to all Senior Indebtedness of MidAmerican Energy. See "Description of the Debentures — Subordination" in the accompanying Prospectus.

#### **Option to Extend Interest Payment Period**

MidAmerican Energy has the right at any time and from time to time, so long as no Event of Default under the Indenture has occurred and is continuing, to extend the interest payment period for the Series A Debentures for up to 20 consecutive quarters; provided that no Extension Period may extend beyond the maturity of the Series A Debentures and that MidAmerican Energy may not defer any payment of Additional Interest Attributable to Taxes (which will be payable on the relevant interest payment date). At the end of the Extension Period, MidAmerican Energy is obligated to pay all interest then accrued and unpaid (together with interest thereon to the extent permitted by law). During any such Extension Period MidAmerican Energy may not, and may not permit any of its subsidiaries to, (i) declare or pay any dividends or distributions on, or redeem, purchase, acquire, or make a liquidation payment with respect to, any of MidAmerican Energy's capital stock or (ii) make any payment of principal of, interest or premium, if any, on, or repay, repurchase or redeem any debt securities of MidAmerican Energy (including other debentures issued pursuant to the Indenture) that rank *pari passu* with or junior in interest to the Series A Debentures or make any guarantee payments with respect to any guarantee by MidAmerican Energy of the debt securities of any of its subsidiaries if such guarantee ranks *pari passu* with or junior in interest to the Series A Debentures (other than (a) dividends or distributions in MidAmerican Energy common stock, (b) payments under any Guarantee, and (c) purchases of MidAmerican Energy common stock related to the issuance of common stock under any of MidAmerican Energy's benefit plans for its directors, officers or employees). This covenant effectively requires that any Extension Period with respect to the Series A Debentures also apply to other debentures which may be issued by MidAmerican Energy pursuant to the Indenture. Prior to the termination of any Extension Period, MidAmerican Energy may further extend the interest payment period, provided that such Extension Period, together with all such previous and further extensions thereof, may not exceed 20 consecutive quarters or extend beyond the maturity of the Series A Debentures. Upon the termination of any Extension Period and the payment of all amounts then due, MidAmerican Energy may select a new Extension Period subject to the above requirements.

#### **Redemption**

The Series A Debentures are redeemable prior to maturity at the option of MidAmerican Energy (i) at any time on or after December 18, 2001, in whole or in part, and (ii) if a Tax Event occurs and is continuing, in whole, but not in part, in each case at a Redemption Price equal to 100% of the principal amount thereof plus accrued interest to the Redemption Date. The Series A Debentures will be subject to optional redemption in whole, but not in part, upon the termination and liquidation of the Series A Issuer pursuant to an order for the dissolution, termination or liquidation of the Series A Issuer entered by a court of competent jurisdiction. For so long as the Series A Trust is the holder of all Series A Debentures outstanding, the proceeds of any redemption described in this paragraph will be used by the Series A Issuer to redeem the Series A Preferred Securities and the Series A Common Securities in accordance with their terms.

MidAmerican Energy may not redeem the Series A Debentures in part unless all accrued and unpaid interest (including any Additional Interest) has been paid in full on all Series A Debentures outstanding for all quarterly interest periods on or prior to the Redemption Date.

## Distributions of Series A Debentures

Under certain circumstances involving the termination of the Series A Issuer, Series A Debentures may be distributed to the Holders of the Series A Preferred Securities in liquidation of the Series A Issuer, after satisfaction of all liabilities to creditors of the Series A Issuer as provided by applicable law. If distributed to Holders of Series A Preferred Securities in liquidation, the Series A Debentures will initially be issued in the form of one or more global securities, and DTC, or any successor depository for the Series A Preferred Securities, will act as depository for the Series A Debentures. It is anticipated that the depository arrangements for the Series A Debentures, if distributed, would be substantially identical to those in effect for the Series A Preferred Securities. Neither MidAmerican Energy, the Debenture Trustee, any Paying Agent nor any other agent of MidAmerican Energy or the Debenture Trustee will have any responsibility or liability for any aspect of the records relating to or payments made on account of persons holding Series A Debentures in the form of a global security for the Series A Debentures or for maintaining, supervising or reviewing any records relating to such persons.

A global security will be exchangeable for Series A Debentures registered in the names of persons other than DTC or its nominee only if (i) DTC notifies MidAmerican Energy that it is unwilling or unable to continue as a depository for such global security and no successor depository shall have been appointed, or if at any time DTC ceases to be a clearing agency registered under the Securities Exchange Act of 1934, as amended, at a time when DTC is required to be so registered to act as such depository, (ii) MidAmerican Energy in its sole discretion determines that such global security shall be so exchangeable, or (iii) there shall have occurred and be continuing an Event of Default with respect to such global security. Any global security that is exchangeable pursuant to the preceding sentence shall be exchangeable for definitive certificates registered in such names as DTC shall direct. It is expected that such instructions will be based upon directions received by DTC from its Participants (as defined in the accompanying Prospectus) with respect to the ownership of beneficial interests in such global security. In the event that Series A Debentures are issued in definitive form, such Series A Debentures will be issued in denominations of \$25 and integral multiples thereof and may be transferred or exchanged at the offices described below.

Payments on Series A Debentures represented by a global security will be made to DTC, as the depository for the Series A Debentures. In the event Series A Debentures are issued in definitive form, principal and interest will be payable, the transfer of the Series A Debentures will be registrable, and Series A Debentures will be exchangeable for Series A Debentures of other denominations of a like aggregate principal amount, at the corporate office of the Debenture Trustee in Chicago, Illinois, or at the offices of any paying or transfer agent appointed by MidAmerican Energy, provided that payment of interest may be made, at the option of MidAmerican Energy, by check mailed to the addresses of the persons entitled thereto or by wire transfer. In addition, if the Series A Debentures are issued in certificated form, the record dates for payment of interest will be the 15th day preceding the last day of March, June, September and December, respectively. For a description of DTC and the terms of the depository arrangements relating to payments, transfers, voting rights and other matters, see "Description of the Preferred Securities — Book-Entry Only Issuance — The Depository Trust Company" in the accompanying Prospectus.

If the Series A Debentures are distributed to the Holders of Series A Preferred Securities upon the liquidation of the Series A Issuer, MidAmerican Energy will use its best efforts to list the Series A Debentures on such stock exchanges, if any, as the Series A Preferred Securities are then listed.

## UNITED STATES FEDERAL INCOME TAXATION

### General

The following is a summary of certain of the material United States federal income tax consequences of the purchase, ownership and disposition of Series A Preferred Securities. Unless otherwise stated, this summary deals only with Series A Preferred Securities held as capital assets by persons that purchase the Series A Preferred Securities upon original issuance. This summary does not address all the tax consequences that may be relevant to persons that may be subject to special tax treatment such as, for example, banks, real estate investment trusts, regulated investment companies, insurance companies, dealers in securities or currencies, tax-exempt investors, persons whose functional currency is other than the United States dollar, persons who hold Series A Preferred Securities as part of a straddle, hedging or conversion transaction or, except as specifically described herein, foreign taxpayers. In addition, this summary does not address any aspects of state, local, or foreign laws. This summary is based on the Internal Revenue Code of 1986, as amended, Treasury regulations promulgated thereunder and administrative and judicial interpretations thereof, as of the date hereof, all of which are subject to change, possibly on a retroactive basis. Each person should consult its tax advisor as to its particular tax consequences of acquiring, holding, and disposing of the Series A Preferred Securities, including the tax consequences under state, local, and foreign laws.

### Classification of the Series A Debentures

It is a condition to the issuance of the Series A Preferred Securities that Sidley & Austin, acting as counsel to the underwriters in connection with this offering, render its opinion generally to the effect that, under then current United States federal income tax law and assuming full compliance with the terms of the Indenture (and certain other documents), and based on certain facts and assumptions contained in such opinion, the Series A Debentures held by the Series A Trust will be classified for United States federal income tax purposes as indebtedness of the Company. Accordingly, corporate Holders of Series A Preferred Securities will not be entitled to a dividends-received deduction with respect to any income recognized with respect to the Series A Preferred Securities.

### Classification of the Series A Trust

It is a condition to the issuance of the Series A Preferred Securities that Sidley & Austin, acting as counsel to the underwriters in connection with this offering, render its opinion generally to the effect that, under then current United States federal income tax law and assuming full compliance with the terms of the Series A Trust Agreement and the Indenture (and certain other documents), and based on certain facts and assumptions contained in such opinion, the Series A Trust will be classified for United States federal income tax purposes as a grantor trust and not as an association taxable as a corporation. Accordingly for United States federal income tax purposes, each Holder of Series A Preferred Securities will generally be considered the owner of an undivided interest in the Series A Debentures, and each Holder will be required to include in its gross income any interest or original issue discount ("OID") accrued with respect to its allocable share of those Series A Debentures. Investors should be aware that the foregoing opinions of Sidley & Austin have not been confirmed by the Internal Revenue Service (the "Service"), by private ruling or otherwise, and are not binding on the Service or the courts.

The Company, the Series A Trust, and, by its acceptance of a Series A Preferred Security or a beneficial interest therein, the Holder of, and any person that acquires a beneficial interest in, such Series A Preferred Security agree to treat such Series A Preferred Security and the Series A Debentures consistently with the foregoing opinions.

## **Interest Income and Original Issue Discount**

Unless the Series A Debentures are issued with OID, stated interest on the Series A Debentures will be taxable to a Holder as ordinary income at the time such interest is paid (if the Holder uses the cash method of accounting for tax purposes) or accrued (if the Holder uses the accrual method of accounting for tax purposes). Under regulations of the U.S. Treasury Department, the Series A Debentures will not be considered issued with OID if the likelihood of MidAmerican Energy exercising its right to defer interest (as described under "Certain Terms of the Series A Debentures — Option to Extend Interest Payment Period") is considered a "remote contingency" at the time the Series A Debentures are issued. MidAmerican Energy believes that such likelihood is remote, because exercise of its right to defer interest would prevent MidAmerican Energy from declaring dividends on its capital stock. Accordingly, MidAmerican Energy intends to take the position that the Series A Debentures will not be issued with OID. However, the definition of the term "remote" in such regulations has not yet been addressed in any rulings or other interpretations by the Service, and it is possible that the Service would assert that the Series A Debentures were issued with OID.

If, notwithstanding MidAmerican Energy's current belief, it does exercise its right to defer interest payments, the Series A Debentures would be treated as if they were retired and then reissued with OID at such time. In such case, the amount of OID would generally be equal to the interest payable thereafter.

If the Series A Debentures were treated as having been issued or reissued with OID (either because MidAmerican Energy exercises its right to defer interest payments or because the likelihood of exercise of such right is not considered a remote contingency at the time of issuance), Holders would include interest in income on an economic accrual basis, regardless of their method of tax accounting. The amount of OID that accrued in any quarter would approximately equal the amount of interest that accrued on the Series A Debentures in that quarter at the stated interest rate. If interest payments were received later than the taxable year in which the interest accrued, OID treatment would have the effect of accelerating the reporting of interest income for Holders who otherwise use a cash method of tax reporting.

## **Market Discount and Premium**

Holders of Series A Preferred Securities other than Holders that purchased the Series A Preferred Securities upon original issuance may be considered to have acquired their undivided interest in the Series A Debentures with market discount, amortizable bond premium or acquisition premium as such terms are defined for the United States federal income tax purposes. Such Holders are advised to consult their tax advisors as to the income tax consequences of the acquisition, ownership and disposition of the Series A Preferred Securities.

## **Receipt of Series A Debentures or Cash Upon Liquidation of the Series A Trust**

Under certain circumstances, as described under the caption "Certain Terms of the Series A Preferred Securities — Termination of Series A Issuer and Distribution of Series A Debentures" and "Certain Terms of the Series A Debentures — Distributions of Series A Debentures," Series A Debentures may be distributed to Holders in exchange for the Series A Preferred Securities and in liquidation of the Series A Trust. Under current United States federal income tax law, such a distribution would be treated as a non-taxable event to each Holder, and each Holder would have an aggregate tax basis in the Series A Debentures equal to such Holder's aggregate tax basis in its Series A Preferred Securities. A Holder's holding period in the Series A Debentures so received in liquidation of the Series A Trust would include the period during which the Series A Preferred Securities were held by such Holder.

Under certain circumstances described herein (see "Certain Terms of the Series A Preferred Securities — Redemption" and "Certain Terms of the Series A Debentures — Distributions of Series A

Debentures.) the Series A Debentures may be redeemed for cash and the proceeds of such redemption distributed to Holders in redemption of their Series A Preferred Securities. Under current United States federal income tax law, such a redemption would be a taxable event, and a Holder would recognize gain or loss as if it sold such redeemed Series A Preferred Securities for cash. See "Sales of Series A Preferred Securities" below.

### **Sales of Series A Preferred Securities**

A Holder that sells Series A Preferred Securities will recognize gain or loss equal to the difference between such Holder's adjusted tax basis in the Series A Preferred Securities and the amount realized on the sale of such Series A Preferred Securities. A Holder's adjusted tax basis in the Series A Preferred Securities will generally be the initial purchase price increased by OID, if any, previously includible in such Holder's gross income to the date of disposition and decreased by payments received on the Series A Preferred Securities. Such gain or loss will generally be a capital gain or loss and will generally be a long-term capital gain or loss if the Series A Preferred Securities have been held for more than one year.

The Series A Preferred Securities may trade at prices that do not accurately reflect the value of accrued but unpaid interest with respect to the underlying Series A Debentures. A Holder that uses the accrual method of accounting for tax purposes (and a cash method Holder, if the Series A Debentures are deemed to have been issued with OID) and that disposes of Series A Preferred Securities between record dates for payments of distributions thereon will be required to include accrued but unpaid interest on the Series A Debentures through the date of disposition in income as ordinary income, and to add such amount to such Holder's adjusted tax basis in the pro rata share of the underlying Series A Debentures deemed disposed of. To the extent that the selling price is less than the Holder's adjusted tax basis (so determined), a Holder will recognize a capital loss. Subject to certain limited exceptions, capital losses cannot be applied to offset ordinary income for United States federal income tax purposes.

### **United States Alien Holders**

For purposes of this discussion, a "United States Alien Holder" is any corporation, individual, partnership, estate or trust that is, as to the United States, a foreign corporation, a nonresident alien individual, a foreign partnership, or a nonresident fiduciary of a foreign estate or trust. This discussion assumes that income with respect to the Series A Preferred Securities is not effectively connected with a trade or business in the United States in which the United States Alien Holder is engaged.

Under current United States federal income tax law, and subject to the discussion of backup withholding in the following section: (1) payments with respect to principal and interest (including any OID) by the Series A Trust or any of its paying agents to any Holder of a Series A Preferred Security that is a United States Alien Holder will not be subject to withholding of United States federal income tax; provided that, in the case of interest, (a) the beneficial owner of the Series A Preferred Security does not actually or constructively own 10% or more of the total combined voting power of all classes of stock of the Company entitled to vote, (b) the beneficial owner of the Series A Preferred Security is not a controlled foreign corporation that is related, directly or indirectly, to the Company through stock ownership, and (c) either (A) the beneficial owner of the Series A Preferred Security certifies to the Series A Trust or its agent, under penalties of perjury, that it is a United States Alien Holder and provides its name and address or (B) a securities clearing organization, bank or other financial institution that holds customers' securities in the ordinary course of its trade or business (a "Financial Institution"), and holds the Series A Preferred Securities in such capacity, certifies to the Series A Trust or its agent, under penalties of perjury, that such statement has been received from the beneficial owner by it or by a Financial Institution between it and the beneficial owner and furnishes the Series A Trust or its agent with a copy thereof; and (2) a United States Alien Holder of a Series A Preferred Security will generally not be

subject to withholding of United States federal income tax on any gain realized upon the sale or other disposition of a Series A Preferred Security.

On April 15, 1996, proposed Treasury Regulations (the "1996 Proposed Regulations") were issued which, if adopted in final form, could affect the United States taxation of United States Alien Holders. The 1996 Proposed Regulations are generally proposed to be effective for payments after December 31, 1997, regardless of the issue date of the instrument with respect to which such payments are made, subject to certain transition rules. It cannot be predicted at this time whether the 1996 Proposed Regulations will become effective as proposed or what, if any, modifications may be made to them. Prospective investors are urged to consult their tax advisors with respect to the effect the 1996 Proposed Regulations may have if adopted.

### **Backup Withholding Tax and Information Reporting**

Under current United States federal income tax law, information reporting requirements apply to interest (including OID) and principal payments made to, and to the proceeds of sales before maturity by, certain non-corporate persons. In addition, a 31% backup withholding tax applies if a non-corporate person (i) fails to furnish such person's Taxpayer Identification Number ("TIN") (which, for an individual, is his or her Social Security Number) to the payor in the manner required, (ii) furnishes an incorrect TIN and the payor is so notified by the Service, (iii) is notified by the Service that such person has failed properly to report payments of interest and dividends or (iv) in certain circumstances, fails to certify, under penalties of perjury, that such person has not been notified by the Service that such person is subject to backup withholding for failure properly to report interest and dividend payments. Backup withholding does not apply with respect to payments made to certain exempt recipients, including corporations, tax-exempt organizations, qualified pension and profit-sharing trusts and individual retirement accounts, provided that they establish entitlement to an exemption.

In the case of a United States Alien Holder, backup withholding and information reporting do not apply to payments of principal and interest with respect to a Series A Preferred Security with respect to which such Holder has provided the required certification under penalties of perjury that such Holder is a United States Alien Holder or has otherwise established an exemption, provided that certain conditions are satisfied.

In general, (i) principal or interest payments with respect to a Series A Preferred Security collected outside the United States by a foreign office of a custodian, nominee or other agent acting on behalf of a beneficial owner of a Series A Preferred Security and (ii) payments on the sale, exchange or retirement of a Series A Preferred Security to or through a foreign office of a broker are not subject to backup withholding or information reporting. However, if such custodian, nominee, agent or broker is a United States person, a controlled foreign corporation for United States tax purposes, or a foreign person 50% or more of whose gross income is effectively connected with the conduct of a United States trade or business for a specified three-year period, such custodian, nominee, agent or broker may be subject to certain information reporting (but not backup withholding) requirements with respect to such payments.

Backup withholding tax is not an additional tax. Rather, any amounts withheld from a payment to a person under the backup withholding rules are allowed as a refund or a credit against such person's United States federal income tax, provided that the required information is furnished to the Service.

### **Possible Tax Law Changes**

On March 19, 1996, the Revenue Reconciliation Bill of 1996 (the "Bill"), the revenue portion of President Clinton's budget proposal, was released. The Bill would, among other things, generally deny interest deductions for United States federal income tax purposes of interest on an instrument, issued by a corporation, that has a maximum weighted average maturity of more than 40 years. The Bill would also generally deny interest deductions for interest on an instrument, issued by a corporation, that has a

maximum term of more than 20 years and that is not shown as indebtedness on the separate balance sheet of the issuer, or where the instrument is issued to a related party (other than a corporation), where the holder or some other related party issues a related instrument that is not shown as indebtedness on the issuer's consolidated balance sheet. For purposes of determining the weighted average maturity or the term of an instrument, any right to extend would be treated as exercised. The above-described provisions of the Bill were proposed to be effective generally for instruments issued on or after December 7, 1995. If either provision were to apply to the Series A Debentures, the Company would be unable to deduct interest on the Series A Debentures for United States federal income tax purposes. However, on March 29, 1996, the Chairmen of the Senate Finance and House Ways and Means Committees issued a joint statement to the effect that it was their intention that the effective date of the President's legislative proposals, if adopted, will be no earlier than the date of appropriate Congressional action. The Company believes that, under current law, it will be able to deduct interest on the Series A Debentures. There can be no assurance, however, that current or future legislative proposals or final legislation will not affect the ability of the Company to deduct interest on the Series A Debentures. Such a change could give rise to a Tax Event, which may permit the Company to cause a redemption of the Series A Preferred Securities. See "Certain Terms of the Series A Preferred Securities — Tax Event Redemption." Such a tax law change would not alter the United States federal income tax consequences of the purchase, ownership and disposition of Series A Preferred Securities to Holders thereof.

## UNDERWRITING

Subject to the terms and conditions of the Underwriting Agreement, MidAmerican Energy and the Series A Issuer have agreed that the Series A Issuer will sell to each of the Underwriters named below, and each of such Underwriters, for whom Goldman, Sachs & Co., PaineWebber Incorporated, Dean Witter Reynolds Inc., Dillon, Read & Co. Inc., A.G. Edwards & Sons, Inc. and Legg Mason Wood Walker, Incorporated are acting as representatives, has severally agreed to purchase from the Series A Issuer, the respective number of Series A Preferred Securities set forth opposite its name below:

<u>Underwriter</u>	<u>Number of Series A Preferred Securities</u>
Goldman, Sachs & Co. . . . .	525,000
PaineWebber Incorporated . . . . .	500,000
Dean Witter Reynolds Inc. . . . .	500,000
Dillon, Read & Co. Inc. . . . .	500,000
A.G. Edwards & Sons, Inc. . . . .	500,000
Legg Mason Wood Walker, Incorporated . . . . .	500,000
Advest, Inc. . . . .	25,000
Bear, Stearns & Co. Inc. . . . .	50,000
J.C. Bradford & Co. . . . .	25,000
Alex. Brown & Sons Incorporated . . . . .	50,000
Coven & Company . . . . .	25,000
Crowell, Weedon & Co. . . . .	25,000
Dain Bosworth Incorporated . . . . .	25,000
EVEREN Securities, Inc. . . . .	50,000
Fahnestock & Co. Inc. . . . .	25,000
J.J.B. Hilliard, W.L. Lyons, Inc. . . . .	25,000
Interstate/Johnson Lane Corporation . . . . .	25,000
Janney Montgomery Scott Inc. . . . .	25,000
Kennedy, Cabot & Co. . . . .	25,000
Lehman Brothers Inc. . . . .	50,000
McDonald & Company Securities, Inc. . . . .	25,000
McGinn, Smith & Co., Inc. . . . .	25,000
Morgan Keegan & Company, Inc. . . . .	25,000
The Ohio Company . . . . .	25,000
Olce Discount Corporation . . . . .	25,000
Oppenheimer & Co., Inc. . . . .	50,000
Piper Jaffray Inc. . . . .	50,000
Principal Financial Securities, Inc. . . . .	50,000
Rauscher Pierce Refsnes, Inc. . . . .	25,000
Raymond James & Associates, Inc. . . . .	25,000
The Robinson-Humphrey Company, Inc. . . . .	25,000
Roney & Co., LLC . . . . .	25,000
Stifel, Nicolaus & Company, Incorporated . . . . .	25,000
Suro & Co. Incorporated . . . . .	25,000
Tribon International Inc. . . . .	25,000
Tucker Anthony Incorporated . . . . .	25,000
U.S. Clearing Corp. . . . .	25,000
Wheat, First Securities, Inc. . . . .	25,000
Total . . . . .	4,000,000

Under the terms and conditions of the Underwriting Agreement, the Underwriters are committed to take and pay for all the Series A Preferred Securities offered hereby, if any are taken.

The Underwriters propose to offer the Series A Preferred Securities in part directly to the public at the initial public offering price set forth on the cover page of this Prospectus Supplement and in part to certain securities dealers at such price less a concession of \$0.50 per Series A Preferred Security. The Underwriters may allow, and such dealers may reallow, a concession not in excess of \$0.40 per Series A Preferred Security to certain brokers and dealers. After the Series A Preferred Securities are released for sale to the public, the offering price and other selling terms may from time to time be varied by the representatives.

In view of the fact that the proceeds from the sale of the Series A Preferred Securities will be used to purchase the Series A Debentures issued by MidAmerican Energy, the Underwriting Agreement provides that MidAmerican Energy will pay as Underwriters' Compensation for the Underwriters arranging the investment therein of such proceeds an amount of \$0.7875 per Series A Preferred Security for the accounts of the several Underwriters.

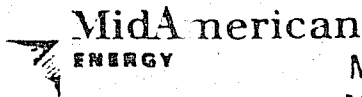
MidAmerican Energy and the Series A Issuer have agreed that, during the period beginning from the date of the Underwriting Agreement and continuing to and including the earlier of (i) the date on which the distribution of the Series A Preferred Securities ceases, as determined by the representatives, and (ii) 30 days after the issuance of the Series A Preferred Securities, they will not offer, sell, contract to sell or otherwise dispose of any securities, any other beneficial interests in the Series A Issuer or any preferred securities or interests of any other issuer, as the case may be, that are substantially similar to the Series A Preferred Securities (including any guarantee of such securities or interests) or any securities that are convertible into or exchangeable for, or that represent the right to receive, any such securities or other interests, without the prior written consent of the representatives, except for the Series A Preferred Securities, the Series A Common Securities and the Series A Guarantee.

Prior to this offering, there has been no public market for the Series A Preferred Securities. The Series A Preferred Securities have been approved for listing on the NYSE, subject to official notice of issuance, under the symbol "MEC Pr A". In order to meet one of the requirements for listing the Series A Preferred Securities on the NYSE, the Underwriters will undertake to sell lots of 100 or more Series A Preferred Securities to a minimum of 400 beneficial holders. Trading of the Series A Preferred Securities on the NYSE is expected to commence within a thirty-day period after the initial delivery of the Series A Preferred Securities. The representatives have advised MidAmerican Energy that they intend to make a market in the Series A Preferred Securities prior to the commencement of trading on the NYSE, but are not obligated to do so and may discontinue market-making at any time without notice. No assurance can be given as to the liquidity of the trading market for the Series A Preferred Securities.

MidAmerican Energy and the Series A Issuer have agreed to indemnify the several Underwriters against certain liabilities, including liabilities under the Securities Act of 1933.

Certain of the Underwriters or their affiliates have provided from time to time, and expect to provide in the future, services for MidAmerican Energy in the ordinary course of business, for which such Underwriters or their affiliates have received or will receive customary fees and commissions.

PROSPECTUS



**MIDAMERICAN ENERGY FINANCING I  
MIDAMERICAN ENERGY FINANCING II**

**PREFERRED SECURITIES  
(LIQUIDATION PREFERENCE \$25 PER PREFERRED SECURITY)  
GUARANTEED AS SET FORTH HEREIN BY**

**MIDAMERICAN ENERGY COMPANY**

MidAmerican Energy Financing I and MidAmerican Energy Financing II, each a statutory business trust formed under the laws of the State of Delaware (each, an "Issuer" and, collectively, the "Issuers") may severally offer, from time to time, their respective preferred securities (the "Preferred Securities") representing preferred undivided beneficial interests in the assets of each Issuer. MidAmerican Energy Company, an Iowa corporation ("MidAmerican Energy" or the "Company"), will be the sole owner of the undivided common beneficial interests in such assets represented by common securities (the "Common Securities", together with the Preferred Securities herein referred to as the "Trust Securities") of each Issuer. The payment of periodic cash distributions ("Distributions") with respect to the Preferred Securities and payments on liquidation or redemption with respect to such Preferred Securities will be each guaranteed by MidAmerican Energy in the case of each Issuer (a "Guarantee"), in each case only out of funds held by such Issuer. Concurrently with the issuance by an Issuer of its Preferred Securities, such Issuer will invest the proceeds thereof in MidAmerican Energy's deferrable interest subordinated debentures (the "Debentures") having terms corresponding to such Issuer's Preferred Securities. The Debentures will be unsecured and subordinate indebtedness of MidAmerican Energy issued under an Indenture dated as of December 15, 1996 between the Company and The First National Bank of Chicago, as Trustee (such Indenture, as the same may be supplemented or amended from time to time, herein referred to as the "Indenture"). The Debentures held by each Issuer will be its sole asset, and the interest and payments of principal on such Debentures will be its only revenues. The Debentures purchased by an Issuer may be subsequently distributed pro rata to holders of Preferred Securities and Common Securities in connection with the dissolution of such Issuer. See "Description of Preferred Securities — Termination of an Issuer and Distribution of Debentures". In addition, upon the occurrence of certain events, MidAmerican Energy may redeem the Debentures and cause the redemption of the Preferred Securities. See "Description of the Preferred Securities — Redemption."

The Preferred Securities may be offered in amounts, at prices and on terms to be determined at the time of offering, provided, however, that the aggregate initial public offering price of all Preferred Securities issued pursuant to the Registration Statement of which this Prospectus forms a part will not exceed \$500,000,000, subject to reduction in the event of sales of certain other securities included in such Registration Statement. Certain specific terms of each Issuer's Preferred Securities in respect of which this Prospectus is being delivered will be set forth in an accompanying Prospectus Supplement, including, where applicable and to the extent not set forth herein, the identity of the Issuer, the specific title, the aggregate amount, the distribution rate (or the method for determining such rate), the stated liquidation preference, redemption provisions, other rights, the initial public offering price and any other special terms, as well as any planned listing on a securities exchange, of such Preferred Securities.

The Preferred Securities may be sold in a public offering to or through underwriters or dealers designated from time to time. See "Plan of Distribution." The names of any of the underwriters or dealers involved in the sale of the Preferred Securities in respect of which this Prospectus is being delivered, the number of Preferred Securities to be purchased by any such underwriters or dealers, any applicable commissions or discounts and the net proceeds to each Issuer will be set forth in the applicable Prospectus Supplement.

Each Prospectus Supplement will also contain information concerning certain United States federal income tax considerations applicable to the Preferred Securities offered thereby.

**THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY**

## AVAILABLE INFORMATION

The Company is subject to the informational requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and in accordance therewith files reports, proxy statements and other information with the Securities and Exchange Commission (the "Commission"). The Company and the Issuers have filed with the Commission a registration statement on Form S-3 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act") with respect to the Preferred Securities offered hereby and certain other securities. This Prospectus does not contain all of the information set forth in the Registration Statement and reference is hereby made to the Registration Statement and the exhibits thereto for further information with respect to the Company and the Preferred Securities offered hereby. Such reports, proxy statements, Registration Statement and exhibits and other information can be inspected and copied at the public reference facilities maintained by the Commission at 450 Fifth Street, N.W., Room 1024, Washington, D.C. 20549, and at its Northeast Regional Office located at 7 World Trade Center, Suite 1300, New York, New York 10048 and Midwest Regional Office located at Citicorp Center, 500 West Madison Street, Suite 1400, Chicago, Illinois 60661-2511. Copies of such material can be obtained at prescribed rates from the Public Reference Section of the Commission, 450 Fifth Street, N.W., Washington, D.C. 20549. The Company is subject to the electronic filing requirements of the Commission. Accordingly, pursuant to the rules and regulations of the Commission, certain documents, including annual and quarterly reports and proxy statements, filed by the Company with the Commission have been filed electronically. The Commission also maintains a World Wide Web site that contains reports, proxy and information statements and other information regarding registrants (including the Company) that file electronically with the Commission at (<http://www.sec.gov>). Certain of the Company's securities are listed on the New York Stock Exchange and such reports, proxy statements and other information may also be inspected at the offices of the New York Stock Exchange, Inc., 20 Broad Street, New York, New York 10005.

No separate financial statements of the Issuers are included herein. The Company considers that such financial statements would not be material to holders of the Preferred Securities because: (i) all of the Common Securities of the Issuers are owned by MidAmerican Energy, a reporting company under the Exchange Act; (ii) the Issuers have no independent operations, but exist for the sole purpose of issuing the Trust Securities and holding the Debentures as trust assets; and (iii) the obligations of the Issuers under the Preferred Securities, to the extent funds are available therefor, are fully and unconditionally guaranteed to the extent set forth herein by MidAmerican Energy.

## INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The Annual Report of the Company on Form 10-K, as amended, for the year ended December 31, 1995, the Quarterly Reports of the Company on Form 10-Q for the period ended March 31, 1996 as amended, and for the periods ended June 30, 1996 and September 30, 1996, and the Current Reports of the Company on Form 8-K reporting events occurring on February 20, 1996, April 25, 1996, May 28, 1996 and October 17, 1996, are incorporated by reference into this Prospectus. All documents filed by the Company pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this Prospectus and prior to the termination of the offering of the Preferred Securities contemplated hereby shall be deemed to be incorporated by reference into this Prospectus and to be made a part hereof from the respective dates of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of the Registration Statement and this Prospectus to the extent that a statement contained herein, in the applicable Prospectus Supplement or in any subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of the Registration Statement or this Prospectus.

Copies of the above documents (other than exhibits to such documents unless such exhibits are specifically incorporated by reference into such documents) may be obtained upon written or oral request without charge from the Company, 666 Grand Avenue, P.O. Box 657, Des Moines, Iowa 50303-0657 (telephone number (515) 281-2268), Attention: Investor Relations.

The Company is incorporated in Iowa. Its executive offices are located at 666 Grand Avenue, P.O. Box 657, Des Moines, Iowa 50303-0657 (telephone number (515) 242-4300).

## THE ISSUERS

### General

Each of the Issuers is a statutory business trust formed under Delaware law pursuant to (i) a trust agreement executed by MidAmerican Energy as the depositor of each Issuer (the "Depositor"), and the Issuer Trustees (as defined herein) and (ii) the filing of a certificate of trust with the Delaware Secretary of State on October 29, 1996. Each such trust agreement will be amended and restated in its entirety (as so amended and restated, a "Trust Agreement" and, collectively, the "Trust Agreements") substantially in the form filed as an exhibit to the Registration Statement of which this Prospectus is a part. Each Trust Agreement will be qualified as an indenture under the Trust Indenture Act of 1939, as amended (the "Trust Indenture Act").

The Issuers exist for the exclusive purpose of (i) issuing Trust Securities representing undivided beneficial interests in the Issuers, (ii) holding Debentures as Trust Assets and (iii) engaging only in those other activities necessary or incidental thereto. All of the Common Securities will be owned by MidAmerican Energy. The Common Securities will rank *pari passu*, and payments will be made thereon pro rata, with the Preferred Securities, except that upon the occurrence and during the continuance of an Event of Default under the Indenture (see "Description of the Debentures — Events of Default"), the rights of the holders of the corresponding Common Securities to payment in respect of distributions and payments upon liquidation, redemption or other acquisition of Common Securities will be subordinated to the rights of the holders of Preferred Securities. MidAmerican Energy will acquire Common Securities of each Issuer in an aggregate equal to 3% of the total capital of each Issuer. Each Issuer will have a term of approximately 30 to 49 years, as specified in the applicable Prospectus Supplement, but may terminate earlier as provided in the Trust Agreement with respect to such Issuer. Each Issuer's business and affairs are conducted by its trustees, each appointed by MidAmerican Energy as holder of the Common Securities: First Chicago Delaware Inc. (the "Delaware Trustee"), The First National Bank of Chicago (the "Property Trustee") and three individual trustees (the "Administrative Trustees") who are employees or officers of or affiliated with MidAmerican Energy (collectively, the "Issuer Trustees").

## MIDAMERICAN ENERGY COMPANY

### General

MidAmerican Energy was formed on July 1, 1995 through the merger (the "Merger") of Iowa-Illinois Gas and Electric Company ("Iowa-Illinois"), Midwest Resources Inc. ("Midwest Resources") and Midwest Power Systems Inc. ("Midwest Power") with and into MidAmerican Energy. MidAmerican Energy is a combination electric and natural gas public utility engaged in the generation, transmission, distribution and sale of electric energy in Illinois, Iowa and South Dakota, and the purchase, distribution, transportation and sale of natural gas in those states and in the state of Nebraska.

## DESCRIPTION OF THE PREFERRED SECURITIES

The Trust Securities of each Issuer will be created pursuant to the terms of its Trust Agreements. Each Issuer's Preferred Securities will represent undivided beneficial interests in the assets of such Issuer and entitle the owners (the "Holders") thereof to a preference over such Issuer's Common Securities in certain circumstances with respect to Distributions and amounts payable on redemption or liquidation, as well as other benefits as described in the applicable Trust Agreement. The following summaries of certain provisions of the Trust Agreements do not purport to be complete and are subject to, and are qualified in their entirety by reference to, the provisions of the Trust Agreements, including the definitions therein of certain terms, and the Trust Indenture Act. Wherever particular sections or defined terms of the Trust Agreements are referred to, such sections or defined terms are incorporated herein by reference. The Trust Agreements have been filed as exhibits to the Registration Statement of which this Prospectus forms a part.

### General

All of the Common Securities are owned by MidAmerican Energy. The Common Securities of each Issuer will rank *par passu*, and payments will be made thereon pro rata, with the Preferred Securities of each Issuer based on the liquidation preference amount of its Trust Securities, except as described herein under "— Subordination of Common Securities." (Section 4.03). The Debentures will be owned by the Issuers and held by the Property Trustee in trust for the benefit of the Holders of the Trust Securities. (Section 2.09). The Debentures and the Guarantees, together with the obligations of MidAmerican Energy with respect to the Preferred Securities under the Indenture, the Trust Agreements and the Expense Agreements constitute full and unconditional guarantees of the Preferred Securities by MidAmerican Energy.

### Distributions

The Distributions payable on the Preferred Securities will be fixed at the rate per annum set forth in the applicable Prospectus Supplement. Distributions that are in arrears will bear interest on the amount thereof at same per annum rate (to the extent permitted by applicable law, compounded quarterly). The term "Distributions" as used herein includes interest payable on overdue Distributions, unless otherwise stated. The amount of Distributions payable for any period will be computed on the basis of a 360-day year of twelve 30-day months and for any period shorter than a full month, on the basis of the actual number of days elapsed. (Section 4.01(b)).

Distributions on the Preferred Securities will be cumulative, will accrue from the date of initial issuance thereof, and will be payable quarterly in arrears, on the last day of March, June, September and December of each year, except as otherwise described below. Such Distributions will originally accrue from, and include, the date of initial issuance and will accrue to, and include, the first Distribution Date, and thereafter will accrue from, and exclude, the last Distribution Date through which Distributions have been paid. In the event that any date on which Distributions are otherwise payable on the Preferred Securities is not a Business Day, payment of the Distribution payable on such date will be made on the next succeeding Business Day (and without any interest or other payment in respect of any such delay) except that, if such Business Day is in the next succeeding calendar year, payment of such Distribution will be made on the immediately preceding Business Day, in each case with the same force and effect as if made on such date (each date on which Distributions are payable in accordance with the foregoing, a "Distribution Date"). (Section 4.01(a)). A Business Day is used herein to mean any day other than a Saturday or a Sunday or a day on which banking institutions in The City of New York are authorized or required by law or executive order to remain closed or a day on which the Corporate Trust Office of the Property Trustee or the Debenture Trustee (as defined herein) is closed for business.

MidAmerican Energy will have the right under the Indenture, as supplemented by a Supplemental Indenture relating to a series of Debentures (a "Supplemental Indenture"), to extend the interest payment period at any time or from time to time on each series of Debentures to a period ("Extension Period") not exceeding 20 consecutive quarters. In the event that MidAmerican Energy exercises this right, during such Extension Period quarterly Distributions on the corresponding Preferred Securities will be deferred (and the amount of Distributions to which holders of such Preferred Securities are entitled will accumulate additional Distributions thereon at the rate per annum set forth in the applicable Prospectus Supplement, compounded quarterly from the relevant Distribution Date for such Distributions); provided, however, that distributions attributable to payments of Additional Interest Attributable to Taxes (as hereinafter defined), if any, on such Debentures will not be deferred and will be payable on the relevant interest payment date. During any such Extension Period MidAmerican Energy may not, and may not permit any of its subsidiaries to, (i) declare or pay any dividends or distributions on, or redeem, purchase, acquire, or make a liquidation payment with respect to, any of MidAmerican Energy's capital stock or (ii) make any payment of principal, interest or premium, if any, on or repay, repurchase or redeem any debt securities of MidAmerican Energy (including other Debentures) that rank *pari passu* with or junior in interest to the series of Debentures to which such Extension Period applies, or make any guarantee payments with respect to any guarantee by MidAmerican Energy of the debt securities of any of its subsidiaries if such guarantee ranks *pari passu* or junior in interest to such series of Debentures (other than (a) dividends or distributions in common stock of MidAmerican Energy, (b) payments under any Guarantee, and (c) purchases of common stock related to the issuance of common stock under any of MidAmerican Energy's benefit plans for its directors, officers or employees). This covenant effectively requires that any Extension Period with respect to any series of Debentures also apply to all other series of Debentures. Prior to the termination of any such Extension Period, MidAmerican Energy may further extend the interest payment period, provided that such Extension Period together with all such previous and further extensions thereof may not exceed 20 consecutive quarters and that such Extension Period may not extend beyond the maturity or the redemption date of the series of the Debentures in question. Upon the termination of any Extension Period and the payment of all amounts then due, MidAmerican Energy may select a new Extension Period, subject to the foregoing requirements. See "Description of the Debentures — Interest" and "— Option to Extend Interest Payment Period."

It is anticipated that the income of each Issuer available for Distributions to the Holders of the Preferred Securities of such Issuer will be limited to payments on the Debentures to be purchased by such Issuer with the proceeds of the issuance and sale of its Trust Securities. See "Description of the Debentures." If MidAmerican Energy does not make interest payments on the such Debentures, the Property Trustee will not have funds available to pay Distributions on such Trust Securities. The payment of Distributions (if and to the extent an Issuer has sufficient funds available for the payment of such Distributions) is guaranteed by MidAmerican Energy as set forth herein under "Description of the Guarantees."

Distributions on the Preferred Securities will be payable to the Holders thereof as they appear on the register of the applicable Issuer on the relevant record dates, which as long as the Preferred Securities remain in book-entry form, will be one Business Day prior to the relevant Distribution Date. Subject to any applicable laws and regulations and the provision of the applicable Trust Agreement, each such payment will be made as described under "— Book-Entry Only Issuance — The Depository Trust Company." In the event any Preferred Securities are not in book-entry form, the relevant record date for such Preferred Securities will be the date 15 days prior to the relevant Distribution Date or if such date is not a Business Day, the next succeeding Business Day. (Section 4.01(d)).

## **Redemption**

**Mandatory Redemption.** Upon the repayment of any series of the Debentures, whether at maturity or upon earlier redemption as provided in the Indenture, the proceeds from such repayment will be

applied by the Property Trustee to redeem a Like Amount (as defined herein) of corresponding Trust Securities, upon not less than 30 nor more than 60 days' notice, at a redemption price equal to the aggregate Liquidation Amount (as defined herein) plus accumulated and unpaid Distributions thereon to the Redemption Date (as defined herein). See "Description of the Debentures — Optional Redemption."

"Like Amount" means (i) with respect to a redemption of any series of Preferred Securities, Preferred Securities of such series having a Liquidation Amount equal to that portion of the principal amount of Debentures to be contemporaneously redeemed in accordance with the Indenture and the proceeds of which will be used to pay Liquidation Amount (the "Redemption Price") of such Preferred Securities plus accumulated and unpaid Distributions to the date of such payment, and (ii) with respect to a distribution of Debentures to Holders of any series of Preferred Securities in connection with the termination or liquidation of the related Issuer, Debentures having a principal amount equal to the Liquidation Amount of the Preferred Securities of the Holder to whom such Debentures are distributed. "Liquidation Amount" means the stated amount of \$25 per Preferred Security and \$25 per Common Security.

**Optional Redemption.** MidAmerican Energy will have the right to redeem the Debentures of any particular series in whole or in part, on or after a date to be specified in the Prospectus Supplement with respect to such series of Debentures and thereby cause a mandatory redemption of the corresponding Preferred Securities as described above.

**Tax Event Redemption.** If a Tax Event shall occur and be continuing at any time with respect to an Issuer or the Preferred Securities of such Issuer, MidAmerican Energy has the right to redeem the corresponding Debentures in whole, but not in part, and thereby cause a mandatory redemption of such Preferred Securities at a redemption price equal to the aggregate Liquidation Amount of such Preferred Securities plus accumulated and unpaid Distributions thereon within 90 days following the occurrence of such Special Event.

"Tax Event" means the receipt by the Issuer of an opinion of counsel (which may be counsel to the Company or an affiliate but not an employee thereof and which must be acceptable to the Property Trustee) experienced in such matters to the effect that, as a result of (a) any amendment to, or change (including any announced prospective change) in, the laws (or any regulations thereunder) of the United States or any political subdivision or taxing authority thereof or therein affecting taxation, or (b) any amendment to, or change in an interpretation or application of, such laws or regulations by any legislative body, court, governmental agency or regulatory authority (including the enactment of any legislation and the publication of any judicial decision or regulatory determination on or after the date of issuance of the Preferred Securities), there is more than an insubstantial risk that interest payable by the Company on the Debentures is not, or within 90 days of the date of such opinion, will not be, deductible by the Company, in whole or in part, for United States federal income tax purposes.

### **Redemption Procedures**

MidAmerican Energy may not redeem fewer than all of a particular series of Debentures then outstanding and an Issuer may not redeem fewer than all of the corresponding series of the outstanding Preferred Securities then outstanding (i) unless all accrued and unpaid Distributions have been paid on all such Preferred Securities for all quarterly distribution periods terminating on or prior to the date of redemption or (ii) if a partial redemption of such Preferred Securities would result in the delisting of such Preferred Securities by any national securities exchange on which such Preferred Securities are then listed.

Preferred Securities redeemed on each date selected for redemption (the "Redemption Date") will be redeemed at the Redemption Price with the proceeds from the contemporaneous redemption of the corresponding Debentures. Redemptions of an Issuer's Preferred Securities will be made and the Redemption Price will be deemed payable on each Redemption Date only to the extent that such Issuer

has funds available for the payment of such Redemption Price. (Section 4.02(c)). See also "Subordination of Common Securities."

If an Issuer gives a notice of redemption in respect of a particular series of Preferred Securities (which notice will be irrevocable), then, on or before the Redemption Date, such Issuer, to the extent funds are available, will, so long as such Preferred Securities are in book-entry form, irrevocably deposit with DTC funds sufficient to pay the applicable Redemption Price and will give DTC irrevocable instructions and authority to pay the Redemption Price to the beneficial Holders of such Preferred Securities. If such Preferred Securities are no longer in book-entry form, such Issuer, to the extent funds are available, will irrevocably deposit with the paying agent for such Preferred Securities funds sufficient to pay the applicable Redemption Price and will give such paying agent irrevocable instructions and authority to pay the Redemption Price to the Holders thereof upon surrender of their certificates evidencing such Preferred Securities. Notwithstanding the foregoing, Distributions payable on or prior to the Redemption Date for any Preferred Securities called for redemption shall be payable to the Holders of such Preferred Securities on the relevant record dates for the related Distribution Dates. If notice of redemption shall have been given and funds deposited as required, then on the Redemption Date, all rights of Holders of such Preferred Securities so called for redemption will cease, except the right of the Holders of such Preferred Securities to receive the Redemption Price, but without interest thereon, and such Preferred Securities will cease to be outstanding. In the event that any date fixed for redemption of Preferred Securities is not a Business Day, then payment of the amount payable on such date will be made on the next succeeding day which is a Business Day (and without any interest or other payment in respect of any such delay). In the event that payment of the Redemption Price in respect of Preferred Securities called for redemption is improperly withheld or refused and not paid either by the applicable Issuer or by MidAmerican Energy pursuant to the corresponding Guarantee described herein under "Description of the Guarantees", Distributions on such Preferred Securities will continue to accrue at the then applicable rate, from the original Redemption Date to the date of payment, in which case the actual payment date will be considered the date fixed for redemption for purposes of calculating the Redemption Price.

Subject to applicable law (including, without limitation, United States federal securities law), MidAmerican Energy or its subsidiaries may at any time and from time to time purchase outstanding Preferred Securities by tender, in the open market or by private agreement.

If less than all the outstanding Trust Securities of an Issuer are to be redeemed on a Redemption Date, then the aggregate Liquidation Amount of such securities to be redeemed will be allocated on a pro rata basis to the Common Securities and the Preferred Securities of such Issuer. The particular Preferred Securities to be redeemed will be selected not more than 60 days prior to the Redemption Date by the Property Trustee from the outstanding Preferred Securities of such series not previously called for redemption, by such method as the Property Trustee shall deem fair and appropriate and which may provide for the selection for redemption of Preferred Securities in Liquidation Amounts equal to \$25 or integral multiples thereof. The Property Trustee will promptly notify the security registrar in writing of the Preferred Securities selected for redemption and, in the case of any Preferred Securities selected for partial redemption, the Liquidation Amount thereof to be redeemed. For all purposes of each Trust Agreement, unless the context otherwise requires, all provisions relating to the redemption of a series of Preferred Securities will relate, in the case of any Preferred Securities of such series redeemed or to be redeemed only in part, to the portion of the Liquidation Amount of Preferred Securities of such series that has been or is to be redeemed. (Section 4.02(f)).

### **Subordination of Common Securities**

Payment of Distributions on, and the Redemption Price of, Trust Securities of an Issuer, will be made pro rata based on the Liquidation Amount of the Common Securities and Preferred Securities comprising such Trust Securities; provided, however, that if on any Distribution Date or Redemption Date an Event of Default under the Indenture (as described below, see "Description of the Debentures — Events

of Default") shall have occurred and be continuing, no payment of any Distribution on, or Redemption Price of, any Common Security corresponding thereto, and no other payment on account of the redemption, liquidation or other acquisition of the corresponding Common Securities, will be made unless payment in full in cash of all accrued and unpaid Distributions on all outstanding Preferred Securities of such series for all distribution periods terminating on or prior thereto, or in the case of payment of the Redemption Price, the full amount of such Redemption Price on all such outstanding Preferred Securities, shall have been made or provided for and all funds available to the Property Trustee will first be applied to the payment in full, in cash, of all Distributions on, or Redemption Price of, Preferred Securities then due and payable. (Section 4.03(a)).

In the case of any default under a Trust Agreement resulting from an Event of Default under the Indenture, MidAmerican Energy as Holder of the Common Securities issued under such Trust Agreement will be deemed to have waived any such default under such Trust Agreement until the effect of all such defaults with respect to the Preferred Securities issued under such Trust Agreement have been cured, waived or otherwise eliminated. Until any such default under such Trust Agreement with respect to such Preferred Securities has been so cured, waived or otherwise eliminated, the Property Trustee will act solely on behalf of the Holders of such Preferred Securities and not on behalf of the holders of such Common Securities, and only Holders of such Preferred Securities will have the right to direct the Property Trustee to act on their behalf. (Section 4.03(b)).

#### **Termination of an Issuer and Distribution of Debentures**

MidAmerican Energy has the right to, at any time, direct the Property Trustee to dissolve an Issuer and, in connection therewith, after satisfaction of liabilities owed by such Issuer to the Creditors, if any, cause the Debentures held by such Issuer to be distributed to the Holders of the Trust Securities of such Issuer on a pro rata basis in liquidation of such Holders' interests in the Trust. (See "— Liquidation, Distribution Upon Termination").

There can be no assurance as to the market price for the Debentures which may be distributed in exchange for Preferred Securities if a termination and liquidation of an Issuer were to occur. Accordingly, the Debentures which an investor may subsequently receive on termination and liquidation of an Issuer may trade at a discount to the price of the Preferred Securities exchanged.

#### **Liquidation, Distribution upon Termination**

Pursuant to either Trust Agreement, an Issuer will dissolve and will be liquidated by the Property Trustee on the first to occur of: (i) the expiration of the term of the relevant Trust; (ii) the bankruptcy, dissolution or liquidation of MidAmerican Energy; (iii) the redemption of all of the Preferred Securities of such Issuer; (iv) delivery of written direction to the Property Trustee by MidAmerican Energy, as Depositor, to dissolve such Issuer and distribute the Debentures held by such Issuer to holders of its Trust Securities and (v) an order for judicial dissolution of such Issuer having been entered by a court of competent jurisdiction. (Sections 9.01 and 9.02).

If an automatic or early termination occurs as described in clause (i), (ii), (iv) or (v) above, such Issuer will be liquidated by the Property Trustee as expeditiously as the Property Trustee determines to be appropriate by adequately providing for the satisfaction of liabilities owed such Issuer to its creditors, if any, and by distributing to each Holder of Preferred Securities and Common Securities of such Issuer a Like Amount of Debentures, unless such distribution is determined by the Property Trustee not to be practical, in which event such Holders will be entitled to receive, out of the assets of such Issuer available for distribution to Holders after satisfaction of liabilities of such Issuer to its creditors, if any, as provided by applicable law, an amount determined as follows. In the case of Holders of Preferred Securities, the amount will be equal to the aggregate Liquidation Amount of the Preferred Securities plus accrued and unpaid Distributions thereon to the date of payment (such amount being the "Liquidation Distribution").

to the extent that there are sufficient assets available. If such Liquidation Distribution can be paid only in part because such Issuer has insufficient assets available to pay in full the aggregate Liquidation Distribution, then the amounts payable directly by such Issuer on the Preferred Securities shall be paid on a pro rata basis. MidAmerican Energy, as holder of the Common Securities, will be entitled to receive Distributions upon any such liquidation pro rata with the Holders of the Preferred Securities, except that if an Event of Default under the Indenture has occurred and is continuing, the Preferred Securities will have a preference over the Common Securities. (Sections 9.04(a) and 9.04(d)). A Supplemental Indenture may provide that if an early termination occurs as described in clause (v) above, the Debentures will be subject to optional redemption in whole but not in part.

On the date fixed for any distribution of Debentures upon termination of an Issuer (i) the Preferred Securities and the Common Securities issued by such Issuer will no longer be deemed to be outstanding, (ii) DTC or its nominee, as the record holder of such Preferred Securities, will receive a registered global certificate or certificates representing the Debentures to be delivered upon such distribution and (iii) certificates representing such Preferred Securities will be deemed to represent Debentures of the corresponding series having an aggregate principal amount equal to the Liquidation Amount of, and bearing accrued and unpaid interest equal to accrued and unpaid Distributions on, such Preferred Securities until such certificates are presented to MidAmerican Energy or its agent for transfer or reissuance. (Section 9.02(c)).

#### **Events of Default; Notice**

Any one of the following events constitutes an Event of Default under the Trust Agreement of an Issuer (whatever the reason for such Event of Default and whether it shall be voluntary or involuntary or be effected by operation of law or pursuant to any judgment, decree or order of any court or any order, rule or regulation of any administrative or governmental body):

(i) the occurrence of an Event of Default as defined in Section 801 of the Indenture (see "Description of the Debentures — Events of Default"); or

(ii) default by such Issuer in the payment of any Distribution when it becomes due and payable, and continuation of such default for a period of 30 days; or

(iii) default by such Issuer in the payment of any Redemption Price of any Trust Security when it becomes due and payable; or

(iv) default in the performance, or breach, in any material respect, of any covenant or warranty of the Issuer in such Trust Agreement (other than a covenant or warranty a default in the performance of which or the breach of which is specifically dealt with in clause (ii) or (iii) above), and continuation of such default or breach for a period of 60 days after there has been given, by registered or certified mail, to the Property Trustee by the Holders of Preferred Securities of such Issuer having at least 10% of the total Liquidation Amount of the outstanding Preferred Securities of such Issuer, a written notice specifying such default or breach and requiring it to be remedied and stating that such notice is a Notice of Default thereunder; or

(v) the occurrence of certain events of bankruptcy or insolvency with respect to such Issuer.

Within five Business Days after the occurrence of any Event of Default with respect to such Issuer, the Property Trustee will transmit to the holders of the Trust Securities of such Issuer and MidAmerican Energy notice of any such Event of Default actually known to the Property Trustee, unless such Event of Default shall have been cured or waived.

## **Merger or Consolidation of the Property Trustee or the Delaware Trustee**

Any entity into which the Property Trustee or the Delaware Trustee may be merged or with which it may be consolidated, or any entity resulting from any merger, conversion or consolidation to which the Property Trustee or the Delaware Trustee shall be a party, or any entity succeeding to all or substantially all the corporate trust business of the Property Trustee or the Delaware Trustee, shall be the successor to such Trustee under the Trust Agreements, if such entity is otherwise qualified and eligible. (Section 8.12).

## **Book-Entry Only Issuance — The Depository Trust Company**

The Depository Trust Company ("DTC") will act as securities depository for all of the Preferred Securities. The Preferred Securities will be issued only as fully-registered securities registered in the name of Cede & Co. ("DTC's nominee"). One or more fully-registered global Preferred Securities certificates, representing the aggregate number of Preferred Securities of a particular Issuer, will be issued and will be deposited with DTC.

DTC is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code and a "clearing agency" registered pursuant to the provisions of Section 17A of the 1934 Act. DTC holds securities that its participants ("Participants") deposit with DTC. DTC also facilitates the settlement among Participants of securities transactions, such as transfers and pledges, in deposited securities through electronic computerized book-entry changes in Participants' accounts, thereby eliminating the need for physical movement of securities certificates. Direct Participants include securities brokers and dealers, banks, trust companies, clearing corporations and certain other organizations ("Direct Participants"). DTC is owned by a number of its Direct Participants and by the New York Stock Exchange, the American Stock Exchange, Inc., and the National Association of Securities Dealers, Inc. Access to the DTC system is also available to others, such as securities brokers and dealers, banks and trust companies that clear transactions through or maintain a direct or indirect custodial relationship with a Direct Participant ("Indirect Participants"). The rules applicable to DTC and its Direct Participants and Indirect Participants are on file with the Commission.

Purchases of Preferred Securities within the DTC system must be made by or through Direct Participants, which will receive a credit for the Preferred Securities on DTC's records. The ownership interest of each actual purchaser of each Preferred Security (the "Beneficial Owner") is in turn to be recorded in the Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchases, but Beneficial Owners are expected to receive written confirmations providing details of the transactions, as well as periodic statements of their holdings, from the Participants through which the Beneficial Owners purchased Preferred Securities. Transfers of ownership interests in the Preferred Securities are to be accomplished by entries made on the books of Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the Preferred Securities, except in the event that use of the book-entry system for the Preferred Securities is discontinued.

To facilitate subsequent transfers, all the Preferred Securities deposited by Direct Participants with DTC are registered in the name of DTC's nominee, Cede & Co. The deposit of Preferred Securities with DTC and their registration in the name of Cede & Co. effect no change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Preferred Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Preferred Securities are credited, which may or may not be the Beneficial Owners. The Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants and by Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements that may be in effect from time to time.

Redemption notices will be sent to Cede & Co. as the registered Holder of Preferred Securities. If less than all of the Preferred Securities are being redeemed, DTC's current practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Although voting with respect to the Preferred Securities is limited, in those cases where a vote is required, neither DTC nor Cede & Co. will itself consent or vote with respect to Preferred Securities. Under its usual procedures, DTC would mail an Omnibus Proxy to the Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co. consenting or voting rights to those Direct Participants to whose accounts the Preferred Securities are credited on the record date identified in a listing attached to the Omnibus Proxy. MidAmerican Energy and the Issuers believe that the arrangements among DTC, Direct and Indirect Participants, and Beneficial Owners will enable the Beneficial Owners to exercise rights equivalent in substance to the rights that can be directly exercised by a holder of a beneficial interest in the Issuers.

Distribution payments on the Preferred Securities will be made to DTC. DTC's practice is to credit Direct Participants' accounts on the relevant payment date in accordance with their respective holdings shown on DTC's records unless DTC has reason to believe that it will not receive payments on such payment date. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the account of customers in bearer form or registered in "street name," and such payments will be the responsibility of such Participants and not of DTC, the Property Trustee, the applicable Issuer or MidAmerican Energy, subject to any statutory or regulatory requirements to the contrary that may be in effect from time to time. Payment of Distributions to DTC is the responsibility of the Issuer in question, disbursement of such payments to Direct Participants is the responsibility of DTC, and disbursement of such payments to the Beneficial Owners is the responsibility of Participants.

Except as provided herein, a Beneficial Owner will not be entitled to receive physical delivery of Preferred Securities. Accordingly, each Beneficial Owner must rely on the procedures of DTC to exercise any rights under the Preferred Securities.

DTC may discontinue providing its services as securities depository with respect to the Preferred Securities at any time by giving reasonable notice to the Issuer in question and MidAmerican Energy. Under such circumstances, in the event that a successor securities depository is not obtained, Preferred Securities certificates are required to be printed and delivered. Additionally, the Administrative Trustees (with the consent of MidAmerican Energy) may decide to discontinue use of the system of book-entry transfers through DTC (or any successor depository) with respect to the Preferred Securities. In that event, certificates for the Preferred Securities will be printed and delivered.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that MidAmerican Energy and the Issuers believe to be reliable, but neither MidAmerican Energy nor the Issuers take responsibility for the accuracy thereof. Neither MidAmerican Energy nor any Issuer has responsibility for the performance by DTC or its Participants of their respective obligations as described herein or under the rules and procedures governing their respective operations.

### **Voting Rights**

Holders of Trust Securities will be entitled to one vote for each \$25 in Liquidation Amount represented by their Trust Securities in respect of any matter as to which such holders of Trust Securities are entitled to vote. Except as described below and under "— Amendments," and under "Description of the

Guarantees -- Amendments and Assignment and as otherwise required by law and the applicable Trust Agreement, the Holders of the Preferred Securities will have no voting rights. (Section 6.01(a)).

So long as any Debentures of a particular series are held by the Property Trustee of an Issuer, the Property Trustee may not (i) direct the time, method and place of conducting any proceeding for any remedy available to the Debenture Trustee, or executing any trust or power conferred on the Debenture Trustee with respect to such Debentures, (ii) waive any past default which is waivable under Section 813 of the Indenture, (iii) exercise any right to rescind or annul a declaration that the principal of all such Debentures shall be due and payable or (iv) consent to any amendment, modification or termination of the Indenture or such Debentures, where such consent shall be required, without, in each case, obtaining the prior approval of the Holders of Preferred Securities of such Issuer having at least 66 2/3% of the Liquidation Amount of such outstanding Preferred Securities; provided, however, that where a consent under the Indenture would require the consent of each Holder of Debentures affected thereby, no such consent shall be given by the Property Trustee without the prior consent of each Holder of Preferred Securities of such Issuer. The Property Trustee may not revoke any action previously authorized or approved by a vote of the holders of Preferred Securities of a particular Issuer except pursuant to a subsequent vote of the Holders of the Preferred Securities of such Issuer. The Property Trustee will notify all Holders of an affected series of Preferred Securities of any notice of default received from the Debenture Trustee. In addition to obtaining the foregoing approvals of the Holders of the Preferred Securities of a particular series, prior to taking any of the foregoing actions, the Property Trustee must receive an opinion of counsel experienced in such matters to the effect that the applicable Issuer will be classified as a "grantor trust" and will not be classified as an association taxable as a corporation for United States federal income tax purposes on account of such action. (Section 6.01(b)).

Notwithstanding the foregoing, a Holder of Preferred Securities of a particular series may institute a proceeding for enforcement of payment to such Holder directly of principal of or interest on Debentures of the corresponding series having a principal amount equal to the aggregate Liquidation Amount of such Preferred Securities of such Holder on or after the due dates specified in the Debentures.

Any required approval of Holders of Preferred Securities of a particular series may be given at a separate meeting of Holders of such Preferred Securities convened for such purpose or pursuant to written consent. The Administrative Trustees will cause a notice of any meeting at which Holders of such Preferred Securities are entitled to vote, or of any matter upon which action by written consent of such Holders is to be taken, to be given to each Holder of such Preferred Securities in the manner set forth in the applicable Trust Agreement (Section 6.02).

No vote or consent of the Holders of Preferred Securities of a particular series will be required for the Issuer to redeem and cancel Preferred Securities of such series in accordance with the applicable Trust Agreement.

Notwithstanding that Holders of Preferred Securities are entitled to vote or consent under any of the circumstances described above, any of the Preferred Securities that are owned by MidAmerican Energy, the Property Trustee or any affiliate of MidAmerican Energy or the Property Trustee, will, for purposes of such vote or consent, be treated as if they were not outstanding.

### **Amendments**

A Trust Agreement may be amended from time to time by the applicable Issuer (on approval of a majority of the Administrative Trustees) and MidAmerican Energy, without the consent of any holders of Trust Securities, (i) to cure any ambiguity, correct or supplement any provision therein which may be inconsistent with any other provision therein, or to make any other provisions with respect to matters or questions arising under such Trust Agreement, which are not inconsistent with the other provisions of such Trust Agreement, or (ii) to modify, eliminate or add to any provisions of such Trust Agreement to such extent as shall be necessary to ensure that such Issuer will be classified for United States federal

income tax purposes as a grantor trust at any time that any Trust Securities are outstanding thereunder or to ensure such Issuer's exemption from the status of an "investment company" under the Investment Company Act of 1940, as amended (the "1940 Act"); provided, however, that, except in the case of clause (ii), such action shall not adversely affect in any material respect the interests of any holder of Trust Securities issued pursuant to such Trust Agreement and, in the case of clause (i), any amendments of such Trust Agreement shall become effective when notice thereof is given to the holders of Trust Securities issued thereunder.

Except as provided below, any provision of either Trust Agreement may be amended by the Administrative Trustees and MidAmerican Energy with (i) the consent of Holders of Trust Securities issued pursuant to such Trust Agreement representing not less than a majority in Liquidation Amount of such Trust Securities then outstanding and (ii) receipt by the applicable Trustee of an opinion of counsel to the effect that such amendment or the exercise of any power granted to such Trustee in accordance with such amendment will not affect the applicable Issuer's status as a grantor trust for United States federal income tax purposes or affect such Issuer's exemption from status of an "investment company" under the 1940 Act.

Without the consent of each affected Holder of Trust Securities, a Trust Agreement may not be amended to (i) change the amount or timing of any Distribution with respect to the Trust Securities issued pursuant to such Trust Agreement or otherwise adversely affect the amount of any Distribution required to be made in respect of such Trust Securities as of a specified date or (ii) restrict the right of a Holder of such Trust Securities to institute suit for the enforcement of any such payment on or after such date.

### **Removal of Property Trustee**

Unless an Event of Default under the Indenture shall have occurred and be continuing, the Property Trustee may be removed at any time by act of MidAmerican Energy as the holder of the Common Securities. If an Event of Default under the Indenture has occurred and is continuing, the Property Trustee may be removed at such time by act of the Holders of Preferred Securities having a majority of the Liquidation Amount of the Preferred Securities then outstanding. In no event will the Holders of the Preferred Securities have the right to vote to appoint, remove or replace the Administrative Trustees, which voting rights are vested exclusively in MidAmerican Energy as the holder of the Common Securities. No resignation or removal of the Property Trustee and no appointment of a successor trustee will be effective until the acceptance of appointment by the successor Property Trustee in accordance with the provisions of the Trust Agreements. (Section 8.10).

### **Co-trustees and Separate Property Trustee**

Unless an Event of Default under the Indenture shall have occurred and be continuing, at any time or times, for the purpose of meeting the legal requirements of the Trust Indenture Act or of any jurisdiction in which any part of the Trust Property (as defined in the applicable Trust Agreement) may at the time be located, the holder of the Common Securities and the Property Trustee will have power to appoint, and upon the written request of the Property Trustee, MidAmerican Energy, as Depositor, will for such purpose join with the Property Trustee in the execution, delivery and performance of all instruments and agreements necessary or proper to appoint, one or more persons approved by the Property Trustee either to act as co-trustee, jointly with the Property Trustee, of all or any part of such Trust Property, or to act as separate trustee of any such property, in either case with such powers as may be provided in the instrument of appointment, and to vest in such person or persons in such capacity, any property, title, right or power deemed necessary or desirable, subject to the provisions of such Trust Agreement. If MidAmerican Energy, as Depositor, does not join in such appointment within 15 days after the receipt by it of a request so to do, or in case an Event of Default under the Indenture has occurred and is continuing, the Property Trustee alone will have the power to make such appointment. (Section 8.09).

## **Form, Exchange and Transfer**

Preferred Securities will be issuable only in fully registered form each having a Liquidation Amount of \$25 and any integral multiple thereof.

At the option of the Holder, subject to the terms of the applicable Trust Agreement, Preferred Securities of any series will be exchangeable for other Preferred Securities of such series, of any authorized denomination and of like tenor and aggregate Liquidation Amount.

Subject to the terms of the applicable Trust Agreement, Preferred Securities of any series may be presented for exchange as provided above or for registration of transfer (duly endorsed or accompanied by a duly executed instrument of transfer) at the office of the Transfer Agent designated for such purpose. The Administrative Trustees may designate MidAmerican Energy as Transfer Agent and as Registrar. No service charge will be made for any registration of transfer or exchange of Preferred Securities, but MidAmerican Energy may require payment of a sum sufficient to cover any tax or other governmental charge payable in connection therewith. Such transfer or exchange will be effected upon the Transfer Agent being satisfied with the documents of title and identity of the person making the request. The Administrative Trustees may at any time designate additional Transfer Agents or rescind the designation of any Transfer Agent or approve a change in the office through which any Transfer Agent acts.

An Issuer will not be required to (i) issue, register the transfer of, or exchange any of its Preferred Securities during a period beginning at the opening of business 15 calendar days before the day of mailing of a notice of redemption of any of its Preferred Securities called for redemption and ending at the close of business on the day of such mailing or (ii) register the transfer of or exchange any Preferred Securities so selected for redemption, in whole or in part, except the unredeemed portion of any such Preferred Securities being redeemed in part. (Section 5.04).

## **Registrar and Transfer Agent**

Initially, The First National Bank of Chicago will act as Registrar and Transfer Agent for the Preferred Securities.

Registration of transfers of Preferred Securities will be effected without charge by or on behalf of either Issuer, but upon payment (with the giving of such indemnity as the Issuer of such Preferred Securities or MidAmerican Energy may require) in respect of any tax or other governmental charges which may be imposed in relation to it.

## **Concerning the Property Trustee**

MidAmerican Energy maintains deposit accounts and conducts other banking transactions with the Property Trustee in the ordinary course of its businesses. The Property Trustee also acts as the Guarantee Trustee under the Guarantee, the Debenture Trustee under the Indenture and under another indenture under which medium-term notes of MidAmerican Energy are or may become outstanding.

## Miscellaneous

Application will be made to list the Preferred Securities on the New York Stock Exchange.

The Delaware Trustee will act as the resident trustee in the state of Delaware and will have no other significant duties. The Property Trustee will hold the Debentures on behalf of the Issuers and will maintain a payment account with respect to the Trust Securities, and will also act as trustee under the Trust Agreements for the purposes of the Trust Indenture Act. See "— Events of Default; Notice." The Administrative Trustees will administer the day to day operations of the Issuers. See "— Voting Rights."

The Administrative Trustees are authorized and directed to conduct the affairs of each Issuer and to operate each Issuer so that neither Issuer will be deemed to be an "investment company" required to be registered under the 1940 Act or classified other than as a grantor trust for United States federal income tax purposes and so that the Debentures will be treated as indebtedness of MidAmerican Energy for United States federal income tax purposes. In this connection, the Administrative Trustees and MidAmerican Energy are authorized to take any action, not inconsistent with applicable law, the certificate of trust of either Issuer or the Trust Agreements, that the Administrative Trustees and MidAmerican Energy determine in their discretion to be necessary or desirable for such purposes, as long as such action does not materially adversely affect the interests of the Holders of the Preferred Securities. (Section 2.07(d)).

Holders of the Preferred Securities have no preemptive or similar rights.

## DESCRIPTION OF THE GUARANTEES

Set forth below is a summary of information concerning the Guarantees that will be executed and delivered by MidAmerican Energy for the benefit of the Holders from time to time of Preferred Securities of each series. Each Guarantee will be qualified as an indenture under the Trust Indenture Act. The First National Bank of Chicago will act as Guarantee Trustee under each Guarantee for the purpose of compliance with the Trust Indenture Act. The terms of each Guarantee will be those set forth in such Guarantee and those made part of such Guarantee by the Trust Indenture Act. This summary does not purport to be complete and is subject in all respects to the provisions of, and is qualified in its entirety by reference to, the Guarantees, a form of which is filed as an exhibit to the Registration Statement of which this Prospectus is a part, and the Trust Indenture Act. The Guarantee Trustee will hold each Guarantee for the benefit of the Holders of the corresponding Preferred Securities.

## General

MidAmerican Energy will fully and unconditionally agree, to the extent set forth herein, to pay the Guarantee Payments (as defined herein) in full to the Holders of the Preferred Securities of a particular series (except to the extent paid by or on behalf of the applicable Issuer), as and when due, regardless of any defense, right of set-off or counterclaim that the applicable Issuer may have or assert. The following payments with respect to the Preferred Securities, to the extent not paid by or on behalf of the applicable Issuer (the "Guarantee Payments"), will be subject to the related Guarantee (without duplication): (i) any accrued and unpaid Distributions required to be paid on the Preferred Securities of such series, to the extent the Property Trustee has available in the payment account for such Issuer sufficient funds to make such payment, (ii) the Redemption Price with respect to any Preferred Securities called for redemption by the applicable Issuer, to the extent the Property Trustee has available in the payment account for such Issuer sufficient funds to make such payment and (iii) upon a voluntary or involuntary dissolution, winding-up or termination of the applicable Issuer (other than in connection with a redemption of all of the Preferred Securities), the lesser of (a) the aggregate of the Liquidation Amount and all accrued and unpaid Distributions on such Preferred Securities to the date of payment and (b) the amount of assets of such Issuer remaining available for distribution to Holders of such Preferred Securities in liquidation of such Issuer. MidAmerican Energy's obligation to make a Guarantee Payment may be satisfied by direct

payment of the required amounts by MidAmerican Energy to the Holders of such Preferred Securities or by causing the applicable Issuer to pay such amounts to such Holders.

Each Guarantee will be a guarantee with respect to the Preferred Securities issued by the applicable Issuer from the time of issuance of such Preferred Securities, but will not apply to (i) any payment of Distributions if and to the extent that such Issuer does not have funds available to make such payments, or (ii) collection of payment. If MidAmerican Energy does not make interest payments on the Debentures held by an Issuer, such Issuer will not have funds available to pay Distributions on its Preferred Securities. The Guarantees will rank subordinate and junior in right of payment to all liabilities of MidAmerican Energy, including the Debentures, (except those made *pari passu* by their terms). See "Status of the Guarantees." MidAmerican Energy will agree in the Agreements as to Expenses and Liabilities (the "Expense Agreements"), a form of which is filed as an exhibit to the Registration Statement of which this Prospectus is a part, to provide funds to the Issuers as needed to pay obligations of the Issuers to parties other than holders of Trust Securities. The Debentures and the Guarantees, together with the obligations of MidAmerican Energy with respect to the Preferred Securities under the Indenture, the Trust Agreements, the Guarantees and the Expense Agreements constitute full and unconditional guarantees of the Preferred Securities by MidAmerican Energy. No single document standing alone or operating in conjunction with fewer than all of the other documents constitutes such guarantees. It is only the combined operation of these documents that has the effect of providing full and unconditional guarantees by MidAmerican Energy of the Preferred Securities.

#### **Amendments and Assignment**

Except with respect to any changes that do not materially adversely affect the rights of Holders of Preferred Securities of a particular Issuer (in which case no vote will be required), the terms of a Guarantee may be changed only with the prior approval of the Holders of such Preferred Securities having at least 66 2/3% of the Liquidation Amount of such outstanding Preferred Securities. All guarantees and agreements contained in any Guarantee will bind the successors, assigns, receivers, trustees and representatives of MidAmerican Energy and will inure to the benefit of the Holders of the corresponding Preferred Securities then outstanding.

#### **Events of Default**

An event of default under a Guarantee will occur upon the failure of MidAmerican Energy to perform any of its payment obligations thereunder. The Holders of Preferred Securities of an Issuer having a majority of the Liquidation Amount of such Preferred Securities have the right to waive any default by MidAmerican in any of its payment obligations under the applicable Guarantee Agreement and to direct the time, method and place of conducting any proceeding for any remedy available to the Guarantee Trustee in respect of such Guarantee or to direct the exercise of any trust or power conferred upon the Guarantee Trustee under such Guarantee.

Any Holder of Preferred Securities may institute a legal proceeding directly against MidAmerican Energy to enforce its rights under a Guarantee without first instituting a legal proceeding against the applicable Issuer, the Guarantee Trustee or any other person or entity.

MidAmerican Energy, as Guarantor, will be required to provide annually to the Guarantee Trustee a statement as to the performance by MidAmerican Energy of certain of its obligations under the Guarantees and as to any default in such performance and an officer's certificate as to MidAmerican Energy's compliance with all conditions under the Guarantees.

### Information Concerning the Guarantee Trustee

The Guarantee Trustee, prior to the occurrence of a default by MidAmerican Energy in performance of a Guarantee, has undertaken to perform only such duties as are specifically set forth in the Guarantees and, after default with respect to any Guarantee, must exercise the same degree of care as a prudent individual would exercise in the conduct of his or her own affairs. Subject to this provision, the Guarantee Trustee is under no obligation to exercise any of the powers vested in it by a Guarantee at the request of any Holder of Preferred Securities of a particular series unless it is offered reasonable indemnity against the costs, expenses and liabilities that might be incurred thereby. See "Description of the Preferred Securities — Concerning the Property Trustee."

### Termination of the Guarantees

A Guarantee will terminate and be of no further force and effect upon full payment of the Redemption Price of all related Preferred Securities, the distribution of Debentures to the Holders of such Preferred Securities in exchange for all of such Preferred Securities or full payment of the amounts payable upon liquidation of the related Issuer. Each Guarantee will continue to be effective or will be reinstated, as the case may be, if at any time any such Holder of Preferred Securities must restore payment of any sums paid with respect to such Preferred Securities or under the related Guarantee.

### Status of the Guarantees

Each Guarantee will constitute an unsecured obligation of MidAmerican Energy and will rank (i) subordinate and junior in right of payment to all liabilities of MidAmerican Energy, including the Debentures, except liabilities that may be made *pari passu* by their terms), (ii) *pari passu* with the most senior preferred or preference stock now or hereafter issued by MidAmerican Energy and with any guarantee now or hereafter entered into by MidAmerican Energy in respect of any preferred or preference stock of any affiliate of MidAmerican Energy and (iii) senior to MidAmerican Energy's common stock. Each Trust Agreement provides that each Holder of Preferred Securities issued thereunder agrees, by acceptance thereof, to the subordination provisions and other terms of the related Guarantee.

Each Guarantee will rank *pari passu* with each other Guarantee and with any similar guarantees issued by the Guarantor on behalf of the holders of Preferred Securities issued by any other Issuer holding Debentures issued under the Indenture.

Each Guarantee will constitute a guarantee of payment and not of collection (i.e., the guaranteed party may institute a legal proceeding directly against the Guarantor to enforce its rights under the applicable Guarantee without first instituting a legal proceeding against any other person or entity).

### Governing Law

Each Guarantee will be governed by and construed in accordance with the laws of the State of New York.

## DESCRIPTION OF THE DEBENTURES

Set forth below is a description of certain terms of the Debentures which each of the Issuers will hold as trust assets. The following description does not purport to be complete and is qualified in its entirety by reference to the description in the Indenture, as supplemented by the Supplemental Indenture creating each series of Debentures, between MidAmerican Energy and the Trustee with respect to the Debentures (the "Debenture Trustee"), the forms of which are filed as exhibits to the Registration Statement of which this Prospectus is a part, and to the Trust Indenture Act. Whenever particular provisions or defined terms in the Indenture are referred to herein, such provisions or defined terms are

incorporated by reference herein. Section references used herein are references to provisions of the Indenture unless otherwise noted.

The Indenture provides for the issuance of Debentures in an unlimited amount from time to time. Each series of Debentures will constitute a separate series under the Indenture, will be in a principal amount equal to the aggregate stated Liquidation Amount of the corresponding Preferred Securities plus MidAmerican Energy's concurrent investment in the corresponding Common Securities and will rank *pari passu* with all other series of Debentures.

## General

Each series of Debentures will be limited in aggregate principal amount to the sum of the aggregate Liquidation Amount of the Preferred Securities of the applicable Issuer and the consideration paid by MidAmerican Energy for the Common Securities of such Issuer and will have terms similar to the terms of such Preferred Securities. The Debentures will be unsecured, subordinated obligations of MidAmerican Energy which rank junior to all of MidAmerican Energy's Senior Indebtedness (as defined under "—Subordination" below). Each series of Debentures will bear interest at the same rate and payable at the same times as the Distributions payable on the corresponding series of Trust Securities, and will have a maturity and redemption provisions correlative to those of such Trust Securities. The amounts payable as principal and interest on each series of Debentures will be sufficient to provide for payment of Distributions payable on the corresponding series of Trust Securities.

Each series of Debentures may be distributed pro rata to the holders of the corresponding series of Trust Securities in connection with the dissolution or termination of the applicable Issuer upon the occurrence of certain events described in the Prospectus Supplement relating to such Trust Securities. If Debentures are distributed to Holders of Preferred Securities in connection with the dissolution or termination of an Issuer, such Debentures will be issued in fully registered certificated form in denominations of \$25 and integral multiples thereof and may be transferred or exchanged at the offices described below.

Payments of principal of and interest on Debentures will be payable, the transfer of Debentures will be registrable, and Debentures will be exchangeable for Debentures of the same series with other denominations and a like aggregate principal amount, at the office or agency of the Company in The City of New York; provided that payment of interest may be made at the option of MidAmerican Energy by check mailed to the address of the persons entitled thereto and that the payment in full of principal with respect to any Debenture will be made only upon surrender of such Debenture to the Debenture Trustee.

## Optional Redemption

MidAmerican Energy will have the right, at any time and from time to time on or after the date set forth in the applicable Supplemental Indenture, to redeem any series of Debentures, in whole or in part, at a redemption price as set forth in such Supplemental Indenture, together with any accrued but unpaid interest, including Additional Interest Attributable to Taxes, if any, to the Redemption Date.

Except as otherwise specified in the applicable Prospectus Supplement, if a Tax Event shall occur and be continuing, MidAmerican Energy will have the right to redeem any series of Debentures, in whole but not in part, at a redemption price equal to 100% of the principal amount of such series of Debentures then outstanding plus any accrued and unpaid interest, including Additional Interest Attributable to Taxes, if any, to the Redemption Date.

For so long as an Issuer is the holder of all the outstanding Debentures of a particular series, the proceeds of any such redemption will be used by such Issuer to redeem its Preferred Securities and Common Securities in accordance with their terms. MidAmerican Energy may not redeem any series of Debentures in part unless all accrued and unpaid interest, including any Additional Interest Attributable

to Taxes, has been paid in full on all outstanding Debentures of such series for all quarterly interest periods terminating on or prior to the date of redemption.

Any optional redemption of a series of Debentures will be made upon not less than 30 nor more than 60 days' notice from the Debenture Trustee to the holders of such Debentures, as provided in the Indenture. All notices of redemption will state the redemption date; the redemption price plus accrued and unpaid interest; if less than all of such Debentures are to be redeemed, the identification of those to be redeemed and the portion of the principal amount of any such Debentures to be redeemed in part; that on the redemption date the redemption price plus accrued and unpaid interest will become due and payable upon each such Debenture to be redeemed and that interest thereon will cease to accrue on and after said date; and the place or places where such Debentures are to be surrendered for payment of the redemption price plus accrued and unpaid interest.

Unless otherwise specified in a Prospectus Supplement, a notice of redemption of Debentures may state that such redemption will be conditional upon the receipt by the Debenture Trustee or any paying agent, on or prior to the date fixed for such redemption, of money sufficient to pay the redemption price plus accrued and unpaid interest, if any, on such Debentures and that if such money shall not have been so received, such notice will be of no force or effect and MidAmerican Energy will not be required to redeem such Debentures. In the event that such notice of redemption contains such a condition and such money is not so received, the redemption will not be made and within a reasonable time thereafter notice will be given, in the manner in which the notice of redemption was given, that such money was not so received and such redemption was not required to be made, and the Debenture Trustee or paying agent will promptly return to the holders of such Debentures any of such Debentures which had been surrendered for payment upon such redemption.

#### **Possible Tax Law Changes; Possible Redemption**

On March 19, 1996, the Revenue Reconciliation Bill of 1996 (the "Bill") was released, which would, among other things, generally deny interest deductions for United States federal income tax purposes of interest on an instrument, issued by a corporation, that has a maximum weighted average maturity of more than 40 years. The Bill would also generally deny interest deductions of interest on an instrument, issued by a corporation, that has a maximum term of more than 20 years and that is not shown as indebtedness on the separate balance sheet of the issuer or, where the instrument is issued to a related party (other than a corporation), where the holder or some other related party issues a related instrument that is not shown as indebtedness on the issuer's consolidated balance sheet. The above-described provisions of the Bill were proposed to be effective generally for debt instruments issued on or after December 7, 1995. If either of such provisions were to apply to the Debentures, the Company would be unable to deduct interest on the Debentures for United States federal income tax purposes. However, on March 29, 1996, the Chairmen of the Senate Finance and House Ways and Means Committees issued a joint statement to the effect that it was their intention that the effective date of the President's legislative proposals, if adopted, will be no earlier than the date of appropriate Congressional action. The Company believes that, under current law, it will be able to deduct interest on the Debentures. There can be no assurance, however, that current or future legislative proposals or final legislation will not affect the ability of the Company to deduct interest on the Series A Debentures. Such a change could give rise to an event which may permit the Company to cause a redemption of a series of Preferred Securities, as described in a Prospectus Supplement.

#### **Interest**

The Debentures of each series will bear interest at the rate per annum set forth in the applicable Supplemental Indenture and from the date specified therein. Such interest is payable quarterly in arrears on the last day of March, June, September and December of each year (each, an "Interest Payment Date"), to the person in whose name such Debentures are registered, by the close of business on the

Business Day 15 days preceding such Interest Payment Date. It is anticipated that each Issuer will be the sole holder of a particular series of Debentures.

The amount of interest payable for any period will be computed on the basis of a 360-day year of twelve 30-day months and for any period shorter than a full month, on the basis of the actual number of days elapsed. (Section 310). In the event that any date on which interest is payable on the Debentures is not a Business Day, then payment of the interest payable on such date will be made on the next succeeding day which is a Business Day and without any interest or other payment in respect of any such delay, except that, if such Business Day is in the next succeeding calendar year, such payment will be made on the immediately preceding Business Day, in each case with the same force and effect as if made on the date the payment was originally payable. (Section 113).

### **Option to Extend Interest Payment Period**

MidAmerican Energy will have the right, at any time and from time to time during the term of any of the Debentures, to extend the interest payment period on such Debentures to a period not exceeding 20 consecutive quarters during which period interest will be compounded quarterly. At the end of an Extension Period, MidAmerican Energy must pay all interest then accrued and unpaid (together with interest thereon at the rate specified for such Debentures compounded quarterly, to the extent permitted by applicable law). However, during any such Extension Period, MidAmerican Energy may not, and may not permit any of its subsidiaries to, (i) declare or pay any dividends or distributions on, or redeem, purchase, acquire or make a liquidation payment with respect to, any of MidAmerican Energy's capital stock or (ii) make any payment of principal of, interest or premium, if any, on, or repay, repurchase or redeem any debt securities of MidAmerican Energy (including other Debentures) that rank *pari passu* with or junior in interest to the series of Debentures to which such Extension Period applies, or make any guarantee payments with respect to any guarantee by MidAmerican Energy of the debt securities of any of its subsidiaries if such guarantee ranks *pari passu* or junior in interest to such series of Debentures (other than (a) dividends or distributions in MidAmerican Energy common stock, (b) payments under any Guarantee, and (c) purchases of MidAmerican Energy common stock related to the issuance of common stock under any of MidAmerican Energy's benefit plans for its directors, officers or employees). This covenant effectively requires that any Extension Period with respect to payment of interest on a series of Debentures will apply to all other series of Debentures. Prior to the termination of any such Extension Period, MidAmerican Energy may further extend the interest payment period, provided that such Extension Period together with all such previous and further extensions thereof shall not exceed 20 consecutive quarters at any one time or extend beyond the Maturity Date of the Debentures in question. Upon the termination of any such Extension Period and the payment of all amounts then due, MidAmerican Energy may select a new Extension Period, subject to the above requirements. No interest will be due and payable during an Extension Period, except at the end thereof; provided, however, that Additional Interest Attributable to Taxes, if any, will not be deferred and will be payable on the relevant Interest Payment Date. MidAmerican Energy will give the Debenture Trustee and the Administrative Trustees of the Issuer notice of its election of an Extension Period no less than 15 Business Days prior to the later of (i) the Regular Record Date next preceding the first Interest Payment Date on which interest would be payable but for such election and (ii) five Business Days prior to such Interest Payment Date. Upon receipt of any such notice, the Debenture Trustee will give written notice of MidAmerican Energy's election by mail to the Holders of the affected series of Preferred Securities not less than 10 Business Days prior to such Interest Payment Date. MidAmerican Energy will also make a public announcement of such election in accordance with New York Stock Exchange Rules not less than five Business Days prior to such Regular Record Date. (Section 311).

### **Additional Interest Attributable to Taxes**

So long as Preferred Securities of any series remain outstanding, if the Issuer thereof would be required to pay, with respect to its income derived from the interest payments on the corresponding series of Debentures, any amounts for or on account of any taxes, duties, assessments or governmental charges of whatever nature imposed by the United States, or any other taxing authority, then, in any such case, MidAmerican Energy will pay as interest on such Debentures such additional interest (the "Additional Interest Attributable to Taxes") as may be necessary in order that the net amounts received and retained by such Issuer after the payment of such taxes, duties, assessments or governmental charges will result in such Issuer having such funds as it would have had in the absence of the payment of such taxes, duties, assessments or governmental charges. (Section 312).

### **Extension or Adjustment of Stated Maturity**

If provided in the applicable Prospectus Supplement, MidAmerican Energy will have the right to (i) extend or shorten the maturity of any series of Debentures at the time that MidAmerican Energy exercises its right to elect to liquidate the related Issuer and cause such Debentures to be distributed to the Holders of such Issuer's Trust Securities in liquidation of such Issuer (see "Description of the Preferred Securities — Termination of an Issuer and Distribution of Debentures"), and (ii) extend the maturity of any series of Debentures at any time; provided that in the case of both (i) and (ii) above, it can extend the maturity only if certain conditions specified in the applicable Prospectus Supplement are met at the time such election is made and at the time of such extension.

### **Defeasance**

The principal amount of any series of Debentures issued under the Indenture will be deemed to have been paid for purposes of the Indenture and the entire indebtedness of MidAmerican Energy in respect thereof will be deemed to have been satisfied and discharged, if there shall have been irrevocably deposited with the Debenture Trustee or any paying agent, in trust: (a) money in an amount which will be sufficient, or (b) in the case of a deposit made prior to the maturity of such series of Debentures, Government Obligations (as defined herein), which do not contain provisions permitting the redemption or other prepayment thereof at the option of the issuer thereof, the principal of and the interest on which when due, without any regard to reinvestment thereof, will provide moneys which, together with the money, if any deposited with or held by the Debenture Trustee or such paying agent, will be sufficient, or (c) a combination of (a) and (b) which will be sufficient to pay when due the principal of and premium, if any, and interest, if any, due and to become due on the Debentures of such series that are outstanding. For this purpose, Government Obligations include direct obligations of, or obligations unconditionally guaranteed by, the United States of America entitled to the benefit of the full faith and credit thereof and certificates, depository receipts or other instruments which evidence a direct ownership interest in such obligations or in any specific interest or principal payments due in respect thereof. (Section 701).

Under current United States federal income tax law any deposit contemplated in the preceding paragraph would be treated as a taxable exchange of such outstanding Debentures for an issue of obligations of the trust into which such moneys or Government Obligations were deposited, or a direct interest in the cash and Government Obligations held by such trust. In that case, Holders of such outstanding Debentures would recognize a gain or loss for federal income tax purposes, as if their share of such obligations or the cash or securities deposited, as the case may be, had actually been received by them in exchange for their Debentures. In addition, such Holders thereafter would be required to include in income a share of the income, gain or loss of such trust. The amount so required to be included in income could be different from the amount that would be includable in the absence of such deposit. Prospective investors are urged to consult their own tax advisors as to the specific consequences to them of any such deposit.

## Subordination

The Debentures will be subordinate and junior in right of payment to all Senior Indebtedness of MidAmerican Energy to the extent provided in the Indenture. In the event that (i) certain events of bankruptcy, insolvency or reorganization occur, (ii) any Senior Indebtedness is not paid when due, (iii) any other default has occurred pursuant to which the holders of Senior Indebtedness have accelerated the maturity thereof and with respect to (ii) and (iii), such default has not been cured or waived, or (iv) the maturity of any series of Debentures has been accelerated because of an event of default with respect thereto which remains uncured, then: (a) the holders of all Senior Indebtedness will first be entitled to receive payment of the full amount due thereon before the holders of any Debentures are entitled to receive any payment on account of the principal of (including any redemption and sinking fund payment) or interest on Debentures, (b) any payment by, or distribution of assets of, MidAmerican Energy to which any holders of Debentures or the Debenture Trustee would be entitled will be paid or delivered by the person making such payment or distribution, whether a trustee in bankruptcy, a receiver or liquidating trustee or otherwise, directly to or for the benefit of the holders of such Senior Indebtedness to the extent necessary to make payment in full of all Senior Indebtedness remaining unpaid after giving effect to any concurrent payment or distribution (or provision therefor) to the holders of such Senior Indebtedness, before any payment or distribution is made to the holders of Debentures or to the Debenture Trustee, and (c) any payment by, or distribution of assets of, MidAmerican Energy in respect of principal of or interest on Debentures or in connection with any repurchase by MidAmerican Energy of Debentures and received by the Debenture Trustee or any holder of Debentures before all Senior Indebtedness is paid in full, will be required to be paid over to or for the benefit of the holders of such Senior Indebtedness until all such Senior Indebtedness shall have been paid in full, after giving effect to any concurrent payment or distribution (or provision therefor) to the holders of such Senior Indebtedness. (Section 1502). Subject to the prior payment of all Senior Indebtedness, the rights of the holders of the Debentures will be subrogated to the rights of the holders of Senior Indebtedness to receive payments or distributions applicable to Senior Indebtedness until all amounts owing on the Debentures are paid in full. (Section 1504).

The term Senior Indebtedness is defined in the Indenture to mean all obligations (other than non-recourse obligations and the indebtedness issued under the Indenture) of, or guaranteed or assumed by, MidAmerican Energy for borrowed money, including both senior and subordinated indebtedness for borrowed money (other than the Debentures), or for the payment of money relating to any lease which is capitalized on the consolidated balance sheet of MidAmerican Energy and its subsidiaries in accordance with generally accepted accounting principles as in effect from time to time, or evidenced by bonds, debentures, notes or other similar instruments, and in each case, amendments, renewals, extensions, modifications and refundings of any such indebtedness or obligations, whether existing as of the date of the Indenture or subsequently incurred by MidAmerican Energy unless, in the case of any particular indebtedness, renewal, extension or refunding, the instrument creating or evidencing the same or the assumption or guarantee of the same expressly provides that such indebtedness, renewal, extension or refunding is not superior in right of payment to or is *pari passu* with the Debentures; provided that MidAmerican Energy's obligations under the Guarantees shall not be deemed to be Senior Indebtedness. (Section 101).

The Indenture does not limit the aggregate amount of Senior Indebtedness that may be issued.

## Consolidation, Merger, and Sale of Assets

Under the terms of the Indenture, MidAmerican Energy may not consolidate with or merge into any other entity or convey, transfer or lease its properties and assets substantially as an entirety to any entity, unless (i) the corporation formed by such consolidation or into which MidAmerican Energy is merged or the entity which acquires by conveyance or transfer, or which leases, the property and assets of MidAmerican Energy substantially as an entirety shall be an entity organized and validly existing under

the laws of any domestic jurisdiction and such entity expressly assumes (by a supplemental indenture) MidAmerican Energy's obligations on all Debentures under the Indenture. (ii) immediately after giving effect to the transaction, no Event of Default, and no event which, after notice or lapse of time or both, would become an Event of Default, shall have occurred and be continuing, and (iii) MidAmerican Energy shall have delivered to the Debenture Trustee an Officer's Certificate and an Opinion of Counsel as provided in the Indenture. (Section 1101).

### Events of Default

Each of the following will constitute an Event of Default under the Indenture with respect to any series of Debentures: (a) failure to pay any interest on the Debentures of such series within 30 days after the same becomes due and payable, provided that deferral of payment during an Extension Period will not constitute an Event of Default; (b) failure to pay principal or premium, if any, on the Debentures of such series when due and payable; (c) failure to perform, or breach of, any other covenant or warranty of MidAmerican Energy in the Indenture (other than a covenant or warranty of MidAmerican Energy in the Indenture solely for the benefit of one or more series of Debentures other than such series) for 60 days after written notice to MidAmerican Energy by the Debenture Trustee, or to MidAmerican Energy and the Debenture Trustee by the Holders of at least 33% in principal amount of the Debentures of such series outstanding under the Indenture as provided in the Indenture (provided that such 60 day period shall be automatically extended if corrective action is initiated by MidAmerican Energy within such period and is being diligently pursued); (d) the entry by a court having jurisdiction in the premises of (1) a decree or order for relief in respect of MidAmerican Energy in an involuntary case or proceeding under any applicable Federal or state bankruptcy, insolvency, reorganization or other similar law or (2) a decree or order adjudging MidAmerican Energy bankrupt or insolvent, or approving as properly filed a petition by one or more persons other than MidAmerican Energy seeking reorganization, arrangement, adjustment or composition of or in respect of MidAmerican Energy under any applicable Federal or state law, or appointing a custodian, receiver, liquidator, assignee, trustee, sequestrator or other similar official for MidAmerican Energy or for any substantial part of its property, or ordering the winding up or liquidation of its affairs, and any such decree or order for relief or any such other decree or order shall have remained unstayed and in effect for a period of 90 consecutive days; and (e) the commencement by MidAmerican Energy of a voluntary case or proceeding under any applicable Federal or state bankruptcy, insolvency, reorganization or other similar law or of any other case or proceeding to be adjudicated bankrupt or insolvent, or the consent by it to the entry of a decree or order for relief or to the commencement of any similar case or proceeding against it or the filing by it of a petition or answer or consent seeking reorganization or relief under any applicable Federal or state law, or the consent by it to the filing of such petition or to the appointment of or taking possession by a custodian, receiver, liquidator, assignee, trustee, sequestrator or similar official of MidAmerican Energy or of any substantial part of its property, or the making by it of an assignment for the benefit of creditors, or the admission by it in writing of its inability to pay its debts generally as they become due, or the authorization of such action by the Board of Directors. (Section 801).

An Event of Default with respect to the Debentures of a particular series may not necessarily constitute an Event of Default with respect to Debentures of any other series issued under the Indenture.

If an Event of Default with respect to Debentures of any series at the time outstanding occurs and is continuing, then either the Debenture Trustee or the holders of at least 33% in principal amount of the outstanding Debentures of such series may declare the principal of all of the Debentures of such series and interest accrued thereon to be due and payable immediately (subject to the subordination provisions of the Indenture), and, should the Debenture Trustee or such Holders of Debentures fail to make such declaration, the Holders of at least 33% in aggregate Liquidation Amount of the corresponding series of Preferred Securities shall have such right. (Section 802).

At any time after the declaration of acceleration with respect to the Debentures of any series has been made and before a judgment or decree for payment of the money due has been obtained, the Event or Events of Default giving rise to such declaration of acceleration will, without further act, be deemed to have been waived, and such declaration and its consequences will, without further act, be deemed to have been rescinded and annulled, if:

- (a) MidAmerican Energy has paid or deposited with the Debenture Trustee a sum sufficient to pay
  - (1) all overdue interest on all Debentures of such series;
  - (2) the principal of and premium, if any, on any Debentures of such series which have become due otherwise than by such declaration of acceleration and interest thereon at the rate or rates prescribed therefor in such Debentures;
  - (3) interest upon overdue interest at the rate or rates prescribed therefor in such Debentures, to the extent that payment of such interest is lawful; and
  - (4) all amounts due to the Debenture Trustee under the Indenture; and
- (b) any other Event or Events of Default with respect to Debentures of such series, other than the nonpayment of the principal of the Debentures of such series which has become due solely by such declaration of acceleration, have been cured or waived as provided in the Indenture. (Section 802).

Subject to the provisions of the Indenture relating to the duties of the Debenture Trustee in case an Event of Default shall occur and be continuing, the Debenture Trustee will be under no obligation to exercise any of its rights or powers under the Indenture at the request or direction of any of the holders of the Debentures, unless such holders shall have offered to the Debenture Trustee reasonable indemnity. (Section 903). If an Event of Default has occurred and is continuing in respect of a series of Debentures, subject to such provisions for the indemnification of the Debenture Trustee, the holders of a majority in principal amount of the outstanding Debentures of such series will have the right to direct the time, method and place of conducting any proceeding for any remedy available to the Debenture Trustee, or exercising any trust or power conferred on the Debenture Trustee, with respect to the Debentures of such series; provided, however, that if an Event of Default occurs and is continuing with respect to more than one series of Debentures, the holders of a majority in aggregate principal amount of the outstanding Debentures of all such series, considered as one class, will have the right to make such direction, and not the holders of the Debentures of any one of such series; and provided, further, that such direction will not be in conflict with any rule of law or with the Indenture. (Section 812).

No holder of Debentures of any series will have any right to institute any proceeding with respect to the Indenture, or for the appointment of a receiver or a trustee, or for any other remedy thereunder unless (i) such holder has previously given to the Debenture Trustee written notice of a continuing Event of Default with respect to the Debentures of such series, (ii) the holders of not less than a majority in aggregate principal amount of the outstanding Debentures of all series in respect of which an Event of Default shall have occurred and be continuing, considered as one class, have made written request to the Debenture Trustee, and such holder or holders have offered reasonable indemnity to the Debenture Trustee to institute such proceeding in respect of such Event of Default in its own name as trustee and (iii) the Debenture Trustee has failed to institute any proceeding, and has not received from the holders of a majority in aggregate principal amount of the outstanding Debentures of such series a direction inconsistent with such request within 60 days after such notice, request and offer. (Section 807). However, such limitations do not apply to (a) a suit instituted by a holder of a Debenture for the enforcement of payment of the principal of or any premium or interest on such Debenture on or after the applicable due date specified in such Debenture, or (b) a Direct Action by a Holder of Preferred Securities as described under "— Enforcement of Certain Rights by Holders of Preferred Securities." (Section 803).

MidAmerican Energy will be required to furnish to the Debenture Trustee annually a statement by an appropriate officer as to such officer's knowledge of MidAmerican Energy's compliance with all conditions and covenants under the Indenture, such compliance to be determined without regard to any period of grace or requirement of notice under the Indenture. (Section 606).

### **Enforcement of Certain Rights by Holders of Preferred Securities**

If an Event of Default with respect to a series of Debentures has occurred and is continuing and such event is attributable to the failure of MidAmerican Energy to pay interest or principal on such Debentures on the date such interest or principal is otherwise payable, a Holder of the corresponding series of Preferred Securities may institute a legal proceeding directly against MidAmerican Energy for enforcement of payment to such Holder of the principal or interest on such Debentures having a principal amount equal to the aggregate Liquidation Amount of the related Preferred Securities of such holder (a "Direct Action"). MidAmerican Energy may not amend the Indenture to remove the foregoing right to bring a Direct Action without the prior written consent of the Holders of all of the Preferred Securities. If the right to bring a Direct Action is removed, the applicable Issuer may become subject to the reporting obligations under the Securities Exchange Act of 1934, as amended. MidAmerican Energy will have the right under the Indenture to set-off any payment made to a Holder of Preferred Securities by MidAmerican Energy in connection with a Direct Action. The Holders of Preferred Securities will not be able to exercise directly any other remedy available to the holders of the related Debentures.

### **Modification and Waiver**

Without the consent of any holder of Debentures, MidAmerican Energy and the Debenture Trustee may amend or supplement the Indenture for any of the following purposes: (a) to evidence the assumption by any permitted successor to MidAmerican Energy of the covenants of MidAmerican Energy in the Indenture and the Debentures; or (b) to add one or more covenants of MidAmerican Energy or other provisions for the benefit of the holders of outstanding Debentures or to surrender any right or power conferred upon MidAmerican Energy by the Indenture; or (c) to add any additional Events of Default with respect to outstanding Debentures; or (d) to change or eliminate any provision of the Indenture or to add any new provision to the Indenture, provided that if such change, elimination or addition will adversely affect the interests of the holders of Debentures of any series in any material respect, such change, elimination or addition will become effective with respect to such series only (1) when the consent of the holders of Debentures of such series has been obtained in accordance with the Indenture, or (2) when no Debentures of such series remain outstanding under the Indenture; or (e) to provide collateral security for all but not part of the Debentures; or (f) to establish the form or terms of Debentures of any other series as permitted by the Indenture; or (g) to provide for the authentication and delivery of bearer securities and coupons appertaining thereto representing interest, if any, thereon and for the procedures for the registration, exchange and replacement thereof and for the giving of notice to, and the solicitation of the vote or consent of, the holders thereof, and for any and all other matters incidental thereto; or (h) to evidence and provide for the acceptance of appointment of a successor Debenture Trustee under the Indenture with respect to the Debentures of one or more series and to add to or change any of the provisions of the Indenture as shall be necessary to provide for or to facilitate the administration of the trusts under the Indenture by more than one trustee; or (i) to provide for the procedures required to permit the utilization of a noncertificated system of registration for the Debentures of all or any series; or (j) to change any place where (1) the principal of and premium, if any, and interest, if any, on all or any series of Debentures shall be payable, (2) all or any series of Debentures may be surrendered for registration or transfer or exchange and (3) notices and demands to or upon MidAmerican Energy in respect of Debentures and the Indenture may be served; or (k) to cure any ambiguity or inconsistency or to add or change any other provisions with respect to matters and questions arising under the Indenture, provided such changes or additions shall not adversely affect the interests of the holders of Debentures of any series in any material respect. (Section 1201).

The holders of at least a majority in aggregate principal amount of the Debentures of all series then outstanding may waive compliance by MidAmerican Energy with certain restrictive provisions of the Indenture, and the holders of at least a majority in principal amount of the outstanding Debentures of any series may waive any past default under the Indenture with respect to such series (i) except that an Issuer which holds Debentures may not waive any compliance or default without the approval of the Holders of a majority in aggregate Liquidation Amount of the its Preferred Securities, and (ii) except for a default in the payment of principal, premium, or interest and certain covenants and provisions of the Indenture that cannot be modified or be amended without the consent of the holder of each outstanding Debenture of such series affected. (Section 607 and Section 813).

If the Trust Indenture Act is amended after the date of the Indenture to require changes to the Indenture or the inclusion therein of additional provisions or to permit changes to, or the elimination of, provisions which, at the date of the Indenture or at any time thereafter, are required by the Trust Indenture Act to be contained in the Indenture, the Indenture will be deemed to have been amended so as to conform to such amendment of the Trust Indenture Act or to effect such changes, additions or elimination, and Mid American Energy and the Debenture Trustee may, without the consent of any holders, enter into one or more supplemental indentures to evidence or effect such amendment. (Section 1201).

Except as provided above, the consent of the holders of not less than a majority in aggregate principal amount of the Debentures of all series then outstanding, considered as one class, is required for the purpose of adding any provisions to, or changing in any manner, or eliminating any of the provisions of, the Indenture or modifying in any manner the rights of the holders of such Debentures under the Indenture pursuant to one or more supplemental indentures; provided, however, that if less than all of the series of Debentures outstanding thereunder are directly affected by a proposed supplemental indenture, then the consent only of the holders of a majority in aggregate principal amount of outstanding Debentures of all series so directly affected, considered as one class, will be required; and provided further, that no such amendment or modification may (a) change the Stated Maturity of the principal of, or any installment of principal of or interest on, any Debenture, or reduce the principal amount thereof or the rate of interest thereon (or the amount of any installment of interest thereon) or change the method of calculating such rate or reduce any premium payable upon the redemption thereof, or change the coin or currency (or other property) in which any Debenture or any premium or the interest thereon is payable, or impair the right to institute suit for the enforcement of any such payment on or after the Maturity Date of any Debenture (or, in the case of redemption, on or after the redemption date) without, in any such case, the consent of the holder of such Debenture, (b) reduce the percentage in principal amount of the outstanding Debentures of any series, (or, if applicable, in Liquidation Amount of Preferred Securities) the consent of the holders of which is required for any such supplemental indenture, or the consent of the holders of which is required for any waiver of compliance with any provision of the Indenture or any default thereunder and its consequences, or reduce the requirements for quorum or voting, without, in any such case, the consent of the holder of each outstanding Debenture of such series, or (c) modify certain of the provisions of the Indenture relating to supplemental indentures, waivers of certain covenants and waivers of past defaults with respect to the Debentures of any series, without the consent of the holder of each outstanding Debenture affected thereby. A supplemental indenture which changes or eliminates any covenant or other provision of the Indenture which has expressly been included solely for the benefit of one or more particular series of Debentures, or modifies the rights of the holders of Debentures of such series with respect to such covenant or other provision, will be deemed not to affect the rights under the Indenture of the holders of the Debentures of any other series. (Section 1202).

The Indenture provides that in determining whether the holders of the requisite principal amount of the outstanding Debentures have given any request, demand, authorization, direction, notice, consent or waiver under the Indenture, or whether a quorum is present at the meeting of the holders of Debentures, Debentures owned by MidAmerican Energy or any other obligor upon the Debentures or

any affiliate of MidAmerican Energy or of such other obligor (unless MidAmerican Energy, such affiliate or such obligor owns all Debentures outstanding under the Indenture, determined without regard to this provision) shall be disregarded and deemed not to be outstanding. (Section 101).

If MidAmerican Energy shall solicit from holders of Debentures any request, demand, authorization, direction, notice, consent, election, waiver or other act, MidAmerican Energy may, at its option, fix in advance a record date for the determination of holders entitled to give such request, demand, authorization, direction, notice, consent, waiver or other such act, but MidAmerican Energy shall have no obligation to do so. If such a record date is fixed, such request, demand, authorization, direction, notice, consent, waiver or other act may be given before or after such record date, but only the holders of Debentures of record at the close of business on such record date shall be deemed to be holders for the purposes of determining whether holders of the requisite proportion of the outstanding Debentures have authorized or agreed or consented to such request, demand, authorization, direction, notice, consent, waiver or other act, and for that purpose the outstanding Debentures shall be computed as of the record date. Any request, demand, authorization, direction, notice, consent, election, waiver or other act of a holder of a Debenture shall bind every future holder of the same Debenture and the holder of every Debenture issued upon the registration of transfer thereof or in exchange therefor or in lieu thereof in respect of anything done, omitted or suffered to be done by the Debenture Trustee or MidAmerican Energy in reliance thereon, whether or not notation of such action is made upon such Debenture. (Section 104).

### **Resignation of Debenture Trustee**

The Debenture Trustee may resign at any time by giving written notice thereof to MidAmerican Energy or may be removed at any time by act of the holders of a majority in principal amount of all series of Debentures then outstanding delivered to the Debenture Trustee and MidAmerican Energy except that so long as any Preferred Securities remain outstanding, the Issuer which issued such Preferred Securities may not act to remove the Debenture Trustee without the consent of the Holders of a majority in aggregate Liquidation Amount of such Preferred Securities. No resignation or removal of the Debenture Trustee and no appointment of a successor trustee will become effective until the acceptance of appointment by a successor trustee in accordance with the requirements of the Indenture. So long as no Event of Default or event which, after notice or lapse of time, or both, would become an Event of Default has occurred and is continuing and except with respect to a Debenture Trustee appointed by act of the holders of Debentures, if MidAmerican Energy has delivered to the Debenture Trustee a resolution of its Board of Directors appointing a successor trustee and such successor has accepted such appointment in accordance with the terms of the Indenture, the Debenture Trustee will be deemed to have resigned and the successor will be deemed to have been appointed as trustee in accordance with the Indenture. (Section 910).

### **Notices**

Notices to holders of Debentures will be given by mail to the addresses of such holders as they may appear in the security register therefor. (Section 106).

### **Title**

MidAmerican Energy, the Debenture Trustee, and any agent of MidAmerican Energy or the Debenture Trustee, may treat the person in whose name Debentures are registered as the absolute owner thereof (whether or not such Debentures may be overdue) for the purpose of making payments and for all other purposes irrespective of notice to the contrary. (Section 308).

## Governing Law

The Indenture, the Supplemental Indentures and the Debentures will be governed by, and construed in accordance with, the laws of the State of New York. (Section 112).

## Concerning the Debenture Trustee

The Debenture Trustee under the Indenture is The First National Bank of Chicago. In addition, The First National Bank of Chicago acts as Property Trustee under the Trust Agreements and as Guarantee Trustee under the Guarantee. First Chicago Delaware Inc. acts as the Delaware Trustee under the Trust Agreements. See "Description of the Preferred Securities — Concerning the Property Trustee."

## RELATIONSHIP AMONG THE PREFERRED SECURITIES, THE DEBENTURES AND THE GUARANTEES

As long as payments of interest and other payments are made when due on each series of Debentures, such payments will be sufficient to cover Distributions and other payments due on the Preferred Securities of the corresponding series, because: (i) the aggregate principal amount of each series of Debentures will be equal to the sum of the aggregate Liquidation Amount of the corresponding Trust Securities; (ii) the interest rate and interest and other payment dates on each series of Debentures will correspond to the Distribution rate and Distribution and other payment dates on the Preferred Securities of such series; (iii) the Expense Agreements entered into by MidAmerican Energy pursuant to the Trust Agreements provide that MidAmerican Energy will pay for all, and an Issuer will not be obligated to pay, directly or indirectly, for any, costs, expenses or liabilities of such Issuer, including any income taxes, duties and other governmental charges, and all costs and expenses with respect thereto, to which such Issuer may become subject, except for United States withholding taxes and such Issuer's payment obligations to holders of the Preferred Securities of a particular series under such Preferred Securities; and (iv) each Trust Agreement further provides that the Trustees will not cause or permit an Issuer to, among other things, engage in any activity that is not consistent with the limited purposes of each Issuer.

Payments of Distributions and other amounts due on Preferred Securities of each series (to the extent an Issuer has funds sufficient for such payments) are guaranteed by MidAmerican Energy as and to the extent set forth under "Description of the Guarantees." The Debentures and the Guarantees, together with the obligations of MidAmerican Energy with respect to the Preferred Securities under the Indenture, the Trust Agreements, the Guarantees and the Expense Agreements constitute full and unconditional guarantees of the Preferred Securities by MidAmerican Energy. No single document standing alone or operating in conjunction with fewer than all of the other documents constitutes such guarantees. It is only the combined operation of these documents that has the effect of providing full and unconditional guarantees by MidAmerican Energy of the Preferred Securities. If and to the extent that MidAmerican Energy does not make payments on any series of Debentures, such Issuer will not pay Distributions or other amounts due on the Preferred Securities of the corresponding series.

Notwithstanding anything to the contrary in the Indenture, MidAmerican Energy has the right to set-off any payment it is otherwise required to make thereunder with and to the extent MidAmerican Energy has theretofore made, or is concurrently on the date of such payment making, a payment under the related Guarantee.

If the Guarantee Trustee fails to enforce any Guarantee, a Holder of a Preferred Security to which such Guarantee applies may institute a legal proceeding directly against MidAmerican Energy to enforce such Holder's rights under such Guarantee without first instituting a legal proceeding against the Issuer of such Preferred Security or any other person or entity.

Each Issuer's Preferred Securities will evidence the rights of the Holders thereof to the benefits of such Issuer, a trust that exists for the sole purpose of issuing its Trust Securities and investing the proceeds of its Preferred Securities in corresponding series of Debentures of MidAmerican Energy while each series of Debentures represents indebtedness of MidAmerican Energy. A principal difference between the rights of a Holder of a Preferred Security and a holder of a Debenture is that a holder of a Debenture will accrue, and (subject to the permissible extensions of the interest payment period) is entitled to receive, interest on the principal amount of Debentures held, while a Holder of Preferred Securities is only entitled to receive Distributions if and to the extent the Issuer has funds sufficient for the payment of such Distributions.

Upon any voluntary or involuntary dissolution, winding up or termination of an Issuer involving the distribution of a series of Debentures, the Holders of Trust Securities of the corresponding series will be entitled to receive, out of assets legally available for distribution to such Holders, a Liquidation Distribution; provided, however, that if an Event of Default under an applicable Trust Agreement shall have occurred and be continuing, the holders of the Common Securities outstanding thereunder will be entitled to receive, out of assets legally available for Distribution to such holders, Distributions only after the Holders of the corresponding Preferred Securities. See "Description of the Preferred Securities — Liquidation, Distribution Upon Dissolution." Upon any voluntary or involuntary liquidation or bankruptcy of MidAmerican Energy, each Issuer, as a Holder of Debentures, would be a subordinated creditor of MidAmerican Energy, junior in right of payment to all Senior Indebtedness, but entitled to receive payment in full of principal and interest before any shareholders of MidAmerican Energy receive any payments or distributions. Since MidAmerican Energy has agreed to pay for all costs, expenses and liabilities of the Issuers (other than United States withholding taxes and other than the Issuers' obligations to the Holders of Preferred Securities under the Preferred Securities, which obligations are independently covered by the Guarantees), the positions of a Holder of Preferred Securities and a holder of Debentures relative to other creditors and to shareholders of MidAmerican Energy in the event of a liquidation or bankruptcy of MidAmerican Energy would be substantially the same.

A default or event of default under any Senior Indebtedness will not constitute a default or Event of Default under the Debentures. However, in the event of payment defaults under, or acceleration of, Senior Indebtedness, the subordination provisions of the Debentures provide that no payments may be made in respect of the Debentures until such Senior Indebtedness has been paid in full or any payment default thereunder has been cured or waived.

Failure to make required payments on any series of Debentures would constitute an Event of Default under the Indenture.

#### PLAN OF DISTRIBUTION

The Preferred Securities may be sold in a public offering to or through underwriters or dealers designated from time to time. An Issuer may sell its Preferred Securities as soon as practicable after the effectiveness of the Registration Statement of which this Prospectus is a part. The names of any underwriters or dealers involved in the sale of the Preferred Securities of a particular series in respect of which this Prospectus is delivered, the number of Preferred Securities to be purchased by any such underwriters or dealers and the applicable commissions or discounts will be set forth in the applicable Prospectus Supplement.

Underwriters may offer and sell Preferred Securities at a fixed price or prices, which may be changed, or from time to time at market prices prevailing at the time of sale, at prices related to such prevailing market prices or at negotiated prices. In connection with the sale of Preferred Securities, underwriters will be deemed to have received compensation from MidAmerican Energy and/or an Issuer in the form of underwriting discounts or commissions. Underwriters may sell Preferred Securities to or

through dealers, and such dealers may receive compensation in the form of discounts, concessions or commissions from the underwriters.

Any underwriting compensation paid by MidAmerican Energy to underwriters in connection with the offering of the Preferred Securities, and any discounts, concessions or commissions allowed by such underwriters to participating dealers, will be set forth in the applicable Prospectus Supplement. Underwriters and dealers participating in the distribution of Preferred Securities may be deemed to be underwriters, and any discounts and commissions received by them, and any profit realized by them on resale of such Preferred Securities, may be deemed to constitute underwriting discounts and commissions under the Securities Act. Underwriters and dealers may be entitled, pursuant to their agreement with MidAmerican Energy and an Issuer, to indemnification against and contribution toward certain civil liabilities, including liabilities under the Securities Act, and to reimbursement by MidAmerican Energy for certain expenses.

In connection with the offering of the Preferred Securities of a particular series, the Issuer thereof may grant to the underwriters an option to purchase additional Preferred Securities to cover over-allotments, if any, at the initial public offering price (with an additional underwriting commission), as set forth in the applicable Prospectus Supplement.

Underwriters and dealers may engage in transactions with, or perform services for, MidAmerican Energy, an Issuer and any of their respective affiliates.

An Issuer's Preferred Securities will be a new issue of securities and will have no established trading market. Any underwriters to whom an Issuer's Preferred Securities are sold by such Issuer for public offering and sale may make a market in such Preferred Securities, but such underwriters will not be obligated to do so and may discontinue any market-making at any time without notice. Such Preferred Securities may or may not be listed on a national securities exchange. No assurance can be given as to the liquidity of or the existence of meaningful trading markets for any Preferred Securities.

## LEGAL MATTERS

Certain legal matters will be passed upon for MidAmerican Energy by John A. Rasmussen, Jr., Senior Vice President and General Counsel of MidAmerican Energy, and by Richards, Layton & Finger, special Delaware counsel to MidAmerican Energy and the Issuers. The validity of the Preferred Securities will be passed upon for the underwriters by Sidley & Austin. Sidley & Austin regularly serves as special counsel to MidAmerican Energy and its affiliates on certain matters. Sidley & Austin will rely upon the opinion of John A. Rasmussen, Jr., as to matters of Iowa law. Mr. Rasmussen is an officer and full-time employee of MidAmerican Energy and at September 30, 1996, he owned directly and/or beneficially 6,200 shares of common stock of MidAmerican Energy and had been granted, pursuant to and subject to the terms of MidAmerican Energy's Long-Term Incentive Plan, options to purchase 40,000 shares of MidAmerican Energy common stock and 6,500 performance shares.

## EXPERTS

The consolidated financial statements and supporting schedules included in or incorporated by reference in MidAmerican Energy's 1995 Annual Report on Form 10-K have been audited by Arthur Andersen LLP, independent public accountants, as set forth in its report. The consolidated financial statements and supporting schedules referred to above have been incorporated herein in reliance upon the authority of Arthur Andersen LLP as experts in giving said reports.

No person has been authorized to give any information or to make any representations other than those contained in this Prospectus Supplement or the Prospectus, and, if given or made, such information or representations must not be relied upon as having been authorized. This Prospectus Supplement and the Prospectus do not constitute an offer to sell or the solicitation of an offer to buy any securities other than the securities described in this Prospectus Supplement or an offer to sell or the solicitation of an offer to buy such securities in any circumstances in which such offer or solicitation is unlawful. Neither the delivery of this Prospectus Supplement or the Prospectus nor any sale made hereunder or thereunder shall, under any circumstances, create any implication that there has been no change in the affairs of MidAmerican Energy since the date hereof or that the information contained herein or therein is correct as of any time subsequent to its date.

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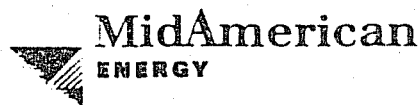
4,000,000 Preferred Securities

**MidAmerican Energy  
Financing I**

**7.98% Cumulative  
Quarterly Income  
Preferred Securities,  
Series A (QUIPS<sup>SM</sup>)**

guaranteed, as set forth herein, by

**MidAmerican Energy  
Company**



**Goldman, Sachs & Co.**  
**PaineWebber Incorporated**  
**Dean Witter Reynolds Inc.**  
**Dillon, Read & Co. Inc.**  
**A.G. Edwards & Sons, Inc.**  
**Legg Mason Wood Walker**  
Incorporated

Representatives of the Underwriters

**MHC, Inc.**  
**Preferred Stock Capital**  
For Year Ending December 31, 2000

There is no preferred stock capital.

MidAmerican Energy Company  
Preferred Stock Capital  
For Year Ending December 31, 2000

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Series	Date of Issuance	Call Price, if Callable	Convertible?	Dividend Rate	Par Value of Issue	Price to Public per Share	Discount/Expense (1) Amount	% of Gross Proceeds	Net Proceeds	Net Proceeds/Share	Cost of Money
\$3.30	1946	\$101.500	No	3.30%	\$5,000,000	\$101.500	\$331,146	6.62%	\$4,668,854	\$93.377	3.534
\$3.75	1949	\$102.750	No	3.75%	\$4,250,000	\$101.750	(\$9,157)	-0.22%	\$4,259,157	\$100.215	3.742
\$3.90	1949	\$105.000	No	3.90%	\$3,800,000	\$102.000	(\$44,837)	-1.18%	\$3,844,837	\$101.180	3.855
\$4.20	1950	\$103.439	No	4.20%	\$5,000,000	\$102.439	(\$163,448)	-3.27%	\$5,163,448	\$103.269	4.067
\$4.35	1953	\$102.000	No	4.35%	\$5,000,000	\$100.000	\$135,864	2.72%	\$4,864,136	\$97.283	4.472
\$4.40	1951	\$101.500	No	4.40%	\$5,000,000	\$100.000	\$76,693	1.53%	\$4,923,307	\$98.466	4.469
\$4.80	1958	\$102.700	No	4.80%	\$5,000,000	\$100.000	\$131,140	2.62%	\$4,868,860	\$97.377	4.929
\$5.25	1993	(2)	No	5.25%	\$10,000,000	\$100.000	\$121,522	1.22%	\$9,878,478	\$98.785	5.315
\$7.80	1991	\$107.800	No	7.80%	\$40,000,000	\$100.000	\$340,000	0.85%	\$39,660,000	\$99.150	7.867
					<u>\$83,050,000</u>						

(1) Net of Premium

(2) Not redeemable prior to November 1, 1998 for any purpose.

**MHC, Inc.**  
**Common Stock Capital**  
For Year Ending December 31, 2000

There have been no material sales of common stock since the inception of MHC, Inc.

Sta  
Pa

**MidAmerican Energy Company**  
**Common Stock Capital**  
Common Stock Sales For Five Years Ending December 31, 2000

<u>Date</u>	<u>No. of shares Sold</u>	<u>Gross Proceeds at Offer Price</u>	<u>Underwriters' Disc/Comm.</u>	<u>Proceeds to MidAmerican Energy Co.</u>	<u>Amount of Issue Expense</u>	<u>Net Proceeds</u>	<u>Offering Price per Share</u>	<u>Net Proceeds per Share</u>	<u>Book Value One day prior to Issuance</u>	<u>Cl P da l</u>
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None

**MidAmerican Energy Company**  
**Stock Dividends, Stock Splits or Changes in Stated or Par Value**  
For Year Ending December 31, 2000 and  
For Five Years Ending December 31, 2000

MidAmerican Energy Company (MidAmerican) was formed on July 1, 1995, as a result of the merger of Iowa-Illinois Gas and Electric Company, Midwest Resources Inc. and Midwest Power Systems, Inc. On December 1, 1996 MidAmerican became, through a corporate reorganization, a wholly owned subsidiary of MHC Inc., formerly known as MidAmerican Energy Holdings Company.

On March 12, 1999, CalEnergy Company, Inc. acquired MHC. As a part of this transaction the former CalEnergy, a Delaware corporation, was reincorporated as an Iowa corporation and changed its name to MidAmerican Energy Holdings Company. As a result, all direct and indirect subsidiaries of MHC, including MidAmerican, each became an indirect subsidiary of MidAmerican Energy Holdings. MHC is a wholly owned subsidiary of MidAmerican Funding, LLC, whose sole member is MidAmerican Energy Holdings.

On March 14, 2000, an investor group including Berkshire Hathaway Inc., Walter Scott, Jr., David Sokol, and Gregory Abel completed its acquisition of MidAmerican Energy Holdings in accordance with a previously disclosed agreement and plan of merger, dated October 24, 1999, among MidAmerican Energy Holdings, Teton Formation L.L.C., and Teton Acquisition Corp. In accordance with the merger agreement, Teton Acquisition was merged with and into MidAmerican Energy Holdings Company. With the completion of the transaction, MidAmerican Energy Holdings Company is now a privately owned company with publicly traded fixed-income securities.

During the five years ended December 31, 2000, there were no stock dividends, stock splits or changes in par or stated value of stock.

**MHC, Inc.**

**Stock Dividends, Stock Splits or Changes in Stated or Par Value**

For Year Ending December 31, 2000 and  
For Five Years Ending December 31, 2000

During the five years ended December 31, 2000, there were no stock dividends, stock splits, or changes in par or stated value of stock.

**MHC Inc. and  
MidAmerican Energy Company  
Common Stock Information**  
For Year Ending December 31, 2000 and  
For Five Years Ending December 31, 2000

<u>Month/ Year</u>	<u>Average Shares Outstanding</u>	<u>Annual Earnings Per Share</u>	<u>Annual Dividend Rate</u>	<u>Dividend As Percent of Earnings</u>	<u>Average Market Price</u>	<u>Earnings/ Price Ratio</u>	<u>Dividend/ Price Ratio</u>
<u>Year Ending December 31, 2000</u>							
<b>MidAmerican Energy Company (1)</b>							
Jan-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Feb-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Mar-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Apr-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
May-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Jun-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Jul-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Aug-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Sep-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Oct-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Nov-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Dec-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A

(1) Shares are not publicly-traded and have not been since December 1, 1996.  
Shares have been held at MHC Inc. since March 12, 1999.

Five Years Ending December 31, 2000 (2)  
**MidAmerican Energy Company**

(2) For the years 1996-1998 the parent of this entity was known as MidAmerican Energy Holdings Company. It changed its name to MHC Inc. as a result of a merger with CalEnergy Company on March 12, 1999. Shares have not been publicly-traded since December 1, 1996.

MidAmerican Energy Company  
Reacquisition of Bonds or Preferred Stock  
July 1999 - December 2000

Preferred Stock - None

Bonds - None

MHC Inc.  
Reacquisition of Bonds or Preferred Stock  
July 1999 - December 2000

Preferred Stock - None

Bonds - None

**MidAmerican Energy Company**  
**Earnings Per Share for Claimed Rate of Return**  
Test Year Ending December 31, 2000

	<u>Description</u>	<u>Amount</u>
1	Common Stock Equity at December 31, 2000	\$1,143,578,085
2	Return on Common Equity at 12.00% (To be earned in the future.)	137,229,370
3	Common Shares Outstanding at December 31, 2000	70,980,203
4	Earnings per Share in Future Period	\$1.93

Note: Common equity is for MidAmerican Energy Company. Shares outstanding are held at MHC Inc.

Sources: Line 1: Exhibit\_\_(JMB-1), Schedule 4, Page 1 of 2.  
Line 3: December 31, 2000, Form 10-K, Page 47.

# Workpapers

**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Jan-97</u>	
8.15% due '01 Issue	221034	8.15% 2001	
Amount Retired		40,000,000	<i>Workpaper From WP JMB-1 page 2</i>
Principal Before Retirement		40,000,000	
% Retired		100.00%	
Prior Month Issue Expense Retired Expense	181034	85,750.32 85,750.32	<i>To Sch. 2, Page 12, line 1</i>
Prior Month Discount Retired Expense	226034	149,705.96 149,705.96	<i>To Sch. 2, Page 12, line 2</i>
Total Retired Expense	435011	235,456.28	
Reacquisition Premium	435011	916,000.00	<i>To Sch. 2, Page 12, line 3</i>
Net Loss (Gain) Taken		<u>1,151,456.28</u>	<i>To Sch. 2, Page 12, line 5</i>

MIDAMERICAN ENERGY COMPANY  
Company = MEC

Journal Entry No

MIS EFF DATE: Year: 96  
Month: 12  
Day: 31

MIS JOURNAL ENTRY DETAIL  
December 96

MIS Date Entered

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	221016		6		100		991	200,00
8	950	950	221010		6		100		991	
Reclass payment of current maturity for PH revenue bonds										
8	950	950	221014		6		100		991	2,200,00
8	950	950	221016		6		100		991	
Move debt due within one year to current maturity										
8	950	950	221034		6		100		991	40,000,00
8	950	950	221016		6		100		991	
8	950	950	232202		6		100		991	916,00
8	950	950	435011		6		100		991	
To accrue for loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds -LT Debt called in December and move the debt to be reacquired to current maturity										
8	955	955	428084		6		100		467	5,4
8	950	950	181024		6		100		991	
8	955	955	428024		6		100		467	7,6
8	950	950	226024		6		100		991	
8	955	955	427044		6		100		467	270,8
8	950	950	237024		6		100		991	
Amortize issue expense & discount, accrue interest on new \$100 million 6.5% note										
8	955	955	428162		6		100		467	2,6
8	950	950	181043		6		100		991	
Amortize issue expense on new QUIPS debt										

Journal Description:

LTD corrections

Total:

43,602,6

Prepared By: Jean Turner	Verified By:	Approved By: 
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MIDAMERICAN ENERGY COMPANY  
 Company = MEC

Journal Entry 1

MIS EFF DATE: Year: 97  
 Month: 01  
 Day: 31

MIS JOURNAL ENTRY DETAIL  
 January 97

MIS Date Ent

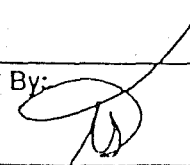
U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debt
8	950	950	435011		6		100		467	348,50
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
8	950	950	181037		6		100		991	
8	950	950	181032		6		100		991	
8	950	950	226032		6		100		991	
Record loss on 1996 retirements related to unamortized issue expense and discount										
8	950	950	435011		6		100		467	235,45
8	950	950	181034		6		100		991	
8	950	950	226034		6		100		991	
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount										
8	950	950	221036		6		100		991	19,560,00
8	950	950	237036		6		100		991	425,02
8	955	955	427036		6		100		467	36,43
8	950	950	221036		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	287,32
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:

LTD adjustments

Total:

20,892,73

Prepared By: Jean Turner	Verified By:	Approved By: 
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**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Oct-96*</u>	<u>Jan-97</u>
7.45% due '23 Issue	221036	7.45% 2023	7.45% 2023
Amount Retired		3,500,000	19,560,000
Principal Before Retirement		30,000,000	30,000,000
% Retired		11.67%	65.20%
Prior Month Issue Expense	181036	314,489.28 **	314,489.28
Retired Expense		36,690.42	205,047.01
			<i>To Sch 2, Page 13, l. 1</i>
Prior Month Discount	226036	126,193.32 **	126,193.32
Retired Expense		14,722.55	82,278.04
			<i>To Sch 2, Page 13, l. 2</i>
Total Retired Expense	435011	51,412.97	287,325.05
Reacquisition Discount	434011	102,375.00	
Reacquisition Discount	435011		44,988.00
Net Loss (Gain) Taken		(50,962.03)	242,337.05
			<i>To Sch 2, Page 13, l. 4</i> <i>To Sch 2, Page 13, l. 5</i>

*From Workpapers  
WP JMB-1 pg 5*

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

MIDAMERICAN ENL COMPANY  
Company = MEC

Journal Entry No

MIS EFF DATE: Year: 97  
Month: 01  
Day: 31

MIS JOURNAL ENTRY DETAIL  
January 97

MIS Date Ente

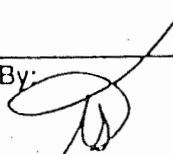
U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	435011		6		100		467	348,50
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
8	950	950	181037		6		100		991	
8	950	950	181032		6		100		991	
8	950	950	226032		6		100		991	
Record loss on 1996 retirements related to unamortized issue expense and discount										
8	950	950	435011		6		100		467	235,4
8	950	950	181034		6		100		991	
8	950	950	226034		6		100		991	
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount										
8	950	950	221036		6		100		991	19,560,0
8	950	950	237036		6		100		991	425,0
8	955	955	427036		6		100		467	36,4
8	950	950	221036		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	287,0
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:

LTD adjustments

Total:

20,892,

Prepared By: Jean Turner	Verified By:	Approved By: 
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(1) TO WP JMB-1 page 4

**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Mar-97</u>
7% due '05 Issue	221005	7% 2005
Amount Retired		9,500,000
Principal Before Retirement		100,000,000
% Retired		9.50%
Prior Month Issue Expense Retired Expense	181005	428,819.39 40,737.85
Prior Month Discount Retired Expense	226005	352,291.82 33,467.72
Total Retired Expense	435011	74,205.57
Reacquisition Discount	435011	28,750.00
Net Loss (Gain) Taken		<u>45,455.57</u>

From WP JMB-1 page 7

To Sch 2, Page 14, line 1

To Sch 2, Page 14, line 2

To Sch 2, Page 14, line 4

To Sch 2, Page 14, line 5

MIDAMERICAN ENERGY  
Company - MEC

Journal Entry

MIS EFF DATE: Year: 97  
Month: 03  
Day: 31

MIS JOURNAL ENTRY DETAIL  
March 97

MIS Date Ent


U	B. C.	A. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debt
8	950	950	221005		6		100		991	4,000,000
8	950	950	237005		6		100		991	11,600
8	955	955	427005		6		100		467	15,500
8	950	950	221005		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$4,000,000 of 7% MPS 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	31,200
8	950	950	181005		6		100		991	
8	950	950	226005		6		100		991	
Record loss on reacquisition of \$4,000,000 of 7% MPS 1st Mort. Bonds - LT Debt related to unamortized Issue expense and discount										
8	950	950	221005		6		100		991	5,500,000
8	950	950	237005		6		100		991	16,000
8	955	955	427005		6		100		467	19,200
8	950	950	221005		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$5,500,000 of 7% MPS 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	42,900
8	950	950	181005		6		100		991	
8	950	950	226005		6		100		991	
Record loss on reacquisition of \$5,500,000 of 7% MPS 1st Mort. Bonds - LT Debt related to unamortized Issue expense and discount										

Journal Description:

LTD adjustments

Total:

9,636,711

Prepared By: Jean Turner	Verified By:	Approved By: 
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- (1) To WP
- (2) To WP
- (3) To WP

JMB-1, Page 1  
JMB-1, Page 1  
JMB-1, Page 1

**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>May-97</u>
7.7% due '04 Issue	221035	7.7% 2004
Amount Retired		4,370,000
Principal Before Retirement		60,000,000
% Retired		7.28%
<i>From WP JMB-1 page 9</i>		
Prior Month Issue Expense	181035	92,001.00
Retired Expense		6,700.74
<i>To Sch 2, Page 15, line 1</i>		
Prior Month Discount	226035	335,932.80
Retired Expense		24,467.11
<i>To Sch 2, Page 15, line 2</i>		
Total Retired Expense	435011	31,167.85
Reacquisition Premium	435011	180,262.50
Net Loss (Gain) Taken		211,430.35
<i>To Sch 2, Page 15, line 5</i>		

MIDAMERICAN ENERGY COMPANY  
Company = MEC

Journal Entry

MIS EFF DATE: Year: 97  
Month: 05  
Day: 31

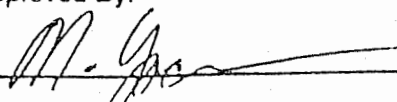
MIS JOURNAL ENTRY DETAIL  
May 97

MIS Date Er

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Det
8	950	950	221037		6		100		991	3,000
8	950	950	237037		6		100		991	8
8	955	955	427037		6		100		467	4
8	950	950	221037		6		100		991	
8	950	950	434011		6		100		467	
Record retirement of \$3,000,000 of 6.95% IIG E 1st Mort. Bonds - LT Debt										
8	950	950	434011		6		100		467	30
8	950	950	181037		6		100		991	
Record loss on reacquisition of \$3,000,000 of 6.95% IIG E 1st Mort. Bonds - LT Debt related to unamortized issue expense										
8	950	950	221035		6		100		991	4,370
8	950	950	237035		6		100		991	15
8	955	955	427035		6		100		467	1
8	950	950	221035		6		100		991	
8	950	950	435011		6		100		467	18
Record retirement of \$4,370,000 of 7.7% IIG E 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	3
8	950	950	181035		6		100		991	
8	950	950	226035		6		100		991	
Record loss on reacquisition of \$4,370,000 of 7.7% IIG E 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:  
LTD adjustments

Total: 7.7

Prepared By:  Jean Turner	Verified By:	Approved By:  
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(1) To WF

**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	Activity	Oct-96*	Jan-97
7.45% due '23 Issue	221036	7.45% 2023	7.45% 2023
Amount Retired		3,500,000 (1)	19,560,000
Principal Before Retirement		30,000,000	30,000,000
% Retired		11.67%	65.20%
Prior Month Issue Expense	181036	314,489.28 **	314,489.28
Retired Expense		36,690.42 (2)	205,047.01
Prior Month Discount	226036	126,193.32 **	126,193.32
Retired Expense		14,722.55 (3)	82,278.04
Total Retired Expense	435011	51,412.97	287,325.05
Reacquisition Discount	434011	102,375.00 (4)	
Reacquisition Discount	435011		44,988.00
Net Loss (Gain) Taken		(50,962.03) (5)	242,337.05

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

- (1) From WP JMB-1, Page 12
- (2) To Sch 2, Page 17, line 1
- (3) To Sch 2, Page 17, line 2
- (4) To Sch 2, Page 17, line 4
- (5) To Sch 2, Page 17, line 5

MIDAMERICAN ENERGY COMPANY

Journal Entry No.:

MIS EFF DATE: Year: 97  
 Month: 01  
 Day: 31

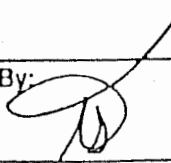
MIS JOURNAL ENTRY DETAIL  
 January 97

MIS Date Entered:

U	B. C.	A. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	435011		6		100		467	348,502.85
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
8	950	950	181037		6		100		991	
8	950	950	181032		6		100		991	
8	950	950	226032		6		100		991	
Record loss on 1996 retirements related to unamortized issue expense and discount										
8	950	950	435011		6		100		467	235,456.28
8	950	950	181034		6		100		991	
8	950	950	226034		6		100		991	
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount										
8	950	950	221036		6		100		991	19,560,000.00
8	950	950	237036		6		100		991	425,022.50
8	955	955	427036		6		100		467	36,430.50
8	950	950	221036		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	287,325.00
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:  
 LTD adjustments

Total: 20,892,737.1

Prepared By: Jean Turner	Verified By:	Approved By: 
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**MidAmerican Energy Company  
Company = MEC**

**Journal Entry No.  
Default Date:**

Month: 10

**MIS JOURNAL ENTRY DETAIL  
October 96**

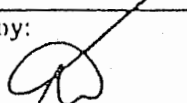
**MIS Date Entered:  
Entered by:**

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	919	919	449101		6		200		911	548,36
8	919	919	431101		6		200		467	47,24
8	950	950	229101		6		100		991	
To record October '96 provision for potential Iowa rate refund.										
8	950	950	221038		6		100		991	3,500,01
8	950	950	221036		6		100		991	
8	950	950	434011		6		100		991	
8	950	950	427036		6		100		991	21,7
8	950	950	237036		6		100		991	
To record gain on reacquisition of \$3.5 million of 7.45% HGE 1st Mort. Bonds -LT Debt										
8	950	950	221037		6		100		991	28,500,0
8	950	950	221037		6		100		991	
8	950	950	434011		6		100		991	
8	950	950	427037		6		100		991	44,0
8	950	950	237037		6		100		991	
To record gain on reacquisition of \$28.5 million of 6.95% HGE 1st Mort. Bonds -LT Debt										

Journal Descrip Miscellaneous Adjustments

Total:

32,661,

Prepared by: Charlie Krueger	Verified by:	Approved by: 
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(1) To WP JMB-1, page 10

MidAmerican Energy  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	Activity	Oct-96*	May-97	Jul-97
6.95% due '25 Issue	221037	6.95% 2025	6.95% 2025	6.95% 2025
Amount Retired		28,500,000 (1)	3,000,000	6,000,000
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
Prior Month Issue Expense Retired Expense	181037	515,337.24 ** 293,742.23 (2)	219,025.81 30,561.74	187,358.71 60,764.99
Prior Month Discount Retired Expense				
Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00 (3)	183,750.00	67,500.00
Net Loss (Gain) Taken		(1,612,907.77) (4)	(153,188.26)	(6,735.01)

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

- (1) From WP JMB-1, Page 14  
 (2) To Sch 2, Page 18, line 1  
 (3) To Sch 2, Page 18, line 4  
 (4) To Sch 2, Page 18, line 5

**MidAmerican Energy Company  
Company = MEC**

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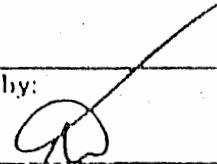
Month: 10

**MIS JOURNAL ENTRY DETAIL  
October 96**

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.
8	950	950	221036		6		100		991
8	950	950	221036		6		100		991
8	950	950	434011		6		100		991
8	950	950	427036		6		100		991
8	950	950	237036		6		100		991
To record gain on reacquisition of \$3.5 million of 7.45% HGE 1st Mort. Bonds - LT Debt									
8	950	950	221037		6		100		991
8	950	950	221037		6		100		991
8	950	950	434011		6		100		991
8	950	950	427037		6		100		991
8	950	950	237037		6		100		991
To record gain on reacquisition of \$28.5 million of 6.95% HGE 1st Mort. Bonds - LT Debt									

Journal Descrip: Miscellaneous Adjustments

Total:

Prepared by:  Charlie Krueger	Verified by:	Approved by:  
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(1) To WP JMB-1 page 13

MIDAMERICAN ENERGY COMPANY  
 Company = ALEO

Journal Entry

MIS EFF DATE: Year: 97  
 Month: 01  
 Day: 31

MIS JOURNAL ENTRY DETAIL  
 January 97

MIS Date

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	
8	950	950	435011		6		100		467	2
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
8	950	950	181037		6		100		991	
8	950	950	181032		6		100		991	
8	950	950	226032		6		100		991	
Record loss on 1996 retirements related to unamortized issue expense and discount										
8	950	950	435011		6		100		467	2
8	950	950	181034		6		100		991	
8	950	950	226034		6		100		991	
Record loss on reacquisition of \$40,000,000 of 8.15% IIG/1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount										
8	950	950	221036		6		100		991	19,
8	950	950	237036		6		100		991	
8	955	955	427036		6		100		467	
8	950	950	221036		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$19,560,000 of 7.45% IIG 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
Record loss on reacquisition of \$19,560,000 of 7.45% IIG 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:

LTD adjustments

Total:

20,

Prepared By: Jean Turner	Verified By:	Approved By: 
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Mid-American Energy  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

6.95% due '25 Issue	Activity	Oct-96*	May-97	Jul-97
	221037	6.95% 2025	6.95% 2025	6.95% 2025
Amount Retired		28,500,000	3,000,000 (1)	6,000,000
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
Prior Month Issue Expense	181037	515,337.24 **	219,025.81	187,358.71
Retired Expense		293,742.23	30,561.74 (2)	60,764.99
Prior Month Discount				
Retired Expense				
Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00	183,750.00 (3)	67,500.00
Net Loss (Gain) Taken		(1,612,907.77)	(153,188.26) (4)	(6,735.01)

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

- (1) From WP JMB-1, page 20  
 (2) To Sch 2, Page 19, line 1  
 (3) To Sch 2, Page 19, line 4  
 (4) To Sch 2, Page 19, line 5

MIDAMERIK ENERGY COMPANY  
Company = MEC

Journal E

MIS EFF DATE: Year: 97  
Month: 05  
Day: 31

MIS JOURNAL ENTRY DETAIL  
May 97

MIS Dal

U	B. C.	A. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	
8	950	950	221037		6		100		991	3.0
8	950	950	237037		6		100		991	
8	955	955	427037		6		100		467	
8	950	950	221037		6		100		991	
8	950	950	434011		6		100		467	
Record retirement of \$3,000,000 of 6.95% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	434011		6		100		467	
8	950	950	181037		6		100		991	
Record loss on reacquisition of \$3,000,000 of 6.95% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense										
8	950	950	221035		6		100		991	4.0
8	950	950	237035		6		100		991	1
8	955	955	427035		6		100		467	
8	950	950	221035		6		100		991	
8	950	950	435011		6		100		467	1
Record retirement of \$4,370,000 of 7.7% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	
8	950	950	181035		6		100		991	
8	950	950	226035		6		100		991	
Record loss on reacquisition of \$4,370,000 of 7.7% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:  
LTD adjustments

Total:

7.7

Prepared By: Jean Turner	Verified By:	Approved By: <i>M. J...</i>
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M/TD 112P JMB-1 mae. 19

MidAmerican Energy  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Oct-96*</u>	<u>May-97</u>	<u>Jul-97</u>
6.95% due '25 Issue	221037	6.95% 2025	6.95% 2025	6.95% 2025
Amount Retired		28,500,000	3,000,000	6,000,000 (1)
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
Prior Month Issue Expense	181037	515,337.24 **	219,025.81	187,358.71
Retired Expense		293,742.23	30,561.74	60,764.99 (2)
Prior Month Discount Retired Expense				
Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00	183,750.00	67,500.00 (3)
Net Loss (Gain) Taken		<u>(1,612,907.77)</u>	<u>(153,188.26)</u>	<u>(6,735.01) (4)</u>

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

- (1) From WP JMB-1, page 22  
 (2) To Sch. 2, Page 20, line 1  
 (3) To Sch. 2, Page 20, line 4  
 (4) To Sch. 2, Page 20, line 5

**MHC Inc. and  
MidAmerican Energy Company  
Common Stock Information**  
For Year Ending December 31, 2000 and  
For Five Years Ending December 31, 2000

<u>Month/ Year</u>	<u>Average Shares Outstanding</u>	<u>Annual Earnings Per Share</u>	<u>Annual Dividend Rate</u>	<u>Dividend As Percent of Earnings</u>	<u>Average Market Price</u>	<u>Earnings/ Price Ratio</u>	<u>Dividend/ Price Ratio</u>
<u>Year Ending December 31, 2000</u>							
<b>MidAmerican Energy Company (1)</b>							
Jan-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Feb-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Mar-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Apr-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
May-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Jun-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Jul-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Aug-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Sep-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Oct-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Nov-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A
Dec-00	70,980,203	\$0.76	\$0.33	42.90%	N/A	N/A	N/A

(1) Shares are not publicly-traded and have not been since December 1, 1996.  
Shares have been held at MHC Inc. since March 12, 1999.

Five Years Ending December 31, 2000 (2)  
**MidAmerican Energy Company**

(2) For the years 1996-1998 the parent of this entity was known as MidAmerican Energy Holdings Company. It changed its name to MHC Inc. as a result of a merger with CalEnergy Company on March 12, 1999. Shares have not been publicly-traded since December 1, 1996.

MidAmerican Energy Company  
Reacquisition of Bonds or Preferred Stock  
July 1999 - December 2000

Preferred Stock - None

Bonds - None

MHC Inc.  
Reacquisition of Bonds or Preferred Stock  
July 1999 - December 2000

Preferred Stock - None

Bonds - None

**MidAmerican Energy Company**  
**Earnings Per Share for Claimed Rate of Return**  
Test Year Ending December 31, 2000

	<u>Description</u>	<u>Amount</u>
1	Common Stock Equity at December 31, 2000	\$1,143,578,085
2	Return on Common Equity at 12.00% (To be earned in the future.)	137,229,370
3	Common Shares Outstanding at December 31, 2000	70,980,203
4	Earnings per Share in Future Period	\$1.93

Note: Common equity is for MidAmerican Energy Company. Shares outstanding are held at MHC Inc.

Sources: Line 1: Exhibit\_\_(JMB-1), Schedule 4, Page 1 of 2.  
Line 3: December 31, 2000, Form 10-K, Page 47.

# Workpapers

**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Jan-97</u>	
8.15% due '01 Issue	221034	8.15% 2001	
Amount Retired		40,000,000	<i>Workpaper From WP JMB-1 page 2</i>
Principal Before Retirement		40,000,000	
% Retired		100.00%	
Prior Month Issue Expense Retired Expense	181034	85,750.32 85,750.32	<i>To Sch. 2, Page 12, line 1</i>
Prior Month Discount Retired Expense	226034	149,705.96 149,705.96	<i>To Sch. 2, Page 12, line 2</i>
Total Retired Expense	435011	235,456.28	
Reacquisition Premium	435011	916,000.00	<i>To Sch. 2, Page 12, line 3</i>
Net Loss (Gain) Taken		<u>1,151,456.28</u>	<i>To Sch. 2, Page 12, line 5</i>

MIDAMERICAN ENERGY COMPANY  
Company = MEC

Journal Entry No

MIS EFF DATE: Year: 96  
Month: 12  
Day: 31

MIS JOURNAL ENTRY DETAIL  
December 96

MIS Date Entered

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	221016		6		100		991	200,00
8	950	950	221010		6		100		991	
Reclass payment of current maturity for PH revenue bonds										
8	950	950	221014		6		100		991	2,200,00
8	950	950	221016		6		100		991	
Move debt due within one year to current maturity										
8	950	950	221034		6		100		991	40,000,00
8	950	950	221016		6		100		991	
8	950	950	232202		6		100		991	916,00
8	950	950	435011		6		100		991	
To accrue for loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds -LT Debt called in December and move the debt to be reacquired to current maturity										
8	955	955	428084		6		100		467	5,4
8	950	950	181024		6		100		991	
8	955	955	428024		6		100		467	7,6
8	950	950	226024		6		100		991	
8	955	955	427044		6		100		467	270,8
8	950	950	237024		6		100		991	
Amortize issue expense & discount, accrue interest on new \$100 million 6.5% note										
8	955	955	428162		6		100		467	2,6
8	950	950	181043		6		100		991	
Amortize issue expense on new QUIPS debt										

Journal Description:

LTD corrections

Total:

43,602,6

Prepared By: Jean Turner	Verified By:	Approved By: 
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MIDAMERICAN ENERGY COMPANY  
 Company = MEC

Journal Entry 1

MIS EFF DATE: Year: 97  
 Month: 01  
 Day: 31

MIS JOURNAL ENTRY DETAIL  
 January 97

MIS Date Ent

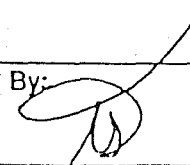
U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debt
8	950	950	435011		6		100		467	348,50
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
8	950	950	181037		6		100		991	
8	950	950	181032		6		100		991	
8	950	950	226032		6		100		991	
Record loss on 1996 retirements related to unamortized issue expense and discount										
8	950	950	435011		6		100		467	235,45
8	950	950	181034		6		100		991	
8	950	950	226034		6		100		991	
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount										
8	950	950	221036		6		100		991	19,560,00
8	950	950	237036		6		100		991	425,02
8	955	955	427036		6		100		467	36,43
8	950	950	221036		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	287,32
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:

LTD adjustments

Total:

20,892,73

Prepared By: Jean Turner	Verified By:	Approved By: 
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**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Oct-96*</u>	<u>Jan-97</u>
7.45% due '23 Issue	221036	7.45% 2023	7.45% 2023
Amount Retired		3,500,000	19,560,000
Principal Before Retirement		30,000,000	30,000,000
% Retired		11.67%	65.20%
Prior Month Issue Expense	181036	314,489.28 **	314,489.28
Retired Expense		36,690.42	205,047.01
			<i>To Sch 2, Page 13, l. 1</i>
Prior Month Discount	226036	126,193.32 **	126,193.32
Retired Expense		14,722.55	82,278.04
			<i>To Sch 2, Page 13, l. 2</i>
Total Retired Expense	435011	51,412.97	287,325.05
Reacquisition Discount	434011	102,375.00	
Reacquisition Discount	435011		44,988.00
Net Loss (Gain) Taken		(50,962.03)	242,337.05
			<i>To Sch 2, Page 13, l. 4</i> <i>To Sch 2, Page 13, l. 5</i>

*From Workpapers  
WP JMB-1 pg 5*

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

MIDAMERICAN ENL COMPANY  
Company = MEC

Journal Entry No

MIS EFF DATE: Year: 97  
Month: 01  
Day: 31

MIS JOURNAL ENTRY DETAIL  
January 97

MIS Date Ente

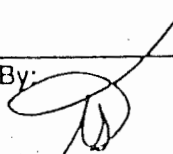
U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	435011		6		100		467	348,50
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
8	950	950	181037		6		100		991	
8	950	950	181032		6		100		991	
8	950	950	226032		6		100		991	
Record loss on 1996 retirements related to unamortized issue expense and discount										
8	950	950	435011		6		100		467	235,4
8	950	950	181034		6		100		991	
8	950	950	226034		6		100		991	
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount										
8	950	950	221036		6		100		991	19,560,0
8	950	950	237036		6		100		991	425,0
8	955	955	427036		6		100		467	36,4
8	950	950	221036		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	287,0
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:

LTD adjustments

Total:

20,892,

Prepared By: Jean Turner	Verified By:	Approved By: 
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(1) TO WP JMB-1 page 4

**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Mar-97</u>
7% due '05 Issue	221005	7% 2005
Amount Retired		9,500,000
Principal Before Retirement		100,000,000
% Retired		9.50%
Prior Month Issue Expense Retired Expense	181005	428,819.39 40,737.85
Prior Month Discount Retired Expense	226005	352,291.82 33,467.72
Total Retired Expense	435011	74,205.57
Reacquisition Discount	435011	28,750.00
Net Loss (Gain) Taken		<u>45,455.57</u>

From WP JMB-1 page 7

To Sch 2, Page 14, line 1

To Sch 2, Page 14, line 2

To Sch 2, Page 14, line 4

To Sch 2, Page 14, line 5

MIDAMERICAN ENERGY  
Company - MEC

Journal Entry

MIS EFF DATE: Year: 97  
Month: 03  
Day: 31

MIS JOURNAL ENTRY DETAIL  
March 97

MIS Date Ent


U	B. C.	A. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debt
8	950	950	221005		6		100		991	4,000,000
8	950	950	237005		6		100		991	11,600
8	955	955	427005		6		100		467	15,500
8	950	950	221005		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$4,000,000 of 7% MPS 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	31,200
8	950	950	181005		6		100		991	
8	950	950	226005		6		100		991	
Record loss on reacquisition of \$4,000,000 of 7% MPS 1st Mort. Bonds - LT Debt related to unamortized Issue expense and discount										
8	950	950	221005		6		100		991	5,500,000
8	950	950	237005		6		100		991	16,000
8	955	955	427005		6		100		467	19,200
8	950	950	221005		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$5,500,000 of 7% MPS 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	42,900
8	950	950	181005		6		100		991	
8	950	950	226005		6		100		991	
Record loss on reacquisition of \$5,500,000 of 7% MPS 1st Mort. Bonds - LT Debt related to unamortized Issue expense and discount										

Journal Description:

LTD adjustments

Total:

9,636,711

Prepared By: Jean Turner	Verified By:	Approved By: 
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- (1) To WP
- (2) To WP
- (3) To WP

JMB-1, Page 1  
JMB-1, Page 1  
JMB-1, Page 1

**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>May-97</u>
7.7% due '04 Issue	221035	7.7% 2004
Amount Retired		4,370,000
Principal Before Retirement		60,000,000
% Retired		7.28%
<i>From WP JMB-1 page 9</i>		
Prior Month Issue Expense	181035	92,001.00
Retired Expense		6,700.74
<i>To Sch 2, Page 15, line 1</i>		
Prior Month Discount	226035	335,932.80
Retired Expense		24,467.11
<i>To Sch 2, Page 15, line 2</i>		
Total Retired Expense	435011	31,167.85
Reacquisition Premium	435011	180,262.50
Net Loss (Gain) Taken		211,430.35
<i>To Sch 2, Page 15, line 5</i>		

MIDAMERICAN ENERGY COMPANY  
Company = MEC

Journal Entry

MIS EFF DATE: Year: 97  
Month: 05  
Day: 31

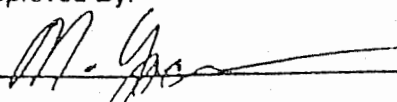
MIS JOURNAL ENTRY DETAIL  
May 97

MIS Date Er

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Det
8	950	950	221037		6		100		991	3,000
8	950	950	237037		6		100		991	8
8	955	955	427037		6		100		467	4
8	950	950	221037		6		100		991	
8	950	950	434011		6		100		467	
Record retirement of \$3,000,000 of 6.95% IIG E 1st Mort. Bonds - LT Debt										
8	950	950	434011		6		100		467	30
8	950	950	181037		6		100		991	
Record loss on reacquisition of \$3,000,000 of 6.95% IIG E 1st Mort. Bonds - LT Debt related to unamortized issue expense										
8	950	950	221035		6		100		991	4,370
8	950	950	237035		6		100		991	15
8	955	955	427035		6		100		467	1
8	950	950	221035		6		100		991	
8	950	950	435011		6		100		467	18
Record retirement of \$4,370,000 of 7.7% IIG E 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	3
8	950	950	181035		6		100		991	
8	950	950	226035		6		100		991	
Record loss on reacquisition of \$4,370,000 of 7.7% IIG E 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:  
LTD adjustments

Total: 7.7

Prepared By:  Jean Turner	Verified By:	Approved By:  
---------------------------------	--------------	--

(1) To WF

**MidAmerican Energy**  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	Activity	Oct-96*	Jan-97
7.45% due '23 Issue	221036	7.45% 2023	7.45% 2023
Amount Retired		3,500,000 (1)	19,560,000
Principal Before Retirement		30,000,000	30,000,000
% Retired		11.67%	65.20%
Prior Month Issue Expense	181036	314,489.28 **	314,489.28
Retired Expense		36,690.42 (2)	205,047.01
Prior Month Discount	226036	126,193.32 **	126,193.32
Retired Expense		14,722.55 (3)	82,278.04
Total Retired Expense	435011	51,412.97	287,325.05
Reacquisition Discount	434011	102,375.00 (4)	
Reacquisition Discount	435011		44,988.00
Net Loss (Gain) Taken		(50,962.03) (5)	242,337.05

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

- (1) From WP JMB-1, Page 12
- (2) To Sch 2, Page 17, line 1
- (3) To Sch 2, Page 17, line 2
- (4) To Sch 2, Page 17, line 4
- (5) To Sch 2, Page 17, line 5

MIDAMERICAN ENERGY COMPANY

Journal Entry No.:

MIS EFF DATE: Year: 97  
 Month: 01  
 Day: 31

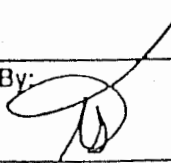
MIS JOURNAL ENTRY DETAIL  
 January 97

MIS Date Entered:

U	B. C.	A. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	435011		6		100		467	348,502.85
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
8	950	950	181037		6		100		991	
8	950	950	181032		6		100		991	
8	950	950	226032		6		100		991	
Record loss on 1996 retirements related to unamortized issue expense and discount										
8	950	950	435011		6		100		467	235,456.28
8	950	950	181034		6		100		991	
8	950	950	226034		6		100		991	
Record loss on reacquisition of \$40,000,000 of 8.15% IIGE 1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount										
8	950	950	221036		6		100		991	19,560,000.00
8	950	950	237036		6		100		991	425,022.50
8	955	955	427036		6		100		467	36,430.50
8	950	950	221036		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	287,325.00
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
Record loss on reacquisition of \$19,560,000 of 7.45% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:  
 LTD adjustments

Total: 20,892,737.1

Prepared By: Jean Turner	Verified By:	Approved By: 
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**MidAmerican Energy Company  
Company = MEC**

**Journal Entry No.  
Default Date:**

Month: 10

**MIS JOURNAL ENTRY DETAIL  
October 96**

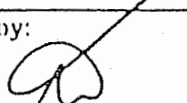
**MIS Date Entered:  
Entered by:**

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	919	919	449101		6		200		911	548,36
8	919	919	431101		6		200		467	47,24
8	950	950	229101		6		100		991	
To record October '96 provision for potential Iowa rate refund.										
8	950	950	221038		6		100		991	3,500,01
8	950	950	221036		6		100		991	
8	950	950	434011		6		100		991	
8	950	950	427036		6		100		991	21,7
8	950	950	237036		6		100		991	
To record gain on reacquisition of \$3.5 million of 7.45% HGE 1st Mort. Bonds -LT Debt										
8	950	950	221037		6		100		991	28,500,0
8	950	950	221037		6		100		991	
8	950	950	434011		6		100		991	
8	950	950	427037		6		100		991	44,0
8	950	950	237037		6		100		991	
To record gain on reacquisition of \$28.5 million of 6.95% HGE 1st Mort. Bonds -LT Debt										

Journal Descrip Miscellaneous Adjustments

Total:

32,661,

Prepared by: Charlie Krueger	Verified by:	Approved by: 
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(1) To WP JMB-1, page 10

MidAmerican Energy  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	Activity	Oct-96*	May-97	Jul-97
6.95% due '25 Issue	221037	6.95% 2025	6.95% 2025	6.95% 2025
Amount Retired		28,500,000 (1)	3,000,000	6,000,000
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
Prior Month Issue Expense Retired Expense	181037	515,337.24 ** 293,742.23 (2)	219,025.81 30,561.74	187,358.71 60,764.99
Prior Month Discount Retired Expense				
Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00 (3)	183,750.00	67,500.00
Net Loss (Gain) Taken		(1,612,907.77) (4)	(153,188.26)	(6,735.01)

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

- (1) From WP JMB-1, Page 14  
 (2) To Sch 2, Page 18, line 1  
 (3) To Sch 2, Page 18, line 4  
 (4) To Sch 2, Page 18, line 5

**MidAmerican Energy Company  
Company = MEC**

**Jour  
Defa  
  
MIS I  
Enter**

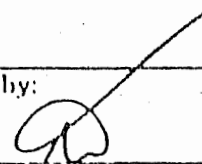
Month: 10

**MIS JOURNAL ENTRY DETAIL  
October 96**

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.
8	950	950	221036		6		100		991
8	950	950	221036		6		100		991
8	950	950	434011		6		100		991
8	950	950	427036		6		100		991
8	950	950	237036		6		100		991
To record gain on reacquisition of \$3.5 million of 7.45% HGE 1st Mort. Bonds - LT Debt									
8	950	950	221037		6		100		991
8	950	950	221037		6		100		991
8	950	950	434011		6		100		991
8	950	950	427037		6		100		991
8	950	950	237037		6		100		991
To record gain on reacquisition of \$28.5 million of 6.95% HGE 1st Mort. Bonds - LT Debt									

Journal Descrip: Miscellaneous Adjustments

Total:

Prepared by:  Charlie Krueger	Verified by:	Approved by:  
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(1) To WP JMB-1 page 13

MIDAMERICAN ENERGY COMPANY  
 Company = ALEO

Journal Entry

MIS EFF DATE: Year: 97  
 Month: 01  
 Day: 31

MIS JOURNAL ENTRY DETAIL  
 January 97

MIS Date

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	
8	950	950	435011		6		100		467	2
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
8	950	950	181037		6		100		991	
8	950	950	181032		6		100		991	
8	950	950	226032		6		100		991	
Record loss on 1996 retirements related to unamortized issue expense and discount										
8	950	950	435011		6		100		467	2
8	950	950	181034		6		100		991	
8	950	950	226034		6		100		991	
Record loss on reacquisition of \$40,000,000 of 8.15% IIG/1st Mort. Bonds - LT Debt called in December related to unamortized issue expense and discount										
8	950	950	221036		6		100		991	19,
8	950	950	237036		6		100		991	
8	955	955	427036		6		100		467	
8	950	950	221036		6		100		991	
8	950	950	435011		6		100		467	
Record retirement of \$19,560,000 of 7.45% IIG 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	
8	950	950	181036		6		100		991	
8	950	950	226036		6		100		991	
Record loss on reacquisition of \$19,560,000 of 7.45% IIG 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:

LTD adjustments

Total:

20,

Prepared By: Jean Turner	Verified By:	Approved By: 
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Mid-American Energy  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

6.95% due '25 Issue	Activity	Oct-96*	May-97	Jul-97
	221037	6.95% 2025	6.95% 2025	6.95% 2025
Amount Retired		28,500,000	3,000,000 (1)	6,000,000
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
Prior Month Issue Expense	181037	515,337.24 **	219,025.81	187,358.71
Retired Expense		293,742.23	30,561.74 (2)	60,764.99
Prior Month Discount				
Retired Expense				
Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00	183,750.00 (3)	67,500.00
Net Loss (Gain) Taken		(1,612,907.77)	(153,188.26) (4)	(6,735.01)

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

- (1) From WP JMB-1, page 20  
 (2) To Sch 2, Page 19, line 1  
 (3) To Sch 2, Page 19, line 4  
 (4) To Sch 2, Page 19, line 5

MIDAMERIK ENERGY COMPANY  
Company = MEC

Journal E

MIS EFF DATE: Year: 97  
Month: 05  
Day: 31

MIS JOURNAL ENTRY DETAIL  
May 97

MIS Dal

U	B. C.	A. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	
8	950	950	221037		6		100		991	3.0
8	950	950	237037		6		100		991	
8	955	955	427037		6		100		467	
8	950	950	221037		6		100		991	
8	950	950	434011		6		100		467	
Record retirement of \$3,000,000 of 6.95% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	434011		6		100		467	
8	950	950	181037		6		100		991	
Record loss on reacquisition of \$3,000,000 of 6.95% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense										
8	950	950	221035		6		100		991	4.0
8	950	950	237035		6		100		991	1
8	955	955	427035		6		100		467	
8	950	950	221035		6		100		991	
8	950	950	435011		6		100		467	1
Record retirement of \$4,370,000 of 7.7% IIGE 1st Mort. Bonds - LT Debt										
8	950	950	435011		6		100		467	
8	950	950	181035		6		100		991	
8	950	950	226035		6		100		991	
Record loss on reacquisition of \$4,370,000 of 7.7% IIGE 1st Mort. Bonds - LT Debt related to unamortized issue expense and discount										

Journal Description:  
LTD adjustments

Total:

7.7

Prepared By: Jean Turner	Verified By:	Approved By: <i>M. G...</i>
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M/TD 112P JMB-1 mae. 19

MidAmerican Energy  
Unamortized Issue Expense and Discount  
Calculation of Loss on Reacquisition

	<u>Activity</u>	<u>Oct-96*</u>	<u>May-97</u>	<u>Jul-97</u>
6.95% due '25 Issue	221037	6.95% 2025	6.95% 2025	6.95% 2025
Amount Retired		28,500,000	3,000,000	6,000,000 (1)
Principal Before Retirement		50,000,000	21,500,000	18,500,000
% Retired		57.00%	13.95%	32.43%
Prior Month Issue Expense	181037	515,337.24 **	219,025.81	187,358.71
Retired Expense		293,742.23	30,561.74	60,764.99 (2)
Prior Month Discount Retired Expense				
Total Retired Expense	435011	293,742.23		
Total Retired Expense	434011		30,561.74	60,764.99
Reacquisition Discount	434011	1,906,650.00	183,750.00	67,500.00 (3)
Net Loss (Gain) Taken		<u>(1,612,907.77)</u>	<u>(153,188.26)</u>	<u>(6,735.01) (4)</u>

\* Not written off until January 1997

\*\* Balances are as of 12/31/96

- (1) From WP JMB-1, page 22  
 (2) To Sch. 2, Page 20, line 1  
 (3) To Sch. 2, Page 20, line 4  
 (4) To Sch. 2, Page 20, line 5

MIDAMERICAN ENERGY COMPANY  
Company = MEC

Journal Entry No

MIS EFF DATE: Year: 97  
Month: 07  
Day: 31

MIS JOURNAL ENTRY DETAIL  
July 97

MIS Date Enter

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	237011		8		100		991	102,235
8	950	950	143027		8		100		991	
Correct entry in Journal 761401										
8	950	950	221037		8		100		991	6,000,000
8	950	950	237037		8		100		991	86,875
8	955	955	427037		8		100		467	33,591
8	950	950	221037		8		100		991	
8	950	950	434011		8		100		467	
Record retirement of \$8,000,000 of 8.95% IIGC 1st Mort. Bonds - LT Debt										
8	950	950	434011		8		100		467	60,764
8	950	950	181037		8		100		991	
Record loss on reacquisition of \$8,000,000 of 8.95% IIGC 1st Mort. Bonds - LT Debt related to unamortized issue expense										

Journal Description: LTD adjustments (1) TO WP JMB-1 page 21

6,283,466

Prepared By: Jean Turner	Verified By:	Approved By: 
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2601-38

Systems Inc (This form to be used in absence of invoice)

WP JMB-1  
Page 23 of 55

- Midwest Gas
- Midwest Capital Group

Check to: EDWARD WRIGHT + DORA L WRIGHT

Vendor No.: \_\_\_\_\_

3232 W 3RD ST (Payee)

Date 10/1995 19 95

DES MOINES IA 50315-7710 (Address) (City) (State) (Zip Code)

\$ \_\_\_\_\_

Check to be used for: Purchase of two (2) shares of MidAmerican Energy Company stock. Market value of \$40.00 per share. \$3.30 preferred

Check stub comments (Optional): \_\_\_\_\_

Return check to: PAUL BORK DMR 28

Date check required: ASTP

(R/C, Activity, LOC, C/E are required)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
958	95812	10011			100		991	120 00 76
958	95812	04011			100		991	200 00
Total of Check								80 00

Audited & Approved  
Acct's Pay Dept.

1st Approval for Payment [Signature] 6033  
Employee Number

2nd Approval for Payment [Signature] 3014  
Employee Number

(Approvals require full signature and employee number)

(U) To Sch. 3, Page 4, line 1

Source Inc.  
 Power Systems Inc.  
 West Power  
 Midwest Gas  
 Midwest Capital Group

### REQUEST FOR CHECK

(This form to be used in absence of invoice)

WP JMB-1  
 Page 24 of 55

Issue check to: WILLIAM L HANKINSON Vendor No.: \_\_\_\_\_  
4214 PRESCOTT (Payee) Date 10/26/95 19\_\_\_\_\_  
DALLAS TX (Address) 75219 (Zip Code) \$ \_\_\_\_\_

Check to be used for: PURCHASE OF FIVE (5) SHARES OF 3370 REFERRED  
MIDAMERICAN ENERGY COMPANY STOCK. MARKET VALUE OF \$43.00 PER SHARE.

Check stub comments (Optional): \_\_\_\_\_

Return check to: PAUL BJORCK DMR 28 Date check required: ASAP

(R/C, Activity, LOC, C/E are required)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
958	958	204011			100		991	500.00
958	958	210011			100		991	285.00 (1)
Total of Check								215.00

Audited & Approved \_\_\_\_\_ 1st Approval for Payment Charlene A. [Signature] 60173  
 Acct's Pay Dept. \_\_\_\_\_ Employee Number  
 \_\_\_\_\_ 2nd Approval for Payment Paul B. [Signature] 30114  
 \_\_\_\_\_ Employee Number  
 (Approvals require full signature and employee number)

(1) To Sch 3; Page 4, line 2

MIDAMERICAN ENERGY COMPANY  
DISSENTING SHAREHOLDERS  
CALCULATION OF FAIR VALUE PAYMENT

Payment Methodology

The June 30, 1995 closing price of the respective securities was selected as representative of the statutory "fair value." The per share price was multiplied by the number of dissenting shares to arrive at a total fair value. Interest was then added to the fair value total to arrive at the total payment due the dissenting shareholder.

Per Martin Longnecker, the average annual interest rate on MidAmerican's outstanding commercial paper at August 11, 1995 is 5.892%. Dividing this annual rate by 360 gives a daily rate of .016367% or .00016367. Multiplying this daily rate by 46 which is the number of days between July 1, 1995, the merger effective date, and August 16, 1995, the payment date to dissenting shareholders, gives a rate of .007529.

Perry M. Wilson, Jr.

200 shares of Iowa-Illinois Gas and Electric Company common stock  
Closing Price on June 30, 1995: \$21.875 per share  
Total Value of Stock: \$4,375  
Interest (.007529 x 4,375): \$32.94  
Total Payment: \$4,407.94

William M. Merrill

62 shares of Midwest Power Systems Inc. \$3.30 Series preferred stock  
Closing Price on June 30, 1995: \$39 per share (per Dick Pecaut, stockbroker)  
Total Value of Stock: \$2,418  
Interest (.007529 x 2,418): \$18.21  
Total Payment: \$2,436.21

$\$100 \text{ par} - \$39. = \$61.$   
 $\times 62$   

---

 $\$3,782.$

Julius A. Seidel, Jr. and Mary S. Seidel, Joint Tenants

30 shares of Midwest Power Systems Inc. \$3.30 Series preferred stock  
Closing Price on June 30, 1995: \$39 per share (per Dick Pecaut, stockbroker)  
Total Value of Stock: \$1,170  
Interest (.007529 x 1,170): \$8.81  
Total Payment: \$1,178.81

$\$100 \text{ par} - \$39. = \$61.$   
 $\times 30$   

---

 $\$1,830.$

TOTAL =  $3,782 + 1,830 = 5,612.$  (1)  
(1) To Sch. 3, Page 4, line 3

- Midwest Power Systems Inc.
  - Midwest Power
  - Midwest Gas
  - Midwest Capital Group
- MEC

Issue check to: Edna L. Anderson Executor, Estate of Hazel M. Butler Vendor No.: \_\_\_\_\_  
4210 Hickman Rd Apt. 1080 (Payee) (Address) Des Moines IA 50310 (State) (Zip Code) Date Feb. 11 1997  
 \$ 258.75

Check to be used for: Purchase of 6 shares of \$3.30 MidAmerican Energy Company preferred stock.  
Market value \$43.125 per share.

Check stub comments (Optional): \_\_\_\_\_

Return check to: Paul Biorck DMR28 Date check required: A.S.A.P.

(R/C, Activity, LOC, C/E are required)

(1)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
9510	9510	21040111			1100		9911	600.00
9510	9510	21170102			1100		9911	341.25
Total of Check								258.75

Audited & Approved \_\_\_\_\_ 1st Approval for Payment Paul A Biorck Employee Number 30114  
 Acct's Pay Dept. \_\_\_\_\_ 2nd Approval for Payment Charlotte A. Olson Employee Number 60533

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 4

- Midwest Power Systems Inc. (This form to be used in absence of invoice)
- Midwest Power
- Midwest Gas
- Midwest Capital Group

MEC

Issue check to: Edna L. Anderson Executor, Estate of Hazel M. Butler Vendor No.: \_\_\_\_\_  
 4210 Hickman Rd. Apt. 1080 Des Moines IA 50310 Date Feb. 11 1997  
(City) (State) (Zip Code)  
 \$ 258.75

Check to be used for: Purchase of 6 shares of \$3.30 MidAmerican Energy Company preferred stock.  
Market value \$43.125 per share.

Check stub comments (Optional): \_\_\_\_\_

Return check to: Paul Bjork DMR28 Date check required: A.S.A.P.

(R/C, Activity, LOC, C/E are required)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
450	950	2104011			1100		991	600.00
950	950	217002			1100		991	341.25
Total of Check								258.75

Audited & Approved Acct's Pay Dept. 1st Approval for Payment Paula Bjork 30114 Employee Number  
 2nd Approval for Payment Charles A. Olson 60535 Employee Number

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 4

- Midwest Resources Inc.
- Midwest Power Systems Inc.
- Midwest Power
- Midwest Gas
- Midwest Capital Group  
MEC

**REQUEST**

(This form to be used in absence of ...)

Issue check to: Leonard J. Burr  
2805 E. Washburn Rd  
(Address)  
Waterloo IA 50701  
(City) (State) (Zip Code)

Vendor No.: \_\_\_\_\_  
 Date: Feb 13 1997  
 \$43.13

Check to be used for: Purchase of one share of \$3.30 MidAmerican Energy Company preferred stock  
Market value \$43.13 per share.

Check stub comments (Optional): \_\_\_\_\_

Return check to: Paul Bjork DMR 28 Date check required: ASAP

(R/C, Activity, LOC, C/E are required)

(1)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
950	950	241011			1100		991	100.00
950	950	17002			1100		991	56.87
							Total of Check	43.13

Audited & Approved Acct's Pay Dept.  
 1st Approval for Payment: Paul A Bjork 30114 Employee Number  
 2nd Approval for Payment: Charlene A Osier 60533 Employee Number

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 4



- Midwest Resources Inc.
- Midwest Power Systems Inc.
- Midwest Power
- Midwest Gas
- Midwest Capital Group

# REQUEST FOR CHECK

(This form to be used in absence of invoice)

Issue check to: Ruth M. Johannsen Vendor No.: \_\_\_\_\_  
(Payee)

5126 A Calle Real Date 3/11 1997

Santa Barbara CA 93111 \$ 212.50  
(City) (State) (Zip Code)

Check to be used for: Purchase of 5 shares of \$3.30 MidAmerican Energy Company preferred stock.  
Market value \$42.50 per share.

Check stub comments (Optional): \_\_\_\_\_

Return check to: Paul Bjork DMR28 Date check required: A.S.A.P.

(R/C, Activity, LOC, C/E are required)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
950	950	2040111			1100		9911	500.00
950	950	217002			1100		9911	(287.50) (1)
Total of Check								212.50

Audited & Approved  
Acct's Pay Dept.

1st Approval for Payment: Paul Bjork  
Employee Number: 30114

2nd Approval for Payment: Charlene A. Davis  
Employee Number: 60533

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 5

- Midwest Resources Inc.
- Midwest Power Systems Inc.
- Midwest Power
- Midwest Gas
- Midwest Capital Group

# REQUEST FOR CHECK

(This form to be used in absence of invoice)

WP JMB-1  
Page 30 of 55

Issue check to: Joyce N. Bowman Vendor No.: \_\_\_\_\_  
(Payee)  
605 W 32nd St Date 3/11 1997  
(Address) Vancouver WA 98660 S \_\_\_\_\_  
(City) (State) (Zip Code)

Check to be used for: Purchase of 11 shares of \$3.30 MidAmerican Energy Company preferred stock  
and 5 shares of \$4.35 MidAmerican Energy Company preferred stock for  
\$42.50 per \$3.30 preferred share and \$59.00 per \$4.35 preferred share.

Check stub comments (Optional): \_\_\_\_\_

Return check to: Paul Bjork DMR28 Date check required: A S A P

(R/C, Activity, LOC, C/E are required)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
950	950	2041011			11010		441	110000
950	950	207002			11010		941	163215076
950	950	2041012			11010		441	50000
950	950	207002			11010		941	12051007
Total of Check								762150

Audited & Approved \_\_\_\_\_ 1st Approval for Payment Paul A. Bick 30114  
 Acct's Pay Dept. \_\_\_\_\_ Employee number  
 \_\_\_\_\_ 2nd Approval for Payment Charles Allen 60533  
Employee number

**(Approvals require full signature and employee number)**

(1) To Sch 3, Page 4, line 5

- Midwest Resources Inc.
- Midwest Power Systems Inc.
- Midwest Power
- Midwest Gas
- Midwest Capital Group

## REQUEST FOR CHECK

(This form to be used in absence of invoice)

WP JMB-1  
Page 31 of 55

Issue check to: Joyce N. Bowman Vendor No.: \_\_\_\_\_  
(Payee)  
605 W 32nd St Date 3/11/1997  
(Address)  
Vancouver WA 98660 \$ \_\_\_\_\_  
(City) (State) (Zip Code)

Check to be used for: Purchase of 11 shares of \$3.30 MidAmerican Energy Company preferred stock  
and 5 shares of \$4.35 MidAmerican Energy Company preferred stock for  
\$42.50 per \$3.30 preferred share and \$59.00 per \$4.35 preferred share.

Check stub comments (Optional): \_\_\_\_\_

Return check to: Paul Bjork DMR2R Date check required: A.S.A.P.

(R/C, Activity, LOC, C/E are required)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
95095020	4011				100		991	1100.00
95095020	7002				100		991	(632.50)
95095020	4012				100		991	500.00
95095020	7002				100		991	(205.00)
Total of Check								762.50

Audited & Approved  
Acct's Pay Dept.

1st Approval for Payment

*Paul A. Bjork*

30114

Employee Number

2nd Approval for Payment

*Charles Allen*

60533

Employee Number

(Approvals require full signature and employee number)

*(1) To Sch 3, Page 4, line 6*

~~REQUEST FOR CHECK~~

WP JMB-1  
Page 32 of 55

(This form to be used in absence of invoice)

- Midwest Power
- Midwest Gas
- Midwest Capital Group
- IEC

Issue check to: Robert L. Sauvan, Trustee Vendor No.: \_\_\_\_\_

Robert L. Sauvan Trust (Payee) Date April 3 1997

12310 Cherokee Ln Leawood KS 66209 (Address) (City) (State) (Zip Code) \$ 220.00

Check to be used for: Purchase of 5 shares of \$3.30 MidAmerican Energy Company preferred stock  
for \$44.00 share Market Value.

Check stub comments (Optional): \_\_\_\_\_

Return check to: Paul Bjork DMR 28 Date check required: A.S.A.P.

(R/C, Activity, LOC, C/E are required)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
950	950	2041011			100		9911	50000
950	950	217002			100		9911	28000
Total of Check								22000

Audited & Approved  
Acct's Pay Dept.

1st Approval for Payment Paul Bjork 30114  
Employee Number

2nd Approval for Payment Charles A. ... 60573  
Employee Number

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 7





- Midwest Power Systems Inc.
- Midwest Power
- Midwest Gas
- Midwest Capital Group

WP JMB-1  
Page 35 of 55

WIRE AMOUNT \$ 523.75

v. o: BANKER'S TRUST COMPANY  
(Bank Name)  
DES MOINES IA  
(City) (State)

ABA # \_\_\_\_\_

DATE 10/30 1997

DUE DATE \_\_\_\_\_ 19\_\_\_\_

FOR THE CREDIT OF: MIDAMERICAN ENERGY CO PREFERRED DIVIDEND ACCOUNT

ACCT #: 053341

INVOICE #: FUNDS TO COVER PAYMENT TO ACCT 282201 FOR 10 SHARES \$3.75  
PREFERRED STOCK @ \$52.375 PER SHARE

(R/C, Activity, LOC, C/E are required)

B/C	R/C	Activity	Project	Sub Number	LOC	FAC	C/E	Amount
950	950	204	001		100		991	1000
950	950	217	002		100		991	476
TOTAL OF WIRE								523.75

Audited & Approved  
Accts Pay Dept.

1st Approval for Payment Frank A. Bink 30114  
Employee num.

2nd Approval for Payment Charles A. Davis 60533  
Employee num.

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 10

### REQUEST FOR WIRE TRANSFER

- Midwest Resources Inc.
- Midwest Power Systems Inc.
- Midwest Power
- Midwest Gas
- Midwest Capital Group
- MEC

VENDOR \_\_\_\_\_ B2032R

WIRE AMOUNT \_\_\_\_\_ \$47.50

ABA # \_\_\_\_\_

DATE 12/5/97

DUE DATE \_\_\_\_\_

WIRE TO: Bankers Trust Company  
(Bank Name)  
Des Moines IA  
(City) (State)

FOR THE CREDIT OF: MidAmerican Energy Co Preferred Dividend Account  
ACCT #: 053341  
INVOICE: Funds to cover payment to Acct 282589 for 1 shares \$3.30 preferred stock @ \$47.50 per share.

(R/C, ACTIVITY, LOC, C/E ARE REQUIRED)

B/C	R/C	ACTIVITY	PROJECT	SUB NUMBER	LOC	FAC	C/E	AMOUNT									
5	0	9	5	0	2	0	4	0	1	1	1	0	0	0	0	0	\$100.00
5	0	9	5	0	2	1	7	0	0	2							(\$52.50)
Total of Wire														\$47.50			

Audited & Approved  
Acct's Pay Dept.

1st Approval for Payment

*Paula Bjork*

30114

Employee Number

2nd Approval for Payment

*Regulene Frederick*

33515

Employee Number

(Approvals require full signature and employee number)

(1) To Sch 3, Page 4, line 11

DATE 1999-03-27

MANAGEMENT INFORMATION SYSTEM  
 QUERY NUMBER 1  
 RC / ACTIVITY / CR  
 950 / 217002 / 991  
 FOR COMPANY MEC

Y	REF1	B/C	LOC	JRNL	SUB NO	REF2	U T	DESCRIPTION
199801	950 217002 991	JE	6	81847A	950 100 81847A		8	GAIN/LOSS REACQUIRE
		AP	6	980137773	950 100 81A295	010898	8	MIDAMERICAN ENERGY
		JE	6	81847A	950 100 81847A		8	GAIN/LOSS REACQUIRE
		JE	6	81847A	950 100 81847A		8	GAIN/LOSS REACQUIRE
-----								
199802	950 217002 991	JE	6	82847A	950 100 82847A		8	GAIN ON REACQ PREP
-----								
199803	950 217002 991	AP	6	980304888	950 100 83A549	031698	8	MIDAMERICAN ENERGY
		JE	6	83847A	950 100 83847A		8	LOSS REACQUIRED PR
		JE	6	83847A	950 100 83847A		8	LOSS REACQUIRED PR
		AP	6	980313169	950 100 83A622	031198	8	MIDAMERICAN ENERGY
		AP	6	980304888	950 100 83A549	031698	8	MIDAMERICAN ENERGY
		JE	6	83847A	950 100 83847A		8	LOSS REACQUIRED PR
		JE	6	83847A	950 100 83847A		8	LOSS REACQUIRED PR



DATE 1999-03-27

MANAGEMENT INFORMATION SYSTEM  
QUERY NUMBER 1  
RC / ACTIVITY / CE  
950 / 217002 / 991  
FOR COMPANY MEC

YYYYMM	R/C	ACT	C/E	SRC	PROJ	REF1	B/C	LOC	JRNL	SUB	NO	REF1	U	DESCRIPTION	QU
													..		2
													...		2
													....		2
199808	950	217002	991	JR		6 88847A	950	100	88847A					8 RECORD LOSS REACQ	20
			AP			6 980840024	950	100	88A232			082198		8 MEC PREFERRED	
															2
													..		2
													...		2
													....		2

Loss on Recquired Preferred Stock  
\$1.7375 Series  
March 1996

WP JMB-1  
Page 40 of 55

Principal Amount (350,000 Shares @ \$25)	\$8,750,000
Purchase Price	<u>8,680,000</u>
	\$70,000

Capital Stock Expense:		
Shares Purchased	350,000	
Shares Outstanding	<u>2,400,000</u>	
Percent	14.58333%	
Capital Stock Expense	<u>\$1,823,926</u>	
Amount Relative to 350,000 Shares	<u>\$265,988</u>	- 265,988

Loss on Recquired Preferred Stock

(\$195,988) (1)

(1) To Sch. 3, Page 9, line 1

MidAmerican Company  
Company = MEC

Journal Entry

MIS DEF DATE    Year:   96    
                    Month:   03    
                    Day:   31  

MIS JOURNAL ENTRY DETAIL  
March 96

MIS Date Ent

U	P. C.	P. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	204017		6		100		991	8,750.00
8	950	950	217002		6		100		991	
8	950	950	210002		6		100		991	
Reacquired Pref Stk - \$1.7375 Series										
8	950	950	210002		6		100		991	265.00
8	950	950	214002		6		100		991	
Pref Stk Expense - \$1.7375 Series										
8	950	950	439002		6		100		991	195.00
8	950	950	210002		6		100		991	
Loss on Reacquired Pref Stk - \$1.7375 Series										

Total:

Prepared By: <i>F. R. Boelens</i>	Verified By:	Approved By: <i>(Signature)</i>
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Page

(1) To Workpaper JMB-1, Page 40

Loss on Reacquired Preferred Stock  
\$1.7375 Series  
June 1996

Principal Amount (119,000 Shares @ \$25)		\$2,975,000	
Purchase Price		<u>2,939,300</u>	
			\$35,700
Capital Stock Expense:			
Shares Purchased	119,000		
Shares Outstanding	<u>2,050,000</u>		
Percent	5.80488%		
Capital Stock Expense	<u>\$1,557,938</u>		
Amount Relative to 119,000 Shares	<u>\$90,436</u>	90,436	
Loss on Reacquired Preferred Stock		<u><u>(\$54,736)</u></u>	(1)

(1) To Sch. 3, Page 9, line 2

**MidAmerican Energy Company**  
Company = MEC

Journal Entry No.: 663

EFFECT DATE    Year: 96  
                    Month: 06  
                    Day: 30

**MIS JOURNAL ENTRY DETAIL**  
June 96

MIS Date Entered: \_\_\_\_\_

D. C.	A. C.	Activity	Project	P	Sub Number	Loc	Fac	C. E.	Debit	Cre
950	950	204017		6		100		991	2,975,000.00	
950	950	217002		6		100		991		2,939
950	950	210002		6		100		991		36
<b>Reacquired Pref Stk - \$1.7375 Series</b>										
950	950	210002		6		100		991	90,436.00	
950	950	214002		6		100		991		9
<b>Pref Stk Expense - \$1.7375 Series</b>										
950	950	439002		6		100		991	54,736.00	
950	950	210002		6		100		991		5
<b>Loss on Reacquired Pref Stk - \$1.7375 Series</b>										

Total: 3,120,172.00 3,120,172.00

Prepared By: <i>R. Baelens</i>	Verified By:	Approved By: <i>Chikweze</i>
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Page 1 of   

*(1) To Workpaper JMB-1, Page 42.*

Loss on Reacquired Preferred Stock  
\$1.7375 Series  
September 1996

Principal Amount (43,000 Shares @ \$25)		\$1,075,000	
Purchase Price		<u>1,051,350</u>	
			\$23,650
Capital Stock Expense:			
Shares Purchased	43,000		
Shares Outstanding	<u>1,931,000</u>		
Percent	2.22683%		
Capital Stock Expense	<u>\$1,467,502</u>		
Amount Relative to 43,000 Shares	<u>\$32,679</u>		32,679
Loss on Reacquired Preferred Stock		<u><u>(\$9,029)</u></u>	(1)

(1) To Sch 3, Page 9, line 3

**MidAmerican Energy Company**  
Company = MEC

Journal Entry No.: \_\_\_\_\_

EFF DATE    Year:   96    
              Month:   09    
              Day:   30  

**MIS JOURNAL ENTRY DETAIL**  
September 96

MIS Date Entered: \_\_\_\_\_

B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
950	950	204017		6		100		991	1,075,000.00
950	950	217002		6		100		991	
950	950	210002		6		100		991	
Reacquired Pref Stk - \$1.7375 Series									
950	950	210002		6		100		991	32,679.00
950	950	214002		6		100		991	
Pref Stk Expense - \$1.7375 Series									
950	950	439002		6		100		991	9,029.00
950	950	210002		6		100		991	
Loss on Reacquired Pref Stk - \$1.7375 Series									

Total: 1,116,708.00

Prepared By: <i>R. Boelens</i>	Verified By:	Approved By: <i>curkney</i>
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Page   1  

*(1) To Workpaper JMB-1 Page 44.*

Loss on Reacquired Preferred Stock  
\$1.7375 Series  
January, 1997

Principal Amount (1,888,000 Shares @ \$25)		\$47,200,000
Purchase Price		<u>48,512,160</u>
		(\$1,312,160)
Capital Stock Expense:		
Shares Purchased	1,888,000	
Shares Outstanding	<u>1,888,000</u>	
Percent	100.00000%	
Capital Stock Expense	<u>\$1,434,823</u>	
Amount Relative to 1,888,000 Shares	<u>\$1,434,823</u>	1,434,823
Loss on Reacquired Preferred Stock		<u><u>(\$2,746,983)</u></u> (1)

(1) To Sch 3, Page 9, line 4

MidAmerican Energy Company  
Company - MEC

Journal Entry No.:

MIS EFF DATE Year: 96  
Month: 12  
Day: 31

MIS JOURNAL ENTRY DETAIL  
December 98

MIS Date Entered

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	950	950	210002		6		100		991	1,312,160.00
8	950	950	217002		6		100		991	
Call Premium on Reacquired Preferred Stock - \$1.7375 Series. 1,288,000 shares outstanding X 1%										
8	950	950	439002		6		100		991	1,312,160.00
8	950	950	210002		6		100		991	
Loss on Reacquired Preferred Stock - \$1.7375 Series										

Total: 2,624,320

Prepared By: <i>E. R. Beckman</i>	Verified By:	Approved By:
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Page 1

*(1) To Workpaper JMB-1, Page 46*

MidAmerican En. Company  
Company = MEC

Journal Entry N

MIS EFF DATE Year: 97  
Month: 01  
Day: 31

MIS JOURNAL ENTRY DETAIL  
January 97

MIS Date Enta

U	B. C.	R. C.	Activity	Project	P	Sub-Number	Loc.	Fac.	C. E.	Debit
8	955	955	437017		6		100		991	100,23
8	950	950	238017		6		100		991	
Dividend - \$1.7375 Series - 1997 Prorated Portion										
8	950	950	242808		6		100		991	1,312,10
8	950	950	439002		6		100		991	
8	950	950	217002		6		100		991	
Correct Payment of Call Premium - \$1.7375 Series										
8	950	950	210002		6		100		991	1,434,8
8	950	950	214002		6		100		991	
Preferred Stock Expense - \$1.7375 Series										
8	950	950	439002		6		100		991	1,434,8
8	950	950	210002		6		100		991	
Loss on Call of Preferred Stock - \$1.7375 Series										

Total: 4,282,

Prepared By: <i>F. R. Buelens</i>	Verified By:	Approved By: <i>C. K. Meyer</i>
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Page \_

*(1) To Work paper JMB-1, Page 46*



**REQUEST FOR WIRE TRANSFER**

9701  
21707

- Midway Resources Inc.
- Midway Power Systems Inc.
- Midway Power
- Midway Gas
- Midway Capital Group
- MEC GENERAL FUND

VENDOR 401082

WIRE AMOUNT \$48,894,867.48

WIRE TO: BANCIERS TRUST

ABA # \_\_\_\_\_

SEE MOVES

LA

DATE JANUARY 9 1997

DUE DATE JANUARY 13 1997

FOR THE CREDIT OF: MIDAMERICAN ENERGY COMPANY PREFERRED DIVIDEND ACCOUNT

ACCT # 053341

PURPOSE: FUNDS TO COVER REDEMPTION OF 11.73% SERIES PREFERRED STOCK

SEC IDENT LOC CA ARE REQUIRED

SEC	LOC	CA	AMOUNT	DATE	BALANCE	REMARKS	
95095	0238017	100	467		\$382,497.48	(1)	
95095	0217002	100	467		\$1,312,160.00	(1)	
95095	0204017	100	467		\$47,200,000.00	(1)	
Total of wire						\$48,894,867.48	(1)

Audited & Approve  
Acct's Pay Dept

1st Approval for Payment *[Signature]*

2nd Approval for Payment *[Signature]* **60533**  
(Approvals require full signature and employee number)

(1) To Workpaper JMB-1, Page 46

PROSPECTUS SUPPLEMENT  
To Prospectus Dated September 29, 1993

100,000 Shares  
Iowa-Illinois Gas and Electric Company  
Preference Shares (Cumulative), \$5.25 Series  
(without par value)

The \$5.25 Series Preference Shares will not be redeemable prior to November 1, 1998 for any purpose. Thereafter and prior to November 1, 1999 the \$5.25 Series Preference Shares will be redeemable at the option of the Company at \$101.97 per share, such redemption price decreasing by approximately equal amounts on each November 1 thereafter to \$100.00 per share on November 1, 2001, in each case plus accrued dividends. The Company shall on November 1, 2003 retire all of the then outstanding \$5.25 Series Preference Shares at \$100.00 per share, plus accrued dividends. The \$5.25 Series Preference Shares will be subject to certain prior rights of the Preferred Shares. See "Description of \$5.25 Series Preference Shares" in this Prospectus Supplement and "Description of Preference Shares" in the accompanying Prospectus.

	Price to Public(1)	Underwriting Discounts and Commissions(2)	Proceeds to Company(1)(2)
Per Share	\$100.00	\$0.75	\$99.25
Total	\$10,000,000	\$75,000	\$9,925,000

- (1) Plus accrued dividends, if any, from the date of original issue.
- (2) The Company has agreed to indemnify the Underwriter against certain liabilities, including liabilities under the Securities Act of 1933. See "Underwriting" in this Prospectus Supplement.
- (3) Before estimated expenses of \$75,000 payable by the Company.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS SUPPLEMENT OR THE PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The \$5.25 Series Preference Shares are offered by the Underwriter, subject to prior sale, when, as and if issued and accepted by the Underwriter and subject to certain conditions. It is expected that certificates for the \$5.25 Series Preference Shares will be available for delivery at the offices of Smith Barney Shearson Inc., 110 Wall Street, New York, New York 10005, on or about October 6, 1993.

Smith Barney Shearson Inc.

September 29, 1993

### Dividend Rights

Subject to certain restrictions (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights"), the holders of the \$5.25 Series Preference Shares are entitled to receive, when and as declared by the Board of Directors, on a parity with the other outstanding series of Preference Shares, quarterly dividends at the annual rate of \$5.25 per share, cumulative from the date of original issue of such share and payable on the first day of February, May, August and November of each year, commencing February 1, 1994.

### Optional Redemption

The \$5.25 Series Preference Shares will not be redeemable prior to November 1, 1998 for any purpose. Thereafter, subject to the provisions contained in the Articles (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights") limiting the Company's power to acquire or redeem Preference Shares, the Company may, at its option, at any time or from time to time upon notice mailed not less than 30 days prior thereto, redeem all or any part of the \$5.25 Series Preference Shares (other than as described below under "Retirement") at \$101.97 per share prior to November 1, 1999; at \$101.31 per share thereafter and prior to November 1, 2000; at \$100.66 per share thereafter and prior to November 1, 2001; and at \$100.00 per share thereafter; in each case plus accrued dividends.

Subject to certain conditions, all rights (other than the right to receive the redemption price per share plus accrued dividends) of the holders of \$5.25 Series Preference Shares called for redemption will terminate before the redemption date upon the deposit with a bank or trust company of the funds necessary for redemption and the giving of appropriate notice.

### Retirement

On November 1, 2003, the Company shall retire all of the then outstanding \$5.25 Series Preference Shares at \$100.00 per share, plus accrued dividends, subject, however, to the provisions contained in the Articles (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights") limiting the Company's power to acquire or redeem Preference Shares. }

### Liquidation Prices

The voluntary liquidation price for the \$5.25 Series Preference Shares will be \$105.25 per share prior to November 1, 1998; \$101.97 per share thereafter and prior to November 1, 1999; \$101.31 per share thereafter and prior to November 1, 2000; \$100.66 per share thereafter and prior to November 1, 2001; and \$100.00 per share thereafter. The involuntary liquidation price for the \$5.25 Series Preference Shares will be \$100.00 per share.

## UNDERWRITING

Subject to the terms and conditions set forth in the Underwriting Agreement between the Company and Smith Barney Shearson Inc. (the "Underwriter"), the Underwriter has agreed to purchase from the Company the total number of \$5.25 Series Preference Shares.

The Company has been advised by the Underwriter that it proposes to offer the \$5.25 Series Preference Shares directly to the public at the public offering price set forth on the cover page of this Prospectus Supplement and to certain dealers at such price less a concession not in excess of \$.40 per share below the price to public. The nature of the Underwriter's obligation is such that it is committed to purchase and pay for all of the \$5.25 Series Preference Shares if any are purchased. After the initial public offering, the public offering price and other selling terms may be changed by the Underwriter.

PROSPECTUS SUPPLEMENT  
(To Prospectus Dated March 12, 1991)

400,000 Shares  
**Iowa-Illinois Gas and Electric Company**  
Preference Shares (Cumulative), \$7.80 Series  
(without par value)

Redeemable at the option of the Company (other than through the sinking fund described below) at \$107.80 per share prior to May 1, 2001; at \$103.90 per share thereafter and prior to May 1, 2003; and at \$101.95 per share thereafter; in each case plus accrued dividends, provided that no redemption may be made prior to May 1, 1996. The \$7.80 Series Preference Shares are subject to certain prior rights of the Preferred Shares. See "Description of Preference Shares" in the accompanying Prospectus.

The \$7.80 Series Preference Shares will be entitled to a mandatory sinking fund sufficient to retire 66,600 shares on each May 1, beginning May 1, 2001, and 67,000 shares on May 1, 2006, in each case at \$100.00 per share plus accrued dividends. In addition, the Company will have the non-cumulative option to redeem through the sinking fund up to an additional 66,600 shares on the same terms and dates.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS SUPPLEMENT OR THE PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public <sup>(1)</sup>	Underwriting Discounts and Commissions <sup>(2)</sup>	Proceeds to Company <sup>(1)(2)</sup>
Per Share	\$100.00	\$0.85	\$99.15
Total	\$40,000,000	\$340,000	\$39,660,000

- (1) Plus accrued dividends, if any, from the date of original issue.
- (2) The Company has agreed to indemnify the Underwriters against certain liabilities, including liabilities under the Securities Act of 1933. See "Underwriting."
- (3) Before estimated expenses of \$156,000 payable by the Company.

The \$7.80 Series Preference Shares are offered severally by the Underwriters, subject to prior sale, when, as and if accepted by them and subject to certain conditions. It is expected that certificates for the \$7.80 Series Preference Shares will be available for delivery at the offices of Smith Barney, Harris Upham & Co. Incorporated, 110 Wall Street, New York, New York 10005, on or about March 26, 1991.

Smith Barney, Harris Upham & Co.      Goldman, Sachs & Co.  
Incorporated

March 19, 1991

## DESCRIPTION OF \$7.80 SERIES PREFERENCE SHARES

The following description of the particular terms of the \$7.80 Series Preference Shares (referred to in the Prospectus as the "Offered Shares") supplements, and to the extent (if any) inconsistent therewith replaces, the description of the New Preference Shares set forth in the accompanying Prospectus, to which description reference is hereby made. Capitalized terms defined in the accompanying Prospectus are used in this Prospectus Supplement as so defined.

### General

The terms and provisions of the \$7.80 Series Preference Shares are set forth in the Company's Articles of Incorporation, as amended (the "Articles"), and in the resolutions adopted by the Company's Board of Directors and a committee thereof authorizing and establishing the \$7.80 Series Preference Shares. The following statements are brief summaries of certain provisions of the Articles and such resolutions and do not purport to be complete; such statements are subject to the detailed provisions of the Articles and such resolutions.

### Dividend Rights

Subject to certain restrictions (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights"), the holders of the \$7.80 Series Preference Shares are entitled to receive, when and as declared by the Board of Directors, on a parity with the other outstanding series of Preference Shares, quarterly dividends at the annual rate of \$7.80 per share, cumulative from the date of original issue of such share and payable on the first day of February, May, August and November of each year, commencing May 1, 1991. The dividends payable on the \$7.80 Series Preference Shares for the period from, and including, the date of original issuance of the \$7.80 Series Preference Shares to and including April 30, 1991 and for any period less than a full quarterly dividend period shall be computed on the basis of twelve 30-day months and the actual number of days elapsed in the period for which the dividends are payable.

### Optional Redemption

Subject to the provisions contained in the Articles (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights") limiting the Company's power to acquire or redeem Preference Shares, and subject to the restrictions on redemption of the \$7.80 Series Preference Shares set forth in the immediately following sentence, the Company may, at its option, at any time or from time to time upon notice mailed not less than 30 days prior thereto, redeem all or any part of the \$7.80 Series Preference Shares (other than through the sinking fund described below) at \$107.80 per share prior to May 1, 2001; at \$103.90 per share thereafter and prior to May 1, 2003; and at \$101.95 per share thereafter; in each case plus accrued dividends. Notwithstanding the foregoing, no redemption of \$7.80 Series Preference Shares may be made prior to May 1, 1996.

Provisions have been made whereby, subject to certain conditions, all rights (other than the right to receive the redemption price per share plus accrued and unpaid dividends) of the holders of \$7.80 Series Preference Shares called for redemption, whether at the option of the Company or through the sinking fund, will terminate before the redemption date upon the deposit with a bank or trust company of the funds necessary for redemption and the giving of appropriate notice.

### Sinking Fund Redemption

The \$7.80 Series Preference Shares will be entitled to a cumulative sinking fund sufficient to retire a minimum of 60,600 \$7.80 Series Preference Shares (16.65% of the number originally issued) on May 1 of

each year, beginning May 1, 2001, and 67,000 \$7.80 Series Preference Shares (16.25% of the number originally issued) on May 1, 2006 at \$100.00 per share plus accrued dividends, subject, however, to the provisions contained in the Articles (summarized in the Prospectus under "Description of Preference Shares—Dividend Rights") limiting the Company's power to acquire or redeem Preference Shares. If the Company shall be prevented by such provisions or otherwise from redeeming the required number of \$7.80 Series Preference Shares on any sinking fund date, the deficit shall be made good on the first succeeding May 1 on which the Company shall not be under such a disability. The mandatory sinking fund requirement may be satisfied in whole or in part by crediting against such requirement \$7.80 Series Preference Shares redeemed by the Company at its option, purchased by the Company in the open market or acquired otherwise than through sinking fund retirement.

At its option, the Company may retire through the sinking fund on each sinking fund redemption date, upon notice as described above under "Optional Redemption," not more than 66,600 additional shares at the sinking fund redemption price, plus accrued dividends, subject to the limitations stated in the preceding paragraph. Such right of retirement shall not be cumulative and shall not reduce any subsequent mandatory sinking fund payment.

#### Liquidation Prices

The voluntary liquidation price for the \$7.80 Series Preference Shares will be \$107.80 per share prior to May 1, 2001, \$103.90 per share thereafter and prior to May 1, 2003, and \$101.95 per share thereafter. The involuntary liquidation price for the \$7.80 Series Preference Shares will be \$100.00 per share.

#### UNDERWRITING

Subject to the terms and conditions set forth in the Underwriting Agreement, Smith Barney, Harris Upham & Co. Incorporated and Goldman, Sachs & Co. (the "Underwriters") have severally agreed to purchase from the Company the number of \$7.80 Series Preference Shares set forth opposite their names below.

<u>Name</u>	<u>Number of Shares</u>
Smith Barney, Harris Upham & Co. Incorporated .....	200,000
Goldman, Sachs & Co. ....	<u>200,000</u>
Total .....	<u>400,000</u>

The Company has been advised by the Underwriters that they propose to offer the \$7.80 Series Preference Shares directly to the public at the public offering price set forth on the cover page of this Prospectus Supplement and to certain dealers at such price less a concession not in excess of \$.45 per share below the price to public. The nature of the Underwriters' obligation is such that they are severally committed to purchase and pay for all of the \$7.80 Series Preference Shares if any are purchased. After the initial public offering, the public offering price and the concessions may be changed.

The Company has agreed to indemnify the Underwriters against certain liabilities, including liabilities under the Securities Act of 1933, and to contribute with respect to payments that the Underwriters may be required to make in respect thereof.

The Company does not intend to apply for the listing of the \$7.80 Series Preference Shares on any national securities exchange. The Underwriters have not determined whether to make a market in the \$7.80 Series Preference Shares and no assurance can be given as to the liquidity of any trading market in the \$7.80 Series Preference Shares.

**MIDAMERICAN ENERGY COMPANY**  
**Pollution Control Revenue Bonds**

Remarketer	<u>BONY</u>		<u>BANC ONE</u>				TOTAL
	Trustee	Credit Provider	Trustee	Credit Provider	Trustee	Credit Provider	
Issue	Louisa Co.	Louisa	Council Bluffs	Chillicothe	Salix	Chillicothe	
Principal	\$29.5M \$3.9M	\$34.9M	\$12.75M	\$6.85M \$4.2M	\$21.895M	\$6.4M	\$120.40
11/29/2000	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
12/6/2000	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%
12/13/2000	4.35%	4.35%	4.35%	4.35%	4.35%	4.35%	4.35%
12/20/2000	4.80%	4.80%	4.90%	4.90%	4.90%	4.90%	4.84%
12/27/2000	5.00%	5.00%	5.10%	5.10%	5.10%	5.10%	5.04%

MidAmerican Energy Company  
Detail of Bonds Outstanding on  
December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Issue Type and Coupon Rate</u>						
<u>Line</u>	<u>General Mortgage Bonds</u>	<u>Principal Amount</u>	<u>Unamortized Debt Disc. Or Premium</u>	<u>Unamortized Debt Expense</u>	<u>Unamortized Loss on Reacq'd Debt</u>	<u>Unamortized Gain on Reacq'd Debt</u>	<u>Total Amount Outstanding</u>
1	General Mortgage 7.125% due 2003	100,000,000	105,833	130,208	649,714	-	98,914,244
2	General Mortgage 7.00% due 2005	90,500,000	164,446	200,168	1,664,915	-	88,470,470
3	General Mortgage 7.375% due 2008	75,000,000	228,083	247,917	2,165,414	-	72,358,586
4	<b>Total General Mortgage Bonds</b>	<b>265,500,000</b>	<b>498,363</b>	<b>578,293</b>	<b>4,680,044</b>	-	<b>259,743,300</b>
	<u>First Mortgage Bonds</u>						
5	First Mortgage 7.70% due 2004	55,630,000	48,317	40,619	-	-	55,441,064
6	First Mortgage 7.75% due 2023	6,940,000	24,730	61,631	-	(42,351)	6,895,990
7	First Mortgage 6.85% due 2025	12,500,000	-	110,910	-	(1,513,676)	13,902,766
8	<b>Total First Mortgage Bonds</b>	<b>75,070,000</b>	<b>173,047</b>	<b>213,160</b>	-	<b>(1,556,027)</b>	<b>76,239,820</b>
	<u>Pollution Control Bonds</u>						
9	PC Chillicothe 5.95% due 2023	5,900,000	-	35,138	110,623	-	5,754,239
10	PC Council Bluffs 5.95% due 2023	23,130,000	-	137,752	356,217	-	22,636,031
11	PC Salix Adj Rate due 2023	21,895,000	-	45,639	186,041	-	21,663,320
12	PC Chillicothe Adj Rate due 2023	6,400,000	-	13,340	181,201	-	6,205,459
13	PC Louisa Adj Rate due 2024	34,900,000	-	203,705	583,963	-	34,112,332
14	PC Salix 5.75% due Serially to 2003	5,760,000	-	10,184	-	-	5,749,816
15	PC IDFA Adj Rate due 2016	4,200,000	-	71,373	-	-	4,128,627
16	PC Louisa Adj Rate due 2016	29,500,000	-	217,783	-	-	29,282,217
17	PC Louisa Adj Rate due 2017	3,900,000	-	38,227	-	-	3,861,773
18	PC Chillicothe Adj Rate due 2023	6,850,000	-	130,566	-	-	6,719,434
19	PC Co. Bluffs Adj Rate due 2025	12,750,000	-	153,708	-	-	12,596,292
20	PC Co. Bluffs 3 due 2007	1,000,000	-	3,495	-	-	996,505
21	PC Pleasant Hill due 2003	1,000,000	-	2,557	5,718	-	991,725
22	<b>Total Pollution Control Bonds</b>	<b>157,185,000</b>	-	<b>1,063,466</b>	<b>1,423,763</b>	-	<b>154,697,771</b>
	<u>Other Long Term Debt</u>						
23	7.98% Debenture due 2045	100,000,000	-	3,245,388	-	-	96,754,612
24	Dunkerton Note due 2002	240,000	-	0	-	-	240,000
25	MTN 6.375% Series due 2006	160,000,000	408,954	672,758	17,154,407	-	141,763,881
26	MTN var. rate, due 8/1/02	162,000,000	289,845	508,176	-	-	161,201,979
27	<b>Total Other Long Term Debt</b>	<b>422,240,000</b>	<b>698,799</b>	<b>4,426,322</b>	<b>17,154,407</b>	-	<b>399,960,472</b>
	<u>Current Maturity L-T Debt</u>						
28	PC - 5.75% SAL due 2003	1,440,000	-	-	-	-	1,440,000
29	MTN 6.5% Series due 2001	100,000,000	80,692	-	-	-	99,919,308
30	<b>Total Current Maturity L-T Debt</b>	<b>101,440,000</b>	<b>80,692</b>	-	-	-	<b>101,359,308</b>
31	<b>Totals</b>	<b>\$ 1,021,435,000</b>	<b>\$ 1,450,901</b>	<b>\$ 6,281,241</b>	<b>\$ 23,258,213</b>	<b>\$ (1,556,027)</b>	<b>\$ 992,000,672</b>

Sources: Columns (a) and (b): Exhibit (JMB-1), Schedule 2, Page 2 of 20.  
 Column (c): Exhibit (JMB-1), Schedule 2, Page 5 of 20.  
 Column (d): Exhibit (JMB-1), Schedule 2, Page 6 of 20.  
 Column (e), Exhibit (JMB-1), Schedule 2, Page 7 of 20.  
 Column (f): Exhibit (JMB-1), Schedule 2, Page 4 of 20.  
 Column (g): Column (b) - (c) - (d) - (e) + (f)

MidAmerican Energy Company  
Gas Operations and Maintenance Expenses  
South Dakota  
Year Ended 12/31/00

<u>Account Number</u>	<u>Description</u>	<u>Total</u>	<u>Pro Forma Adjustments</u>	<u>As Adjusted</u>
Production Expenses:				
Manufactured Gas - Operation				
710	Supervision/Engineering	0		0
712	Other Power Expense	957		957
714	Producer Gas Expense	0		0
728	LP Gas	1,711		1,711
735	Misc. Production Expense	11,535	196	11,731
	Total Operation	14,202	196	14,398
Manufactured Gas - Maintenance				
740	Supervision/Engineering	0		0
741	Structures & Improvements	7,342	-89	7,253
742	Production Equipment	1,461	-28	1,433
	Total Maintenance	8,803	-117	8,686
	Total Manufactured Gas	23,006	79	23,085
Other Gas Supplies				
804	Natural Gas Purchases	38,588,252		38,588,252
805	Other Gas Purchases	-586,253		-586,253
808	Gas From Storage	8,956,505		8,956,505
	Total Other Gas Supplies	46,958,504	0	46,958,504
812	Gas - Other Utility Operations	0		0
	Total Gas Eliminations	0	0	0
813	Other Gas Supply Expenses	223,103	6,631	229,734
	Total Other Gas Supply Expenses	47,181,607	6,631	47,188,238
Storage Expense - Operation				
840	Supervision/Engineering	73,515	33	73,548
841	Labor & Expense	33,373	-82	33,291
842	Rent	9,520		9,520
842.1	Fuel	0		0
842.2	Power	0		0
842.3	Gas Losses	0		0
	Total Operation	116,407	-49	116,358

MidAmerican Energy Company  
Gas Operations and Maintenance Expenses  
South Dakota  
Year Ended 12/31/00

Account Number	Description	Total	Pro Forma Adjustments	As Adjusted
<b>Storage Expense - Maintenance</b>				
843.1	Supervision/Engineering	0		0
843.2	Structures & Improvements	19,387		19,387
843.3	Gas Holder	22,858		22,858
843.4	Purification Equipment	0		0
843.5	Liquefaction Equipment	35,496	-377	35,119
843.6	Vaporizing Equipment	4,296		4,296
843.7	Compressor Equipment	0		0
843.8	Measuring/Regulating Equip	0		0
843.9	Other Equipment	0		0
	<b>Total Maintenance</b>	<b>82,036</b>	<b>-377</b>	<b>81,659</b>
	<b>Total Storage Expense</b>	<b>198,443</b>	<b>-426</b>	<b>198,017</b>
	<b>TOTAL PRODUCTION EXPENSE</b>	<b>47,403,056</b>	<b>6,284</b>	<b>47,409,340</b>
<b>Distribution Expenses</b>				
<b>Operation</b>				
870	Supervision/Engineering	683,188	18,461	701,649
871	Load Dispatching	102,383	5,546	107,929
874	Mains & Services	1,073,097	18,141	1,091,238
875	Measuring/Regulating Equip-Gen	0		0
876	Measuring/Regulating Equip-Ind	0		0
877	Measuring/Regulating Equip-City	0		0
878	Water/House Regulator	185,475	11,659	197,134
879	Customer Installation	358,169	23,220	381,389
880	Other Expense	478,784	7,626	486,410
881	Rents	0		0
	<b>Total Operation</b>	<b>2,881,096</b>	<b>84,653</b>	<b>2,965,749</b>
<b>Maintenance</b>				
885	Supervision/Engineering	0		0
886	Structures & Improvements	0		0
887	Mains	565,916	17,482	583,398
889	Measuring/Regulating Equip-Gen	57,553	5,071	62,624
890	Measuring/Regulating Equip-Ind	0		0
891	Measuring/Regulating Equip-City	0		0
892	Services	193,484	5,196	198,680
893	Water/House Regulator	351,148	17,927	369,075
894	Other Expense	0		0
	<b>Total Maintenance</b>	<b>1,168,101</b>	<b>45,676</b>	<b>1,213,777</b>

MidAmerican Energy Company  
Gas Operations and Maintenance Expenses  
South Dakota  
Year Ended 12/31/00

<u>Account Number</u>	<u>Description</u>	<u>Total</u>	<u>Pro Forma Adjustments</u>	<u>As Adjusted</u>
TOTAL DISTRIBUTION EXPENSES		4,049,197	130,329	4,179,526
Customer Accounts Expenses				
901	Supervision	155,525	4,286	159,811
902	Meter Reading Expenses	448,311	-6,192	442,119
903	Customer Records & Collection	1,136,540	22,202	1,158,742
904	Uncollectible Accounts	429,085	75,336	504,421
905	Misc. Customer Accts Expenses	68,601	1,520	70,121
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,238,062	97,152	2,335,214
Customer Service & Informational Expense				
907	Supervision	0		0
908	Customer Assistance Expense	4,697	192	4,889
909	Informational & Instructional	27,701	-19,568	8,133
910	Misc. Cust Service & Informational	0		0
TOTAL CUST. SERVICE & INFORMATIONAL		32,399	-19,376	13,023
Sales Expense				
911	Supervision	12,942	228	13,170
912	Demonstration & Selling	151,295	2,779	154,074
913	Advertising	0	260	260
916	Misc. Sales Expense	27,410		27,410
TOTAL SALES EXPENSE		191,648	3,267	194,915
Administrative & General Operation				
920	Administrative & General Salaries	749,488	23,863	773,351
921	Office Supplies & Expenses	462,162	-9,925	452,237
922	Admin. Expenses Transferree -CR	-32,072	-198	-32,270
923	Outside Services	275,892		275,892
924	Property Insurance	13,307	132	13,439
925	Injuries and Damages	203,266	596	203,862
926	Employee Pensions & Benefits	843,105	156,373	999,478
928	Regulatory Commission Expenses	121,127		121,127
929	Duplicate Charges - CR	-11,581		-11,581
930	Misc. A & G Expense	87,850	180,248	268,098
931	Rents	878,571	-2,569	876,002
Total Operation		3,591,114	348,520	3,939,634

MidAmerican Energy Company  
Gas Operations and Maintenance Expenses  
South Dakota  
Year Ended 12/31/00

Account Number	Description	Total	Pro Forma Adjustments	As Adjusted
935	Maintenance Maintenance - General Plant	303,884	-380	303,504
	Total Maintenance	303,884	-380	303,504
TOTAL ADMINISTRATIVE & GENERAL		3,894,998	348,140	4,243,138
TOTAL GAS OPERATIONS & MAINTENANCE EXP		57,809,358	585,796	58,375,154

MidAmerican Energy Company

Operations and Maintenance Expenses By Month  
Labor and Non-Labor

Line No.	(a) FERC	(b) Account Description	(c) Cost Type	(d) January	(e) February	(f) March	(g) April	(h) May	(i) June	(j) July	(k) August	(l) September	(m) October	(n) November	D
<b>OPERATIONS</b>															
1	712	MGP - Other power expense	Other	\$ 114	\$ 287	\$ 137	\$ 375	\$ 39	\$ 8	\$ (353)	\$ 4	\$ 13	\$ 1	\$ 76	\$
2	728	Liquefied petroleum gas	Other	1,688	42	-	-	-	-	-	-	-	-	-	-
3	735	Miscellaneous production gas	Labor	1,232	580	698	618	692	616	696	667	585	737	592	
4	735	Miscellaneous production gas	Other	699	218	269	131	56	6	263	396	118	170	61	
5	804	Natural gas city gate purchases	Other	3,340,554	3,014,833	2,176,538	1,775,898	(519,701)	1,483,332	978,209	1,051,957	1,778,813	2,758,417	5,937,694	14
6	805	Other gas purchases	Other	10,733	(45,742)	(73,068)	(1,030)	(17,378)	(26,514)	(29,876)	(44,911)	(9,123)	(108,522)	(29,669)	
7	808	Gas from/to storage	Other	1,347,874	782,679	714,805	254,585	3,440,200	78,210	82,868	108,993	5,940	18,992	623,560	
8	813	Other gas supply expenses	Labor	17,015	18,966	17,122	16,944	17,924	14,718	15,620	15,471	19,290	18,572	17,736	
9	813	Other gas supply expenses	Other	1,203	1,300	1,211	1,746	726	1,933	909	647	1,589	3,478	1,551	
10	840	Operation supervsn/engineering	Labor	3,234	3,403	5,969	5,677	3,275	4,437	4,906	3,626	3,743	4,033	3,830	
11	840	Operation supervsn/engineering	Other	507	440	2,520	635	998	427	1,193	8,519	1,083	896	2,716	
12	841	Operation labor & expense	Labor	2,500	1,423	1,283	1,359	3,900	663	1,589	3,062	379	921	2,658	
13	841	Operation labor & expense	Other	88	216	1,773	577	588	5,444	(2,875)	1,289	440	603	1,792	
14	842	Rents	Other	17	3,105	228	1,503	1,104	1,790	(1,472)	1,750	3	25	1,032	
15	871	Distribution load dispatching	Labor	7,473	7,137	9,448	6,149	7,707	7,340	6,689	8,497	7,190	10,175	5,677	
16	871	Distribution load dispatching	Other	490	1,277	1,139	799	739	582	417	1,303	1,217	989	598	
17	874	Mains and services expenses	Labor	41,921	48,238	53,629	49,836	67,791	48,051	49,114	61,078	52,113	51,035	38,647	
18	874	Mains and services expenses	Other	26,338	22,483	24,830	27,876	41,802	46,770	51,460	40,904	47,560	38,550	35,231	
19	878	Meter and house regulator exp.	Labor	7,294	8,104	13,329	9,391	6,788	6,053	10,499	8,403	6,665	8,725	12,151	
20	878	Meter and house regulator exp.	Other	1,985	(8,283)	(4,836)	(19,590)	(1,611)	11,354	17,154	4,931	18,738	23,081	27,664	
21	879	Customer installations expense	Labor	33,732	23,823	24,328	22,259	21,369	26,010	21,330	21,829	25,975	25,653	23,278	
22	879	Customer installations expense	Other	3,561	3,057	9,392	2,445	2,055	3,878	2,742	3,065	3,822	3,791	5,941	
23	880	Other distribution expenses	Labor	28,414	30,096	39,856	40,146	38,095	42,976	25,720	32,625	21,851	54,239	30,551	
24	880	Other distribution expenses	Other	3,390	3,597	6,978	5,319	4,028	4,601	2,476	4,593	2,539	4,319	6,549	
25	901	Customer accounts supervision	Labor	10,512	10,139	11,349	10,612	11,641	10,165	10,182	11,098	11,262	13,026	11,110	
26	901	Customer accounts supervision	Other	1,295	1,203	1,584	1,313	1,632	1,594	1,801	760	1,126	3,254	4,065	
27	902	Meter reading expenses	Labor	29,190	24,507	29,863	27,854	31,182	32,095	28,708	38,234	29,753	35,017	23,501	
28	902	Meter reading expenses	Other	4,593	5,714	7,468	5,597	7,069	8,177	6,993	6,905	9,672	5,694	6,716	
29	903	Customer records/collection	Labor	59,165	60,402	61,318	66,493	66,498	61,374	60,498	66,582	66,356	70,023	66,130	
30	903	Customer records/collection	Other	13,778	24,914	24,242	35,363	42,079	39,761	22,501	30,651	25,504	28,150	27,872	
31	904	Uncollectible accounts	Other	53,858	51,277	38,088	29,901	22,211	25,951	15,738	13,713	14,135	17,425	23,392	
32	905	Misc. customer accounts exp.	Labor	3,621	6,437	9,340	4,099	3,945	4,867	2,795	2,787	2,919	2,973	3,815	
33	905	Misc. customer accounts exp.	Other	268	2,168	1,903	1,243	1,246	585	417	2,401	674	742	1,294	
34	908	Customer assistance	Labor	997	806	954	853	747	733	890	(648)	285	739	(641)	
35	908	Customer assistance	Other	132	73	32	(517)	354	39	18	(1)	11	(756)	(5)	
36	909	Info & instruct advertising exp.	Other	-	451	6	604	1,210	225	2,904	-	14,319	8	2,422	
37	911	Sales supervision expense	Labor	1,064	986	900	1,063	1,120	645	518	187	162	203	138	
38	911	Sales supervision expense	Other	1,588	192	85	317	280	1,745	674	2,177	(1,467)	(38)	6	
39	912	Demonstrating and selling exp	Labor	6,321	9,043	8,062	8,363	8,023	7,228	4,770	8,675	6,506	8,877	5,421	
40	912	Demonstrating and selling exp	Other	4,620	3,659	2,479	9,678	3,564	1,195	1,398	2,433	2,217	4,341	19,264	
41	916	Miscellaneous sales expense	Labor	1,478	1,204	857	916	830	498	3,598	(2,292)	343	275	178	
42	916	Miscellaneous sales expense	Other	4,235	1,077	547	(4,501)	5,502	509	382	4,853	553	1,124	901	
43	920	Admin & general expense	Labor	59,635	60,269	62,020	59,934	65,549	133,660	14,201	20,723	65,620	61,545	55,241	
44	921	Office supplies and expenses	Other	26,462	29,400	44,090	25,629	27,396	32,521	24,301	35,179	29,255	57,588	31,581	
45	922	Admin. exp. transferred - cred.	Labor	(832)	(930)	(580)	(505)	(428)	(396)	(412)	(457)	(445)	(498)	(450)	
46	922	Admin. exp. transferred - cred.	Other	(2,017)	(1,959)	(2,010)	(1,807)	(1,898)	(2,184)	(1,887)	(1,970)	(1,917)	(1,772)	(4,640)	
47	923	Outside services employed	Other	22,965	2,242	31,058	783	52,455	17,800	39,400	17,667	21,058	3,161	20,223	

MidAmerican Energy Company  
 Operations and Maintenance Expenses By Month  
 Labor and Non-Labor

Line No.	(a) FERC	(b) Account Description	(c) Cost Type	(d) January	(e) February	(f) March	(g) April	(h) May	(i) June	(j) July	(k) August	(l) September	(m) October	(n) November
48	924	Property Insurance exp	Labor	471	438	310	324	338	359	229	355	209	254	
49	924	Property Insurance exp	Other	760	821	1,031	788	747	823	783	752	747	729	
50	925	Injuries and damages exp.	Labor	1,798	2,242	2,243	3,845	1,425	1,688	1,597	2,344	4,151	942	1,000
51	925	Injuries and damages exp.	Other	12,112	15,360	14,148	12,015	13,549	10,445	5,778	3,297	18,028	36,070	6,000
52	928	Employee pensions & benefits	Labor	1,334	1,273	1,031	1,257	1,244	967	1,112	1,259	905	1,325	1,000
53	928	Employee pensions & benefits	Other	55,781	48,285	114,304	40,728	58,781	68,478	59,468	69,758	23,432	90,770	42,000
54	928	Regulatory commission exp.	Other	14,205	15,105	11,381	9,790	4,824	8,844	5,931	5,995	5,868	8,102	10,000
55	929	Duplicate charges - credit	Other	(1,904)	(1,983)	(1,009)	(843)	(599)	(275)	(255)	(294)	(203)	(381)	(1,000)
56	930.1	General advertising expense	Labor	417	304	289	304	312	312	232	309	287	343	
57	930.1	General advertising expense	Other	821	23	1,153	(458)	809	181	840	224	868	309	1,000
58	930.2	Miscellaneous general expense	Labor	974	834	553	695	629	1,832	783	599	748	1,194	
59	930.2	Miscellaneous general expense	Other	3,319	834	14,755	719	8,677	6,900	2,325	8,434	920	5,039	(9,000)
60	931	Rents	Labor	77	1,269	1,588	712	638	178	384	115	13	22	
61	931	Rents	Other	70,722	68,998	90,528	73,365	76,002	77,590	72,829	58,818	80,983	70,779	68,000
62				5,346,151	4,346,168	3,613,562	2,830,249	3,640,987	2,297,588	1,831,958	1,756,538	2,447,458	3,443,478	7,172,000
63														
64		<b>MAINTENANCE</b>												
65	741	Maint. of structure / improvements	Labor	373	212	285	(105)	183	245	378	92	152	924	
66	741	Maint. of structure / improvements	Other	31	399	82	115	147	91	1,349	408	218	(21)	
67	742	Maint. of production equipment	Labor	35	132	152	(51)	-	-	-	3	-	371	
68	742	Maint. of production equipment	Other	187	(31)	128	-	-	-	-	111	-	18	
69	843	Maint. - other storage expense	Labor	2,498	3,295	2,837	1,809	2,809	3,384	2,759	4,778	3,548	3,200	1,000
70	843	Maint. - other storage expense	Other	1,799	1,448	3,775	2,798	4,655	4,418	3,842	3,545	2,300	8,613	3,000
71	870	Distribution supervision/engineering	Labor	48,205	49,758	47,837	45,795	44,034	41,138	37,800	44,138	87,663	57,755	50,000
72	870	Distribution supervision/engineering	Other	5,756	5,818	8,170	8,482	4,937	4,709	4,384	5,590	4,339	3,719	5,000
73	887	Distribution mains maintenance	Labor	23,008	17,573	28,088	15,380	28,851	34,871	33,221	40,259	20,152	43,398	27,000
74	887	Distribution mains maintenance	Other	1,862	26,129	22,595	3,115	18,300	46,751	28,468	25,035	15,572	9,935	26,000
75	889	Measuring/regulating station equip	Labor	3,440	2,267	1,568	1,218	1,569	1,595	4,917	1,312	2,210	898	3,000
76	889	Measuring/regulating station equip	Other	577	782	2,738	1,313	444	1,002	687	2,941	2,773	1,138	12,000
77	892	Maintenance of services	Labor	10,048	7,698	8,754	8,515	8,037	8,005	12,032	5,241	7,699	8,341	10,000
78	892	Maintenance of services	Other	8,788	5,271	5,742	4,539	7,682	7,821	10,128	8,883	10,281	12,143	11,000
79	893	Meters & house regulators	Labor	17,381	21,120	14,018	13,090	10,511	14,279	10,929	14,040	13,983	14,103	28,000
80	893	Meters & house regulators	Other	4,890	9,813	9,977	7,044	8,336	11,939	12,140	19,595	27,062	18,483	28,000
81	935	General plant maintenance	Labor	7,160	2,693	2,469	2,787	1,162	971	1,878	1,442	2,519	1,104	7,000
82	935	General plant maintenance	Other	14,680	20,368	21,186	22,378	14,838	20,693	18,835	18,537	18,300	25,456	23,000
83				150,484	174,339	178,201	134,168	154,475	199,908	183,747	195,946	218,759	205,576	241,000
84														
85		Total Operations and Maintenance		5,496,645	4,520,495	3,789,763	2,784,407	3,795,442	2,497,496	1,815,745	1,952,484	2,884,217	3,649,054	7,414,000

Statement H  
Schedule H-2  
Page 1 of 1

Name of Respondent MidAmerican Energy Company				Year of Report December 31, 2000	
COST OF GAS (ACCOUNTS 728, 804, 805, and 808)					
Line No.	Name of Seller  (a)	Gas Purchased - MMBtu  (b)	Cost of Gas		
			South Dakota Operations (c)	South Dakota Adjustments (d)	South Dakota Adjust Operations (e)
1	<u>Account 728 - Liquefied Petroleum Gas</u>				
2	Total South Dakota L.P. Gas Mixed with Natural Gas	515	\$1,711		\$1,711
3					
4					
5	<u>Account 804 - Natural Gas City Gate Purchases</u>				
6	Northern Natural Gas Pipeline		\$2,767,184		\$2,767,184
7	Natural Gas Pipeline Company		1,408,337		1,408,337
8	ANR Pipeline Company		113,641		113,641
9	Northern Border Pipeline Company		111,175		111,175
10	Nonpipeline Purchases	7,004,829	34,187,915		34,187,915
11					
12	Total South Dakota Purchases	7,004,829	\$38,588,252		\$38,588,252
13					
14	<u>Account 805 - Other Gas Purchases</u>				
15	City of Sioux City -				
16	Methane Gas	5,373	\$11,871		\$11,871
17	PGA Credits: Capacity Releases, Other Sharing, Hedging,				
18	and Sales for Resale Margins		(598,124)		(598,124)
19					
20	Total South Dakota Purchases	5,373	(\$586,253)		(\$586,253)
21					
22	<u>Account 808 - Gas from Storage</u>				
23	Gas Delivered to Storage	(85,644)	(\$329,615)		(\$329,615)
24	Gas Withdrawn from Storage	2,370,110	9,286,120		9,286,120
25					
26					
27	Total South Dakota Gas from Storage	2,284,466	\$8,956,505		\$8,956,505
28					
29	Total South Dakota Cost of Gas	9,295,183	\$46,960,215		\$46,960,215

MidAmerican Energy Company  
 Working Papers for Limited Expense Accounts  
 South Dakota Gas  
 Year Ending 12/31/00

<u>Account</u>	<u>Description</u>	<u>SD Gas Amount</u>
<u>Account 909</u>		
689102	Perform Energy Efficiency/Safety Advertising	\$ 27,701
<u>Account 913</u>		
None		
<u>Account 922</u>		
922011	Admin-Transfer Cr	\$ (10,468)
922021	Admin-Nonutility Transfer Cr	(226)
922031	BU-Nonutility Transfer Cr	(21,378)
	Total Account 922	<u>\$ (32,072)</u>
<u>Account 926</u>		
681302	Coordinate Employee Benefits	\$ 14,835
681501	Counsel Employee/Families	8,037
926101	Retirement Plan	(349,895)
926112	DCP Earnings	(32,758)
926117	Deferred Compensation-Enhanced Benefit	(5,118)
926121	401K Contributions	249,630
926211	Healthcare Benefits	461,436
926215	Health-FAS106 OPEB	286,425
926221	LT Disability Plan	24,185
926224	Supplemental Pension (SERP)	207,724
926225	SERP-IIGE	2,363
926226	DCP-IIGE	23,147
926227	DCP 2ND Tier-IIGE	3,834
926231	Life Insurance	13,023
926241	General Benefits	23,958
926251	Tuition Reimbursement	19,628
926271	Flex Benefits Residual	1,863
926281	Dental Care	36,704
926291	Vision Care	5,411
926901	Benefits Loading	540,332
926902	Benefits Loading-FAS 106	254,138
926911	Benefits Loading CR	(646,423)
926914	Benefits Loading-CR-FAS106	(299,374)
	Total Account 926	<u>\$ 843,105</u>

Account 928

928311	Formal Filing-Retail	\$	39,862
928312	Direct/Remainder Assessment		81,265
	Total Account 928	\$	<u>121,127</u>

Account 930

685203	Manage Bank Relations	\$	74
685204	Manage External Investments		4,375
689001	Maintain Shareholder Records		3,591
689002	Provide Shareholder Communications		503
689003	Provide Board of Director Support		10,088
689004	Manage Investor/Broker Relations		(219)
689101	Manage/Provide Customer Communication		11,169
689105	Manage/Provide Media Relations		4,601
689301	Support Community Relations/Eductational Svc.		21,493
689401	Support Industry/Professional Associations		9,959
930221	Ins-Officer/Director		5,312
930264	Commercial Club Dues		13,728
930291	Misc General Expense		3,176
	Total 930	\$	<u>87,850</u>

# Bozell Worldwide, Inc.

13801 FNB PARKWAY  
OMAHA, NE 68154-5297

Statement H  
Schedule H-3  
Page 3 of 9

Inv Date AUG25/00  
Due Date SEP04/00

NEWSPAPER MEDIA BILLING

Invoice # NP08-006744  
PAGE 22

Client MEC MIDAMERICAN ENERGY COMPANY  
Product COR CORPORATE COMMUNICATIONS  
Estimate 011 0000 GAS SAFETY PRINT

MIDAMERICAN ENERGY COMPANY  
PO BOX 657  
666 GRAND AVENUE  
DES MOINES IA 50309  
RANDY BLAUVELT  
FOR MONTH OF SERVICE: AUG/00

Insert Date	Space	Gross Ordered
S.S.C STAR		131.08
08/07/00	3.0x 4 500	
S.S.C STAR		131.08
08/14/00	3.0x 4 500	
Paper missed insertion week of 7/10. Ad will run week of 8/14.		
S.S.C STAR		131.08
08/21/00	3.0x 4 500	
S.S.C STAR		131.08
08/28/00	3.0x 4 500	
Paper missed ad week of 7/24. Ad will run week of 8/28.		
ALCESTER UNION		55.89
08/07/00	3.0x 4 500	
<i>S.D.</i> ALCESTER UNION		55.89
08/21/00	3.0x 4 500	
BERESFORD REP		64.26
08/07/00	3.0x 4 500	
BERESFORD REP		64.26
08/21/00	3.0x 4 500	
CANTON SIOUX		63.45
08/07/00	3.0x 4 500	

ORIGINAL

# Bozell Worldwide, Inc.

13801 PNB PARKWAY  
OMAHA, NE 68154-5297

Statement H  
Schedule H-3  
Page 4 of 9

Inv Date AUG25/00  
Due Date SEP04/00

NEWSPAPER MEDIA BILLING

Invoice # NP08-006744  
PAGE 23

Client MEC MIDAMERICAN ENERGY COMPANY  
Product COR CORPORATE COMMUNICATIONS  
Estimate 011 0000 GAS SAFETY PRINT

MIDAMERICAN ENERGY COMPANY  
PO BOX 657  
666 GRAND AVENUE  
DES MOINES IA 50309  
RANDY BLAUVELT  
FOR MONTH OF SERVICE: AUG/00

Insert Date	Space	Gross Ordered
-----		
CANTON SIOUX		63.45
08/21/00	3.0x 4 500	
ELK POINT LEAD		63.72
08/07/00	3.0x 4 500	
ELK POINT LEAD		63.72
08/21/00	3.0x 4 500	
N.S.C TIMES		75.33
08/07/00	3.0x 4 500	
N.S.C TIMES		75.33
08/21/00	3.0x 4 500	
SIOUX ARG LEADR		424.03
08/07/00	3.0x 4 500	
SIOUX ARG LEADR		424.03
08/21/00	3.0x 4 500	
VERMILLION TALK		83.43
08/07/00	3.0x 4 500	
VERMILLION TALK		83.43
08/21/00	3.0x 4 500	
YANKTON PRESS		165.64
08/07/00	3.0x 4 500	

ORIGINAL

# Bozell Worldwide, Inc.

13801 FNB PARKWAY  
OMAHA, NE 68154-5297

Statement H  
Schedule H-3  
Page 5 of 9

Inv Date JUL25/00  
Due Date AUG04/00

NEWSPAPER MEDIA BILLING

Invoice # NP07-006459  
PAGE 22

Client MEC MIDAMERICAN ENERGY COMPANY  
Product COR CORPORATE COMMUNICATIONS  
Estimate 011 2000 GAS SAFETY PRINT

MIDAMERICAN ENERGY COMPANY  
PO BOX 657  
666 GRAND AVENUE  
DES MOINES IA 50309  
RANDY BLAUVELT  
FOR MONTH OF SERVICE: JUL/00

Insert Date	Space	Gross Ordered
S.SC STAR 07/10/00	3.0x 4.500	131.08
S.SC STAR 07/24/00	3.0x 4.500	131.08
ALCESTER UNION 07/10/00	3.0x 4.500	55.89
ALCESTER UNION 07/24/00	3.0x 4.500	55.89
BERESFORD REP 07/10/00	3.0x 4.500	64.26
BERESFORD REP 07/24/00	3.0x 4.500	64.26
CANTON SIOUX 07/10/00	3.0x 4.500	63.45
CANTON SIOUX 07/24/00	3.0x 4.500	63.45
ELK POINT LEAD 07/10/00	3.0x 4.500	63.72
ELK POINT LEAD 07/24/00	3.0x 4.500	63.72

REMITTANCE COPY

# Bozell Worldwide, Inc.

13801 FNB PARKWAY  
OMAHA, NE 68154-5297

Inv Date AUG25/00  
Due Date SEP04/00

NEWSPAPER MEDIA BILLING

Invoice # NP08-006744  
PAGE 9

Client MEC MIDAMERICAN ENERGY COMPANY  
Product COR CORPORATE COMMUNICATIONS  
Estimate 011 2000 GAS SAFETY PRINT

MIDAMERICAN ENERGY COMPANY  
PO BOX 657  
666 GRAND AVENUE  
DES MOINES IA 50309  
RANDY BLAUVELT  
FOR MONTH OF SERVICE: AUG/00

Insert Date	Space	Gross Ordered
HAMPTON CHRONIC		94.63
08/21/00	3.0x 4.500	
HARLAN NEWS-ADV		85.45
08/07/00	3.0x 4.500	
HARLAN NEWS-ADV		85.45
08/21/00	3.0x 4.500	
HOLSTEIN ADV.		65.61
08/07/00	3.0x 4.500	
HOLSTEIN ADV.		65.61
08/21/00	3.0x 4.500	
HOSPERS PRESS		51.03
08/07/00	3.0x 4.500	
HOSPERS PRESS		51.03
08/21/00	3.0x 4.500	
HUDSON HERALD		47.25
08/07/00	3.0x 4.500	
S.D. HUDSON HERALD		47.25
08/21/00	3.0x 4.500	
HULL REPORTER		77.08
08/07/00	3.0x 4.500	

# Bozell Worldwide, Inc.

13801 FNB PARKWAY  
OMAHA, NE 68154-5297

Statement H  
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Inv Date SEP25/00  
Due Date OCT05/00

NEWSPAPER MEDIA BILLING

Invoice # NP09-007046  
PAGE 4

Client MEC MIDAMERICAN ENERGY COMPANY  
Product COR CORPORATE COMMUNICATIONS  
Estimate 011 2000 GAS SAFETY PRINT

MIDAMERICAN ENERGY COMPANY  
PO BOX 657  
666 GRAND AVENUE  
DES MOINES IA 50309  
RANDY BLAUVELT

*B-194597*

Insert Date	Space		Gross Ordered
WEST LIBERTY IN		ORDERED	55.75
07/24/00	3.0x 4 500	NP07-006459	74.25
		BILLABLE	18.50CR
Pub ran incorrect ad copy and is extending a 25% credit on the cost			
CANTON SIOUX		ORDERED	47.59
07/24/00	3.0x 4 500	NP07-006459	63.45
		BILLABLE	15.86CR
Pub ran incorrect ad copy and is extending a 25% credit on the cost			
CANTON SIOUX		ORDERED	0.00
08/21/00	3.0x 4 500	NP07-006744	63.45
		BILLABLE	63.45CR
Pub ran incorrect ad copy; will receive full credit for this insertion.			
** INVOICE TOTALS **			BILLABLE 3,184.03CR

LESS 15.00 PERCENT OF GROSS 477.61CR

\*\* CREDIT AMOUNT \*\* 52,706.42CR

REMIT TO: BOZELL WORLDWIDE, INC.  
P.O. BOX 3464  
OMAHA, NE 68103

*CM*

*215-042-689102-66211-100-451*

REMITTANCE COPY

# **OBSESSIVELY, RELENTLESSLY, KEEPING YOU SAFE.**

**If you smell gas in your home, don't linger—  
leave immediately and report the gas leak by calling  
MidAmerican Energy at 1-800-595-LEAK.**

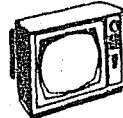


Paid for by the customers of MidAmerican Energy

Ad Code #: (no media buy)  
Job #: N0218  
Client: MidAmerican Energy  
Description: 2000 Sports Program Ad  
Publication: Sioux Falls Canaries  
Ad Size: 7.6" x 4.75"  
Date: 03 3 00  
Supplier: Custom  
Prepared by: Bozell/Omaha

*Gas program ad  
& sign*

**FOUR OUT OF THESE FIVE ITEMS ARE PROVEN  
TO CAUSE A SPARK DURING A GAS LEAK.**



Most of us know to go outside if we suspect a gas leak, but getting there is another matter. From the static electricity in carpet to light switches and kitchen appliances, the potential dangers for a fire or explosion can be found everywhere. The better you can identify them, the better prepared you and your family will be during an emergency. To report a gas leak, call MidAmerican Energy at 1-800-595-LEAK, or to learn more about gas safety, call 1-888-4ASK-MEC.



Paid for by the customers of MidAmerican Energy

Ad Code #: MEC-COR-N0242-A 01  
Job #: N0242  
Client: MidAmerican Energy  
Description: Gas Safety:CNA-Standard SAU  
Ad Size: 6 7/16" x 4 1/2"  
Date: 6/00  
Prepared by Bozell/Omaha

MidAmerican Energy Company  
 Affiliate Company Expenses Allocated to South Dakota Gas Utility Operations  
 Charges Allocated From MidAmerican Energy Holdings Company  
 Schedule H-4 for the Year 2000

ABM	Description	2000 MEHC Amount	Allocation Method (1)	MEC Allocated Amount	Allocation Method	South Dakota		South Dakota		
						Gas Operations Percent	Gas Operations Amount	921	924	925
681201	Develop/Manage Staff	\$ 13,353	B	\$ 1,887	Labor \$\$	3.1678%	\$ 60	\$ 60	\$ -	\$ -
681208	Provide Awards and Recognition	2,400,000	B	859,449	Labor \$\$	3.1678%	27,228	27,228	-	-
682004	Implement New Systems/Applications	610,448	B, C	41,566	Two Factor	1.8157%	755	755	-	-
682005	Maintain Systems/Applications	821,358	C	41,068	Two Factor	1.8157%	748	748	-	-
683101	Strategic Planning and Analysis	4,757,887	C	1,301,948	Two Factor	1.8157%	23,839	23,839	-	-
683201	Develop Business and Operation Plans	627,359	B	288,750	Two Factor	1.8157%	4,843	4,843	-	-
684004	Manage/Support Legal Issues	4,115,715	B, C	159,944	Two Factor	1.8157%	2,904	2,904	-	-
689002	Provide Shareholder Communications	3,457	A	1,394	Two Factor	1.8157%	25	-	-	-
689003	Provide Board of Directors Support	832,771	A	335,939	Two Factor	1.8157%	6,100	-	-	-
689101	Manage/Provide Customer Communication	302,008	A	121,830	Two Factor	1.8157%	2,212	-	-	-
689201	Manage Government/ Legal Affairs	2,384,969	A, C	457,697	Two Factor	1.8157%	8,310	8,310	-	-
924501	Property Insurance Expense	1,017	B	1,017	Plant	1.7712%	18	-	18	-
925501	Liability Insurance Exp. (So. Dak. only)	75	B	75	Labor \$\$	59.4480%	45	-	-	45
926224	Supplemental Pension Costs	3,428,244	B	758,584	Labor \$\$	3.1678%	24,030	-	-	-
		<u>20,298,657</u>		<u>4,349,148</u>			<u>100,913</u>	<u>68,483</u>	<u>18</u>	<u>45</u>

Note: (1) MEHC allocation method codes are: A = Two Factor; B = Direct Assignment; C = Estimate of associated labor

**MidAmerican Energy Company  
Affiliate Company Expenses Allocated to South Dakota Gas Utility Operations  
Charges Allocated From MHC, Inc.  
Schedule H-4 for the Year 2000**

Code	Description	Cost Type	MHC		Allocation	South Dakota Gas Operations		South Dakota Gas Operations Am						
			2000	Allocated		2000	2000	2000	2000	2000	2000	2000		
		(1)	(1)	(2)										
880302	Operate Building	B	\$ 1,907	\$ 1,827	Two Factor	1.8157%	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
881101	Develop Training	N	40	38	Labor \$s	3.1678%	1	-	-	1	-	-	-	-
881102	Deliver Training	N	43	41	Labor \$s	3.1678%	1	-	-	1	-	-	-	-
881103	Attend Training	N	10,670	10,094	Two Factor	1.8157%	183	-	-	183	-	-	-	-
	Attend Training	L	1,835	1,545	Two Factor	1.8157%	28	-	28	-	-	-	-	-
881201	Develop/Manage Staff	L	1,035	991	Labor \$s	3.1678%	31	-	31	-	-	-	-	-
881207	Provide Employee Coaching/Develop	L	1,391	1,332	Two Factor	1.8157%	24	-	24	-	-	-	-	-
881208	Provide Awards and Recognition	N	1,082	1,021	Labor \$s	3.1678%	32	-	-	32	-	-	-	-
	Provide Awards and Recognition	L	861	825	Labor \$s	3.1678%	26	-	26	-	-	-	-	-
881301	Coordinate Employee Compensation	N	8	8	Labor \$s	3.1678%	-	-	-	-	-	-	-	-
	Coordinate Employee Compensation	L	4,465	4,270	Labor \$s	3.1678%	135	-	135	-	-	-	-	-
881302	Coordinate Employee Benefits	B	1,300	1,254	Labor \$s	3.1678%	40	-	-	-	-	-	-	40
881502	Develop/Admin. Health/Safety Programs	B	1,383	1,324	Labor \$s	3.1678%	42	-	-	-	-	-	-	42
881601	Communicate with Employees	L	68,580	63,157	Two Factor	1.8157%	1,147	-	1,147	-	-	-	-	-
	Communicate with Employees	N	16,785	15,865	Two Factor	1.8157%	288	-	-	288	-	-	-	-
	Communicate with Employees	OS	5,411	5,148	Two Factor	1.8157%	93	-	-	-	93	-	-	-
882005	Maintain Systems/Applications	L	39	37	Two Factor	1.8157%	1	-	1	-	-	-	-	-
882105	Operate/Maintain Communication Systems	N	8,882	8,509	Two Factor	1.8157%	154	-	-	154	-	-	-	-
883101	Strategic Planning and Analysis	L	38,007	36,469	Two Factor	1.8157%	662	-	662	-	-	-	-	-
	Strategic Planning and Analysis	N	(209,905)	(197,158)	Two Factor	1.8157%	(3,580)	-	-	(3,580)	-	-	-	-
883201	Develop Business and Operation Plans	L	62,108	59,062	Two Factor	1.8157%	1,072	-	1,072	-	-	-	-	-
	Develop Business and Operation Plans	N	2,109	1,989	Two Factor	1.8157%	36	-	-	36	-	-	-	-
	Develop Business and Operation Plans	OS	1,114	1,068	Two Factor	1.8157%	19	-	-	-	19	-	-	-
883202	Develop Budgets	L	2,887	2,574	Two Factor	1.8157%	47	-	47	-	-	-	-	-
883203	Prepare Financial Forecast	L	79,509	75,928	Two Factor	1.8157%	1,379	-	1,379	-	-	-	-	-
	Prepare Financial Forecast	N	588	563	Two Factor	1.8157%	10	-	-	10	-	-	-	-
883301	Devel. Measures/Analyze Performance	L	15,947	15,259	Two Factor	1.8157%	277	-	277	-	-	-	-	-
884004	Manage/Support Legal Issues	L	5,212	4,987	Two Factor	1.8157%	90	-	90	-	-	-	-	-
	Manage/Support Legal Issues	N	6,401	6,132	Two Factor	1.8157%	111	-	-	111	-	-	-	-
	Manage/Support Legal Issues	OS	1,361	1,304	Two Factor	1.8157%	24	-	-	-	24	-	-	-
884103	Manage/Admin. Insurance Programs	L	3,180	3,046	Two Factor	1.8157%	55	-	-	-	-	55	-	-
884104	Implement Emergency/Bus. Recovery Plans	L	8,863	8,574	Two Factor	1.8157%	119	-	119	-	-	-	-	-
884302	Manage Security Investigations	OS	25,298	24,143	Two Factor	1.8157%	438	-	-	-	438	-	-	-
885101	Process Invoices and Other Payments	L	36	35	Two Factor	1.8157%	1	-	1	-	-	-	-	-
885201	Manage Cash	L	10,098	9,615	Two Factor	1.8157%	175	-	175	-	-	-	-	-
	Manage Cash	N	45,742	43,339	Two Factor	1.8157%	787	-	-	787	-	-	-	-
885202	Manage Financing	N	10,452	9,964	Two Factor	1.8157%	181	-	-	181	-	-	-	-
885203	Manage Bank Relations	N	4,306	4,092	Two Factor	1.8157%	74	-	-	-	-	-	-	-
885302	Monitor Tax Compliance	L	18,791	17,934	Two Factor	1.8157%	328	-	328	-	-	-	-	-
	Monitor Tax Compliance	N	1,924	1,837	Two Factor	1.8157%	33	-	-	33	-	-	-	-
886001	Manage General Ledger and Subledgers	L	35,712	34,006	Two Factor	1.8157%	617	-	617	-	-	-	-	-
	Manage General Ledger and Subledgers	N	258	247	Two Factor	1.8157%	4	-	-	4	-	-	-	-
	Manage General Ledger and Subledgers	OS	5,178	4,960	Two Factor	1.8157%	90	-	-	-	90	-	-	-

**NOTES:**

(1) Cost Type affects some translations to FERC accounts. Codes are: N = Non-Labor, L = Labor, B = Both Non-Labor and Labor, OS = Outside Services  
(2) MHC, Inc. allocations to its subsidiaries are via the 2-Factor allocator.

MidAmerican Energy Company  
 Affiliate Company Expenses Allocated to South Dakota Gas Utility Operations  
 Charges Allocated From MHC, Inc.  
 Schedule H-4 for the Year 2000

Code	Description	Cost Type	2000 MHC	MEC	Allocation Method	South Dakota Gas Operations		South Dakota Gas Operations Amounts								
			Amount (1)	Amount (2)		Percent	Amount	714	729	731	733	734	735	736		
886002	Perform Regulatory Reporting	L	7,097	8,734	Two Factor	1.8157%	122	-	122	-	-	-	-	-	-	-
	Perform Regulatory Reporting	N	1,418	1,358	Two Factor	1.8157%	25	-	-	25	-	-	-	-	-	-
	Perform Regulatory Reporting	OS	13,467	12,901	Two Factor	1.8157%	234	-	-	-	234	-	-	-	-	-
888001	Mail Service	L	1,437	1,375	Two Factor	1.8157%	25	-	25	-	-	-	-	-	-	-
	Mail Service	N	152	145	Two Factor	1.8157%	3	-	-	3	-	-	-	-	-	-
888101	Document Production	L	5,928	5,870	Two Factor	1.8157%	103	-	103	-	-	-	-	-	-	-
888102	Graphics and Forms Services	L	2,270	2,178	Two Factor	1.8157%	40	-	40	-	-	-	-	-	-	-
888103	Records Management Services	L	1,286	1,232	Two Factor	1.8157%	22	-	22	-	-	-	-	-	-	-
888104	Offices Services	L	51,937	49,487	Two Factor	1.8157%	898	-	898	-	-	-	-	-	-	-
	Offices Services	N	4,829	4,625	Two Factor	1.8157%	84	-	-	84	-	-	-	-	-	-
889001	Maintain Shareholder Records	B	38,476	34,410	Two Factor	1.8157%	625	-	-	-	-	-	-	-	-	-
889002	Provide Shareholder Communications	B	10,458	9,825	Two Factor	1.8157%	178	-	-	-	-	-	-	-	-	-
889003	Provide Board of Directors Support	B	93,548	88,525	Two Factor	1.8157%	1,607	-	-	-	-	-	-	-	-	-
889004	Manage Investor/Broker Relations	B	53,492	50,416	Two Factor	1.8157%	915	-	-	-	-	-	-	-	-	-
889104	Provide Internal Communications Services	L	57,586	54,742	Two Factor	1.8157%	994	-	994	-	-	-	-	-	-	-
	Provide Internal Communications Services	N	7,881	7,290	Two Factor	1.8157%	132	-	-	132	-	-	-	-	-	-
889105	Manage/Provide Media Relations	B	20,380	19,268	Two Factor	1.8157%	350	-	-	-	-	-	-	-	-	-
889301	Support Community Relation/Educ Srvc	B	2,601	2,483	Two Factor	1.8157%	45	-	-	-	-	-	-	-	-	-
889302	Support Economic Development	N	(11,994)	(11,268)	Two Factor	1.8157%	(205)	(205)	-	-	-	-	-	-	-	-
889401	Support Industry, Trade, Prof. Associates	N	7,911	7,552	Two Factor	1.8157%	137	-	-	-	-	-	-	-	-	-
921407	Membership Fees and Dues	N	3,480	3,315	Two Factor	1.8157%	80	-	-	80	-	-	-	-	-	-
926225	SERP - Iowa Illinois Gas and Electric	N	38,859	38,985	Labor \$s	3.1878%	1,172	-	-	-	-	-	-	-	-	1,172
928241	General Benefits	N	3,937	3,772	Labor \$s	3.1878%	119	-	-	-	-	-	-	-	-	119
930291	Miscellaneous General Expense	N	183,170	174,165	Two Factor	1.8157%	3,162	-	-	-	-	-	-	-	-	-
931999	Rents - Operating Agreement	N	3,828	3,449	Two Factor	1.8157%	63	-	-	-	-	-	-	-	-	-
			<u>897,812</u>	<u>855,828</u>			<u>18,216</u>	<u>(205)</u>	<u>8,381</u>	<u>(1,455)</u>	<u>898</u>	<u>55</u>	<u>42</u>	<u>1,331</u>		

NOTES

- (1) Cost Type affects some translations to FERC accounts. Codes are N = Non-Labor, L = Labor, B = Both Non-Labor and Labor, OS = Outside Services
- (2) MHC, Inc. allocations to its subsidiaries are via the 2-Factor allocator



## Statement I

Actv. No.	Loc	Activity Description	Rate Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	
(Adjustments to Test Period Sales are classified by published rate codes in the testimony of G. C. Schoefer)														
480001	400	G-RES-UNBILLD THERMS	BF	0	0	0	0	0	0	0	0	1,302,554	40	
480001	400	G-RES-UNBILLD THERMS	BF	0	0	0	0	323,355	-323,355	322,761	-322,751	0	0	
480001	400	G-RES-UNBILLD THERMS	BVF	8,118,594	-2,184,215	-991,303	-724,360	-1,115,001	-111,008	-298,008	355,094	-1,109,973	0	
480001	400	G-RES-UNBILLD THERMS	201(B)	-5,029,071	-400,833	0	0	0	0	0	0	0	0	
480001	400	G-RESID-THERMS	BVF	8,836,506	8,895,029	5,858,021	4,442,070	2,591,065	1,504,723	1,012,610	1,065,315	1,068,670	2,19	
Total Residential Sales				0,724,089	6,020,876	4,866,718	3,717,710	1,789,419	1,070,362	1,039,353	1,097,658	1,361,231	2,60	
481001	400	G-COM-UNBILLD THERMS		0	0	0	0	0	0	0	0	1,163,298	23	
481001	400	G-COM-UNBILLD THERMS	MVF	70,014	-103,030	23,599	-42,824	4,172	-28,150	36,773	8,048	-104,479	0	
481001	400	G-COM-UNBILLD THERMS	BVF	548,434	-1,323,266	-449,356	-518,182	-405,373	-250,180	85,006	-64,791	-757,381	0	
481001	400	G-COM-UNBILLD THERMS	BVI	87,063	-264,897	-28,605	-102,868	-55,069	-72,114	-1,230	29,543	-170,286	0	
481001	400	G-COMM-THERMS	LVI	85,611	69,087	66,520	58,039	32,112	31,419	27,138	27,375	38,405	4	
481001	400	G-COMM-THERMS	MVF	251,660	199,696	200,145	139,306	116,309	78,123	68,315	66,198	52,727	1	
481001	400	G-COMM-THERMS	BVF	4,495,448	4,545,368	2,975,880	2,319,543	1,325,595	871,197	587,402	624,863	650,038	1,12	
481001	400	G-COMM-THERMS	BVI	811,738	771,204	573,242	446,273	282,420	195,350	100,003	140,491	112,278	21	
Total Commercial Sales				6,300,188	3,910,870	3,380,925	2,301,507	1,300,168	825,837	993,404	851,727	865,890	1,75	
481201	400	G-IND-UNBILLD THERMS		0	0	0	0	0	0	0	0	78,755	0	
481201	400	G-IND-UNBILLD THERMS	LVI	0	0	-2,460	2,460	0	-3,209	3,289	0	0	0	
481201	400	G-IND-UNBILLD THERMS	MVF	4,307	-8,146	-2,391	-5,680	-8,655	-8,751	-823	1,299	-5,371	0	
481201	400	G-IND-UNBILLD THERMS	BVF	5,350	-14,560	-3,073	-1,538	2,017	9,147	-863	6,772	-79,999	0	
481201	400	G-IND-THERMS	LVI	100	1,807	5,354	0	1,722	15,872	0	36,264	1,936	0	
481201	400	G-IND-THERMS	MVF	32,077	33,235	18,012	11,456	3,101	894	703	727	1,315	0	
481201	400	G-IND-THERMS	BVF	83,441	67,258	37,477	32,324	14,758	13,537	12,642	10,826	16,089	0	
Total Industrial Sales				105,275	79,832	32,977	36,025	12,943	27,405	14,948	65,911	112,725	0	
489001	400	G-TRANS-THERMS		429,164	-362,028	2,175,119	-2,775,827	-362,632	-66,345	-83,378	171,334	-12,197	4	
489001	400	G-TRANS-THERMS	CPB	518,998	549,591	507,441	487,568	463,598	432,598	385,061	358,482	449,970	4	
489001	400	G-TRANS-THERMS	LT	1,478,468	1,474,045	1,194,782	929,566	850,803	696,458	718,006	689,352	759,856	7	
489001	400	G-TRANS-THERMS	MT	534,079	623,808	510,972	442,588	313,800	198,155	171,438	150,038	180,345	11	
489001	400	G-TRANS-THERMS	OPT	35,271	58,171	87,964	105,937	0	0	0	0	0	0	
489001	400	G-TRANS-THERMS	BT	290,281	345,484	298,818	241,393	156,737	81,547	69,586	61,183	81,223	0	
Total Transportation Sales				3,286,281	2,688,883	4,715,894	-568,825	1,430,306	1,342,413	1,259,291	1,430,369	1,418,997	1,8	
Total South Dakota Sales				19,475,833	12,700,098	12,966,456	8,486,417	4,512,834	3,265,917	3,218,999	3,435,965	3,778,643	6,28	
(Adjustments to Test Period Customer Counts are classified to individual rate codes in the testimony of G. C. Schoefer)														
480001	400	G-RESID-CUSTOMERS	BVF	59,152	59,237	59,300	59,245	59,147	59,084	59,112	59,288	59,731	0	
481001	400	G-COMM-CUSTOMERS	LVI	1	1	1	1	1	1	1	1	1	0	
481001	400	G-COMM-CUSTOMERS	MVF	27	29	27	27	27	27	27	27	27	0	
481001	400	G-COMM-CUSTOMERS	BVF	7,454	7,451	7,409	7,466	7,442	7,421	7,412	7,410	7,441	0	
481001	400	G-COMM-CUSTOMERS	BVI	137	139	139	139	139	138	138	138	138	0	
Total Commercial Customers				7619	7617	7636	7633	7609	7587	7578	7576	7606	0	
481201	400	G-IND-CUSTOMERS	LVI	1	1	1	1	1	1	1	2	5	0	
481201	400	G-IND-CUSTOMERS	MVF	4	4	4	4	4	4	4	4	4	0	
481201	400	G-IND-CUSTOMERS	BVF	21	21	20	19	19	19	19	18	18	0	
Total Industrial Customers				26	26	25	24	24	24	24	24	24	27	0
489001	400	G-TRANS-CUSTOMER		1	0	0	0	1	-6	0	0	0	0	
489001	400	G-TRANS-CUSTOMER	CPB	1	1	1	1	1	1	1	1	1	0	
489001	400	G-TRANS-CUSTOMER	LT	20	20	20	21	21	21	21	21	21	0	
489001	400	G-TRANS-CUSTOMER	MT	42	41	41	41	40	40	40	40	40	0	
489001	400	G-TRANS-CUSTOMER	OPT	3	3	3	3	3	3	3	3	3	0	
489001	400	G-TRANS-CUSTOMER	BT	69	70	70	72	72	72	72	72	72	0	
Total Transportation Customers				136	135	135	135	135	126	126	126	126	134	0
Total South Dakota Customers				66,933	67,015	67,096	67,037	66,915	66,823	66,848	67,022	67,498	0	

MIDAMERICAN ENERGY COMPANY  
SOUTH DAKOTA DEPRECIATION EXPENSE  
TWELVE MONTHS ENDED DECEMBER 31, 2000

Line No.	Functional Classification (a)	01/01/00 - 12/31/00 Per Books (b)	Adjustments (c)	Adjusted Expense (d)
1	<u>Depreciation &amp; Amortization on Original Cost</u>			
2				
3				
4	Intangibles	213,515	-	213,515
5				
6	Production	12,686	-	12,686
7				
8	Storage	53,134	-	53,134
9				
10	Distribution	1,893,291	58,192	1,951,483
11				
12	General Plant	398,623	24,086	422,709
13				
14	Amortization of Acquisition Adjustment	383,256	(191,628)	191,628
15				
16		<u>2,954,505</u>	<u>(109,350)</u>	<u>2,845,155</u>

MIDAMERICAN ENERGY COMPANY  
SOUTH DAKOTA EXPENSES OTHER THAN PRESCRIBED DEPRECIATION  
TWELVE MONTHS ENDED DECEMBER 31, 2000

Line No.	Account No.	Account Description	12/31/99 - 11/31/00 Average Depreciable Plant Balance (c)	Depreciation Rate (d)	Total Depreciation Expense (e)	Depreciation Capitalized (f)	Allocate Other S (g)
1		<u>Gas Plant Serving Only South Dakota</u>					
2							
3	301.0	ORGANIZATION	-	0.00%	-		
4	302.0	FRANCHISES	293	0.00%	-		
5	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,479,043	8.61%	213,515		
6							
7		SUBTOTAL INTANGIBLE	2,479,336		213,515	-	
8							
9	304.0	LAND	2,647	0.00%	-		
10	304.1	LAND RIGHTS	-	0.00%	-		
11	305.0	STRUCTURES & IMPROVEMENTS	33,106	0.42%	140		
12	307.0	OTHER POWER EQUIPMENT	19,756	3.96%	782		
13	311.0	LP EQUIPMENT	332,219	3.51%	11,669		
14	320.0	OTHER EQUIPMENT	2,481	3.82%	95		
15							
16		SUBTOTAL PRODUCTION	390,209		12,686	-	
17							
18	360.0	LAND	18,382	0.00%	-		
19	361.0	STRUCTURES & IMPROVEMENTS	194,012	2.90%	5,631		
20	362.0	GAS HOLDERS	707,452	2.20%	15,575		
21	363.0	PURIFICATION EQUIPMENT	125,728	2.80%	3,528		
22	363.1	LIQUEFACTION EQUIPMENT	375,062	2.99%	11,197		
23	363.2	VAPORIZING EQUIPMENT	94,166	3.85%	3,628		
24	363.3	COMPRESSION EQUIPMENT	66,395	2.67%	1,773		
25	363.5	OTHER EQUIPMENT	325,213	3.63%	11,806		
26							
27		SUBTOTAL STORAGE	1,906,410		53,134	-	

MIDAMERICAN ENERGY COMPANY  
SOUTH DAKOTA EXPENSES OTHER THAN PRESCRIBED DEPRECIATION  
TWELVE MONTHS ENDED DECEMBER 31, 2000

Line No.	Account No	Account Description	12/31/99 - 11/31/00 Average Depreciable Plant Balance (c)	Depreciation Rate (d)	Total Depreciation Expense (e)	Depreciation Capitalized (f)	Allocated to Other States (g)	South Jurisc Exp- (l)
28								
29	374.0	LAND	8,183	0.00%	-			
30	374.1	LAND RIGHTS	163,827	2.03%	3,328			
31	375.0	STRUCTURES & IMPROVEMENTS	22,368	2.05%	460			
32	379.0	MAINS	30,448,273	2.48%	756,129			7
33	378.0	DISTRICT REGULATOR STATIONS	826,929	3.61%	29,891			
34	379.0	TOWN BORDER STATIONS	321,844	3.43%	11,049			
35	380.0	SERVICES	20,801,353	3.99%	829,976			8
36	381.0	METERS	8,374,472	2.69%	225,457			2
37	383.0	REGULATORS	1,601,236	1.82%	29,088			
38	385.0	INDUSTRIAL METER SETS	208,162	3.80%	7,915			
39								
40		SUBTOTAL DISTRIBUTION	62,776,446		1,893,291	-	-	1,1
41								
42	389.0	LAND	99,244	0.00%	-			
43	389.1	LAND RIGHTS	-	0.00%	-			
44	390.0	STRUCTURES & IMPROVEMENTS	3,869,925	2.84%	109,960			
45	391.0	OFFICE FURNITURE & EQUIPMENT	1,198,237	14.09%	168,831			
46	392.0	TRANSPORTATION EQUIPMENT	2,139,447	6.86%	146,662	(146,662)		
47	393.0	STORES EQUIPMENT	12,694	6.71%	852			
48	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	643,704	2.68%	17,251			
49	395.0	LABORATORY EQUIPMENT	135,574	4.03%	5,462			
50	396.0	POWER OPERATED EQUIPMENT	559,669	3.25%	18,169	(18,169)		
51	397.0	COMMUNICATION EQUIPMENT	1,315,161	6.63%	87,140			
52	398.0	MISCELLANEOUS EQUIPMENT	114,382	7.98%	9,127			
53								
54		SUBTOTAL GENERAL	10,088,038		563,454	(164,831)	-	
55								
56		TOTAL GAS PLANT	77,640,439		2,736,080	(164,831)	-	2

**MidAmerican Energy Company**  
**Income Tax**  
**Test Year Ended December 31, 2000**

	Total System	Claimed Adjustments	Adjusted Total
<u>South Dakota Gas</u>			
Income Tax Payable			
Federal	\$ 816,593	\$ (414,556)	\$ 402,037
State	-	-	-
Deferred Income Tax			
Federal	232,311	-	232,311
State	-	-	-
Investment Tax Credit - Net	(3,610)	-	(3,610)
<b>Total South Dakota Gas</b>	<b>\$ 1,045,294</b>	<b>\$ (414,556)</b>	<b>\$ 630,738</b>
<u>Other Utility Departments &amp; Nonutility Operations</u>			
Income Tax Payable			
Federal	\$ 104,805,425	\$ -	\$ 104,805,425
State	32,408,847	-	32,408,847
Deferred Income Tax			
Federal	(18,556,560)	-	(18,556,560)
State	(4,068,744)	-	(4,068,744)
Investment Tax Credit - Net	(5,544,525)	-	(5,544,525)
<b>Total Other Operations</b>	<b>\$ 109,044,443</b>	<b>\$ -</b>	<b>\$ 109,044,443</b>
<b>Total Income Tax Expense</b>	<b>\$ 110,089,737</b>	<b>\$ (414,556)</b>	<b>\$ 109,675,181</b>

Src: RDS Report MI5951

**MidAmerican Energy Company  
Reconciliation of Income per Books with Income**

Reconciliations of Book Net Income to Tax Net Income for MidAmerican Energy Company (MEC) are attached for the tax years of 2000, 1999, 1998 and 1997. Due to the acquisition of MidAmerican Energy Holdings Company (MHC) by Cal Energy (which later reorganized as MidAmerican Energy Holding Company (MEHC)) in 1999, a short period tax return by MHC, including MEC, was filed for the period prior to the acquisition. MEC was then part of the return filed by MEHC for the period after the acquisition.

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FEDERAL 1120, SCHEDULE M1 (SPEC CALC

MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 2000

SCHEDULE M-1

1 NET INCOME PER BOOKS . . . . .	165,458,946
2 FEDERAL INCOME TAX . . . . .	81,749,635
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS . . . . .	0
4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	
TK GAIN-SALE OF FIXED ASSETS	3,297,596
CUSTOMER CIAC - NONREFUNDABLE	4,425,608
TAX RENTAL INCOME	711,826
INTEREST INCOME PER TAX	1,402,479
K-1 PARTNERSHIP INCOME	(11,561)
REVERSAL OF UNBILLED REV WRITEOFF	84,089,677
	<hr/>
TOTAL	93,914,625
5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	
A DEPRECIATION . . . . .	172,720,667
B CONTRIBUTIONS CARRYOVER . . . . .	0
C TRAVEL AND ENTERTAINMENT . . . . .	493,213
OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK LOSS-SALE OF FIXED ASSETS	336,728
BOOK AMORTIZATION	44,741,428
AMORT OF NUCLEAR FUEL PER BOOKS	15,504,635
INTEREST CAPITALIZED - SEC 263A	931,122
BOOK EXPENSE-LEV LEASES	2,125,671
COOPERS AFC	767,949
SUPPLEMENTAL EXEC RETIREMENT PLAN	8,794,738
DEFERRED SEVERANCE	126,911
BAD DEBT EXPENSE	700,495
MFD GAS PLANT SITE CLEANUP COSTS	54,190
NONDEDUCTIBLE OFFICERS LIFE INS	8,700,023
PREPAID INSURANCE	93,582
DEFERRED RATE CASE EXPENSE	137,792
WORKERS COMPENSATION	856,434
VACATION ACCRUAL	1,777,955
ACCRUED LIABILITIES	1,611,039
OTHER EXPENSE - UNCLASS LABOR COST	414,891
SPOUSAL / DEPENDENT TRAVEL	30,394
NUCLEAR DECOMMISSIONING EXPENSE	8,301,852
NUCLEAR DECOM-RECONCILIATION	89,644
AMORTIZ OF LOSS ON REAQUIRED DEBT	6,392,237
CLUB DUES - NONDEDUCTIBLE	15,558
CREDIT FOR MOTOR FUEL TAX FEDERAL	15,979
LOBBYING EXPENSES	1,560,930
PENALTIES	80,985
TOTAL STATE TAX EXPENSE PER BOOKS	28,340,103
MINORITY INTEREST	67,311
	<hr/>
TOTAL	132,670,677
TOTAL LINE 5 . . . . .	308,784,487
6 TOTAL 6 LINES 1 THROUGH 5 . . . . .	646,904,663

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FEDERAL 1120, SCHEDULE M1 (SPEC CALC

MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 2000

Statement K  
Schedule K-1  
Page 3 of 12

7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN

A TAX-EXEMPT INTEREST . . . . . 966,946

OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN

BOOK GAIN-SALE OF FIXED ASSETS 618,501  
GAIN-DISPO OF EMISSIONS ALLOWANCES (155,740)  
LIFE INSURANCE PROCEEDS 7,482,507  
QC STATION OUTAGE RESERVE 6,644,000  
EQUITY INCOME IN SUBSIDIARY (11,868)

TOTAL 14,577,400

TOTAL LINE 7. . . . . 15,544,346

8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS

A DEPRECIATION. . . . . 156,030,243

B CONTRIBUTIONS CARRYOVER . . . . . 0

OTHER DED IN THIS RETURN NOT ON BOOKS

TAX LOSS-SALE OF FIXED ASSETS 5,079,118  
COST OF REMOVAL 5,376,669  
COMPUTER SOFTWARE DEVEL COSTS 3,547,310  
TAX AMORTIZATION-ORG COSTS 14,511,535  
AMORT OF NUCLEAR FUEL PER TAX AMORTIZATION 3,062,857  
AMORTIZATION 504,367  
AFUDC-DEBT 1,273,359  
CUSTOMER ADVANCES - REFUNDABLE 784,510  
TAX EXPENSE-LEV LEASES 2,230,705  
PRM'N FOR DEFERRED COMP-EXECS 6,489,602  
PENSION FUNDING-TAX EXPENSE 9,696,783  
COMPER TRACKER OVER/UNDER 953,745  
GAS INVENTORY-(TAX O/Hs) 1,271,041  
CASH SURRENDER VALUE OF LIFE INSUR. 10,454,061  
K-1 PARTNERSHIP EXPENSE/LOSS 334  
REPAIR ALLOWANCE 3,682,844  
RESERVE FOR PUBLIC LIABILITY 760,800  
BILLED PGA/EAC 97,810,826  
ACRUED LIABILITIES 19,337  
NUCLEAR DECOM-TAX QUAL FUNDING 8,294,000  
NUCLR DECOM-NONQUAL TRUST EXPENSE 37,276  
CAPITAL LOSSES-NTQ NUC DECOM 542,989  
NUCLEAR SITE REMEDIATION FEE 575,870  
TOTAL STATE TAX EXPENSE PER TAX 29,394,503  
ESPP DISQUALIFYING DISCOUNTS 178,001

TOTAL 206,532,442

TOTAL LINE 8. . . . . 362,562,685

9 TOTAL OF LINES 7 AND 8. . . . . 378,107,031

10 TAXABLE INCOME (LINE 29, PAGE 1) -- LINE 6 LESS 9 268,797,632

MIDAMERICAN ENERGY COMPANY  
Year: 1999 Long Period

42-1425214

SCHEDULE M-1

1 NET INCOME PER BOOKS . . . . .	104,647,870
2 FEDERAL INCOME TAX . . . . .	46,110,257
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS . . . . .	0
4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	
TX GAIN-SALE OF FIXED ASSETS	1,117,404
CUSTOMER CIAC - NONREFUNDABLE	5,924,843
TAX RENTAL INCOME	746,418
COOPER TRACKER OVER/UNDER	1,238,867
INTEREST INCOME PER TAX	1,093,255
CASH SURRENDER VALUE OF LIFE INSUR	(8,431,345)
K-1 PARTNERSHIP INCOME	3,156
CAPITAL GAINS-WTQ NUC DECOM	(338,980)
	<hr/>
TOTAL	1,343,613

5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	
A DEPRECIATION . . . . .	138,257,543
B CONTRIBUTIONS CARRYOVER . . . . .	0
C TRAVEL AND ENTERTAINMENT . . . . .	637,400

OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK LOSS-SALE OF FIXED ASSETS	120,153
BOOK AMORTIZATION	15,362,259
AMORT OF NUCLEAR FUEL PER BOOKS	10,313,801
AFUDC-DEBT	(1,060,555)
INTEREST CAPITALIZED - SEC 263A	1,067,929
BOOK EXPENSE-LEV LEASES	2,091,079
COOPERS AFC	650,420
SUPPLEMENTAL EXEC RETIREMENT PLAN	16,047,915
PROV'N FOR DEFERRED COMP-EXECS	(6,954,362)
DEFERRED SEVERANCE	151,361
PENSION COSTS PER BOOKS	(11,817,461)
BOOK BAD DEBT EXPENSE	583,746
MFD GAS PLANT SITE CLEANUP COSTS	(164,067)
GAS INVENTORY-COMMODITY COST	2,046,161
NONDEDUCTIBLE OFFICERS LIFE INS	7,784,475
OPER-BOOK EXPENSE	(1,983,334)
PREPAID INSURANCE	(1,520,645)
DEFERRED RATE CASE EXPENSE	112,726
WORKERS COMPENSATION	2,774,258
OTHER EXPENSE - UNCLASS LABOR COST	191,311
SPOUSAL / DEPENDENT TRAVEL	83,203
NUCLEAR DECOMMISSIONING EXPENSE	8,525,295
QC STATION OUTAGE RESERVE	5,460,000
NUCLEAR SITE REMEDIATION FEE	(474,033)
AMORT'D OF LOSS ON REQUIRED DEBT	5,636,008
CLUB DUES - NONDEDUCTIBLE	20,344
LOBBYING EXPENSES	768,783
POLITICAL ACTION COMMITTEE EXPENSE	412
PENALTIES	251,491
FEDERAL STATE TAX EXPENSE PER BOOKS	25,118,148
NONDEDUCTIBLE OFFICER COMPENSATION	524,780

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MIDAMERICAN ENERGY COMPANY  
Year: 1999

FEDERAL 1120, SCHEDULE M1

42-1425214

TOTAL	81,531,000
TOTAL LINE 5 . . . . .	220,495,943
6 TOTAL OF LINES 1 THROUGH 5 . . . . .	372,597,688
7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN	
A TAX-EXEMPT INTEREST . . . . .	660,814
OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK GAIN-SALE OF FIXED ASSETS	5,602,835
BOOK INCOME FROM EQUITY INVESTMENT	659,153
GAIN-DISPO OF EMISSIONS ALLOWANCES	174,949
NUCLEAR DECOM-RECONCILIATION	(504,890)
TOTAL	5,932,047
TOTAL LINE 7 . . . . .	6,592,861
8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS	
A DEPRECIATION	128,489,736
B CONTRIBUTIONS CARRYOVER . . . . .	0
OTHER DED IN THIS RETURN NOT ON BOOKS	
TAX LOSS-SALE OF FIXED ASSETS	3,719,416
COST OF REMOVAL	5,573,175
COMPUTER SOFTWARE DEVEL COSTS	817,622
AMORTIZATION	10,314,801
CUSTOMER ADVANCES - REFUNDABLE	94,509
TAX EXPENSE-LEV LEASES	2,269,802
MAINTENANCE COSTS(AIRPLANE)	(611,111)
INTEREST EXPENSE PER TAX	481,597
REPAIR ALLOWANCE	1,395,600
RESERVE FOR PUBLIC LIABILITY	(609,825)
RESERVE FOR VEHICLE LIABILITY	100,000
PAYROLL TAXES	(261,080)
BILLED PGA/EAC	28,701,280
VACATION EXPENSE PER TAX	714,580
NUCLEAR DECOM-TAX QUAL FUNDING	6,033,295
NUCLR DECOM-NONQUAL TRUST EXPENSE	41,240
DEMAND SIDE MANAGEMENT COSTS	(22,405,962)
TOTAL STATE TAX EXPENSE PER TAX	19,856,461
ESPP DISQUALIFYING DISCOUNTS	773,917
TOTAL	56,998,317
TOTAL LINE 8 . . . . .	185,488,053
9 TOTAL OF LINES 7 AND 8 . . . . .	192,080,914
10 TAXABLE INCOME (LINE 29, PAGE 1 - LINE 6 LESS 9	190,616,774

MIDAMERICAN ENERGY COMPANY  
Year: 1999 *Short Period*

SCHEDULE M-1

1 NET INCOME PER BOOKS. . . . .	22,683,301
2 FEDERAL INCOME TAX. . . . .	17,049,393
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS. . . . .	0
4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	
COOPER TRACKER OVER/UNDER	(584,800)
CASH SURRENDER VALUE OF LIFE INSUR	(1,179,716)
<b>TOTAL</b>	<b>(1,764,516)</b>

5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	
A DEPRECIATION. . . . .	27,613,613
B CONTRIBUTIONS CARRYOVER . . . . .	0
C TRAVEL AND ENTERTAINMENT. . . . .	149,169

OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK AMORTIZATION	8,297,175
AMORT OF NUCLEAR FUEL PER BOOKS	2,507,717
AMUDC-DEBT	(196,335)
INTEREST CAPITALIZED - SEC 263A	233,904
COOPERS AFC	130,084
SUPPLEMENTAL EXEC RETIREMENT PLAN	2,747,501
PROV'N FOR DEFERRED COMP-EXEC'S	(3,989,388)
DEFERRED SEVERANCE	(1,239,232)
PENSION COSTS PER BOOKS	(866,666)
MED GAS PLANT SITE CLEANUP COSTS	(22,551)
GAS INVENTORY-COMMODITY COST	(6,903,103)
NONDEDUCTIBLE OFFICERS LIFE INS	1,514,032
OPEB-BOOK EXPENSE	1,983,334
PREPAID INSURANCE	842,818
DEFERRED RATE CASE EXPENSE	1,753
WORKERS COMPENSATION	77,999
OTHER EXPENSE - UNCLASS LABOR COST	22,355
SPOUSAL / DEPENDENT TRAVEL	20,912
NUCLEAR DECOMMISSIONING EXPENSE	1,844,220
QC STATION OUTAGE RESERVE	880,000
NUCLEAR SITE REMEDIATION FEE	61,158
AMORTIZ OF LOSS ON REAQUIRED DEBT	1,141,469
CLUB DUES - NONDEDUCTIBLE	13,521
LOBBYING EXPENSES	302,031
POLITICAL ACTION COMMITTEE EXPENSE	536

<b>TOTAL</b>	<b>9,505,203</b>
TOTAL LINE 5. . . . .	37,267,985
6 TOTAL OF LINES 1 THROUGH 5. . . . .	75,236,163
7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN	

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FEDERAL 1120, SCHEDULE M1

Statement K  
Schedule K-1  
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MIDAMERICAN ENERGY COMPANY

42-1425214

Year: 1999 *Short Period*

A TAX-EXEMPT INTEREST . . . . .	0
OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN	
BOOK INCOME FROM EQUITY INVESTMENT	558,480
NUCLEAR DECOM-RECONCILIATION	215,603
	<hr/>
TOTAL	774,083
TOTAL LINE 7. . . . .	774,083
8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS	
A DEPRECIATION. . . . .	22,273,871
B CONTRIBUTIONS CARRYOVER. . . . .	0
OTHER DED IN THIS RETURN NOT ON BOOKS	
TAX LOSS-SALE OF FIXED ASSETS	303,391
COST OF REMOVAL	566,837
COMPUTER SOFTWARE DEVEL COSTS	78,746
TAX AMORTIZATION-ORG COSTS	1,798,584
TAX BAD DEBT EXPENSE	(116,749)
MAINTENANCE COSTS (AIRPLANE)	(55,556)
GAS INVENTORY-(TAX O/Hs)	24,360
REPAIR ALLOWANCE	665,000
BILLED PGA/EAC	(16,602,394)
NUCLEAR DECOM-TAX QUAL FUNDING	1,843,386
NUCLR DECOM-NONQUAL TRUST EXPENSE	90,681
DEMAND SIDE MANAGEMENT COSTS	(6,673,022)
	<hr/>
TOTAL	(18,075,736)
TOTAL LINE 8. . . . .	4,198,135
9 TOTAL OF LINES 7 AND 8. . . . .	4,972,218
10 TAXABLE INCOME (LINE 28, PAGE 1) - LINE 6 LESS 9	<hr/> <hr/> 70,263,945

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1998 FEDERAL - SPECIAL CALC OPTIONS  
MIDAMERICAN ENERGY COMPANY 42-1425214  
Year: 1998

SCHEDULE M-1

1 NET INCOME PER BOOKS . . . . .	115,593,576
2 FEDERAL INCOME TAX . . . . .	54,692,065
3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS . . . . .	0
4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	3,556,699
5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN	
A DEPRECIATION . . . . .	159,021,160
B CONTRIBUTIONS CARRYOVER . . . . .	0
C TRAVEL AND ENTERTAINMENT . . . . .	854,308
OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN	71,564,995
TOTAL LINE 5 . . . . .	231,440,453
6 TOTAL OF LINES 1 THROUGH 5 . . . . .	405,282,803
7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN	
A TAX-EXEMPT INTEREST . . . . .	(205,076)
OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN	(6,763,986)
TOTAL LINE 7 . . . . .	(6,969,062)
8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS	
A DEPRECIATION . . . . .	141,772,506
B CONTRIBUTIONS CARRYOVER . . . . .	0
OTHER DED IN THIS RETURN NOT ON BOOKS	44,468,597
TOTAL LINE 8 . . . . .	186,241,103
9 TOTAL OF LINES 7 AND 8 . . . . .	179,272,041
10 TAXABLE INCOME (LINE 28, PAGE 1) - LINE 6 LESS 9	<u>226,010,762</u>

STATEMENT 15 - SCH M-1, INC SUBJ TO TAX NOT ON BK

4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS	
Chg actg meth-Sec 475 mrk to mrkt	700,495
CUSTOMER CIAC-NONREFUNDABLE	8,125,985
CASH SURRENDER VALUE OF LIFE INSUR	(10,099,709)
Comper Tracker Over/Under	946,425
TAX GAIN-SALE OF FIXED ASSETS	2,339,472
TAX GAIN-DISPOSITION OF PROPERTY	6,099
RENTAL INCOME - LEV LEASES	373,226
ST CAPITAL GAIN/LOSS-NTQ NUC DECOM	(345,515)
K-1 PARTNERSHIP INTEREST INCOME	3,493
TOMA RATE REFUND	2,500,138
TOTAL	<u>3,556,699</u>

MIDAMERICA ENERGY COMPANY  
Year: 1999

42-1425214

## STATEMENT 16 - SCH M-1, OTH EXP ON BKS NOT IN RET

## 5 OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN

AMORTIZ OF ACQUISITION ADJUSTMENT	797,989
BAD DEBT EXPENSE	1,324,969
CLUB DUES - NONDEDUCTIBLE	44,033
AMORT-CP'G COSTS ON ADV-COOPER STA	806,050
AMORTIZ OF LOSS ON REAQUIRED DEBT	5,451,781
CLEARING ACCOUNT DEPRECIATION	5,067,173
BOOK AMORTIZATION	3,848,823
BOOK LOSS-SALE OF FIXED ASSETS	46,332
SUPPLEMENTAL EXEC RETIREMENT PLAN	16,886,293
PROV'N FOR DEFERRED COMP - EXECS	(6,429,267)
DEFERRED SEVERANCE	2,619,656
GOLDEN PARACHUTE PAYMENTS	525,793
MED GAS PLANT SITE CLEANUP COSTS	(212,852)
FERC ORDER 636 - BOOK AMORT	9,278,957
CREDIT FOR MOTOR FUEL TAX FEDERAL	8,329
INTEREST CAPITALIZED - SEC 263A	1,137,629
GAS INVENTORY - COMMODITY COST	677,129
LOBBYING EXPENSES	816,769
BOOK EXPENSE - LEV LEASES	428,392
NUCLEAR DECOMMISSIONING EXPENSE	11,409,012
LOW LEVEL RADIOACTIVE WASTE DISPO	(203,010)
QA STATION OUTAGE RESERVE	(3,906,000)
AMORT OF NUCLEAR FUEL PER BOOKS	6,456,414
NUCLEAR SITE REMEDIATION FEE	(341,571)
OPER MED AND LIFE INS-EARLY RETIRE	202,656
Political Actn Com Exp-Auto Adjust	9,064
PENSION COSTS PER BOOKS	(11,619,194)
PREPAID INSURANCE	651,393
Deferred Rate Case Exp-Auto Adjust	226,103
ILLINOIS REVENUE SHARING	4,100,000
IOWA REVENUE SHARING	(1,297,648)
WORKER'S COMPENSATION	73,317
IOWA CURRENT TAX EXPENSE PER BOOKS	23,179,034
ILLINOIS CURRENT TAX EXP PER BOOKS	1,987,583
STATE TAX EXPENSE PER BOOKS	26,909
IOWA STATE DEFERRED INCOME TAX	(3,955,503)
ILLINOIS STATE DEFERRED INCOME TAX	(135,226)
NEBRASKA STATE DEFERRED INCOME TAX	(7,871)
OTHER EXPENSE-UNCLASS LABOR COSTS	81,517
VACATION EXPENSE	1,504,043
TOTAL	71,564,995

## STATEMENT 17 - SCH M-1, OTH INC ON BKS NOT IN RET

## 7 OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN

NON-DEDUCTIBLE OFFICERS LIFE INS	(6,451,781)
BOOK GAIN-SALE OF FIXED ASSETS	1,095,336

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MIDAMERICAN ENERGY COMPANY  
Year: 1998

1998 FEDERAL - SPECIAL CALC OPTIONS

42-1425214

Statement K  
Schedule K-1  
Page 10 of 12

DEB CARRYING CHARGE - IOWA	197,430
BOOK INCOME FROM EQUITY INVESTMENT	181,206
GAIN-DISPO OF EMISSIONS ALLOWANCES	122,318
NUCLEAR DECOM-RECONCILIATION	73,506
TOTAL	<u>(6,763,986)</u>

STATEMENT 13 - SCH M-1, OTH DED IN RET NOT ON BKS

8 OTHER DED IN THIS RETURN NOT ON BOOKS

AFWDC-DEBT	3,376,506
AMORTIZATION - DMCC/DPS STUDY	(2,234,112)
CUSTOMER ADVANCES-REFUNDABLE	(656,136)
LOSS ON REQUIRED DEBT	7,795,000
COST OF REMOVAL	6,932,702
TAX AMORTIZATION	5,207,297
DEMAND SIDE MANAGEMENT COSTS	(37,190,709)
MAINTENANCE COSTS (AIRPLANE)	166,667
INTEREST EXP TAX - TAX RETURNS	(481,597)
INTEREST PAID-AUDIT	13,337,544
GAS INVENTORY - (TAX O/Hs)	(2,019)
INTEREST EXPENSE - LEV LEASES	653,912
NUCLEAR DECOM-TAX QUAL FUNDING	9,284,988
NUCLR DECOM-NONQUAL TRUST EXPENSES	15,993
LT CAPITAL GAIN/LOSS-NTQ NUC DECOM	(343,110)
REPAIR ALLOWANCE	6,442,299
RESERVE FOR PUBLIC LIABILITY	(855,000)
RESERVE FOR VEHICLE LIABILITY	1,396,334
PAYROLL TAXES - MPS	252,075
BILLED PGA/EAC	(12,280,149)
SOFTWARE DEVELOPMENT COST-IN HOUSE	29,116,488
IOWA CURRENT TAX EXPENSE PER TAX	12,441,036
ILLINOIS CURRENT TAX EXP PER TAX	1,911,291
STATE INCOME TAX EXPENSE PER TAX	181,307
TOTAL	<u>44,468,597</u>

MidAmerican Energy Company  
 Reconciliation of Income per Books with Income  
 Per Tax Return 1997

<b>Net Income per Books</b>	\$	125,940,662
<b>Federal Income Tax</b>		54,566,290
<b><u>Taxable Income Not Reported on Books</u></b>		
Customer CIAC - Nonrefundable	3,966,801	
Tax gain - sale of business assets	1,155,099	
Cooper Tracker over/under	360,326	
Capital Gain - NTO Nuc Decommissioning	35,988	
Gas Supplier Refunds	(9,194)	
Iowa Rate Refund	<u>(2,587,045)</u>	
		2,921,975

**Deductions Recorded on Books Not Deducted for Return**

Book Depreciation	153,035,302
Travel and Entertainment	615,966
Amortization of Acquisition Adjustment	797,989
Bad Debt Expense - Books	395,706
Club Dues - Non-deductible	49,787
Amortization - Carrying Costs on Advances Cooper Station	806,050
AFUDC - Carrying Costs on Advances Cooper Station	(412,218)
Amortization of Loss on Reacquired Debt	5,306,765
Clearing Account Depreciation	5,616,881
Book Amortization	3,705,929
Book Loss - Sale of Fixed Assets	83,011
Deferred Severance	(2,180,327)
Golden Parachute Payments	1,546,346
Ferc Order 636 Costs	38,027
Ferc Order 636 - Book Amortization	15,753,663
Credit for Motor Fuel Tax Federal	9,319
Interest Capitalized - Section 263A	1,217,568
Gas Inventory - Commodity Cost	3,099,173
Lobbying Expenses	643,052
Nuclear Decommissioning Expense	9,818,767
QC Station Outage Reserve	(2,334,000)
Amortization of Nuclear Fuel per books	8,486,924
Nuclear Site Remediation Fee	1,268,534
OPEB Medical and Life Insurance - Early Retirement	4,888,102
Political Action Committee Expense	8,394
Pension Costs per Books	(1,009,459)
Prepaid Insurance	796,981
Deferred Rate Case Expense	53,364
Workers Compensation	559,432

Schedule K-1  
 Page 2 of 2

Reconciliation of Income per Books with Income  
 Per Tax Return 1997

Iowa Current Tax Expense per Books	21,868,042	
Illinois Current Tax Expense per Books	3,645,735	
State Tax Expense per Books	31,706	
Iowa State Deferred Income Tax	(3,974,749)	
Illinois State Deferred Income Tax	132,778	
Nebraska State Deferred Income Tax	(7,463)	
Vacation Expense per Books	1,245,498	
		235,606,575
<u>Income Reported on Books Not Included in Return</u>		
Tax-exempt Interest	(74,461)	
Book Gain on Sale of Fixed Assets	38,180	
Book Income from Equity Investment	130,451	
Gain - Disposition of Emissions Allowances	132,899	
Nuclear Decommissioning - Reconciliation	(50,733)	
		176,336
<u>Deductions on Return Not Charged Against Book Income</u>		
Tax Depreciation	160,498,242	
AFUDC Debt	2,184,739	
Amortization DMEC/DPS Study	(3,181,711)	
Sec 475 Mark to Market Deduction	2,801,981	
Customer Advances - Refundable	(886,598)	
Tax Loss - Sale of Business Assets	649,876	
Cost of Removal	5,847,822	
Tax Amortization	3,918,185	
Demand Side Management Costs	(1,192,747)	
Maintenance Costs	500,000	
Interest Expense - Tax Returns	922,419	
Gas Inventory - Tax O/Hs	(7,308)	
Nuclear Decommissioning Tax Qualified Funding	8,045,240	
Nuclear Decommissioning Nonqualified Trust Expenses	19,663	
Capital Losses NTQ Nuclear Decommissioning	(39,997)	
Repair Allowance	6,139,581	
Reserve for Public Liability	105,000	
Reserve for Vehicle Liability	(534,890)	
Payroll Taxes - MPS	(502,881)	
Billed PG&EAC	9,231,798	
Unbilled revenue - deducted for tax	2,146,524	
Software Development Cost - in house	19,023,868	
Iowa Current Tax Expense per Tax	24,626,355	
Illinois Current Tax Expense per Tax	1,998,105	
State Income Tax Expense per Tax	115,000	
		242,428,266
<b>Federal Taxable Net Income</b>	<b>\$</b>	<b>176,430,900</b>

MidAmerican Energy Company  
Difference Between Book and Tax Depreciation  
Year Ended December 31, 2000

	Total Company	South Dakota Gas only
Tax Depreciation on a straight-line basis	164,691,253	2,466,109
Book Depreciation (includes Nuclear fuel amortization)	<u>199,003,684</u>	<u>3,119,032</u>
<b>Difference between Tax Depreciation on a straight-line basis and Book Depreciation</b>	<b><u>(34,312,431)</u></b>	<b><u>(652,923)</u></b>
Tax Depreciation per return	167,140,232	3,906,124
Tax Depreciation on a straight-line basis	<u>164,591,253</u>	<u>2,466,109</u>
<b>Excess of Tax Depreciation over Tax Depreciation on a straight-line basis</b>	<b><u>2,448,979</u></b>	<b><u>1,440,015</u></b>

These amounts are per the 2000 tax accrual for Above-the-Line activity

Source for book and tax depreciation is effective tax rate calculations for 2000

**MidAmerican Energy Holdings Company**  
**Consolidated Federal Income Tax**  
**Year Ended December 31, 2000**

Company Name	Taxable Income (Loss)	Allocation of Consolidated Taxes
MidAmerican Energy Holdings Company- Parent	(271,821,287)	0
MidAmerican Energy Company	269,179,422	7,878,887
CE Geothermal Inc.	142,072	4,158
Western State Geothermal	672,881	19,695
Intermountain Geothermal Company	1,575,307	46,109
CBE Engineering Co.	188,832	5,527
California Energy Retail Company, Inc.	7,051	206
Cal Energy Holdings, Inc.	102,493	3,000
Salton Sea Minerals Corp.	(307,706)	0
CE Electric NY	52,210	1,528
CalEnergy Generation Operating Company	(4,081)	0
Cal Energy International Services, Inc.	(43,881)	0
Cal Energy Pacific Holdings Corp.	2,713,276	79,418
CE International Investments, Inc.	8,944,778	261,814
CE Power, Inc.	4,359,737	127,610
CE Electric, Inc.	4,359,737	127,610
Cal Energy U.K. Inc.	3,736,914	109,380
MidAmerican Funding LLC	(39,207,521)	0
MHC Inc.	(3,540,511)	0
MidAmerican Security	(77,991)	0
A/C Security Systems, Inc.	(24,284)	0
MidAmerican Capital Company	(16,664,275)	0
Cimmred Leasing Company	17,859,345	522,743
Diversified Electronics, Ltd.	200,912	5,881
InterCoast Capital Company	1,781,351	52,140
MHC Investment Company	21,834,414	639,094
InterCoast Energy Company	272,737	7,983
InterCoast Power Company	932,619	27,298
InterCoast Power Marketing Company	(126,108)	0
MWR Capital, Inc.	1,886,835	55,228
TTP, Inc. of South Dakota	2,161,765	63,275
DCCO, Inc.	118,681	3,474
InterCoast Global Management, Inc.	991,222	29,013
InterCoast Sierra Power Company	989,692	28,968
InterCoast Trade & Resources, Inc.	(124,061)	0
WG Co. 8	(6,367)	0
Amgas, Inc.	(1,269,391)	0
CHRS, Inc.	161,636	4,731
MidAmerican Rail, Inc.	2,839,781	83,120
Midwest Capital Group	1,837,026	53,770
Dakota Dunes Development Company	(344,060)	0
Two Rivers Inc.	120,056	3,514
CBEC Railway, Inc.	310,975	9,102
MidAmerican Energy Financing Corporation	815,068	23,857
MidAmerican Services Company	(1,915,500)	0
Eliminations	(7,416,625)	0
<b>Total</b>	<b>8,255,196</b>	
Income Tax @ 35%	2,806,767	
Alternative Minimum Tax	7,471,366	
<b>Total Consolidated Tax</b>	<b>10,278,133</b>	<b>10,278,133</b>

MidAmerican Energy Company  
Working Papers for an Allowance for Current Tax Greater than Tax  
Calculated at Consolidated Rate  
For Year Ended December 31, 2000

The "stand-alone" method is used to compute the income tax expense or benefit to MidAmerican Energy Company. MidAmerican Energy Company pays to its Parent the amount of tax which equals but not exceeds the amount of tax the subsidiary would have paid were separate tax returns filed by MidAmerican Energy Company. The computations include all benefits from tax deductions stemming from costs borne by utility customers.

**MidAmerican Energy Company**  
**Claimed Allowance for State Income Taxes**  
**Year Ended December 31, 2000**

This schedule is not applicable, as no state income taxes are claimed for South Dakota cost of service.

MidAmerican Energy Company  
Other Taxes  
Test Year Ending December 31, 2000

<u>Item</u>	<u>Total</u>	<u>Total Gas</u>	<u>SD Gas</u>	<u>Adjustment</u>	<u>Claimed</u>
<u>Federal Taxes:</u>					
FICA	\$ 11,388,665	\$ 3,425,555	\$ 372,524	\$ 4,389	\$ 376,913
FUTA	156,305	47,758	5,041	64	5,105
<b>Total Federal Taxes</b>	<b>\$ 11,544,970</b>	<b>\$ 3,473,313</b>	<b>\$ 377,565</b>	<b>\$ 4,453</b>	<b>\$ 382,018</b>
<u>State &amp; Local Taxes:</u>					
State Unemployment	\$ 215,086	\$ 64,982	\$ 6,937	\$ 78	\$ 7,015
Real & Personal Taxes	72,715,784	13,265,215	717,034	-	717,034
Occupation	111,861	28,142	-	-	-
ICC Fund	(43,979)	(43,979)	-	-	-
Public Utility	2,095,210	2,095,210	-	-	-
Miscellaneous	(16,150)	(3,203)	(595)	-	(595)
<b>Total State &amp; Local Taxes</b>	<b>\$ 75,077,812</b>	<b>\$ 15,406,367</b>	<b>\$ 723,376</b>	<b>\$ 78</b>	<b>\$ 723,454</b>
<b>Total Other Taxes</b>	<b>\$ 86,622,782</b>	<b>\$ 18,879,680</b>	<b>\$ 1,100,941</b>	<b>\$ 4,531</b>	<b>\$ 1,105,472</b>

MidAmerican Energy Company  
Workpapers for Adjusted Taxes  
For year ended December 31, 2000

This schedule is not applicable, as no adjustments have been made to taxes.

MidAmerican Energy Company  
South Dakota Jurisdiction - Gas Utility  
Overall Cost of Service - Per Books and Based on Claimed Adjustments  
Test Year Ending December 31, 2000

Line No.	(a) Description	(b) Reference	(c) Test Period Per Books	(d) Reference	(e) Test Period Including Claimed Adjmts.
1	Operating Revenue	Statement N, Page 3	\$ 65,882,904	Statement N, Page 3	\$ 65,541,414
2					
3	Operating Expenses				
4	Natural Gas Purchased	Statement H, Page 1	\$ 46,960,213	Statement H, Page 1	\$ 46,960,213
5	Other Operating & Maintenance Exp	Statement H, Page 4	10,849,145	Statement H, Page 4	11,414,937
6	Depreciation and Amortization	Statement J, Page 1	2,954,508	Statement J, Page 1	2,845,155
7	Other Taxes	Statement L, Page 1	1,100,941	Statement L, Page 1	1,105,472
8	Federal Income Taxes - Current	Statement K, Page 1	816,593	Statement K, Page 1	402,038
9	Federal Income Taxes- Deferred	Statement K, Page 1	232,311	Statement K, Page 1	232,311
10	Investment Tax Credit	Statement K, Page 1	(3,610)	Statement K, Page 1	(3,610)
11	Total Operating Expenses		\$ 62,910,101		\$ 62,956,516
12					
13	So Dakota Utility Oper Inc - Per Books		\$ 2,972,803		\$ 2,584,898
14					
15	Net Rate Base - Per Books	Statement N, Page 11	\$ 50,597,448	Statement N, Page 11	\$ 50,367,117
16					
17	Return - As % of Net Rate Base		5.88%		5.13%
18					
19	Return at 9.8% 6%		\$ 5,007,123		\$ 4,984,330
20					
21	Incremental Return		\$ 2,034,320		\$ 2,399,432
22	Incremental Fed Inc Taxes @ 35%		1,095,403		1,292,002
23	Incremental Revenue Increase		\$ 3,129,724		\$ 3,691,434
24	Gross Receipts Tax @ \$.0015		4,695	Statement N, Page 1	5,537
25	Total Revenue Increase		\$ 3,134,418		\$ 3,696,971

**MidAmerican Energy Company**  
**Gas Revenue Requirements Summary - South Dakota**  
**Test Year Ending December 31, 2000**  
**(Thousands of Dollars)**

Line No.	(a) Revenue Requirement Component	(b) South Dakota Jurisdiction	
1	Rate Base	50,367.117	<i>Statement N, Pg 11</i>
2			
3	Rate of Return	9.896%	<i>Statement N, Pg 2</i>
4			
5	Allowed Return	4,984.330	
6			
7	Adjusted Test Year Operating Income	2,584.898	<i>Statement N, Pg 3</i>
8			
9	Change in Operating Income	2,399.432	
10			
11	Federal Income Taxes @ 35.00%	1,292.002	
12			
13	State Income Taxes @ 0.00%	-	
14			
15	Revenue (Excess) Deficiency	3,691.434	
16	Gross Receipts Tax @ \$ 0.0015	5.537	
17	Total Revenue (Excess) Deficiency	<u>3,696.971</u>	
18			
19	Test Year Pro Forma Revenue	69,238.385	<i>Statement N, Pg 3</i>
20			
21	Revenue Requirement	72,934.356	

Sources:

- Line 1 - Exhibit\_\_(MJA-1), Sch. 1, Col.(d), Line 20
- Line 3 - Exhibit\_\_(JMB-1), Sch. 1, Line 4, col. (e)
- Line 5 - Line 1 multiplied by Line 2
- Line 7 - Exhibit\_\_(RRT-1), Sch. 2, col. (d), Line 14
- Line 9 - Line 3 minus Line 4
- Line 11 - Line 9 multiplied by 35.00%
- Line 13 - Line 9 multiplied by 00.00%
- Line 15 - Line 9 plus Line 11 plus Line 13
- Line 16 - Line 15 multiplied by 0.0015%
- Line 17 - Line 15 plus Line 16
- Line 19 - Exhibit\_\_(RRT-1) Sch 2, Col (f), Line 4
- Line 21 - Line 17 plus Line 19

**MidAmerican Energy Company**  
**13 Month Average Embedded Weighted Average Cost of Capital**  
**Test Year Ending December 31, 2000**  
**(Thousands of Dollars)**

Line	(a)	(b)	(c)	(d)	(e)
No.	Component	Capitalization	Ratio	Cost	Weighted Avg Cost
1	Long Term Debt	981,427.811	44.537%	7.729%	3.442%
2	Preferred Stock	78,640.197	3.569%	6.351%	0.227%
3	Common Stock	1,143,578.085	51.895%	12.000%	6.227%
4	<b>Total</b>	<u>2,203,646.093</u>	<u>100.000%</u>		<u>9.896%</u>

Sources:

Line 1 - Exhibit (JMB-1), Schedule 2, Page 1 of 20.

Line 2 - Exhibit (JMB-1), Schedule 3, Page 1 of 10.

Line 3 - Exhibit (JMB-1), Schedule 4, Page 1 of 2.

Cost of Common Equity from Company Witness Dr. Roger A. Morin's  
Testimony

MidAmerican Energy Company  
Gas Income Statement - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Component	(b) South Dakota Per Books	(c) Total Pro Forma Adjustments	(d) Before Revenue Adjustment	(e) Revenue Adjustment	(f) Adjusted Income Statement
1	Gas Operating Revenues	65,882.904	(341.490)	65,541.414	3,696.971	69,238.385
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	46,960.213	-	46,960.213	-	46,960.213
5	Union Labor	2,068.686	(58.630)	2,010.056	-	2,010.056
6	Office Labor	3,325.052	107.296	3,432.348	-	3,432.348
7	Pension Expense	(349.895)	135.546	(214.349)	-	(214.349)
8	Other Operation & Maint	5,684.176	381.581	6,065.757	-	6,065.757
9	Depreciation Expense	2,954.508	(109.353)	2,845.155	-	2,845.155
10	Taxes Other Than Income:					
11	Property	717.034	-	717.034	-	717.034
12	Gross Receipts	121.126	-	121.126	5.537	126.663
13	Payroll - FICA	372.524	4.389	376.913	-	376.913
14	Payroll - FUTA	5.041	0.064	5.105	-	5.105
15	Payroll - SUTA	6.937	0.078	7.015	-	7.015
16	Regulatory Commission	-	-	-	-	-
17	Other	(0.595)	-	(0.595)	-	(0.595)
18	Federal Current @ 35%	816.593	(414.556)	402.037	1,292.002	1,694.039
19	Deferred Income Taxes	232.311	-	232.311	-	232.311
20	Investment Tax Credit	(3.610)	-	(3.610)	-	(3.610)
21	Gas Oper Expenses	62,910.101	46.415	62,956.516	1,297.539	64,254.055
22						
23	Net Gas Oper Income	2,972.803	(387.905)	2,584.898	2,399.432	4,984.330

24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34

Source:

Column (b) - Company Books and Records; WP RRT/A  
Column (c) - Exhibit (RRT-1), Schedule 3, Col. (b)  
Column (d) - Column (b) plus Column (c)  
Column (e), Line 1 - Exhibit (RRT-1), Schedule 1, Line 10  
Column (e), Line 12 - Exhibit (RRT-1), Schedule 1, Line 9  
Column (e), Line 18 - Exhibit (RRT-1), Schedule 1, Line 7  
Column (f) - Column (d) plus Column (e)

MidAmerican Energy Company  
Gas Income Statement - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Component	(b) Interest Synchron	(c) Acquisition Amortization Tax Adjustment	(d) Institutional Goodwill Promotional Advertising Elimination	(e) Customer Service System Amortization	(f) Page Total
1	Gas Operating Revenues	-	-	-	-	-
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	-	-	-	-	-
5	Union Labor	-	-	-	-	-
6	Office Labor	-	-	-	-	-
7	Pension Expense	-	-	-	-	-
8	Other Operation & Maint	-	-	(15,771)	32,573	16,802
9	Depreciation Expense	-	-	-	-	-
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	-	-
14	Payroll - FUTA	-	-	-	-	-
15	Payroll - SUTA	-	-	-	-	-
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	(66,625)	(134,140)	5,520	(11,401)	(206,646)
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	(66,625)	(134,140)	(10,251)	21,172	(189,844)
22						
23	Net Gas Oper Income	66,625	134,140	10,251	(21,172)	189,844
24						
25		Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	
26		Schedule 4	Schedule 5	Schedule 6	Schedule 7	

MidAmerican Energy Company  
Gas Income Statement - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Industry Association Dues	Bad Debt Reserve	Hewlett Packard Lease	2000 Union Payroll Adjustment	Page Total
1	Gas Operating Revenues	-	-	-	-	-
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	-	-	-	-	-
5	Union Labor	-	-	-	12.769	12.769
6	Office Labor	-	-	-	-	-
7	Pension Expense	-	-	-	-	-
8	Other Operation & Maint	(16.904)	75.336	(35.304)	-	23.128
9	Depreciation Expense	-	-	-	-	-
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	1.152	1.152
14	Payroll - FUTA	-	-	-	0.017	0.017
15	Payroll - SUTA	-	-	-	0.020	0.020
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	5.916	(26.367)	12.357	(4.885)	(12.979)
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	(10.988)	48.969	(22.947)	9.073	24.107
22						
23	Net Gas Oper Income	10.988	(48.969)	22.947	(9.073)	(24.107)
24						
25		Exh__(RRT-1) Schedule 8	Exh__(RRT-1) Schedule 9	Exh__(RRT-1) Schedule 10	Exh__(RRT-1) Schedule 11	
26						

MidAmerican Energy Company  
Gas Income Statement - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	2001 Union Payroll Adjustment	Union Contract Savings Adjustment	2001 Salaried Labor Adjustment	Sales Growth Year 2000	Page Total
1	Gas Operating Revenues	-	-	-	386.819	386.819
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	-	-	-	-	-
5	Union Labor	57.310	(128.709)	-	-	(71.399)
6	Office Labor	-	-	107.296	-	107.296
7	Pension Expense	-	-	-	-	-
8	Other Operation & Maint	-	(9.925)	-	-	(9.925)
9	Depreciation Expense	-	-	-	8.945	8.945
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	5.169	(11.610)	9.678	-	3.237
14	Payroll - FUTA	0.075	(0.167)	0.139	-	0.047
15	Payroll - SUTA	0.092	(0.206)	0.172	-	0.058
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	(21.926)	52.716	(41.050)	132.255	121.995
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	40.720	(97.901)	76.235	141.200	160.254
22						
23	Net Gas Oper Income	(40.720)	97.901	(76.235)	245.619	226.565
24						
25		Exh (RRT-1)	Exh (RRT-1)	Exh (RRT-1)	Exh (RRT-1)	
26		Schedule 12	Schedule 13	Schedule 14	Schedule 15	

MidAmerican Energy Company  
Gas Income Statement - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Sales Growth Year 2001	Weather Normalization	Negative Balancing Adjustment	Economic Development Expenditures	Page Total
1	Gas Operating Revenues	211.714	(81.951)	(373.600)	-	(243.837)
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	-	-	-	-	-
5	Union Labor	-	-	-	-	-
6	Office Labor	-	-	-	-	-
7	Pension Expense	-	-	-	-	-
8	Other Operation & Maint	-	-	-	(19.568)	(19.568)
9	Depreciation Expense	13.534	-	-	-	13.534
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	-	-
14	Payroll - FUTA	-	-	-	-	-
15	Payroll - SUTA	-	-	-	-	-
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	69.363	(28.683)	(130.760)	6.849	(83.231)
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	82.897	(28.683)	(130.760)	(12.719)	(89.265)
22						
23	Net Gas Oper Income	128.817	(53.268)	(242.840)	12.719	(154.572)
24						
25		Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	
26		Schedule 16	Schedule 17	Schedule 18	Schedule 19	

MidAmerican Energy Company  
Gas Income Statement - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Operator's Qualification Plan	Mercury Seal Meter Project	Capital Projects	Acquisition Adjustment Reversal	Page Total
1	Gas Operating Revenues	-	-	-	-	-
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	-	-	-	-	-
5	Union Labor	-	-	-	-	-
6	Office Labor	-	-	-	-	-
7	Pension Expense	-	-	-	-	-
8	Other Operation & Maint	138,309	-	-	-	138,309
9	Depreciation Expense	-	12,123	47,673	(383,256)	(323,460)
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	-	-
14	Payroll - FUTA	-	-	-	-	-
15	Payroll - SUTA	-	-	-	-	-
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	(48,408)	(4,243)	(16,686)	134,140	64,803
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	89,901	7,880	30,987	(249,116)	(120,348)
22						
23	Net Gas Oper Income	(89,901)	(7,880)	(30,987)	249,116	120,348
24						
25		Exh (RRT-1)	Exh (RRT-1)	Exh (RRT-1)	Exh (RRT-1)	
26		Schedule 20	Schedule 21	Schedule 22	Schedule 23	

MidAmerican Energy Company  
Gas Income Statement - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Acquisition Adjustment 50%	Late Payment Charges	Deferred Budget Balances	Pension Costs	Page Total
1	Gas Operating Revenues	-	(91,114)	-	-	(91,114)
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	-	-	-	-	-
5	Union Labor	-	-	-	-	-
6	Office Labor	-	-	-	-	-
7	Pension Expense	-	-	-	135,546	135,546
8	Other Operation & Maint	-	-	212,460	-	212,460
9	Depreciation Expense	191,628	-	-	-	191,628
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	-	-
14	Payroll - FUTA	-	-	-	-	-
15	Payroll - SUTA	-	-	-	-	-
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	-	(31,890)	(74,361)	(47,441)	(153,692)
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	191,628	(31,890)	138,099	88,105	385,942
22						
23	Net Gas Oper Income	(191,628)	(59,224)	(138,099)	(88,105)	(477,056)
24						
25		Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)	
26		Schedule 24	Schedule 25	Schedule 26	Schedule 27	

MidAmerican Energy Company  
Gas Income Statement - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Component	Medical Costs	PGA Interest Income	Transportation Revenue Accrual	Page Total	Total Pro Forma Adjustments
1	Gas Operating Revenues	-	(177,133)	(216,225)	(393,358)	(341,490)
2						
3	Gas Operating Expenses:					
4	Gas Purchased for Resale	-	-	-	-	-
5	Union Labor	-	-	-	-	(58,630)
6	Office Labor	-	-	-	-	107,296
7	Pension Expense	-	-	-	-	135,546
8	Other Operation & Maint	20,375	-	-	20,375	381,581
9	Depreciation Expense	-	-	-	-	(109,353)
10	Taxes Other Than Income:					
11	Property	-	-	-	-	-
12	Gross Receipts	-	-	-	-	-
13	Payroll - FICA	-	-	-	-	4,389
14	Payroll - FUTA	-	-	-	-	0,064
15	Payroll - SUTA	-	-	-	-	0,078
16	Regulatory Commission	-	-	-	-	-
17	Other	-	-	-	-	-
18	Federal Income Taxes	(7,131)	(61,997)	(75,678)	(144,806)	(414,556)
19	Deferred Income Taxes	-	-	-	-	-
20	Investment Tax Credit	-	-	-	-	-
21	Gas Oper Expenses	13,244	(61,997)	(75,678)	(124,431)	46,415
22						
23	Net Gas Oper Income	(13,244)	(115,136)	(140,547)	(268,927)	(387,905)
24						
25		Exh__(RRT-1)	Exh__(RRT-1)	Exh__(RRT-1)		
26		Schedule 28	Schedule 29	Schedule 30		

MidAmerican Energy Company  
Gas Rate Base - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Rate Base Component	(b) South Dakota Per Books	(c) Total Pro Forma Adjustments	(d) Pro-Forma Rate Base	(e) Working Capital	(f) Adjusted Gas Rate Base
1	Plant in Service:					
2	Production	386.802	-	386.802	-	386.802
3	Other Storage	1,904.546	-	1,904.546	-	1,904.546
4	Distribution	63,101.700	1,729.706	64,831.406	-	64,831.406
5	General & Intangible	12,596.066	276.845	12,872.911	-	12,872.911
6	Common (Gas)	-	-	-	-	-
7	Acquisition Adjustment	8,918.381	(4,459.191)	4,459.191	-	4,459.191
8	Total Gas Plant in Service	86,907.495	(2,452.640)	84,454.856	-	84,454.856
9						
10	Accumulated Depreciation					
11	Production	239.465	-	239.465	-	239.465
12	Other Storage	1,214.844	-	1,214.844	-	1,214.844
13	Distribution	24,121.995	(645.063)	23,476.932	-	23,476.932
14	General & Intangible	4,467.035	13.046	4,480.081	-	4,480.081
15	Common (Gas)	-	-	-	-	-
16	Acquisition Adjustment	2,634.885	(1,317.443)	1,317.443	-	1,317.443
17	Total Gas Accum Depreciation	32,678.224	(1,949.460)	30,728.765	-	30,728.765
18						
19	Net Gas Plant	54,229.271	(503.180)	53,726.091	-	53,726.091
20						
21	Subtractive Adjustments:					
22	Deferred Income Taxes - Acct 281	3,288.204	-	3,288.204	-	3,288.204
23	Investment Tax Credit - 3%	0.394	-	0.394	-	0.394
24	Customer Advances for Constr	257.210	-	257.210	-	257.210
25	Customer Deposits	50.919	-	50.919	-	50.919
26	Accum Prov - Uncollect	238.917	-	238.917	-	238.917
27	Accum Prov - Inj & Damages	217.517	-	217.517	-	217.517
28	Mis- Operating Prov	12.640	-	12.640	-	12.640
29						
30	Working Capital:					
31	Fuel Stocks	634.956	-	634.956	-	634.956
32	Materials and Supplies	442.321	-	442.321	-	442.321
33	Prepayments	26.690	-	26.690	-	26.690
34	Unamortized Rate Case Expense	-	-	-	-	-
35	Advance Tax Collections	-	-	-	(107.000)	(107.000)
36	Cash Working Capital	(669.989)	-	(669.989)	379.849	(290.140)
37	Interest on Long Term Debt	-	-	-	-	-
38	Preferred Stock Dividends	-	-	-	-	-
39						
40	Total Gas Rate Base	50,597.448	(503.180)	50,094.268	272.849	50,367.117

42 Sources:

- 43 Column (b) - Workpaper MJVA,
- 44 Column (c), Line 1 - Exhibit\_\_(MJA-1), Sch. 2, Col. (b), Line 6
- 45 Column (c), Line 2 - Exhibit\_\_(MJA-1), Sch. 2, Col. (b), Line 12
- 46 Column (c), Line 8 - Exhibit\_\_(RAA-1), Sch. 1, pg 2, Col. (g), Line 7
- 47 Column (c), Line 9 - Exhibit\_\_(RAA-1), Sch. 1, pg 1, Col. (b), Line 31
- 48 Column (d) - Col. (b) plus Col. (c)

MidAmerican Energy Company  
Gas Rate Base - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Rate Base Component	(b) Acquisition Adjustment @ 50%	(c) Sales Growth Year 2000	(d) Sales Growth Year 2001	(e) Mercury Seal Meter Project	(f) Page Total
1	Plant in Service:					
2	Production	-	-	-	-	-
3	Other Storage	-	-	-	-	-
4	Distribution	-	230.856	349.283	312.419	892.558
5	General & Intangible	-	-	-	-	-
6	Common (Gas)	-	-	-	-	-
7	Acquisition Adjustment	(4,459.191)	-	-	-	(4,459.191)
8	Total Gas Plant in Service	(4,459.191)	230.856	349.283	312.419	(3,566.633)
9						
10	Accumulated Depreciation					
11	Production	-	-	-	-	-
12	Other Storage	-	-	-	-	-
13	Distribution	-	4.473	6.767	(670.003)	(658.763)
14	General & Intangible	-	-	-	-	-
15	Common (Gas)	-	-	-	-	-
16	Acquisition Adjustment	(1,317.443)	-	-	-	(1,317.443)
17	Total Gas Accum Depreciation	(1,317.443)	4.473	6.767	(670.003)	(1,976.206)
18						
19	Net Gas Plant	(3,141.748)	226.383	342.516	982.422	(1,590.427)
20						
21	Subtractive Adjustments:					
22	Deferred Income Taxes - Acct 28:	-	-	-	-	-
23	Investment Tax Credit - 3%	-	-	-	-	-
24	Customer Advances for Constr	-	-	-	-	-
25	Customer Deposits	-	-	-	-	-
26	Accum Prov - Uncollect	-	-	-	-	-
27	Accum Prov - Inj & Damages	-	-	-	-	-
28	Misc Operating Prov	-	-	-	-	-
29						
30	Working Capital:					
31	Fuel Stocks	-	-	-	-	-
32	Materials and Supplies	-	-	-	-	-
33	Prepayments	-	-	-	-	-
34	Unamortized Rate Case Expense	-	-	-	-	-
35	Advance Tax Collections	-	-	-	-	-
36	Cash Working Capital	-	-	-	-	-
37	Interest on Long Term Debt	-	-	-	-	-
38	Preferred Stock Dividends	-	-	-	-	-
39						
40	Total Gas Rate Base	(3,141.748)	226.383	342.516	982.422	(1,590.427)
41						

Exh (MJA-1) Exh (MJA-1) Exh (MJA-1) Exh (MJA-1)  
Schedule 3 Schedule 4 Schedule 5 Schedule 6

MidAmerican Energy Company  
Gas Rate Base - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Rate Base Component	(b) Capital Projects	(c)	(d)	(e)	(f) Page Total
1	Plant in Service:					
2	Production	-	-	-	-	-
3	Other Storage	-	-	-	-	-
4	Distribution	837.148	-	-	-	837.148
5	General & Intangible	276.845	-	-	-	276.845
6	Common (Gas)	-	-	-	-	-
7	Acquisition Adjustment	-	-	-	-	-
8	Total Gas Plant in Service	1,113.993	-	-	-	1,113.993
9						
10	Accumulated Depreciation					
11	Production	-	-	-	-	-
12	Other Storage	-	-	-	-	-
13	Distribution	13.700	-	-	-	13.700
14	General & Intangible	13.046	-	-	-	13.046
15	Common (Gas)	-	-	-	-	-
16	Acquisition Adjustment	-	-	-	-	-
17	Total Gas Accum Depreciation	26.746	-	-	-	26.746
18						
19	Net Gas Plant	1,087.247	-	-	-	1,087.247
20						
21	Subtractive Adjustments:					
22	Deferred Income Taxes - Acct 28%	-	-	-	-	-
23	Investment Tax Credit - 3%	-	-	-	-	-
24	Customer Advances for Constr	-	-	-	-	-
25	Customer Deposits	-	-	-	-	-
26	Accum Prov - Uncollect	-	-	-	-	-
27	Accum Prov - Inj & Damages	-	-	-	-	-
28	Misc Operating Prov	-	-	-	-	-
29						
30	Working Capital:					
31	Fuel Stocks	-	-	-	-	-
32	Materials and Supplies	-	-	-	-	-
33	Prepayments	-	-	-	-	-
34	Unamortized Rate Case Expense	-	-	-	-	-
35	Advance Tax Collections	-	-	-	-	-
36	Cash Working Capital	-	-	-	-	-
37	Interest on Long Term Debt	-	-	-	-	-
38	Preferred Stock Dividends	-	-	-	-	-
39						
40	Total Gas Rate Base	1,087.247	-	-	-	1,087.247
41						

Exh (MJA-1)  
Schedule 7

MidAmerican Energy Company  
Gas Rate Base - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Rate Base Component	(b)	(c)	(d)	(e) Page Total	(f) Total Pro Forma Adjustments
1	Plant in Service:					
2	Production	-	-	-	-	-
3	Other Storage	-	-	-	-	-
4	Distribution	-	-	-	-	1,729.706
5	General & Intangible	-	-	-	-	276.845
6	Common (Gas)	-	-	-	-	-
7	Acquisition Adjustment	-	-	-	-	(4,459.191)
8	Total Gas Plant in Service	-	-	-	-	(2,452.640)
9						
10	Accumulated Depreciation					
11	Production	-	-	-	-	-
12	Other Storage	-	-	-	-	-
13	Distribution	-	-	-	-	(645.063)
14	General & Intangible	-	-	-	-	13.046
15	Common (Gas)	-	-	-	-	-
16	Acquisition Adjustment	-	-	-	-	(1,317.443)
17	Total Gas Accum Depreciation	-	-	-	-	(1,949.460)
18						
19	Net Gas Plant	-	-	-	-	(503.180)
20						
21	Subtractive Adjustments:					
22	Deferred Income Taxes - Acct 28:	-	-	-	-	-
23	Investment Tax Credit - 3%	-	-	-	-	-
24	Customer Advances for Constr	-	-	-	-	-
25	Customer Deposits	-	-	-	-	-
26	Accum Prov - Uncollect	-	-	-	-	-
27	Accum Prov - Inj & Damages	-	-	-	-	-
28	Misc Operating Prov	-	-	-	-	-
29						
30	Working Capital:					
31	Fuel Stocks	-	-	-	-	-
32	Materials and Supplies	-	-	-	-	-
33	Prepayments	-	-	-	-	-
34	Unamortized Rate Case Expense	-	-	-	-	-
35	Advance Tax Collections	-	-	-	-	-
36	Cash Working Capital	-	-	-	-	-
37	Interest on Long Term Debt	-	-	-	-	-
38	Preferred Stock Dividends	-	-	-	-	-
39						
40	Total Gas Rate Base	-	-	-	-	(503.180)
41						

MidAmerican Energy Company  
Gas Working Capital - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a) Description of Expense	(b) South Dakota Per Books	(c) Adjustments	(d) Pro Forma Expense	(e) Expense Per Day (Col d / 366)	(f) Days of Lead Time	(g) Expense Dollar Days
1	Cost of Gas Purchased	46,960.213	-	46,960.213	128	39.40	5,043.200
2							
3	Union Labor	2,068.686	(58.630)	2,010.056	5	12.00	60.000
4	Office Labor	3,325.052	107.296	3,432.348	9	7.50	67.500
5							
6	Pension Expense	(349.895)	135.546	(214.349)	(1)	49.24	(49.240)
7							
8	Other Oper and Maint [1]	5,077.558	381.581	5,459.139	15	5.15	77.250
9							
10	Depreciation Expense	2,954.508	(109.353)	2,845.155	8	-	-
11							
12	Taxes Other Than Income:						
13	Property	717.034	-	717.034	2	395.42	790.840
14	Gross Receipts	121.126	5.537	126.663	-	329.33	-
15	Payroll - FICA	372.524	4.389	376.913	1	10.23	10.230
16	Payroll - FUTA	5.041	0.064	5.105	-	47.04	-
17	Payroll - SUTA	6.937	0.078	7.015	-	47.04	-
18	Other	-	-	-	-	-	-
19	Income Taxes:						
20	Federal	816.593	877.446	1,694.039	5	48.12	240.600
21	Deferred Income Taxes	232.311	-	232.311	1	-	-
22							
23	Interest on Long Term Debt			1,743.930	5	91.46	457.300
24	Preferred Stock Dividends			87.761	-	45.63	-
25	Total Working Capital				<u>178</u>	<u>37.63</u>	<u>6,697.680</u>
26							
27	Revenue Lead Days	36.00					
28	Expense Lead Days	<u>37.63</u>					
29	Net Days	(1.63)					
30							
31	Cash Working Capital	<u>(290.140)</u>					

[1] Excluder Uncollectible Accounts Expenses and Injuries & Damages

Sources:

Col (b), Ln 1-2: Exhibit (RRT-1), Schedule 2, Col (b)  
 Col (b), Ln 27: Workpapers of Richard A. Augustine, WPR-1, Pg 1 of 20, Col (D), Ln 11 plus 20 plus 15.21  
 Col (c), Ln 1-2: Exhibit (RRT-1), Schedule 2, Col (c)  
 Col (d), Ln 23: Exhibit (MJA-1), Schedule 1, Col (d), Ln 20 plus Statement D, Pg 1, Col (h), Ln 7 times Exhibit (JMB-1), Schedule 1, Pg 1, Col (e), Ln 1  
 Col (d), Ln 24: Workpapers of Richard A. Augustine, WPR-2, Pg 2 of 2  
 Col (f), Ln 1: Workpapers of Richard A. Augustine, WPR-3, Pg 29 of 29, Col (f), Ln 1779  
 Col (f), Ln 3: Workpapers of Richard A. Augustine, WPR-4, Pg 1 of 1, Col (b), Ln 2  
 Col (f), Ln 4: Workpapers of Richard A. Augustine, WPR-4, Pg 1 of 1, Col (b), Ln 5  
 Col (f), Ln 6: Workpapers of Richard A. Augustine, WPR-5, Pg 1 of 1, Col (f), Ln 16  
 Col (f), Ln 8: Workpapers of Richard A. Augustine, WPR-6, Pg 185 of 185, Col (i), Ln 8657  
 Col (f), Ln 13: Workpapers of Richard A. Augustine, WPR-7, Pg 1 of 1, Col (f), Ln 13  
 Col (f), Ln 14: Workpapers of Richard A. Augustine, WPR-8, Pg 1 of 1, Col (f), Ln 13  
 Col (f), Ln 15: Workpapers of Richard A. Augustine, WPR-9, Pg 1 of 7, Col (d), Ln 6  
 Col (f), Ln 16: Workpapers of Richard A. Augustine, WPR-10, Pg 1 of 1, Col (f), Ln 13  
 Col (f), Ln 17: Workpapers of Richard A. Augustine, WPR-10, Pg 1 of 1, Col (f), Ln 13  
 Col (f), Ln 20: Workpapers of Richard A. Augustine, WPR-11, Pg 1 of 1, Col (f), Ln 17  
 Col (f), Ln 23: Workpapers of Richard A. Augustine, WPR-12, Pg 1 of 1, Col (f), Ln 13  
 Col (f), Ln 24: Workpapers of Richard A. Augustine, WPR-13, Pg 1 of 1, Col (f), Ln 13

MidAmerican Energy Company  
Gas Tax Collections Available - South Dakota  
Test Year Ending December 31, 2000  
(Thousands of Dollars)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Test Year Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
1	Employee FICA	372.524	4.389	376.913	1	10.23	10.000
2							
3	Federal Withholding	546.068	-	546.068	1	10.23	10.000
4							
5	Sales Tax	3,110.719	147.879	3,258.598	9	9.70	87.000
6							
7	Total	<u>4,029.311</u>	<u>152.268</u>	<u>4,181.579</u>			<u>107.000</u>

Sources:

Col (b), Ln 1: Exhibit (RRT-1), Schedule 2, Col (b)  
Col (b), Ln 3: Workpapers of Richard A. Augustine, WPR-14, Pg 1 of 3  
Col (b), Ln 5: Workpapers of Richard A. Augustine, WPR-15, Pg 1 of 6  
Col (c), Ln 1-5: Exhibit (RRT-1), Schedule 2, Col (c)  
Col (f), Ln 1 & 3: Workpapers of Richard A. Augustine, WPR-9, Pg 1 of 7, Col (d), Ln 6  
Col (f), Ln 5:  $[(166/12)/2] + 30.4 - 36.00$  (revenue lag) reflects South Dakota sales tax remittance statute

2000 Cost of Service  
South Dakota Jurisdiction  
Class COS

Class COS

Functional Revenue Requirements

	Net COS	Small Volume	Medium Volume	Large Volume	Allocation Method
Peak Facilities	\$ 724,985	\$ 680,870	\$ 55,940	\$ 8,149	Peak Demand (Sales Service Only)
Mains (Throughput)	\$ 448,151	\$ 350,398	\$ 46,812	\$ 50,940	Throughput (Weather Normalized)
Mains (Peaking)	\$ 4,045,897	\$ 3,950,954	\$ 431,017	\$ 263,325	Peak Demand (Total Throughput)
Mains (Customers)	\$ 2,848,220	\$ 2,838,598	\$ 8,650	\$ 975	Customers
Services	\$ 5,583,474	\$ 5,562,704	\$ 10,950	\$ 3,820	Weighted Customers - Services
Motors	\$ 3,515,723	\$ 3,398,824	\$ 72,451	\$ 48,848	Weighted Customers - Motors
Regulators	\$ 441,731	\$ 422,718	\$ 10,305	\$ 8,708	Weighted Customers - Regulators
Industrial Motors	\$ 32,413	\$ 2,057	\$ 6,982	\$ 23,394	Weighted Customers - Industrial Moto
Customer Accounts	\$ 3,482,204	\$ 3,304,780	\$ 100,702	\$ 58,733	Weighted Customers - Cust Service
Transportation Administration	\$ 100,232	\$ 54,261	\$ 30,145	\$ 15,826	Transport Customers
COG	\$ 47,318,818	\$ 43,216,239	\$ 3,604,078	\$ 408,504	Cost of Gas (Direct Assigned)
Total	\$ 69,121,828	\$ 63,760,189	\$ 4,384,615	\$ 977,023	
Test Year Revenue	\$ 85,424,850	\$ 80,010,200	\$ 4,440,360	\$ 988,284	
Net Cost of Service	\$ 69,121,827	\$ 63,760,189	\$ 4,384,615	\$ 977,023	
Difference	\$ (3,696,977)	\$ (3,743,989)	\$ 55,751	\$ (9,730)	

Prices

	Net COS	Volume	Volume	Volume
Delivery Revenue Requirements	\$ 20,977,812	\$ 19,828,810	\$ 694,448	\$ 454,544
Production Revenue Requirements	\$ 1,083,568	\$ 988,382	\$ 83,259	\$ 11,927
Transport Revenue Requirements	\$ 100,232	\$ 54,261	\$ 30,145	\$ 15,826
PGA Cost of Gas	\$ 40,900,215	\$ 42,888,727	\$ 3,578,782	\$ 494,720
Total	\$ 69,121,827	\$ 63,760,189	\$ 4,384,615	\$ 977,023

Customers	69,901	213	24
Mains - Customer Acct \$/Cust	\$ 18.51	\$ 84.51	\$ 487.08
Throughput Volumes	80,973,824	11,019,394	12,644,170
Other Delivery Cost Per Therm	\$ 0.0495	\$ 0.0412	\$ 0.0249
Sales Volumes	84,713,591	7,450,241	1,067,500
Production Cost Per Therm	\$ 0.0117	\$ 0.0112	\$ 0.0112

Allocators

	Net COS	Small Volume	Medium Volume	Large Volume
Throughput (Weather Normalized)	0.9999999	0.7818760	0.1044557	0.1136682
Peak Demand (Sales Service Only)	1.0000001	0.9115890	0.0771709	0.0112402
Peak Demand (Total Throughput)	1.0000000	0.8504180	0.0929029	0.0566791
Customers	1.0000000	0.0968209	0.0030369	0.0003422

2000 Cost of Service  
 South Dakota Jurisdiction  
 Class COS

Class COS

Functional Revenue Requirements

	<u>Net COS</u>	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>	<u>Allocation Method</u>
Weighted Customers - Services	0.9999999	0.9962800	0.0030358	0.0006841	
Weighted Customers - Motors	1.0000000	0.9661239	0.0206076	0.0132685	
Weighted Customers - Regulators	1.0000000	0.9569580	0.0233281	0.0197139	
Weighted Customers - Industrial Motors	1.0000000	0.0634589	0.2147838	0.7217573	
Weighted Customers - Cust Service	1.0000000	0.9545275	0.0290860	0.0163865	
Manufactured Gas Cleanup	1.0000000	0.8547293	0.0756132	0.0696575	
Transport Customers	1.0000000	0.5413534	0.3007519	0.1578947	
Cost of Gas (Direct Assignmct)	1.0000000	0.9132992	0.0761658	0.0105350	

2000 Cost of Service  
South Dakota Jurisdiction  
Summary

Summary of Results

<u>Alloc</u>	<u>Description</u>	<u>South Dakota</u> <u>Jurisdictional</u>	<u>Peak Facilities</u>	<u>Mains</u> <u>(Throughput)</u>	<u>Mai</u> <u>(Peak)</u>
	Total Operating Revenues	\$ 65,541,413	\$ 597,319	\$ 352,330	\$ 3,670,67
	Total Operating Expenses				
	O&M Expense	\$ 58,375,156	\$ 348,135	\$ 169,827	\$ 1,809,1
	Income Taxes	\$ 630,738	\$ 31,662	\$ 16,665	\$ 169,5
	Other Expense	\$ 3,950,627	\$ 126,947	\$ 97,270	\$ 994,11
		\$ 62,956,521	\$ 506,744	\$ 283,763	\$ 2,972,8
	Net Operating Income	\$ 2,584,892	\$ 90,575	\$ 68,567	\$ 697,8
	Total Rate Base	\$ 50,367,114	\$ 1,764,869	\$ 1,336,041	\$ 13,597,8
	Return on Rate Base	5.132%	5.132%	5.132%	5.13
	Retail Revenue Requirements				
	Total Expenses	\$ 62,956,521	\$ 506,744	\$ 283,763	\$ 2,972,8
	Net Operating Income	\$ 2,584,892	\$ 90,575	\$ 68,567	\$ 697,8
	Other Operating Revenues	\$ (116,565)	\$ (1,897)	\$ (2,246)	\$ (22,8
	Total Retail Revenue Requirement	\$ 65,424,848	\$ 595,422	\$ 350,084	\$ 3,647,8
	Desired Return on Rate Base	9.896%	9.896%	9.896%	9.89
	Total Desired Operating Income	\$ 4,984,330	\$ 174,651	\$ 132,215	\$ 1,345,6
	Desired Total Revenue Requirement	\$ 69,116,290	\$ 724,771	\$ 448,004	\$ 4,644,4
	Percentage of Total	1.0000	0.0105	0.0065	0.06
	Gross Receipts Tax @.0015	\$ 5,537	\$ 194	\$ 147	\$ 1,4
	Total Desired Retail Revenue	\$ 69,121,828	\$ 724,965	\$ 448,151	\$ 4,645,6
	Other Operating Revenues	\$ 116,565	\$ 1,897	\$ 2,246	\$ 22,8
	Total	\$ 69,238,393	\$ 726,862	\$ 450,396	\$ 4,668,7

2000 Cost of Service  
South Dakota Jurisdiction  
Summary

Summary of Results

<u>Alloc</u>	<u>Description</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>
	Total Operating Revenues	\$ 4,467,352	\$ 3,027,311	\$ 357,499
	Total Operating Expenses			
	O&M Expense	\$ 2,317,974	\$ 2,028,568	\$ 195,271
	Income Taxes	\$ 193,763	\$ 84,638	\$ 14,722
	Other Expense	\$ 1,156,915	\$ 564,583	\$ 87,237
		\$ 3,668,652	\$ 2,677,789	\$ 297,230
	<b>Net Operating Income</b>	\$ 798,699	\$ 349,522	\$ 60,268
	Total Rate Base	\$ 15,562,811	\$ 6,810,494	\$ 1,174,343
	<b>Return on Rate Base</b>	5.132%	5.132%	5.132%
	Retail Revenue Requirements			
	Total Expenses	\$ 3,668,652	\$ 2,677,789	\$ 297,230
	Net Operating Income	\$ 798,699	\$ 349,522	\$ 60,268
	Other Operating Revenues	\$ (26,198)	\$ (11,482)	\$ (1,966)
	<b>Total Retail Revenue Requirement</b>	\$ 4,441,153	\$ 3,015,829	\$ 355,533
	<b>Desired Return on Rate Base</b>	9.896%	9.896%	9.896%
	Total Desired Operating Income	\$ 1,540,096	\$ 673,966	\$ 116,213
	<b>Desired Total Revenue Requirement</b>	\$ 5,581,763	\$ 3,514,975	\$ 441,602
	<b>Percentage of Total</b>	0.0808	0.0509	0.0064
	Gross Receipts Tax @.0015	\$ 1,711	\$ 749	\$ 129
	<b>Total Desired Retail Revenue</b>	\$ 5,583,474	\$ 3,515,723	\$ 441,731
	<b>Other Operating Revenues</b>	\$ 26,198	\$ 11,482	\$ 1,966
	<b>Total</b>	\$ 5,609,672	\$ 3,527,205	\$ 443,696

2000 Cost of Service  
South Dakota Jurisdiction  
Summary

Summary of Results

<u>Alloc</u>	<u>Description</u>	<u>Transportation Administration</u>	<u>COG</u>
	Total Operating Revenues	\$ 96,268	\$ 47,304,642
	Total Operating Expenses		
	O&M Expense	\$ 83,500	\$ 47,258,941
	Income Taxes	\$ 633	\$ 2,265
	Other Expense	\$ 9,293	\$ 33,275
		\$ 93,427	\$ 47,294,481
	<b>Net Operating Income</b>	<b>\$ 2,841</b>	<b>\$ 10,161</b>
	Total Rate Base	\$ 55,360	\$ 197,986
	<b>Return on Rate Base</b>	<b>5.132%</b>	<b>5.132%</b>
	Retail Revenue Requirements		
	Total Expenses	\$ 93,427	\$ 47,294,481
	Net Operating Income	\$ 2,841	\$ 10,161
	Other Operating Revenues	\$ (99)	\$ (356)
	<b>Total Retail Revenue Requirement</b>	<b>\$ 96,169</b>	<b>\$ 47,304,286</b>
	<b>Desired Return on Rate Base</b>	<b>9.896%</b>	<b>9.896%</b>
	Total Desired Operating Income	\$ 5,478	\$ 19,593
	<b>Desired Total Revenue Requirement</b>	<b>\$ 100,226</b>	<b>\$ 47,318,797</b>
	<b>Percentage of Total</b>	<b>0.0015</b>	<b>0.6846</b>
	Gross Receipts Tax @.0015	\$ 6	\$ 22
	Total Desired Retail Revenue	\$ 100,232	\$ 47,318,818
	Other Operating Revenues	\$ 99	\$ 356
	<b>Total</b>	<b>\$ 100,332</b>	<b>\$ 47,319,174</b>

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc Acct	Description	South Dakota Jurisdictional	Peak Facilities	Mains (Throughput)
<b>Rate Base</b>				
<b>Manufactured Gas Plant</b>				
1 304	Land and Land Rights	\$ 2,483	\$ 2,483	\$ -
1 305	Structures and Improvements	\$ 30,996	\$ 30,996	\$ -
1 308	Boilers	\$ -	\$ -	\$ -
1 307	Other Power Equipment	\$ 20,327	\$ 20,327	\$ -
1 311	LPG Equipment	\$ 330,290	\$ 330,290	\$ -
1 320	Other Equipment	\$ 2,706	\$ 2,706	\$ -
		\$ 386,802	\$ 386,802	\$ -
<b>Other Storage Plant</b>				
1 360	Land and Land Rights	\$ 18,286	\$ 18,286	\$ -
1 361	Structures and Improvements	\$ 194,688	\$ 194,688	\$ -
1 362	Gas Holders	\$ 707,446	\$ 707,446	\$ -
1 363	Purification Equipment	\$ 125,650	\$ 125,650	\$ -
1 363.1	Liquification Equipment	\$ 375,190	\$ 375,190	\$ -
1 363.2	Vaporizing Equipment	\$ 93,304	\$ 93,304	\$ -
1 363.3	Compressor Equipment	\$ 66,433	\$ 66,433	\$ -
1 363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -
1 363.5	Other Equipment	\$ 323,550	\$ 323,550	\$ -
		\$ 1,904,547	\$ 1,904,547	\$ -
<b>Distribution Plant</b>				
26 374	Land and Land Rights	\$ 172,748	\$ -	\$ 9,978
25 375	Structures and Station Equipment	\$ 22,366	\$ -	\$ 2,133
2.1 376	Mains	\$ 31,428,151	\$ -	\$ 1,769,091
25 377	Compressor Station Equipment	\$ -	\$ -	\$ -
2.3 378	Meas & Reg Sta Equipment - Gen.	\$ 846,845	\$ -	\$ -
2.2 379	Meas & Reg Sta Equipment - CG	\$ 380,654	\$ -	\$ 117,055
3 380	Services	\$ 21,773,455	\$ -	\$ -
4 381	Meters	\$ 8,392,290	\$ -	\$ -
4 382	Meter Installations	\$ -	\$ -	\$ -
5 383	House Regulators	\$ 1,606,794	\$ -	\$ -
5 384	House Regulator Installations	\$ -	\$ -	\$ -
6 385	Indust. Meas & Reg Sta Equip.	\$ 208,104	\$ -	\$ -
		\$ 64,831,407	\$ -	\$ 1,898,256
<b>General Plant</b>				
19 389-398	General Plant	\$ 10,388,266	\$ 326,019	\$ 160,994
		\$ 10,388,266	\$ 326,019	\$ 160,994
<b>Intangible Plant</b>				
19 301-303	Intangible Plant	\$ 2,484,644	\$ 77,976	\$ 38,506
20 301-303	Acquisition Adjustment	\$ 4,459,190	\$ 152,222	\$ 126,108
		\$ 6,943,834	\$ 230,198	\$ 164,614

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc	Acct	Description	Services	Meters	Regulators
<b>Rate Base</b>					
<b>Manufactured Gas Plant</b>					
1	304	Land and Land Rights	\$ -	\$ -	\$ -
1	305	Structures and Improvements	\$ -	\$ -	\$ -
1	306	Boilers	\$ -	\$ -	\$ -
1	307	Other Power Equipment	\$ -	\$ -	\$ -
1	311	LPG Equipment	\$ -	\$ -	\$ -
1	320	Other Equipment	\$ -	\$ -	\$ -
			<hr/>	<hr/>	<hr/>
<b>Other Storage Plant</b>					
1	360	Land and Land Rights	\$ -	\$ -	\$ -
1	361	Structures and Improvements	\$ -	\$ -	\$ -
1	362	Gas Holders	\$ -	\$ -	\$ -
1	363	Purification Equipment	\$ -	\$ -	\$ -
1	363.1	Liquification Equipment	\$ -	\$ -	\$ -
1	363.2	Vaporizing Equipment	\$ -	\$ -	\$ -
1	363.3	Compressor Equipment	\$ -	\$ -	\$ -
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -
1	363.5	Other Equipment	\$ -	\$ -	\$ -
			<hr/>	<hr/>	<hr/>
<b>Distribution Plant</b>					
26	374	Land and Land Rights	\$ -	\$ -	\$ -
25	375	Structures and Station Equipment	\$ -	\$ -	\$ -
2.1	376	Mains	\$ -	\$ -	\$ -
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -
2.3	378	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -
2.2	379	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -
3	380	Services	\$ 21,773,455	\$ -	\$ -
4	381	Meters	\$ -	\$ 8,392,290	\$ -
4	382	Meter Installations	\$ -	\$ -	\$ -
5	383	House Regulators	\$ -	\$ -	\$ 1,606,794
5	384	House Regulator Installations	\$ -	\$ -	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$ -	\$ -	\$ -
			<hr/>	<hr/>	<hr/>
			\$ 21,773,455	\$ 8,392,290	\$ 1,606,794
<b>General Plant</b>					
19	389-398	General Plant	\$ 2,193,705	\$ 1,936,393	\$ 187,417
			<hr/>	<hr/>	<hr/>
			\$ 2,193,705	\$ 1,936,393	\$ 187,417
<b>Intangible Plant</b>					
19	301-303	Intangible Plant	\$ 524,686	\$ 463,143	\$ 44,826
20	301-303	Acquisition Adjustment	\$ 1,446,484	\$ 557,528	\$ 106,745
			<hr/>	<hr/>	<hr/>
			\$ 1,971,170	\$ 1,020,671	\$ 151,571

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Transportation Administration</u>		<u>COG</u>
<b>Rate Base</b>					
<b>Manufactured Gas Plant</b>					
1	304	Land and Land Rights	\$	-	\$
1	305	Structures and Improvements	\$	-	\$
1	306	Boilers	\$	-	\$
1	307	Other Power Equipment	\$	-	\$
1	311	LPG Equipment	\$	-	\$
1	320	Other Equipment	\$	-	\$
			\$	-	\$
<b>Other Storage Plant</b>					
1	360	Land and Land Rights	\$	-	\$
1	361	Structures and Improvements	\$	-	\$
1	362	Gas Holders	\$	-	\$
1	363	Purification Equipment	\$	-	\$
1	363.1	Liquification Equipment	\$	-	\$
1	363.2	Vaporizing Equipment	\$	-	\$
1	363.3	Compressor Equipment	\$	-	\$
1	363.4	Measuring and Regulating Equipment	\$	-	\$
1	363.5	Other Equipment	\$	-	\$
			\$	-	\$
<b>Distribution Plant</b>					
26	374	Land and Land Rights	\$	-	\$
25	375	Structures and Station Equipment	\$	-	\$
2.1	376	Mains	\$	-	\$
25	377	Compressor Station Equipment	\$	-	\$
2.3	378	Meas & Reg Sta Equipment - Gen.	\$	-	\$
2.2	379	Meas & Reg Sta Equipment - CG	\$	-	\$
3	380	Services	\$	-	\$
4	381	Meters	\$	-	\$
4	382	Meter Installations	\$	-	\$
5	383	House Regulators	\$	-	\$
5	384	House Regulator Installations	\$	-	\$
6	385	Indust. Meas & Reg Sta Equip.	\$	-	\$
			\$	-	\$
<b>General Plant</b>					
19	389-398	General Plant	\$	78,338	\$
			\$	78,338	\$
<b>Intangible Plant</b>					
19	301-303	Intangible Plant	\$	18,737	\$
20	301-303	Acquisition Adjustment	\$	-	\$
			\$	18,737	\$

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc Acct	Description	South Dakota Jurisdictional	Peak Facilities	Mains (Throughout)
	<b>Gross Gas Plant In Service</b>	\$ 84,454,856	\$ 2,847,566	\$ 2,223,863
	<b>Additions to Rate Base</b>			
	Requirements for Iowa Working Capital			
	Total Materials and Supplies	\$ 442,321	\$ 14,936	\$ 11,751
29	Fuel Stocks	\$ 634,956	\$ 634,956	\$ -
1	Prepayments	\$ 26,690	\$ 900	\$ 703
21	Other Working Capital	\$ (397,140)	\$ (12,460)	\$ (6,550)
33		\$ 706,827	\$ 638,332	\$ 5,904
	<b>Total Additions to Rate Base</b>	\$ 706,827	\$ 638,332	\$ 5,904
	<b>Deductions from Rate Base</b>			
	Accumulated Provision for Deprec and Amort			
1	108-111 Production	\$ (239,466)	\$ (239,466)	\$ -
1	108-111 Other Storage Plant	\$ (1,214,844)	\$ (1,214,844)	\$ -
23	108-111 Distribution	\$ (23,478,934)	\$ -	\$ (687,402)
19	108-111 Intangible	\$ (613,105)	\$ (19,241)	\$ (9,502)
19	108-111 General	\$ (3,866,977)	\$ (121,359)	\$ (59,929)
20	115201-115202 Acquisition Adjustment	\$ (1,317,442)	\$ (44,973)	\$ (37,258)
		\$ (30,728,768)	\$ (1,639,883)	\$ (794,090)
22	282 Accum Deferred Income Taxes	\$ (3,288,204)	\$ (73,914)	\$ (87,507)
22	255201 Accum Deferred Invest Tax Credit	\$ (394)	\$ (9)	\$ (10)
27	252 Customer Advances	\$ (257,210)	\$ -	\$ (8,553)
7	255 Customer Deposits	\$ (50,919)	\$ -	\$ -
7	144003 Accum Prov for Uncollectibles	\$ (238,917)	\$ -	\$ -
19	228 Reserves	\$ (230,157)	\$ (7,223)	\$ (3,567)
		\$ (4,065,801)	\$ (81,146)	\$ (99,637)
	<b>Total Deductions from Rate Base</b>	\$ (34,794,569)	\$ (1,721,029)	\$ (893,727)
	<b>Total Rate Base</b>	\$ 50,367,114	\$ 1,764,869	\$ 1,336,041

2000 Cos. of Service  
South Dakota Jurisdiction  
Unbundled COS

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>
		<b>Gross Gas Plant in Service</b>	<b>\$ 25,938,330</b>	<b>\$ 11,349,354</b>	<b>\$ 1,945,781</b>
		<b>Additions to Rate Base</b>			
		Requirements for Iowa Working Capital			
		Total Materials and Supplies	\$ 136,770	\$ 58,941	\$ 10,239
29		Fuel Stocks	\$ -	\$ -	\$ -
1		Prepayments	\$ 8,197	\$ 3,587	\$ 615
21		Other Working Capital	\$ (87,526)	\$ (72,153)	\$ (7,311)
23			\$ 57,441	\$ (9,625)	\$ 3,542
		<b>Total Additions to Rate Base</b>	<b>\$ 57,441</b>	<b>\$ (9,625)</b>	<b>\$ 3,542</b>
		<b>Deductions from Rate Base</b>			
		Accumulated Provision for Deprec and Amort			
		Production	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -
1	108-111	Distribution	\$ (7,884,666)	\$ (3,039,040)	\$ (581,857)
23	108-111	Intangible	\$ (129,470)	\$ (114,284)	\$ (11,061)
19	108-111	General	\$ (816,595)	\$ (720,812)	\$ (69,765)
19	108-111	Acquisition Adjustment	\$ (427,355)	\$ (164,718)	\$ (31,537)
20	115201-115202		\$ (9,258,086)	\$ (4,038,855)	\$ (694,220)
		Accum Deferred Income Taxes	\$ (1,020,883)	\$ (447,425)	\$ (76,599)
22	282	Accum Deferred Invest Tax Credit	\$ (122)	\$ (54)	\$ (9)
22	255201	Customer Advances	\$ (105,267)	\$ -	\$ -
27	252	Customer Deposits	\$ -	\$ -	\$ -
7	255	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -
7	144003	Reserves	\$ (48,603)	\$ (42,902)	\$ (4,152)
19	228		\$ (1,174,874)	\$ (490,381)	\$ (80,761)
		<b>Total Deductions from Rate Base</b>	<b>\$ (10,432,961)</b>	<b>\$ (4,529,235)</b>	<b>\$ (774,981)</b>
		<b>Total Rate Base</b>	<b>\$ 15,562,811</b>	<b>\$ 6,810,494</b>	<b>\$ 1,174,343</b>

2000 Cost of Service  
 South Dakota Jurisdiction  
 Unbundled COS

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Transportation</u> <u>Administration</u>	<u>COG</u>
		<b>Gross Gas Plant In Service</b>	\$ 97,075 \$	347,175
		<b>Additions to Rate Base</b>		
		Requirements for lowa Working Capital		
29		Total Materials and Supplies	\$ 447 \$	1,599
1		Fuel Stocks	\$ - \$	-
21		Prepayments	\$ 31 \$	110
33		Other Working Capital	\$ (2,798) \$	(10,010)
			\$ (2,321) \$	(8,301)
		<b>Total Additions to Rate Base</b>	\$ (2,321) \$	(8,301)
		<b>Deductions from Rate Base</b>		
		Accumulated Provision for Deprec and Amort		
1	108-111	Production	\$ - \$	-
1	108-111	Other Storage Plant	\$ - \$	-
23	108-111	Distribution	\$ - \$	-
19	108-111	Intangible	\$ (4,623) \$	(16,535)
19	108-111	General	\$ (29,161) \$	(104,290)
20	115201-115202	Acquisition Adjustment	\$ - \$	-
			\$ (33,784) \$	(120,825)
22	282	Accum Deferred Income Taxes	\$ (3,874) \$	(13,853)
22	255201	Accum Deferred Invest Tax Credit	\$ (0) \$	(2)
27	252	Customer Advances	\$ - \$	-
7	255	Customer Deposits	\$ - \$	-
7	144003	Accum Prov for Uncollectibles	\$ - \$	-
19	228	Reserves	\$ (1,736) \$	(6,207)
			\$ (5,610) \$	(20,062)
		<b>Total Deductions from Rate Base</b>	\$ (39,394) \$	(140,888)
		<b>Total Rate Base</b>	\$ 55,360 \$	197,986

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc Acct	Description	South Dakota Jurisdictional	Peak Facilities	Mains (Throughput)
<b>Expenses</b>				
<b>Production Expense</b>				
<b>MGP Plant</b>				
<b>Operation</b>				
1 710	Supervision and Engineering	\$ -	\$ -	\$ -
1 712	Other Power Expenses	\$ 957	\$ 957	\$ -
9 714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -
1 717	LPG Expense	\$ -	\$ -	\$ -
8 728	Liquefied Petroleum Gas	\$ 1,711	\$ -	\$ -
1 735	Miscellaneous	\$ 11,731	\$ 11,731	\$ -
<b>Maintenance</b>				
1 740	Supervision and Engineering	\$ -	\$ -	\$ -
1 741	Structures & Improvements	\$ 7,252	\$ 7,252	\$ -
1 742	Production Equipment	\$ 1,434	\$ 1,434	\$ -
		\$ 23,085	\$ 21,374	\$ -
<b>Other Gas Supply Expenses</b>				
8 800-807	Purchased Gas	\$ 38,001,999	\$ -	\$ -
8 809	Net Storage	\$ 8,956,505	\$ -	\$ -
8 812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -
8 813	Other Expenses	\$ 179,533	\$ -	\$ -
		\$ 47,138,037	\$ -	\$ -
	<b>Total Production Expenses</b>	<b>\$ 47,161,122</b>	<b>\$ 21,374</b>	<b>\$ -</b>
<b>Other Storage Expenses</b>				
<b>Operation</b>				
1 840	Supervision and Engineering	\$ 73,548	\$ 73,548	\$ -
1 841	Labor and Expenses	\$ 33,291	\$ 33,291	\$ -
1 842	Rents	\$ 9,520	\$ 9,520	\$ -
<b>Maintenance</b>				
1 843.1	Supervision and Engineering	\$ -	\$ -	\$ -
1 843.2	Structures and Improvements	\$ 19,387	\$ 19,387	\$ -
1 843.3	Gas Holders	\$ 22,858	\$ 22,858	\$ -
1 843.4	Purification Equipment	\$ -	\$ -	\$ -
1 843.5	Liquefaction Equipment	\$ 35,119	\$ 35,119	\$ -
1 843.6	Vaporizing Equipment	\$ 4,296	\$ 4,296	\$ -
1 843.7	Compressor Equipment	\$ -	\$ -	\$ -
1 843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -
1 843.9	Other Equipment	\$ -	\$ -	\$ -
		\$ 198,019	\$ 198,019	\$ -
<b>Distribution Expense</b>				
<b>Operation</b>				
30 870	Supervision and Engineering	\$ 701,649	\$ -	\$ 16,638
23 871	Load Dispatching	\$ 107,929	\$ -	\$ 3,160
27 874	Mains and Services	\$ 1,091,238	\$ -	\$ 36,286
2.3 875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -

2000 Cost of Service  
 South Dakota Jurisdiction  
 Unbundled COS

Alloc Acct	Description	Services	Meters	Regulators
<b>Expenses</b>				
Production Expense				
MGP Plant				
Operation				
1 710	Supervision and Engineering	\$ -	\$ -	\$ -
1 712	Other Power Expenses	\$ -	\$ -	\$ -
9 714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -
1 717	LPG Expense	\$ -	\$ -	\$ -
8 728	Liquified Petroleum Gas	\$ -	\$ -	\$ -
1 735	Miscellaneous	\$ -	\$ -	\$ -
Maintenance				
1 740	Supervision and Engineering	\$ -	\$ -	\$ -
1 741	Structures & Improvements	\$ -	\$ -	\$ -
1 742	Production Equipment	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Other Gas Supply Expenses				
8 800-807	Purchased Gas	\$ -	\$ -	\$ -
8 808	Net Storage	\$ -	\$ -	\$ -
8 812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -
8 813	Other Expenses	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
	<b>Total Production Expenses</b>	\$ -	\$ -	\$ -
Other Storage Expenses				
Operation				
1 840	Supervision and Engineering	\$ -	\$ -	\$ -
1 841	Labor and Expenses	\$ -	\$ -	\$ -
1 842	Rents	\$ -	\$ -	\$ -
Maintenance				
1 843.1	Supervision and Engineering	\$ -	\$ -	\$ -
1 843.2	Structures and Improvements	\$ -	\$ -	\$ -
1 843.3	Gas Holders	\$ -	\$ -	\$ -
1 843.4	Purification Equipment	\$ -	\$ -	\$ -
1 843.5	Liquification Equipment	\$ -	\$ -	\$ -
1 843.6	Vaporizing Equipment	\$ -	\$ -	\$ -
1 843.7	Compressor Equipment	\$ -	\$ -	\$ -
1 843.3	Measuring and Regulating Equip	\$ -	\$ -	\$ -
1 843.9	Other Equipment	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Distribution Expense				
Operation				
30 870	Supervision and Engineering	\$ 285,573	\$ 107,999	\$ 14,382
23 871	Load Dispatching	\$ 36,248	\$ 13,971	\$ 2,675
27 874	Mains and Services	\$ 446,603	\$ -	\$ -
2.3 875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -

2000 Cost of Service  
 South Dakota Jurisdiction  
 Unbundled COS

Alloc	Acct	Description	Transportation Administration	COG
<b>Expenses</b>				
<b>Production Expense</b>				
<b>MGP Plant</b>				
<b>Operation</b>				
1	710	Supervision and Engineering	\$ -	\$ -
1	712	Other Power Expenses	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -
8	728	Liquefied Petroleum Gas	\$ -	\$ 1,711
1	735	Miscellaneous	\$ -	\$ -
<b>Maintenance</b>				
1	740	Supervision and Engineering	\$ -	\$ -
1	741	Structures & Improvements	\$ -	\$ -
1	742	Production Equipment	\$ -	\$ -
			\$ -	\$ 1,711
<b>Other Gas Supply Expenses</b>				
8	800-807	Purchased Gas	\$ -	\$ 38,001,999
8	808	Net Storage	\$ -	\$ 8,956,505
8	812	Gas Used for Other Utility Oper	\$ -	\$ -
8	813	Other Expenses	\$ -	\$ 179,533
			\$ -	\$ 47,138,037
		<b>Total Production Expenses</b>	\$ -	\$ 47,139,748
<b>Other Storage Expenses</b>				
<b>Operation</b>				
1	840	Supervision and Engineering	\$ -	\$ -
1	841	Labor and Expenses	\$ -	\$ -
1	842	Rents	\$ -	\$ -
<b>Maintenance</b>				
1	843.1	Supervision and Engineering	\$ -	\$ -
1	843.2	Structures and Improvements	\$ -	\$ -
1	843.3	Gas Holders	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -
1	843.5	Liquefaction Equipment	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -
			\$ -	\$ -
<b>Distribution Expense</b>				
<b>Operation</b>				
30	870	Supervision and Engineering	\$ -	\$ -
23	871	Load Dispatching	\$ -	\$ -
27	874	Mains and Services	\$ -	\$ -
2.3	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc	Acct	Description	South Dakota Jurisdictional	Peak Facilities	Mains (Throughout)	M (Peak)
8	877	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	
28	878	Meters and House Regulators	\$ 197,133	\$ -	\$ -	
24	879	Customer Installation Expenses	\$ 381,389	\$ -	\$ -	
23	880	Other Expenses	\$ 486,410	\$ -	\$ 14,242	144
23	881	Rents	\$ -	\$ -	\$ -	
		Maintenance				
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	
25	886	Structures & Improvements	\$ -	\$ -	\$ -	
2.1	887	Mains	\$ 583,398	\$ -	\$ 32,839	341
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ 62,624	\$ -	\$ -	35
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	
3	892	Services	\$ 198,680	\$ -	\$ -	
23	893	Meters and House Regulators	\$ 369,075	\$ -	\$ -	
23	894	Other Equipment	\$ -	\$ -	\$ -	
			\$ 4,179,525	\$ -	\$ 103,166	1,101
		Customer Accounting Expense				
32	901	Supervision	\$ 159,811	\$ -	\$ -	
4	902	Meter Reading	\$ 442,119	\$ -	\$ -	
7	903	Customer Records and Collection	\$ 1,158,742	\$ -	\$ -	
7	904	Uncollectible Accounts	\$ 504,421	\$ -	\$ -	
7	905	Misc Customer Accounts Expense	\$ 70,121	\$ -	\$ -	
10	N/A	Transportation Administration	\$ 50,200	\$ -	\$ -	
			\$ 2,385,414	\$ -	\$ -	
			\$ 474,598	\$ -	\$ -	
		Customer Service and Information Expense				
7	907	Supervision	\$ -	\$ -	\$ -	
7	908-910	All Other	\$ 13,022	\$ -	\$ -	
			\$ 13,022	\$ -	\$ -	
		Sales Expense				
7	911	Supervision	\$ 13,170	\$ -	\$ -	
7	912-916	All Other	\$ 181,745	\$ -	\$ -	
			\$ 194,915	\$ -	\$ -	
		Administration and General Expense				
		Operation				
19	920	Admin and General Salaries	\$ 773,350	\$ 24,270	\$ 11,985	12
19	921	Office Supplies and Expense	\$ 452,237	\$ 14,193	\$ 7,009	7
19	922	Admin Exp Transfer	\$ (32,270)	\$ (1,013)	\$ (500)	(
19	923	Outside Services	\$ 275,892	\$ 8,658	\$ 4,276	4
22	924	Property Insurance	\$ 13,439	\$ 302	\$ 358	
19	925	Injuries and Damages	\$ 203,863	\$ 6,398	\$ 3,159	3
34	926	Pensions and Benefits	\$ 999,478	\$ 26,782	\$ 14,930	15
21	927	Franchise Requirements	\$ -	\$ -	\$ -	
21	928	Regulatory Commission Expense	\$ 121,127	\$ 4,084	\$ 3,190	3

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc	Acct	Description	Services	Meters	Regulators	Industr Mets
8	878	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -
28	879	Meters and House Regulators	\$ -	185,455	31,678	\$ -
24	870	Customer Installation Expenses	275,284	106,105	-	-
23	880	Other Expenses	163,360	62,965	12,055	1,56
23	881	Rents	-	-	-	-
		Maintenance				
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ -	\$ -	\$ -	\$ -
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -
3	892	Services	198,680	-	-	-
28	893	Meters and House Regulators	\$ -	309,767	59,308	\$ -
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -
			\$ 1,405,748	\$ 766,262	\$ 120,099	\$ 2,4
		Customer Accounting Expense				
32	901	Supervision	\$ -	32,479	\$ -	\$ -
4	902	Meter Reading	\$ -	442,119	\$ -	\$ -
7	903	Customer Records and Collection	\$ -	\$ -	\$ -	\$ -
7	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ -	\$ -	\$ -	\$ -
10	N/A	Transportation Administration	\$ -	\$ -	\$ -	\$ -
			\$ -	474,598	\$ -	\$ -
		Customer Service and Information Expense				
7	907	Supervision	\$ -	\$ -	\$ -	\$ -
7	508-910	All Other	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		Sales Expense				
7	911	Supervision	\$ -	\$ -	\$ -	\$ -
7	912-916	All Other	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		Administration and General Expense				
		Operation				
19	920	Admin and General Salaries	163,309	144,154	13,952	\$ -
19	921	Office Supplies and Expense	95,500	84,298	8,159	\$ -
19	922	Admin Exp Transfer	(6,815)	(6,015)	(582)	\$ -
19	923	Outside Services	58,261	51,427	4,977	\$ -
22	924	Property Insurance	4,172	1,829	313	\$ -
19	925	Injuries and Damages	43,050	38,000	3,678	\$ -
34	926	Pensions and Benefits	214,300	190,061	15,977	\$ -
21	927	Franchise Requirements	-	-	-	\$ -
21	928	Regulatory Commission Expense	37,201	16,277	2,791	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc	Acct	Description	Transportation Administration	COG
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -
2.2	877	Meters & Reg Sta Equipment - CG	\$ -	\$ -
28	878	Meters and House Regulators	\$ -	\$ -
24	879	Customer Installation Expenses	\$ -	\$ -
23	880	Other Expenses	\$ -	\$ -
23	881	Rents	\$ -	\$ -
		Maintenance		
31	885	Supervision and Engineering	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -
2.1	887	Mains	\$ -	\$ -
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -
3	892	Services	\$ -	\$ -
28	893	Meters and House Regulators	\$ -	\$ -
23	894	Other Equipment	\$ -	\$ -
		Customer Accounting Expense		
32	901	Supervision	\$ -	\$ -
4	902	Meter Reading	\$ -	\$ -
7	903	Customer Records and Collection	\$ -	\$ -
7	904	Uncollectible Accounts	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ -	\$ -
10	N/A	Transportation Administration	\$ 50,200	\$ -
			\$ 50,200	\$ -
		Customer Service and Information Expense		
7	907	Supervision	\$ -	\$ -
7	908-910	All Other	\$ -	\$ -
		Sales Expense		
7	911	Supervision	\$ -	\$ -
7	912-916	All Other	\$ -	\$ -
		Administration and General Expense		
		Operation		
19	920	Admin and General Salaries	\$ 5,832	\$ 20,85
19	921	Office Supplies and Expense	\$ 3,410	\$ 12,19
19	922	Admin Exp Transfer	\$ (243)	\$ (87)
19	923	Outside Services	\$ 2,081	\$ 7,44
22	924	Property Insurance	\$ 16	\$ 5
19	925	Injuries and Damages	\$ 1,537	\$ 5,49
34	926	Pensions and Benefits	\$ 9,699	\$ 34,78
21	927	Franchise Requirements	\$ -	\$ -
21	928	Regulatory Commission Expense	\$ 139	\$ 45

2000 Cost of Service  
 South Dakota Jurisdiction  
 Unbundled COS

Alloc	Acct	Description	South Dakota Jurisdictional	Peak Facilities	Mains (Throughout)	(F
19	929	Duplicate Charges Credit	\$ (11,581)	\$ (363)	\$ (179)	
19	930	Miscellaneous General Expense	\$ 268,098	\$ 8,414	\$ 4,155	
19	931	Rents	\$ 876,002	\$ 27,492	\$ 13,576	
		Maintenance				
19	935	Total A&G Maintenance	\$ 303,504	\$ 9,525	\$ 4,704	
			\$ 4,243,139	\$ 128,742	\$ 66,661	7
		<b>Total O&amp;M Expense</b>	\$ 58,375,156	\$ 348,135	\$ 169,827	1.0
		<b>Total O&amp;M Expense Less COG</b>	\$ 11,414,941	\$ 348,135	\$ 169,827	1.0
		<b>Total O&amp;M Supervised</b>	\$ 6,656,904	\$ 208,916	\$ 103,166	1.0
		Depreciation and Amortization Expense				
19	403-404	Intangible	\$ 213,515	\$ 6,701	\$ 3,309	
1	403-404	Production and Manufactured Gas	\$ 12,686	\$ 12,686	\$ -	
1	403-404	Other Storage Plant	\$ 53,134	\$ 53,134	\$ -	
23	403-404	Distribution	\$ 1,951,482	\$ -	\$ 57,139	
19	403-404	General	\$ 422,709	\$ 13,266	\$ 6,551	
22	403-404	Other	\$ -	\$ -	\$ -	
20	407	Acquisition Adjustment	\$ 191,628	\$ 6,542	\$ 5,419	
			\$ 2,845,154	\$ 92,328	\$ 72,418	
		Taxes Other Than Income Taxes				
34	408111-408131	Payroll Taxes	\$ 389,034	\$ 10,425	\$ 5,811	
29	408141-408143	Total Property Taxes	\$ 717,035	\$ 24,213	\$ 19,050	
19	408451	Other	\$ (596)	\$ (19)	\$ (9)	
			\$ 1,105,473	\$ 34,618	\$ 24,852	
		<b>Other Expenses</b>	\$ 3,950,627	\$ 126,947	\$ 97,270	

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Account	Description	Services	Meters	Regulators	Industrial Meters
19 929	Duplicate Charges Credit	\$ (2,446) \$	(2,159) \$	(209) \$	(
19 930	Miscellaneous General Expense	\$ 56,615 \$	49,974 \$	4,837 \$	10
19 931	Rents	\$ 184,987 \$	163,289 \$	15,804 \$	32
	Maintenance				
19 935	Total A&G Maintenance	\$ 64,091 \$	56,574 \$	5,476 \$	11
		\$ 912,226 \$	787,708 \$	75,173 \$	1,99
	<b>Total O&amp;M Expense</b>	\$ 2,317,974 \$	2,028,568 \$	195,271 \$	4,48
	<b>Total O&amp;M Expense Less COG</b>	\$ 2,317,974 \$	2,028,568 \$	195,271 \$	4,48
	<b>Total O&amp;M Supervised</b>	\$ 1,405,748 \$	1,240,860 \$	120,099 \$	2,48
	<b>Depreciation and Amortization Expense</b>				
19 403-404	Intangible	\$ 45,088 \$	39,300 \$	3,852 \$	8
1 403-404	Production and Manufactured Gas	\$ - \$	- \$	- \$	-
1 403-404	Other Storage Plant	\$ - \$	- \$	- \$	-
23 403-404	Distribution	\$ 655,400 \$	252,615 \$	48,366 \$	6,21
19 403-404	General	\$ 89,264 \$	78,794 \$	7,626 \$	11
22 403-404	Other	\$ - \$	- \$	- \$	-
20 407	Acquisition Adjustment	\$ 62,161 \$	23,959 \$	4,587 \$	51
		\$ 851,913 \$	395,168 \$	64,431 \$	7,0
	<b>Taxes Other Than Income Taxes</b>				
34 408111-408131	Payroll Taxes	\$ 83,414 \$	73,979 \$	6,219 \$	1
29 408141-408143	Total Property Taxes	\$ 221,714 \$	95,548 \$	18,598 \$	1,9
19 408451	Other	\$ (126) \$	(111) \$	(11) \$	-
		\$ 305,002 \$	169,416 \$	22,806 \$	2,1
	<b>Other Expenses</b>	\$ 1,156,915 \$	564,583 \$	87,237 \$	9,2

2000 Cost of Service  
 South Dakota Jurisdiction  
 Unbundled COS

Alloc	Acct	Description	Transportation Administration	COG
19	929	Duplicate Charges Credit	\$ (87)	\$ (312)
19	930	Miscellaneous General Expense	\$ 2,022	\$ 7,230
19	931	Rents	\$ 6,608	\$ 23,625
		Maintenance		
19	935	Total A&G Maintenance	\$ 2,289	\$ 8,185
			\$ 33,300	\$ 119,193
		<b>Total O&amp;M Expense</b>	\$ 83,500	\$ 47,258,941
		<b>Total O&amp;M Expense Less COG</b>	\$ 83,500	\$ 298,726
		<b>Total O&amp;M Supervised</b>	\$ 50,200	\$ 179,533
		Depreciation and Amortization Expense		
19	403-404	Intangible	\$ 1,610	\$ 5,758
1	403-404	Production and Manufactured Gas	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -
23	403-404	Distribution	\$ -	\$ -
19	403-404	General	\$ 3,188	\$ 11,400
22	403-404	Other	\$ -	\$ -
20	407	Acquisition Adjustment	\$ -	\$ -
			\$ 4,798	\$ 17,159
		Taxes Other Than Income Taxes		
34	408111-408131	Payroll Taxes	\$ 3,775	\$ 13,541
29	408141-408143	Total Property Taxes	\$ 725	\$ 2,592
19	408451	Other	\$ (4)	\$ (16)
			\$ 4,496	\$ 16,116
		<b>Other Expenses</b>	\$ 9,293	\$ 33,275

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc. Acct	Description	South Dakota Jurisdictional	Peak Facilities	Mains (Throughout)
<b>Operating Revenues and Income Taxes</b>				
- 480-481	Retail Rate Revenues	\$ 65,424,848	\$ 595,422	\$ 350,084
7 487011	Other Operating Revenues	\$ -	\$ -	\$ -
7 488	Forfeited Discounts	\$ 32,182	\$ -	\$ -
22 489	Miscellaneous Service Revenue	\$ 84,383	\$ 1,897	\$ 2,246
29 493	Transportation Revenue	\$ -	\$ -	\$ -
19 495	Rent from Gas Property	\$ -	\$ -	\$ -
	Other Gas Revenues	\$ -	\$ -	\$ -
		\$ 116,565	\$ 1,897	\$ 2,246
	<b>Total Operating Revenues</b>	\$ 65,541,413	\$ 597,319	\$ 352,330
	<b>Total Expenses</b>			
	O&M Expense	\$ 58,375,156	\$ 348,135	\$ 169,827
	Other Expense	\$ 3,950,627	\$ 126,947	\$ 97,270
		\$ 62,325,783	\$ 475,082	\$ 267,098
	<b>Operating Income Before Taxes</b>	\$ 3,215,630	\$ 122,237	\$ 85,232
	<b>Adjustments to Taxable Income</b>			
22	Interest on LTD	\$ (1,553,573)	\$ (34,922)	\$ (41,344)
22	Other Adjustments	\$ (877,528)	\$ (19,726)	\$ (23,353)
		\$ (2,431,101)	\$ (54,648)	\$ (64,697)
	<b>Net Taxable Income</b>	\$ 784,529	\$ 67,589	\$ 20,535
	<b>Income Taxes</b>			
N/A	State and Federal Income Taxes	\$ 274,585	\$ 23,656	\$ 7,187
22	Tax Adjustment	\$ 127,451	\$ 2,865	\$ 3,392
22	Deferred Income Tax - Net	\$ 232,312	\$ 5,222	\$ 6,182
22	Amortization of Invest Tax Credit	\$ (3,610)	\$ (81)	\$ (96)
	<b>Total Income Taxes</b>	\$ 630,738	\$ 31,662	\$ 16,665
	<b>Combined State and Federal Tax Rate</b>	35.00%	35.00%	35.00%

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

<u>Rate</u>	<u>Code</u>	<u>Description</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>
<b>Operating Revenues and Income Taxes</b>					
-	480-481	Retail Rate Revenues	\$ 4,441,153	\$ 3,015,829	\$ 355,533
<b>Other Operating Revenues</b>					
7	487011	Forfeited Discounts	\$ -	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -	\$ -
22	489	Transportation Revenue	\$ 26,198	\$ 11,482	\$ 1,966
29	493	Rent from Gas Property	\$ -	\$ -	\$ -
19	495	Other Gas Revenues	\$ -	\$ -	\$ -
			\$ 26,198	\$ 11,482	\$ 1,966
<b>Total Operating Revenues</b>			\$ 4,467,352	\$ 3,027,311	\$ 357,499
<b>Total Expenses</b>					
		O&M Expense	\$ 2,317,974	\$ 2,028,568	\$ 195,271
		Other Expense	\$ 1,156,915	\$ 564,583	\$ 87,237
			\$ 3,474,889	\$ 2,593,152	\$ 282,509
<b>Operating Income Before Taxes</b>			\$ 992,463	\$ 434,159	\$ 74,990
<b>Adjustments to Taxable Income</b>					
22		Interest on LTD	\$ (482,335)	\$ (211,394)	\$ (36,191)
22		Other Adjustments	\$ (272,445)	\$ (119,405)	\$ (20,442)
			\$ (754,780)	\$ (330,799)	\$ (56,633)
<b>Net Taxable Income</b>			\$ 237,683	\$ 103,360	\$ 18,357
<b>Income Taxes</b>					
N/A		State and Federal Income Taxes	\$ 83,189	\$ 36,176	\$ 6,425
22		Tax Adjustment	\$ 39,569	\$ 17,342	\$ 2,969
22		Deferred Income Tax - Net	\$ 72,125	\$ 31,611	\$ 5,412
22		Amortization of Invest Tax Credit	\$ (1,121)	\$ (491)	\$ (84)
		<b>Total Income Taxes</b>	\$ 193,763	\$ 84,638	\$ 14,722
<b>Combined State and Federal Tax Rate</b>			35.00%	35.00%	35.00%

2000 Cost of Service  
South Dakota Jurisdiction  
Unbundled COS

Alloc	Acct	Description	Transportation Administration	COG
<b>Operating Revenues and Income Taxes</b>				
-	480-481	Retail Rate Revenues	\$ 96,169	\$ 47,304,286
		<b>Other Operating Revenues</b>		
7	487011	Forfeited Discounts	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -
22	489	Transportation Revenue	\$ 99	\$ 356
29	493	Rent from Gas Property	\$ -	\$ -
19	495	Other Gas Revenues	\$ -	\$ -
			\$ 99	\$ 356
		<b>Total Operating Revenues</b>	\$ 96,268	\$ 47,304,642
		<b>Total Expenses</b>		
		O&M Expense	\$ 83,500	\$ 47,258,941
		Other Expense	\$ 9,293	\$ 33,275
			\$ 92,794	\$ 47,292,216
		<b>Operating Income Before Taxes</b>	\$ 3,474	\$ 12,425
		<b>Adjustments to Taxable Income</b>		
22		Interest on LTD	\$ (1,830)	\$ (6,545)
22		Other Adjustments	\$ (1,034)	\$ (3,697)
			\$ (2,864)	\$ (10,242)
		<b>Net Taxable Income</b>	\$ 610	\$ 2,183
		<b>Income Taxes</b>		
N/A		State and Federal Income Taxes	\$ 214	\$ 764
22		Tax Adjustment	\$ 150	\$ 537
22		Deferred Income Tax - Net	\$ 274	\$ 979
22		Amortization of Invest Tax Credit	\$ (4)	\$ (15)
		<b>Total Income Taxes</b>	\$ 633	\$ 2,265
		<b>Combined State and Federal Tax Rate</b>	35.00%	35.00%

2000 Cost of Service  
South Dakota Jurisdiction  
Allocators

Allocators

	Peak Facilities	Mains (Throughput)	Mains (Peaking)	Mains (Customer)	Ser
1 Peaking Facilities	1.0000000	-	-	-	-
2.1 Mains	-	0.0562900	0.5849000	0.3588100	-
2.2 Meas and Reg Station Equip - CG	-	0.3075100	0.6924900	-	-
2.3 Meas and Reg Station Equip - Gen	-	-	0.5608000	0.4392000	1.000
3 Services	-	-	-	-	-
4 Meters	-	-	-	-	-
5 Regulators	-	-	-	-	-
6 Direct Assign - Non Residential Customers	-	-	-	-	-
7 Customer Accounts	-	-	-	-	-
8 COG	-	-	-	-	-
10 Transportation Administration	-	-	-	-	-
19 Supervised O&M	0.0313834	0.0154976	0.1654270	0.1022276	0.21
20 Gross Production, Distribution Plant	0.0341367	0.0282804	0.2865711	0.1745618	0.32
21 Gross Plant	0.0337170	0.0263320	0.2681059	0.1635363	0.30
22 Net Plant	0.0224785	0.0266123	0.2709779	0.1652914	0.31
23 Gross Distribution Plant	-	0.0292799	0.2966994	0.1807313	0.33
24 Meters & Services Plant	-	-	-	-	0.72
25 Structures & Station Equipment	-	0.0953605	0.6016378	0.3030017	-
26 Land & Land Rights	-	0.0577586	0.5855292	0.3567122	-
27 Gross Mains and Services Plant	-	0.0332526	0.3455220	0.2119623	0.40
28 Gross Meters and Regulators Plant	-	-	-	-	-
29 Gross Plant Excluding Intangible	0.0337677	0.0265672	0.2703350	0.1648673	0.30
30 Distribution Operation Expense Less Supervision	-	0.0237130	0.2444181	0.1496034	0.40
31 Distribution Maintenance Expense Less Supervision	-	0.0270556	0.3100644	0.1951211	0.16
32 Cust Acct Expense Less Supervision	-	-	-	-	-
33 Supervised O&M Plus Other Taxes	0.0313737	0.0164921	0.1747212	0.1077528	0.22
34 Payroll Allocator	0.0267961	0.0149381	0.1575160	0.0970188	0.21

**2000 Cost of Service  
South Dakota Jurisdiction  
Allocators**

**Allocators**

	<u>Regulators</u>	<u>Industrial Meters</u>	<u>Customer Service</u>	<u>Transport Admin</u>	
1 Peaking Facilities	-	-	-	-	
2.1 Mains	-	-	-	-	
2.2 Meas and Reg Station Equip - CG	-	-	-	-	
2.3 Meas and Reg Station Equip - Gen	-	-	-	-	
3 Services	-	-	-	-	
4 Meters	-	-	-	-	
5 Regulators	1.0000000	-	-	-	
6 Direct Assign - Non Residential Customers	-	1.0000000	-	-	
7 Customer Accounts	-	-	1.0000000	-	
8 COG	-	-	-	-	1.00
10 Transportation Administration	-	-	-	1.0000000	
19 Supervised O&M	0.0180412	0.0003754	0.2349638	0.0075410	0.02
20 Gross Production, Distribution Plant	0.0239381	0.0031003	-	-	
21 Gross Plant	0.0230393	0.0026850	0.0358140	0.0011494	0.00
22 Net Plant	0.0232952	0.0027107	0.0367049	0.0011780	0.00
23 Gross Distribution Plant	0.0247842	0.0032099	-	-	
24 Meters & Services Plant	-	-	-	-	
25 Structures & Station Equipment	-	-	-	-	
26 Land & Land Rights	-	-	-	-	
27 Gross Mains and Services Plant	-	-	-	-	
28 Gross Meters and Regulators Plant	0.1606941	-	-	-	
29 Gross Plant Excluding Intangible	0.0231478	0.0027351	0.0314906	0.0010107	0.00
30 Distribution Operation Expense Less Supervision	0.0204975	0.0008426	-	-	
31 Distribution Maintenance Expense Less Supervision	0.0488625	-	-	-	
32 Cust Acct Expense Less Supervision	-	-	0.7967646	-	
33 Supervised O&M Plus Other Taxes	0.0184099	0.0005978	0.2163306	0.0070462	0.0
34 Payroll Allocator	0.0159857	0.0004629	0.2382000	0.0097045	0.0

2000 Cost of Service  
South Dakota Jurisdiction  
Allocators

Allocators

	<u>Amount</u>	<u>Description</u>
1 Peaking Facilities		User Defined
2.1 Mains		User Defined
2.2 Meas and Reg Station Equip - CG		User Defined
2.3 Meas and Reg Station Equip - Gen		
3 Services		User Defined
4 Meters		User Defined
5 Regulators		User Defined
6 Direct Assign - Non Residential Customers		User Defined
7 Customer Accounts		User Defined
8 COG		User Defined
10 Transportation Administration		
19 Supervised O&M	\$ 6,656,904	Total Supervised O&M
20 Gross Production, Distribution Plant	\$ 67,122,756	Plant Accounts 304-385
21 Gross Plant	\$ 84,454,856	Total Gross Plant
22 Net Plant	\$ 53,726,088	Total Gross Plant
23 Gross Distribution Plant	\$ 64,831,407	Total Gross Distribution Plant
24 Meters & Services Plant	\$ 30,165,745	Total Gross Meters and Services Plant
25 Structures & Station Equipment	\$ 1,227,499	Total Meas & Reg Sta Equipment (Gen & CG)
26 Land & Land Rights	\$ 32,655,650	Total Mains and Reg Sta Equip (Gen & CG)
27 Gross Mains and Services Plant	\$ 53,201,606	Total Gross Mains and Services Plant
28 Gross Meters and Regulators Plant	\$ 9,999,084	Total Gross Meters and Regulators Plant
29 Gross Plant Excluding Intangible	\$ 77,511,022	Total Gross Plant Less Intangible
30 Distribution Operation Expense Less Supervision	\$ 2,264,099	Distr. Op. Exp. Less Supervision
31 Distribution Maintenance Expense Less Supervision	\$ 1,213,777	Distr. Maint. Exp. Less Supervision
32 Cust Acct Expense Less Supervision	\$ 2,175,403	Cust. Acct. Exp. Less Supervision
33 Supervised C&M Plus Other Taxes	\$ 7,762,377	Total Supervised O&M and Other Taxes
34 Payroll Allocator	\$ 5,442,407	Total Gas Payroll

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Book Value	Total Pro Forma	Final	Sync
<b>Rate Base</b>						
		<b>Manufactured Gas Plant</b>				
1	304	Land and Land Rights	\$ 2,483	\$ -	\$ 2,483	\$
1	305	Structures and Improvements	\$ 30,996	\$ -	\$ 30,996	\$
1	306	Boilers	\$ -	\$ -	\$ -	\$
1	307	Other Power Equipment	\$ 20,327	\$ -	\$ 20,327	\$
1	311	LPG Equipment	\$ 330,290	\$ -	\$ 330,290	\$
1	320	Other Equipment	\$ 2,706	\$ -	\$ 2,706	\$
			\$ 386,802	\$ -	\$ 386,802	\$
		<b>Other Storage Plant</b>				
1	360	Land and Land Rights	\$ 18,286	\$ -	\$ 18,286	\$
1	361	Structures and Improvements	\$ 194,688	\$ -	\$ 194,688	\$
1	362	Gas Holders	\$ 707,446	\$ -	\$ 707,446	\$
1	363	Purification Equipment	\$ 125,650	\$ -	\$ 125,650	\$
1	363.1	Liquification Equipment	\$ 375,190	\$ -	\$ 375,190	\$
1	363.2	Vaporizing Equipment	\$ 93,304	\$ -	\$ 93,304	\$
1	363.3	Compressor Equipment	\$ 66,433	\$ -	\$ 66,433	\$
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$
1	363.5	Other Equipment	\$ 323,550	\$ -	\$ 323,550	\$
			\$ 1,904,547	\$ -	\$ 1,904,547	\$
		<b>Distribution Plant</b>				
26	374	Land and Land Rights	\$ 172,748	\$ -	\$ 172,748	\$
25	375	Structures and Station Equipment	\$ 22,366	\$ -	\$ 22,366	\$
2.1	376	Mains	\$ 30,669,616	\$ 758,535	\$ 31,428,151	\$
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$
2.3	378	Meas & Reg Sta Equipment - Gen.	\$ 828,413	\$ 18,432	\$ 846,845	\$
2.2	379	Meas & Reg Sta Equipment - CG	\$ 322,249	\$ 58,405	\$ 380,654	\$
3	380	Services	\$ 20,879,120	\$ 894,335	\$ 21,773,455	\$
4	381	Meters	\$ 8,392,290	\$ -	\$ 8,392,290	\$
4	382	Meter Installations	\$ -	\$ -	\$ -	\$
5	383	House Regulators	\$ 1,606,794	\$ -	\$ 1,606,794	\$
5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$
6	385	Indust. Meas & Reg Sta Equip.	\$ 208,104	\$ -	\$ 208,104	\$
			\$ 63,101,700	\$ 1,729,707	\$ 64,831,407	\$
		<b>General Plant</b>				
19	389-398	General Plant	\$ 10,111,421	\$ 276,845	\$ 10,388,266	\$
			\$ 10,111,421	\$ 276,845	\$ 10,388,266	\$
		<b>Intangible Plant</b>				
19	301-303	Intangible Plant	\$ 2,484,644	\$ -	\$ 2,484,644	\$
20	301-303	Acquisition Adjustment	\$ 8,918,381	\$ (4,459,191)	\$ 4,459,190	\$
			\$ 11,403,025	\$ (4,459,191)	\$ 6,943,834	\$

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Asset	Description	Promotional Goodwill Acty	Customer Service System	Utility Assn. Dues	Bad Debt Reserve	HP
<b>Rate Base</b>						
<b>Manufactured Gas Plant</b>						
1	304	\$ -	\$ -	\$ -	\$ -	\$ -
1	305	\$ -	\$ -	\$ -	\$ -	\$ -
1	306	\$ -	\$ -	\$ -	\$ -	\$ -
1	307	\$ -	\$ -	\$ -	\$ -	\$ -
1	311	\$ -	\$ -	\$ -	\$ -	\$ -
1	320	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Storage Plant</b>						
1	360	\$ -	\$ -	\$ -	\$ -	\$ -
1	361	\$ -	\$ -	\$ -	\$ -	\$ -
1	362	\$ -	\$ -	\$ -	\$ -	\$ -
1	363	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.1	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.2	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.3	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.4	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.5	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Plant</b>						
26	374	\$ -	\$ -	\$ -	\$ -	\$ -
25	375	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	376	\$ -	\$ -	\$ -	\$ -	\$ -
25	377	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	378	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	379	\$ -	\$ -	\$ -	\$ -	\$ -
3	380	\$ -	\$ -	\$ -	\$ -	\$ -
4	381	\$ -	\$ -	\$ -	\$ -	\$ -
4	382	\$ -	\$ -	\$ -	\$ -	\$ -
5	383	\$ -	\$ -	\$ -	\$ -	\$ -
5	384	\$ -	\$ -	\$ -	\$ -	\$ -
6	385	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>General Plant</b>						
19	389-398	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Intangible Plant</b>						
19	301-303	\$ -	\$ -	\$ -	\$ -	\$ -
20	301-303	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alleg	Acct	Description	Sales Growth Year 2000	Sales Growth Year 2001	Weather Normalization	Negative Balancing Adj	Economic Development Adj	Oper Qualifica
<b>Rate Base</b>								
<b>Manufactured Gas Plant</b>								
1	304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	311	LPG Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	320	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Storage Plant</b>								
1	360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	361	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	362	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.1	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.2	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.3	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	363.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Plant</b>								
26	374	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	375	Structures and Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	376	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	378	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	379	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	380	Services	\$ 230,856	\$ 349,283	\$ -	\$ -	\$ -	\$ -
4	381	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	383	House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	385	Indust. Meas & Reg Sta Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 230,856	\$ 349,283	\$ -	\$ -	\$ -	\$ -
<b>General Plant</b>								
19	389-398	General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Intangible Plant</b>								
19	301-303	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	301-303	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Fornas

Rate Base	Description	Capital Projects	Acquisition Adj Reversal	Acquisition Adj @ 50%	Late Payment Charges	Deferred Budget Balance
	<b>Manufactured Gas Plant</b>					
1 304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
1 305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
1 306	Boilers	\$ -	\$ -	\$ -	\$ -	\$ -
1 307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 311	LPG Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 320	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Other Storage Plant</b>					
1 360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
1 361	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
1 362	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -
1 363	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 363.1	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 363.2	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 363.3	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 363.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Distribution Plant</b>					
26 374	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
25 375	Structures and Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
2.1 376	Mains	\$ 758,535	\$ -	\$ -	\$ -	\$ -
25 377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 378	Meas & Reg Sta Equipment - Gen.	\$ 18,432	\$ -	\$ -	\$ -	\$ -
2.2 379	Meas & Reg Sta Equipment - CG	\$ 58,405	\$ -	\$ -	\$ -	\$ -
3 380	Services	\$ 1,777	\$ -	\$ -	\$ -	\$ -
4 381	Meters	\$ -	\$ -	\$ -	\$ -	\$ -
4 382	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -
5 383	House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -
5 384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -
6 385	Indust. Meas & Reg Sta Equip.	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 837,149	\$ -	\$ -	\$ -	\$ -
	<b>General Plant</b>					
19 389-398	General Plant	\$ 276,845	\$ -	\$ -	\$ -	\$ -
		\$ 276,845	\$ -	\$ -	\$ -	\$ -
	<b>Intangible Plant</b>					
19 301-303	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
20 301-303	Acquisition Adjustment	\$ -	\$ -	\$ (4,459,191)	\$ -	\$ -
		\$ -	\$ -	\$ (4,459,191)	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Forma

Rate Base	Alloc Acct	Description	Pension Costs	Health Care Benefits	Transportation Rev Accrual	Transfer of Transport Rev
		<b>Manufactured Gas Plant</b>				
	1 304	Land and Land Rights	\$ -	\$ -	\$ -	\$ -
	1 305	Structures and Improvements	\$ -	\$ -	\$ -	\$ -
	1 306	Boilers	\$ -	\$ -	\$ -	\$ -
	1 307	Other Power Equipment	\$ -	\$ -	\$ -	\$ -
	1 311	LPG Equipment	\$ -	\$ -	\$ -	\$ -
	1 320	Other Equipment	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Other Storage Plant</b>				
	1 360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -
	1 361	Structures and Improvements	\$ -	\$ -	\$ -	\$ -
	1 362	Gas Holders	\$ -	\$ -	\$ -	\$ -
	1 363	Purification Equipment	\$ -	\$ -	\$ -	\$ -
	1 363.1	Liquification Equipment	\$ -	\$ -	\$ -	\$ -
	1 363.2	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -
	1 363.3	Compressor Equipment	\$ -	\$ -	\$ -	\$ -
	1 363.4	Measuring and Regulating Equipment	\$ -	\$ -	\$ -	\$ -
	1 363.5	Other Equipment	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Distribution Plant</b>				
	26 374	Land and Land Rights	\$ -	\$ -	\$ -	\$ -
	25 375	Structures and Station Equipment	\$ -	\$ -	\$ -	\$ -
	2.1 376	Mains	\$ -	\$ -	\$ -	\$ -
	25 377	Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -
	2.3 378	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$ -
	2.2 379	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -
	3 380	Services	\$ -	\$ -	\$ -	\$ -
	4 381	Meters	\$ -	\$ -	\$ -	\$ -
	4 382	Meter Installations	\$ -	\$ -	\$ -	\$ -
	5 383	House Regulators	\$ -	\$ -	\$ -	\$ -
	5 384	House Regulator Installations	\$ -	\$ -	\$ -	\$ -
	6 385	Indust. Meas & Reg Sta Equip.	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>General Plant</b>				
	19 389-398	General Plant	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Intangible Plant</b>				
	19 301-303	Intangible Plant	\$ -	\$ -	\$ -	\$ -
	20 301-303	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Book Value	Total Pro Forma	Final	\$
		<b>Gross Gas Plant In Service</b>	\$ 86,907,495	\$ (2,452,639)	\$ 84,454,856	\$
		<b>Additions to Rate Base</b>				
		Requirements for Iowa Working Capital				
29		Total Materials and Supplies	\$ 442,321	\$ -	\$ 442,321	\$
1		Fuel Stocks	\$ 634,956	\$ -	\$ 634,956	\$
21		Prepayments	\$ 26,690	\$ -	\$ 26,690	\$
33		Other Working Capital	\$ (669,989)	\$ 272,849	\$ (397,140)	\$
			\$ 433,978	\$ 272,849	\$ 706,827	\$
		<b>Total Additions to Rate Base</b>	\$ 433,978	\$ 272,849	\$ 706,827	\$
		<b>Deductions from Rate Base</b>				
		Accumulated Provision for Deprec and Amort				
1	108-111	Production	\$ (239,466)	\$ -	\$ (239,466)	\$
1	108-111	Other Storage Plant	\$ (1,214,844)	\$ -	\$ (1,214,844)	\$
23	108-111	Distribution	\$ (24,121,996)	\$ 645,062	\$ (23,476,934)	\$
19	108-111	Intangible	\$ (613,105)	\$ -	\$ (613,105)	\$
19	108-111	General	\$ (3,853,931)	\$ (13,046)	\$ (3,866,977)	\$
20	115201-115202	Acquisition Adjustment	\$ (2,634,885)	\$ 1,317,443	\$ (1,317,442)	\$
			\$ (32,678,227)	\$ 1,949,459	\$ (30,728,768)	\$
22	282	Accum Deferred Income Taxes	\$ (3,288,204)	\$ -	\$ (3,288,204)	\$
22	255201	Accum Deferred Invest Tax Credit	\$ (394)	\$ -	\$ (394)	\$
27	252	Customer Advances	\$ (257,210)	\$ -	\$ (257,210)	\$
7	255	Customer Deposits	\$ (50,919)	\$ -	\$ (50,919)	\$
7	144003	Accum Prov for Uncollectibles	\$ (238,917)	\$ -	\$ (238,917)	\$
19	228	Reserves	\$ (230,157)	\$ -	\$ (230,157)	\$
			\$ (4,065,801)	\$ -	\$ (4,065,801)	\$
		<b>Total Deductions from Rate Base</b>	\$ (36,744,028)	\$ 1,949,459	\$ (34,794,569)	\$
		<b>Total Rate Base</b>	\$ 50,597,445	\$ (230,331)	\$ 50,367,114	\$

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Forma

Alloc	Acct	Description	Promotional Goodwill Adv	Customer Service System	Utility Assn Dues	Bad Debt Reserve	HF
		<b>Gross Gas Plant In Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Additions to Rate Base</b>					
		Requirements for Iowa Working Capital					
29		Total Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -
21		Prepayments	\$ -	\$ -	\$ -	\$ -	\$ -
33		Other Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Additions to Rate Base</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Deductions from Rate Base</b>					
		Accumulated Provision for Deprec and Amort					
1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	General	\$ -	\$ -	\$ -	\$ -	\$ -
20	115201-115202	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
22	282	Accum Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
22	255201	Accum Deferred Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -
27	252	Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -	\$ -	\$ -
19	228	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Deductions from Rate Base</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Rate Base</b>	\$ -	\$ -	\$ -	\$ -	\$ -

2010 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Sales Growth Year 2000	Sales Growth Year 2001	Weather Normalization	Negative Balancing Adj	Economic Development Adj
		<b>Gross Gas Plant In Service</b>	\$ 230,858	\$ 349,283	\$ -	\$ -	\$ -
		<b>Additions to Rate Base</b>					
		Requirements for Iowa Working Capital					
29		Total Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -
21		Prepayments	\$ -	\$ -	\$ -	\$ -	\$ -
33		Other Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Additions to Rate Base</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Deductions from Rate Base</b>					
		Accumulated Provision for Deprec and Amort					
1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ (4,473)	\$ (6,767)	\$ -	\$ -	\$ -
19	108-111	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	Serial	\$ -	\$ -	\$ -	\$ -	\$ -
20	115201-115202	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ (4,473)	\$ (6,767)	\$ -	\$ -	\$ -
22	282	Accum Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
22	255201	Accum Deferred Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -
27	252	Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -	\$ -	\$ -
19	228	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Deductions from Rate Base</b>	\$ (4,473)	\$ (6,767)	\$ -	\$ -	\$ -
		<b>Total Rate Base</b>	\$ 226,383	\$ 342,516	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Capital Projects	Acquisition Adj Reversal	Acquisition Adj. @ 50%	Late Payment Charges	Deferred Budget Balan
		<b>Gross Gas Plant in Service</b>	\$ 1,113,994	\$ -	\$ (4,459,191)	\$ -	\$ -
		<b>Additions to Rate Base</b>					
		Requirements for Iowa Working Capital					
29		Total Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -	\$ -
21		Prepayments	\$ -	\$ -	\$ -	\$ -	\$ -
33		Other Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Additions to Rate Base</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Deductions from Rate Base</b>					
		Accumulated Provision for Deprec and Amort					
1	108-111	Production	\$ -	\$ -	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ (13,701)	\$ -	\$ -	\$ -	\$ -
19	108-111	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -
19	108-111	General	\$ (13,046)	\$ -	\$ -	\$ -	\$ -
20	115201-115202	Acquisition Adjustment	\$ -	\$ -	\$ 1,317,443	\$ -	\$ -
			\$ (26,747)	\$ -	\$ 1,317,443	\$ -	\$ -
22	282	Accum Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
22	255201	Accum Deferred Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -
27	252	Customer Advances	\$ -	\$ -	\$ -	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -	\$ -	\$ -
19	228	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Deductions from Rate Base</b>	\$ (26,747)	\$ -	\$ 1,317,443	\$ -	\$ -
		<b>Total Rate Base</b>	\$ 1,087,247	\$ -	\$ (3,141,748)	\$ -	\$ -

2000 Cost of Service  
 South Dakota Jurisdiction  
 Pro Formas

Alloc	Acct	Description	Pension Costs	Health Care Benefits	Transportation Rev Accrual	Transfer of Transport Rev
		<b>Gross Gas Plant In Service</b>	\$ -	\$ -	\$ -	\$ -
		<b>Additions to Rate Base</b>				
		Requirements for Iowa Working Capital				
29		Total Materials and Supplies	\$ -	\$ -	\$ -	\$ -
1		Fuel Stocks	\$ -	\$ -	\$ -	\$ -
21		Prepayments	\$ -	\$ -	\$ -	\$ -
33		Other Working Capital	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Total Additions to Rate Base</b>	\$ -	\$ -	\$ -	\$ -
		<b>Deductions from Rate Base</b>				
		Accumulated Provision for Deprec and Amort				
1	108-111	Production	\$ -	\$ -	\$ -	\$ -
1	108-111	Other Storage Plant	\$ -	\$ -	\$ -	\$ -
23	108-111	Distribution	\$ -	\$ -	\$ -	\$ -
19	108-111	Intangible	\$ -	\$ -	\$ -	\$ -
19	108-111	General	\$ -	\$ -	\$ -	\$ -
20	115201-115202	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
22	282	Accum Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -
22	255201	Accum Deferred Invest Tax Credit	\$ -	\$ -	\$ -	\$ -
27	252	Customer Advances	\$ -	\$ -	\$ -	\$ -
7	255	Customer Deposits	\$ -	\$ -	\$ -	\$ -
7	144003	Accum Prov for Uncollectibles	\$ -	\$ -	\$ -	\$ -
19	228	Reserves	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Total Deductions from Rate Base</b>	\$ -	\$ -	\$ -	\$ -
		<b>Total Rate Base</b>	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Book Value	Total Pro Forma	Final
<b>Expenses</b>					
<b>Production Expense</b>					
<b>MGP Plant</b>					
<b>Operation</b>					
1	710	Supervision and Engineering	\$ -	\$ -	\$ -
1	712	Other Power Expenses	\$ 957	\$ -	\$ 957
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -	\$ -
8	728	Liquefied Petroleum Gas	\$ 1,711	\$ -	\$ 1,711
1	735	Miscellaneous	\$ 11,535	\$ 196	\$ 11,731
<b>Maintenance</b>					
1	740	Supervision and Engineering	\$ -	\$ -	\$ -
1	741	Structures & Improvements	\$ 7,342	\$ (90)	\$ 7,252
1	742	Production Equipment	\$ 1,461	\$ (27)	\$ 1,434
			\$ 23,006	\$ 79	\$ 23,085
<b>Other Gas Supply Expenses</b>					
8	800-807	Purchased Gas	\$ 38,001,999	\$ -	\$ 38,001,999
8	808	Net Storage	\$ 8,956,505	\$ -	\$ 8,956,505
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -
8	813	Other Expenses	\$ 223,102	\$ (43,569)	\$ 179,533
			\$ 47,181,606	\$ (43,569)	\$ 47,138,037
		<b>Total Production Expenses</b>	\$ 47,204,612	\$ (43,490)	\$ 47,161,122
<b>Other Storage Expenses</b>					
<b>Operation</b>					
1	840	Supervision and Engineering	\$ 73,515	\$ 33	\$ 73,548
1	841	Labor and Expenses	\$ 33,373	\$ (82)	\$ 33,291
1	842	Rents	\$ 9,520	\$ -	\$ 9,520
<b>Maintenance</b>					
1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -
1	843.2	Structures and Improvements	\$ 19,387	\$ -	\$ 19,387
1	843.3	Gas Holders	\$ 22,858	\$ -	\$ 22,858
1	843.4	Purification Equipment	\$ -	\$ -	\$ -
1	843.5	Liquefaction Equipment	\$ 35,496	\$ (377)	\$ 35,119
1	843.6	Vaporizing Equipment	\$ 4,296	\$ -	\$ 4,296
1	843.7	Compressor Equipment	\$ -	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -	\$ -
			\$ 198,445	\$ (426)	\$ 198,019
<b>Distribution Expense</b>					
<b>Operation</b>					
30	870	Supervision and Engineering	\$ 683,188	\$ 18,461	\$ 701,649
23	871	Load Dispatching	\$ 102,383	\$ 5,546	\$ 107,929
27	874	Mains and Services	\$ 1,073,097	\$ 18,141	\$ 1,091,238

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

<u>Alloc Acct</u>	<u>Description</u>	<u>Promotional Goodwill Adj</u>	<u>Customer Service System</u>	<u>Utility Assn Dues</u>	<u>Bad Debt Reserve</u>	<u>HP 1,0000</u>
<b>Expenses</b>						
<b>Production Expense</b>						
MGP Plant						
Operation						
1 710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1 712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
9 714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -
1 717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -
8 728	Liquidified Petroleum Gas	\$ -	\$ -	\$ -	\$ -	\$ -
1 735	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance						
1 740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1 741	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
1 742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
Other Gas Supply Expenses						
8 800-807	Purchased Gas	\$ -	\$ -	\$ -	\$ -	\$ -
8 808	Net Storage	\$ -	\$ -	\$ -	\$ -	\$ -
8 812	Gas Used for Other Utility Oper.	\$ -	\$ -	\$ -	\$ -	\$ -
8 813	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Production Expenses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Storage Expenses</b>						
Operation						
1 840	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1 841	Labor and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
1 842	Rents	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance						
1 843 1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1 843 2	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
1 843 3	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -
1 843 4	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 843 5	Liquidification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 843 6	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 843 7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1 843 8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -	\$ -
1 843 9	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Expense</b>						
Operation						
30 870	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
23 871	Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -
27 874	Mains and Services	\$ -	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Sales Growth Year 2000	Sales Growth Year 2001	Weather Normalization	Negative Balancing Adj	Economic Development Adj	Opri Qualifi
<b>Expenses</b>								
Production Expense								
MGP Plant								
Operation								
1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	728	Liquidified Petroleum Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	735	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance								
1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	741	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Gas Supply Expenses								
8	800-807	Purchased Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	808	Net Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	813	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Production Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Storage Expenses								
Operation								
1	840	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	841	Labor and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	842	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance								
1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.2	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.3	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.5	Liquidification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expense								
Operation								
30	870	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	871	Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	874	Mains and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Forms

Alloc	Acct	Description	Capital Projects	Acquisition Adj Reversal	Acquisition Adj @ 50%	Late Payment Charges	Deferred Budget Bal
<b>Expenses</b>							
Production Expense							
MGP Plant							
Operation							
1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -	\$ -
8	728	Liquified Petroleum Gas	\$ -	\$ -	\$ -	\$ -	\$ -
1	735	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance							
1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	741	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
Other Gas Supply Expenses							
8	800-807	Purchased Gas	\$ -	\$ -	\$ -	\$ -	\$ -
8	808	Net Storage	\$ -	\$ -	\$ -	\$ -	\$ -
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -	\$ -
8	813	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
Total Production Expenses			\$ -	\$ -	\$ -	\$ -	\$ -
Other Storage Expenses							
Operation							
1	840	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	841	Labor and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
1	842	Rents	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance							
1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.2	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.3	Gas Holders	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.5	Liquification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expense							
Operation							
30	870	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
23	871	Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -
27	874	Mains and Services	\$ -	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Pension</u> <u>Costs</u>	<u>Health Care</u> <u>Benefits</u>	<u>Transportation</u> <u>Rev Accrual</u>	<u>Transfer of</u> <u>Transport Ry</u>
<b>Expenses</b>						
Production Expense						
MGP Plant						
Operation						
1	710	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
1	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -
9	714	Manufactured Gas Site Cleanup	\$ -	\$ -	\$ -	\$ -
1	717	LPG Expense	\$ -	\$ -	\$ -	\$ -
8	728	Liquidified Petroleum Gas	\$ -	\$ -	\$ -	\$ -
1	735	Miscellaneous	\$ -	\$ -	\$ -	\$ -
Maintenance						
1	740	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
1	741	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
1	742	Production Equipment	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Other Gas Supply Expenses						
8	800-807	Purchased Gas	\$ -	\$ -	\$ -	\$ -
8	808	Net Storage	\$ -	\$ -	\$ -	\$ -
8	812	Gas Used for Other Utility Oper	\$ -	\$ -	\$ -	\$ -
8	813	Other Expenses	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Total Production Expenses			\$ -	\$ -	\$ -	\$ -
Other Storage Expenses						
Operation						
1	840	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
1	841	Labor and Expenses	\$ -	\$ -	\$ -	\$ -
1	842	Rents	\$ -	\$ -	\$ -	\$ -
Maintenance						
1	843.1	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
1	843.2	Structures and Improvements	\$ -	\$ -	\$ -	\$ -
1	843.3	Gas Holders	\$ -	\$ -	\$ -	\$ -
1	843.4	Purification Equipment	\$ -	\$ -	\$ -	\$ -
1	843.5	Liquification Equipment	\$ -	\$ -	\$ -	\$ -
1	843.6	Vaporizing Equipment	\$ -	\$ -	\$ -	\$ -
1	843.7	Compressor Equipment	\$ -	\$ -	\$ -	\$ -
1	843.8	Measuring and Regulating Equip	\$ -	\$ -	\$ -	\$ -
1	843.9	Other Equipment	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Distribution Expense						
Operation						
30	870	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
23	871	Load Dispatching	\$ -	\$ -	\$ -	\$ -
27	874	Mains and Services	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Forma

Alloc	Acct	Description	Book Value	Total Pro Forma	Final	Sy
2.3	875	Meas & Reg Sta Equipment - Gen.	\$ -	\$ -	\$ -	\$
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$
2.3	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$
28	878	Meters and House Regulators	\$ 185,475	\$ 11,658	\$ 197,133	\$
2.1	879	Customer Installation Expenses	\$ 358,169	\$ 23,220	\$ 381,389	\$
23	880	Other Expenses	\$ 478,784	\$ 7,626	\$ 486,410	\$
23	881	Rents	\$ -	\$ -	\$ -	\$
		Maintenance				
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$
2.1	887	Mains	\$ 565,916	\$ 17,482	\$ 583,398	\$
2.3	889	Meas & Reg Sta Equipment - Gen.	\$ 57,553	\$ 5,071	\$ 62,624	\$
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$
3	892	Services	\$ 193,484	\$ 5,196	\$ 198,680	\$
28	893	Meters and House Regulators	\$ 351,148	\$ 17,927	\$ 369,075	\$
23	894	Other Equipment	\$ -	\$ -	\$ -	\$
			\$ 4,049,197	\$ 130,328	\$ 4,179,525	\$
		Customer Accounting Expense				
32	901	Supervision	\$ 155,525	\$ 4,286	\$ 159,811	\$
4	902	Meter Reading	\$ 448,311	\$ (6,192)	\$ 442,119	\$
7	903	Customer Records and Collection	\$ 1,136,540	\$ 22,202	\$ 1,158,742	\$
7	904	Uncollectible Accounts	\$ 429,085	\$ 75,336	\$ 504,421	\$
7	905	Misc Customer Accounts Expense	\$ 68,601	\$ 1,520	\$ 70,121	\$
10	N/A	Transportation Administration	\$ -	\$ 50,200	\$ 50,200	\$
			\$ 2,238,062	\$ 147,352	\$ 2,385,414	\$
		Customer Service and Information Expense				
7	907	Supervision	\$ -	\$ -	\$ -	\$
7	908-910	All Other	\$ 32,398	\$ (19,376)	\$ 13,022	\$
			\$ 32,398	\$ (19,376)	\$ 13,022	\$
		Sales Expense				
7	911	Supervision	\$ 12,942	\$ 228	\$ 13,170	\$
7	912-916	All Other	\$ 178,706	\$ 3,039	\$ 181,745	\$
			\$ 191,648	\$ 3,267	\$ 194,915	\$
		Administration and General Expense				
		Operation				
19	920	Admin and General Salaries	\$ 749,487	\$ 23,863	\$ 773,350	\$
19	921	Office Supplies and Expense	\$ 462,162	\$ (9,925)	\$ 452,237	\$
19	922	Admin Exp Transfer	\$ (32,072)	\$ (198)	\$ (32,270)	\$
19	923	Outside Services	\$ 275,892	\$ -	\$ 275,892	\$
22	924	Property Insurance	\$ 13,307	\$ 132	\$ 13,439	\$
19	925	Injuries and Damages	\$ 203,266	\$ 597	\$ 203,863	\$
34	926	Pensions and Benefits	\$ 843,105	\$ 156,373	\$ 999,478	\$
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Promotional Goodwill Adv	Customer Service System	Utility Assn Dues	Bad Debt Reserve	HP Lease	
2.3	875	Meas & Reg Sta Equipment - Gen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	878	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	879	Customer Installation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	880	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance						
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	889	Meas & Reg Sta Equipment - Gen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	892	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	893	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Accounting Expense						
32	901	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	902	Meter Reading	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	903	Customer Records and Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ 75,336	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	N/A	Transportation Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ 75,336	\$ -	\$ -
		Customer Service and Information Expense						
7	907	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	908-910	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sales Expense						
7	911	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	912-916	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense Operation						
19	920	Admin and General Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	921	Office Supplies and Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	922	Admin Exp Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	923	Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	924	Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	925	Injuries and Damages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	926	Pensions and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Sales Growth Year 2000	Sales Growth Year 2001	Weather Normalization	Negative Balancing Adj	Economic Development Adj	Open Quantity
23	875	Meas & Reg Sta Equipment - Gen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	878	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	879	Customer Installation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	880	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance						
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	889	Meas & Reg Sta Equipment - Gen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	892	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	893	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Accounting Expense						
32	901	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	902	Meter Reading	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	903	Customer Records and Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	N/A	Transportation Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Customer Service and Information Expense						
7	907	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	908-910	All Other	\$ -	\$ -	\$ -	\$ -	\$ (19,568)	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ (19,568)	\$ -
		Sales Expense						
7	911	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	912-916	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Administration and General Expense						
		Operation						
19	920	Admin and General Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	921	Office Supplies and Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	922	Admin Exp Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	923	Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	924	Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	925	Injuries and Damages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	926	Pensions and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Capital Projects	Acquisition Adj Reversal	Acquisition Adj. @ 50%	Late Payment Charges	By
21	875	Meas & Reg Sta Equipment - Gen	\$	-	\$	-	\$
6	876	Meas & Reg Sta Equipment - Ind	\$	-	\$	-	\$
22	877	Meas & Reg Sta Equipment - CG	\$	-	\$	-	\$
28	878	Meters and House Regulators	\$	-	\$	-	\$
24	879	Customer Installation Expenses	\$	-	\$	-	\$
23	880	Other Expenses	\$	-	\$	-	\$
23	881	Rents	\$	-	\$	-	\$
		Maintenance					
31	885	Supervision and Engineering	\$	-	\$	-	\$
25	886	Structures & Improvements	\$	-	\$	-	\$
2.1	887	Mains	\$	-	\$	-	\$
2.3	889	Meas & Reg Sta Equipment - Gen	\$	-	\$	-	\$
6	890	Meas & Reg Sta Equipment - Ind	\$	-	\$	-	\$
2.2	891	Meas & Reg Sta Equipment - CG	\$	-	\$	-	\$
3	892	Services	\$	-	\$	-	\$
28	893	Meters and House Regulators	\$	-	\$	-	\$
23	894	Other Equipment	\$	-	\$	-	\$
			\$	-	\$	-	\$
		Customer Accounting Expense					
32	901	Supervision	\$	-	\$	-	\$
4	902	Meter Reading	\$	-	\$	-	\$
7	903	Customer Records and Collection	\$	-	\$	-	\$
7	904	Uncollectible Accounts	\$	-	\$	-	\$
7	905	Misc Customer Accounts Expense	\$	-	\$	-	\$
10	N/A	Transportation Administration	\$	-	\$	-	\$
			\$	-	\$	-	\$
		Customer Service and Information Expense					
7	907	Supervision	\$	-	\$	-	\$
7	908-910	All Other	\$	-	\$	-	\$
			\$	-	\$	-	\$
		Sales Expense					
7	911	Supervision	\$	-	\$	-	\$
7	912-916	All Other	\$	-	\$	-	\$
			\$	-	\$	-	\$
		Administration and General Expense					
		Operation					
19	920	Admin and General Salaries	\$	-	\$	-	\$
19	921	Office Supplies and Expense	\$	-	\$	-	\$
19	922	Admin Exp Transfer	\$	-	\$	-	\$
19	923	Outside Services	\$	-	\$	-	\$
22	924	Property Insurance	\$	-	\$	-	\$
19	925	Injuries and Damages	\$	-	\$	-	\$
34	926	Pensions and Benefits	\$	-	\$	-	\$
21	927	Franchise Requirements	\$	-	\$	-	\$

2000 Cost of Service  
 South Dakota Jurisdiction  
 Pro Forma

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Pension Costs</u>	<u>Health Care Benefits</u>	<u>Transportation Rev Accrual</u>	<u>Transfer of Transport Rev</u>
23	875	Meas & Reg Sta Equipment - Gen	\$ -	\$ -	\$ -	\$ -
6	876	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -
2.2	877	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -
28	878	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -
24	879	Customer Installation Expenses	\$ -	\$ -	\$ -	\$ -
23	880	Other Expenses	\$ -	\$ -	\$ -	\$ -
23	881	Rents	\$ -	\$ -	\$ -	\$ -
		<b>Maintenance</b>				
31	885	Supervision and Engineering	\$ -	\$ -	\$ -	\$ -
25	886	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
2.1	887	Mains	\$ -	\$ -	\$ -	\$ -
2.3	889	Meas & Reg Sta Equipment - Gen	\$ -	\$ -	\$ -	\$ -
6	890	Meas & Reg Sta Equipment - Ind	\$ -	\$ -	\$ -	\$ -
2.2	891	Meas & Reg Sta Equipment - CG	\$ -	\$ -	\$ -	\$ -
3	892	Services	\$ -	\$ -	\$ -	\$ -
28	893	Meters and House Regulators	\$ -	\$ -	\$ -	\$ -
23	894	Other Equipment	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Customer Accounting Expense</b>				
32	901	Supervision	\$ -	\$ -	\$ -	\$ -
4	902	Meter Reading	\$ -	\$ -	\$ -	\$ -
7	903	Customer Records and Collection	\$ -	\$ -	\$ -	\$ -
7	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -
7	905	Misc Customer Accounts Expense	\$ -	\$ -	\$ -	\$ -
10	N/A	Transportation Administration	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Customer Service and Information Expense</b>				
7	907	Supervision	\$ -	\$ -	\$ -	\$ -
7	908-910	All Other	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Sales Expense</b>				
7	911	Supervision	\$ -	\$ -	\$ -	\$ -
7	912-916	All Other	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Administration and General Expense</b>				
		<b>Operation</b>				
19	920	Admin and General Salaries	\$ -	\$ -	\$ -	\$ -
19	921	Office Supplies and Expense	\$ -	\$ -	\$ -	\$ -
19	922	Admin Exp Transfer	\$ -	\$ -	\$ -	\$ -
19	923	Outside Services	\$ -	\$ -	\$ -	\$ -
22	924	Property Insurance	\$ -	\$ -	\$ -	\$ -
19	925	Injuries and Damages	\$ -	\$ -	\$ -	\$ -
34	926	Pensions and Benefits	\$ 135,546	\$ 20,375	\$ -	\$ -
21	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Book Value	Total Pro Forma	Final
21	928	Regulatory Commission Expense	\$ 121,127	\$ -	\$ 121,127
19	929	Duplicate Charges Credit	\$ (11,581)	\$ -	\$ (11,581)
19	930	Miscellaneous General Expense	\$ 87,850	\$ 180,248	\$ 268,098
19	931	Rents	\$ 878,570	\$ (2,568)	\$ 876,002
		Maintenance			
19	935	Total A&G Maintenance	\$ 303,884	\$ (380)	\$ 303,504
			\$ 3,894,997	\$ 348,142	\$ 4,243,139
		<b>Total O&amp;M Expense</b>	\$ 57,009,359	\$ 565,797	\$ 58,375,156
		<b>Total O&amp;M Expense Less COG</b>	\$ 10,850,855	\$ 565,797	\$ 11,416,652
		<b>Total O&amp;M Supervised</b>	\$ 6,516,296	\$ 142,319	\$ 6,658,615
		Depreciation and Amortization Expense			
19	403-404	Intangible	\$ 213,515	\$ -	\$ 213,515
1	403-404	Production and Manufactured Gas	\$ 12,686	\$ -	\$ 12,686
1	403-404	Other Storage Plant	\$ 53,134	\$ -	\$ 53,134
23	403-404	Distribution	\$ 1,893,291	\$ 58,191	\$ 1,951,482
19	403-404	General	\$ 398,623	\$ 24,086	\$ 422,709
22	403-404	Other	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ 383,256	\$ (191,628)	\$ 191,628
			\$ 2,954,505	\$ (109,351)	\$ 2,845,154
		Taxes Other Than Income Taxes			
34	408111-408131	Payroll Taxes	\$ 384,504	\$ 4,530	\$ 389,034
29	408141-408143	Total Property Taxes	\$ 717,035	\$ -	\$ 717,035
19	408451	Other	\$ (596)	\$ -	\$ (596)
			\$ 1,100,943	\$ 4,530	\$ 1,105,473
		<b>Other Expenses</b>	\$ 4,055,448	\$ (104,821)	\$ 3,950,627

2000 Cost of Service  
 South Dakota Jurisdiction  
 Pro Formas

<u>Alloc</u>	<u>Acct</u>	<u>Description</u>	<u>Promotional Goodwill Adv</u>	<u>Customer Service System</u>	<u>Utility Assn Dues</u>	<u>Bad Debt Reserve</u>	<u>HP Lease</u>
		Regulatory Commission Expense	\$ -	\$ -	\$ -	\$ -	\$ -
19	929	Duplicate Charges Credit	\$ -	\$ -	\$ -	\$ -	\$ -
19	930	Miscellaneous General Expense	\$ (15,771)	\$ -	\$ (16,904)	\$ -	\$ -
19	931	Prints	\$ -	\$ 32,574	\$ -	\$ -	\$ (35,304)
		Maintenance					
19	935	Total A&G Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ (15,771)	\$ 32,574	\$ (16,904)	\$ -	\$ (35,304)
		<b>Total O&amp;A Expense</b>	\$ (15,771)	\$ 32,574	\$ (16,904)	\$ 75,336	\$ (35,304)
		<b>Total O&amp;M Expense Less COG</b>	\$ (15,771)	\$ 32,574	\$ (16,904)	\$ 75,336	\$ (35,304)
		<b>Total O&amp;M Supervised</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Depreciation and Amortization Expense</b>					
19	403-404	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -
19	403-404	General	\$ -	\$ -	\$ -	\$ -	\$ -
22	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Taxes Other Than Income Taxes</b>					
34	408111-408131	Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
29	408141-408143	Total Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
19	408451	Other	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Other Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Sales Growth Year 2000	Sales Growth Year 2001	Weather Normalization	Negative Balancing Adj	Economic Development
21	928	Regulatory Commission Expense	\$ -	\$ -	\$ -	\$ -	\$ -
19	930	Miscellaneous General Expense	\$ -	\$ -	\$ -	\$ -	\$ -
19	931	Rents	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance					
19	935	Total A&G Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total O&amp;M Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ (19)
		<b>Total O&amp;M Expense Less COG</b>	\$ -	\$ -	\$ -	\$ -	\$ (19)
		<b>Total O&amp;M Supervised</b>	\$ -	\$ -	\$ -	\$ -	\$ (19)
		<b>Depreciation and Amortization Expense</b>					
19	403-404	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ 8,946	\$ 13,535	\$ -	\$ -	\$ -
19	403-404	General	\$ -	\$ -	\$ -	\$ -	\$ -
22	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 8,946	\$ 13,535	\$ -	\$ -	\$ -
		<b>Taxes Other Than Income Taxes</b>					
34	408111-408131	Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
29	408141-408143	Total Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
19	408451	Other	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Other Expenses</b>	\$ 8,946	\$ 13,535	\$ -	\$ -	\$ -

2000 Cost of Service  
 South Dakota Jurisdiction  
 Pro Formas

Alloc	Acct	Description	Capital Projects	Acquisition Adj Reversal	Acquisition Adj @ 50%	Late Payment Charges	Deferred Budget Balance
21	928	Regulatory Commission Expense	\$ -	\$ -	\$ -	\$ -	\$ -
19	929	Duplicate Charges Credit	-	-	-	-	-
19	930	Miscellaneous General Expense	\$ -	\$ -	\$ -	\$ -	212,400
19	931	Rents	\$ -	\$ -	\$ -	\$ -	\$ -
		Maintenance					
19	935	Total A&G Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	212,400
		<b>Total O&amp;M Expense</b>	\$ -	\$ -	\$ -	\$ -	212,400
		<b>Total O&amp;M Expense Less COG</b>	\$ -	\$ -	\$ -	\$ -	212,400
		<b>Total O&amp;M Supervised</b>	\$ -	\$ -	\$ -	\$ -	-
		<b>Depreciation and Amortization Expense</b>					
19	403-404	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ 23,587	\$ -	\$ -	\$ -	\$ -
19	403-404	General	\$ 24,086	\$ -	\$ -	\$ -	\$ -
22	403-404	Other	\$ -	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ -	\$ (383,256)	\$ 191,628	\$ -	\$ -
			\$ 47,673	\$ (383,256)	\$ 191,628	\$ -	\$ -
		<b>Taxes Other Than Income Taxes</b>					
34	408111-408131	Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
29	408141-408143	Total Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
19	408451	Other	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Other Expenses</b>	\$ 47,673	\$ (383,256)	\$ 191,628	\$ -	\$ -

2000 Cost of Service  
 South Dakota Jurisdiction  
 Pro Formas

Alloc	Acct	Description	Pension Costs	Health Care Benefits	Transportation Rev Accrual	Transfer of Transport Rev
21	928	Regulatory Commission Expense	\$ -	\$ -	\$ -	\$ -
19	929	Depreciation Charges Credit	-	-	-	-
19	930	Miscellaneous General Expense	\$ -	\$ -	\$ -	\$ -
19	931	Rents	\$ -	\$ -	\$ -	\$ -
		Maintenance				
19	935	Total A&G Maintenance	\$ -	\$ -	\$ -	\$ -
			\$ 135,546	\$ 20,375	\$ -	\$ -
		<b>Total O&amp;M Expense</b>	\$ 135,546	\$ 20,375	\$ -	\$ -
		<b>Total O&amp;M Expense Less COG</b>	\$ 135,546	\$ 20,375	\$ -	\$ -
		<b>Total O&amp;M Supervised</b>	\$ -	\$ -	\$ -	\$ -
		<b>Depreciation and Amortization Expense</b>				
19	403-404	Intangible	\$ -	\$ -	\$ -	\$ -
1	403-404	Production and Manufactured Gas	\$ -	\$ -	\$ -	\$ -
1	403-404	Other Storage Plant	\$ -	\$ -	\$ -	\$ -
23	403-404	Distribution	\$ -	\$ -	\$ -	\$ -
19	403-404	General	\$ -	\$ -	\$ -	\$ -
22	403-404	Other	\$ -	\$ -	\$ -	\$ -
20	407	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Taxes Other Than Income Taxes</b>				
34	408111-408131	Payroll Taxes	\$ -	\$ -	\$ -	\$ -
29	408141-408143	Total Property Taxes	\$ -	\$ -	\$ -	\$ -
19	408451	Other	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		<b>Other Expenses</b>	\$ -	\$ -	\$ -	\$ -

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Book Value	Total Pro Forma	Final
<b>Operating Revenues and Income Taxes</b>					
	480-481	Retail Rate Revenues	\$ 64,508,319	\$ 916,529	\$ 65,424,848
		<b>Other Operating Revenues</b>			
7	487011	Forfeited Discounts	\$ 91,114	\$ (91,114)	\$ -
7	488	Miscellaneous Service Revenue	\$ 32,182	\$ -	\$ 32,182
22	489	Transportation Revenue	\$ 1,251,289	\$ (1,166,906)	\$ 84,383
29	493	Rent from Gas Property	\$ -	\$ -	\$ -
19	495	Other Gas Revenues	\$ -	\$ -	\$ -
			\$ 1,374,585	\$ (1,258,020)	\$ 116,565
		<b>Total Operating Revenues</b>	\$ 65,882,904	\$ (341,491)	\$ 65,541,413
		<b>Total Expenses</b>			
		O&M Expense	\$ 57,809,359	\$ 565,797	\$ 58,375,156
		Other Expense	\$ 4,055,448	\$ (104,821)	\$ 3,950,627
			\$ 61,864,807	\$ 460,976	\$ 62,325,783
		<b>Operating Income Before Taxes</b>	\$ 4,018,097	\$ (802,467)	\$ 3,215,630
		<b>Adjustments to Taxable Income</b>			
22		Interest on LTD	\$ (1,553,573)	\$ -	\$ (1,553,573)
22		Other Adjustments	\$ (877,528)	\$ -	\$ (877,528)
			\$ (2,431,101)	\$ -	\$ (2,431,101)
		<b>Net Taxable Income</b>	\$ 1,586,996	\$ (802,467)	\$ 784,529
		<b>Income Taxes</b>			
N/A		State and Federal Income Taxes	\$ 555,449	\$ (280,864)	\$ 274,585
22		Tax Adjustment	\$ 261,146	\$ (133,695)	\$ 127,451
22		Deferred Income Tax - Net	\$ 232,312	\$ -	\$ 232,312
22		Amortization of Invest Tax Credit	\$ (3,610)	\$ -	\$ (3,610)
		<b>Total Income Taxes</b>	\$ 1,045,297	\$ (414,559)	\$ 630,738
		<b>Combined State and Federal Tax Rate</b>	35.00%	35.00%	35.00%

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Furnas

Alloc	Acct	Description	Promotional Goodwill Adv.	Customer Service System	Utility Assn. Dues	Bad Debt Reserve	HP Lease
<b>Operating Revenues and Income Taxes</b>							
	480-481	Retail Rate Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Operating Revenues					
7	487011	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
22	489	Transportation Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
29	493	Rent from Gas Property	\$ -	\$ -	\$ -	\$ -	\$ -
19	495	Other Gas Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Operating Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Expenses</b>					
		O&M Expense	\$ (15,771)	\$ 32,574	\$ (16,904)	\$ 75,336	\$ (35)
		Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ (15,771)	\$ 32,574	\$ (16,904)	\$ 75,336	\$ (35)
		<b>Operating Income Before Taxes</b>	\$ 15,771	\$ (32,574)	\$ 16,904	\$ (75,336)	\$ 35
		<b>Adjustments to Taxable Income</b>					
22		Interest on LTD	\$ -	\$ -	\$ -	\$ -	\$ -
22		Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Net Taxable Income</b>	\$ 15,771	\$ (32,574)	\$ 16,904	\$ (75,336)	\$ 35
		<b>Income Taxes</b>					
N/A		State and Federal Income Taxes	\$ 5,520	\$ (11,401)	\$ 5,916	\$ (26,368)	\$ 1
22		Tax Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
22		Deferred Income Tax - Net	\$ -	\$ -	\$ -	\$ -	\$ -
22		Amortization of Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Income Taxes</b>	\$ 5,520	\$ (11,401)	\$ 5,916	\$ (26,368)	\$ 1
		<b>Combined State and Federal Tax Rate</b>	35.00%	35.00%	35.00%	35.00%	3



2000 Cost of Service  
South Dakota Jurisdiction  
Pro Forma

Alloc	Acct	Description	Capital Projects	Acquisition Adj Reversal	Acquisition Adj @ 50%	Late Payment Changes	Deferred Budget Balance	Wor
<b>Operating Revenues and Income Taxes</b>								
	480-481	Retail Rate Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Operating Revenues						
7	487011	Forfeited Discounts	\$ -	\$ -	\$ -	\$ (91,114)	\$ -	\$ -
7	488	Miscellaneous Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	489	Transportation Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	493	Rent from Gas Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	495	Other Gas Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Operating Revenues</b>	\$ -	\$ -	\$ -	\$ (91,114)	\$ -	\$ -
		<b>Total Expenses</b>						
		O&M Expense	\$ -	\$ -	\$ -	\$ -	\$ 212,460	\$ -
		Other Expense	\$ 47,673	\$ (383,256)	\$ 191,628	\$ -	\$ -	\$ -
			\$ 47,673	\$ (383,256)	\$ 191,628	\$ -	\$ 212,460	\$ -
		<b>Operating Income Before Taxes</b>	\$ (47,673)	\$ 383,256	\$ (191,628)	\$ (91,114)	\$ (212,460)	\$ -
		<b>Adjustments to Taxable Income</b>						
22		Interest on LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Net Taxable Income</b>	\$ (47,673)	\$ 383,256	\$ (191,628)	\$ (91,114)	\$ (212,460)	\$ -
		<b>Income Taxes</b>						
N/A		State and Federal Income Taxes	\$ (16,686)	\$ 134,140	\$ (67,070)	\$ (31,890)	\$ (74,361)	\$ -
22		Tax Adjustment	\$ -	\$ -	\$ 67,070	\$ -	\$ -	\$ -
22		Deferred Income Tax - Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		Amortization of Invest Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total Income Taxes</b>	\$ (16,686)	\$ 134,140	\$ 0	\$ (31,890)	\$ (74,361)	\$ -
		<b>Combined State and Federal Tax Rate</b>	35.00%	35.00%	35.00%	35.00%	35.00%	

2000 Cost of Service  
South Dakota Jurisdiction  
Pro Formas

Alloc	Acct	Description	Pension Costs	Health Care Benefits	Transportation Rev Accrual	Tran Transp
<b>Operating Revenues and Income Taxes</b>						
	480-481	Retail Rate Revenues	\$	\$	\$	\$
		Other Operating Revenues				
7	487011	Forfeited Discounts	\$	\$	\$	\$
7	488	Miscellaneous Service Revenue	\$	\$	\$	\$
22	489	Transportation Revenue	\$	\$	(216,225)	\$
29	493	Rent from Gas Property	\$	\$	\$	\$
19	495	Other Gas Revenues	\$	\$	\$	\$
		<b>Total Operating Revenues</b>	\$	\$	(216,225)	\$
		<b>Total Expenses</b>				
		O&M Expense	\$ 135,546	\$ 20,375	\$	\$
		Other Expense	\$	\$	\$	\$
			\$ 135,546	\$ 20,375	\$	\$
		<b>Operating Income Before Taxes</b>	\$ (135,546)	\$ (20,375)	\$ (216,225)	\$
		<b>Adjustments to Taxable Income</b>				
22		Interest on LTD	\$	\$	\$	\$
22		Other Adjustments	\$	\$	\$	\$
			\$	\$	\$	\$
		<b>Net Taxable Income</b>	\$ (135,546)	\$ (20,375)	\$ (216,225)	\$
		<b>Income Taxes</b>				
N/A		State and Federal Income Taxes	\$ (47,441)	\$ (7,131)	\$ (75,679)	\$
22		Tax Adjustment	\$	\$	\$	\$
22		Deferred Income Tax - Net	\$	\$	\$	\$
22		Amortization of Invest Tax Credit	\$	\$	\$	\$
		<b>Total Income Taxes</b>	\$ (47,441)	\$ (7,131)	\$ (75,679)	\$
		<b>Combined State and Federal Tax Rate</b>	35.00%	35.00%	35.00%	

2000 Cost of Service  
South Dakota Jurisdiction  
Payroll Alloc

		<u>Per Books</u>	<u>Pro Forma Adjustments</u>	<u>As Adjusted</u>	<u>Peak Facilities (Th</u>
<u>Alloc Gas Operation and Maintenance Direct Payroll Distribution</u>					
Total Gas					
Manufactured Gas					
9	Acct 714	\$0	\$0	\$0	\$0
1	Acct 735	8,762	196	\$8,958	\$8,958
1	Acct 741	3,380	-90	\$3,290	\$3,290
1	Acct 742	1,022	-27	\$995	\$995
	Total	<u>13,164</u>	<u>79</u>	<u>13,243</u>	<u>13,243</u>
Other Gas Supply Expense					
8	Acct 813	205,494	-39,603	\$165,891	\$0
Other Storage Expenses					
1	Acct 840	50,870	33	\$50,903	\$50,903
1	Acct 841	20,359	-82	\$20,277	\$20,277
1	Acct 843	34,524	-377	\$34,147	\$34,147
	Total	<u>105,753</u>	<u>-426</u>	<u>105,327</u>	<u>105,327</u>
Distribution Expenses					
30	Acct 870	614,474	18,038	\$632,512	\$0
23	Acct 871	91,940	-136	\$91,804	\$0
27	Acct 874	591,494	-11,616	\$579,878	\$0
28	Acct 878	107,304	-1,508	\$105,796	\$0
24	Acct 879	307,287	-1,540	\$305,747	\$0
23	Acct 880	421,998	-510	\$421,488	\$0
2.1	Acct 887	332,637	-5,148	\$327,489	\$0
2.3	Acct 889	25,162	-441	\$24,721	\$0
3	Acct 892	95,715	-1,263	\$94,452	\$0
28	Acct 893	181,757	-3,857	\$177,900	\$0
	Total	<u>2,769,768</u>	<u>-7,981</u>	<u>2,761,787</u>	<u>0</u>
Customer Accounts Expenses					
32	Acct 901	\$132,810	\$4,286	\$137,096	\$0
4	Acct 902	363,879	-6,192	\$357,687	\$0

2000 Cost of Service  
South Dakota Jurisdiction  
Payroll Alloc

7	Acct 903	798,194	22,202	\$820,396	\$0
7	Acct 905	50,464	1,520	\$51,984	\$0
10	Transport Admin	0	46,234	\$46,234	\$0
	Total	1,348,317	69,956	1,418,307	0
Customer Service and Informational Expenses					
7	Acct 908	5,938	192	\$6,130	\$0
Sales Expenses					
7	Acct 911	7,077	228	\$7,305	\$0
7	Acct 912	86,109	2,779	\$88,888	\$0
7	Acct 916	8,061	260	\$8,321	\$0
	Total	101,247	3,267	104,514	0
Administrative and General Expenses					
19	Acct 920	749,488	23,863	\$773,351	\$24,270
19	Acct 922	-6,135	-198	-\$6,333	-\$199
22	Acct 924	4,099	132	\$4,231	\$95
19	Acct 925	25,732	597	\$26,329	\$826
*	Acct 926	14,151	452	\$14,603	\$391
19	Acct 930	14,341	463	\$14,804	\$465
19	Acct 931	5,019	162	\$5,181	\$163
19	Acct 935	40,332	-380	\$39,952	\$1,254
	Total	847,027	25,091	872,118	27,265
	Total Excl Acct 926	5,379,587	48,217	5,427,804	145,444
	Total Gas Payroll	\$5,393,738	\$48,669	\$5,442,407	\$145,835

2000 Cost of Service  
 South Dakota Jurisdiction  
 Payroll Alloc

M

<u>Mains (Customer)</u>	<u>Services</u>	<u>Meters</u>	<u>Regulators</u>	<u>Industrial Meters</u>	<u>Customer Service</u>	<u>Transport Admin</u>	<u>COG</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
<hr/>							
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165,891
<hr/>							
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
<hr/>							
\$94,626	\$257,434	\$97,358	\$12,965	\$533	\$0	\$0	\$0
\$16,592	\$30,832	\$11,884	\$2,275	\$295	\$0	\$0	\$0
\$122,912	\$237,323	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$88,795	\$17,001	\$0	\$0	\$0	\$0
\$0	\$220,686	\$85,061	\$0	\$0	\$0	\$0	\$0
\$76,176	\$141,556	\$54,561	\$10,446	\$1,353	\$0	\$0	\$0
\$117,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$10,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$94,452	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$149,313	\$28,587	\$0	\$0	\$0	\$0
438,670	982,283	486,971	71,275	2,181	0	0	0
<hr/>							
\$0	\$0	\$27,863	\$0	\$0	\$109,233	\$0	\$0
\$0	\$0	\$357,687	\$0	\$0	\$0	\$0	\$0

2000 Cost of Service  
South Dakota Jurisdiction  
Payroll Alloc

\$0	\$0	\$0	\$0	\$0	\$820,396	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$51,984	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$46,234	\$0
0	0	363,550	0	0	871,813	46,234	0

\$0	\$0	\$0	\$0	\$0	\$6,130	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$7,305	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$88,888	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$8,321	\$0	\$0
0	0	0	0	0	104,514	0	0

\$79,058	\$163,310	\$144,154	\$13,952	\$290	\$181,710	\$5,832	\$20,857
-\$647	-\$1,337	-\$1,180	-\$114	-\$2	-\$1,488	-\$48	-\$171
\$699	\$1,314	\$576	\$99	\$11	\$155	\$5	\$18
\$2,692	\$5,560	\$4,908	\$475	\$10	\$6,186	\$199	\$710
\$1,417	\$3,131	\$2,777	\$233	\$7	\$3,478	\$142	\$508
\$1,513	\$3,126	\$2,759	\$267	\$6	\$3,478	\$112	\$399
\$530	\$1,094	\$966	\$93	\$2	\$1,217	\$39	\$140
\$4,084	\$8,437	\$7,447	\$721	\$15	\$9,387	\$301	\$1,077
89,346	184,634	162,407	15,726	339	204,124	6,582	23,538

526,599	1,163,786	1,032,150	86,768	2,512	1,292,903	52,674	188,921
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\$528,016	\$1,166,917	\$1,034,927	\$87,001	\$2,519	\$1,296,381	\$52,816	\$189,429
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Breakdown of Account 813 Expenses - Transport v. PGA

Major Activities

Activity	Description	Amount	Function
825101	MGE G-SUPPLY PORTFOLIO	\$ 53,440	PGA
825102	MGE PIPELINE/STRG CNT	\$ 49,848	PGA
825103	EXC SPOT GAS TRANS	\$ 638	PGA
661101	MGE G-DIST TRANS SVC - IJUMP	\$ -	PGA
661101	MGE G-DIST TRANS SVC	\$ 24,586	Transport
671002	SPECIAL BILLS	\$ 17,417	Transport
684001	MGE MKT/LIQUID RISK	\$ 32,403	PGA
686002	PERF REGULATORY RPTG	\$ 1,451	PGA
687001	MANAGE REG AFFAIRS	\$ 6,892	PGA
		\$ 186,673	

Percent of Major Activities to Transport	22.50%
Total Account Balance:	\$ 223,102 South Dakota Jurisdictional
Transport Related	\$ 50,200
PGA Related	\$ 172,902

Calculation of Customer Service Weighting Factor

Category of Expense	Amount	Small	Medium	Large	
Direct Customer Accounting Expenses Accounts 903-905	\$ 1,733,284	69,901	213	24	
		1.00	1.00	1.00	
		69,901	213	24	70,138 Original Weighted Customers
		0.99662	0.00304	0.00034	1.00000
	\$ 1,727,427	\$ 5,264	\$ 593	\$ 1,733,284	
Direct Customer Information Expenses Accounts 908-910	\$ 13,022	69,901	213	24	
		1.00	1.00	1.00	
		69,901	213	24	70,138 Number of Customers
		0.99662	0.00304	0.00034	1.00000
	\$ 12,978	\$ 40	\$ 4	\$ 13,022	
Economic Development Expenses Activity 689302	\$ 104,785	\$ 17,127,469	\$ 863,604	\$ 473,559	
		1.00	1.00	1.00	
		17,127,469	863,604	473,559	18,464,631 Margins
		0.92758	0.04677	0.02565	1.00000
	\$ 97,197	\$ 4,901	\$ 2,687	\$ 104,785	
Marketing EC Expenses Accounts 912-916 Less Activity 689302	\$ 76,960	-	863,604	473,559	1,337,162 Margins
		-	0.64585	0.35415	1.00000
	\$ -	\$ 49,704	\$ 27,256	\$ 76,960	
Totals	\$ 1,837,602	\$ 59,909	\$ 30,541		
		69,901	213	24	
	\$ 26.29	\$ 281.26	\$ 1,272.52		
Customer Account Weights		1.000	10.699	48.406	
Rounded Weights		1.000	10.000	50.000	

MidAmerican Energy Company  
Cost of Gas Adjustment Clause  
Test Year Ending December 2000

Statement P  
Page 1 of 1

The Purchased Gas Adjustment filed for the month of September 2001 is also filed confidentially as part of this rate case. MidAmerican is not filing for any changes in calculating the Purchased Gas Adjustment as it is currently being calculated. The filing of the September Purchased Gas Adjustment is to comply to the procedural rule in Chapter 20:10:13:100.

NGOI-010

CONFIDENTIAL

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MIDAMERICAN ENERGY COMPANY  
South Dakota Rate Case  
Description of Utility Operations  
Test Year Ending December 31, 2000

MidAmerican Energy Holdings Company, headquartered in Des Moines, Iowa, is a privately owned global energy provider. The Company has 9,600 employees and provides electric and natural gas service to approximately three million customers. The Company has approximately 10,000 net megawatts of diversified power generation under ownership, contract and in operation, construction and advance development.

MidAmerican Energy Company was formed on July 1, 1995, as a result of the merger of Iowa-Illinois Gas and Electric Company, Midwest Resources Inc. and its utility subsidiary, Midwest Power Systems, Inc.

MidAmerican provides electric service to 663,500 customers and natural gas service to 638,000 customers in Iowa, Illinois, Nebraska and South Dakota. Total retail electric sales were 16.7 billion KWH in 2000; and total natural gas throughput was 150,217,000 MMBtu for the year 2000. For its South Dakota jurisdiction, MidAmerican served approximately 69,048 gas customers in and around 28 communities, with natural gas throughput totaling 11,636,000 MMBtu.

MidAmerican has 1,169 miles of mains and 61,862 service lines in South Dakota.

All South Dakota gas revenues are under the jurisdiction of the South Dakota Public Utilities Commission. MidAmerican has not filed a general rate increase in South Dakota since November 20, 1998.

A map of MidAmerican's Gas Service Territory can be found in Section II of the proposed South Dakota Gas Tariff.

MidAmerican Energy Company  
South Dakota Rate Case  
Purchases from Affiliated Companies  
Test Year Ending 12/31/00

Line No.	(A) Description	(B) G/L Month	(C) All MidAmerican Customers Dollars	(D) South Dakota Only Customers Dollars
1	System Purchases from MEC Unreg	January	\$ 517,059.80	\$ 52,536.37
2				
3	System Purchases from MEC Unreg	February	1,285,168.01	136,595.33
4				
5	System Purchases from MEC Unreg	March	263,995.90	27,918.36
6				
7	System Purchases from MEC Unreg	April	84,495.65	9,081.09
8				
9	System Purchases from MEC Unreg	May	445,895.08	48,837.82
10				
11	System Purchases from MEC Unreg	June	595,820.20	64,662.58
12				
13	System Purchases from MEC Unreg	July	2,656,324.96	281,193.79
14				
15	System Purchases from MEC Unreg	August	2,188,477.18	228,823.88
16				
17	System Purchases from MEC Unreg	September	2,723,387.57	280,479.06
18				
19	System Purchases from MEC Unreg	October	1,668,463.82	198,046.65
20				
21	System Purchases from MEC Unreg	November	5,158,614.75	604,986.86
22				
23	System Purchases from MEC Unreg	December	3,176,116.49	378,371.91
24				
25	Total		<u>\$ 20,763,819.41</u>	<u>\$ 2,311,533.70</u>

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

---

IN RE:

MIDAMERICAN ENERGY COMPANY )

) DOCKET NO. NG01- \_\_\_\_\_  
)

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DIRECT TESTIMONY  
OF  
TODD M. RABA

1 Q. Please state your name and business address.

2 A. My name is Todd M. Raba. My business address is 3500 104<sup>th</sup> Street, Urbandale,  
3 Iowa 50322.

4 Q. By whom are you employed and in what position?

5 A. I am employed by MidAmerican Energy Company ("MidAmerican" or  
6 "Company") as Senior Vice President, Energy Delivery.

7 Q. Please describe your educational and employment background.

8 A. I am a graduate of the University of Vermont School of Natural Resources where  
9 I received a Bachelor of Science degree in 1979.

10 In 1997, I joined MidAmerican as Sales Vice President, responsible for  
11 sales to major accounts. In April 1999, my responsibilities were expanded to  
12 include all sales and marketing functions with primary focus on positioning  
13 MidAmerican's retail business to expand into restructuring energy markets  
14 throughout the United States. In July 2001, I was appointed to my present  
15 position as Senior Vice President, Energy Delivery, where I have overall

16 management responsibility for the distribution, transmission and customer service  
17 aspects of the Company.

18 Prior to joining MidAmerican, I was employed in the environmental  
19 services industry in the northeastern United States, the last 13 years of which  
20 were with Rollins Environmental Services of Wilmington, Delaware. The  
21 positions I held with Rollins Environmental Services included Account Executive  
22 (1984-1986), Senior Account Executive (1986-1988), Regional Sales Manager  
23 (1988-1992), National Director of Sales (1992-1995), and Regional Vice  
24 President (1995-1997).

25 Prior to my employment by Rollins Environmental Services, I held a  
26 variety of positions in the environmental industry.

#### 27 Purpose of Direct Testimony

28 **Q. What is the purpose of your direct testimony?**

29 A. In my prepared direct testimony, I will describe MidAmerican, the rate filing, and  
30 the reasons why MidAmerican is proposing to increase its natural gas distribution  
31 rates at this time.

#### 32 Description of MidAmerican

33 **Q. Please describe the organization and operation of MidAmerican.**

34 A. MidAmerican is an electric and gas distribution utility serving customers in the  
35 states of South Dakota, Iowa, Illinois and Nebraska. In South Dakota,  
36 MidAmerican serves 28 communities in the southeast part of the state. In 2000,  
37 MidAmerican provided 69,048 South Dakota customers with approximately  
38 11,636,000 MMBtu of natural gas. These customers are served by approximately

39 1,169 miles of gas distribution piping and 1,054 miles of service pipe.

40 MidAmerican's service territory is shown on Exhibit \_\_\_\_ (TMR-1).

41 **Purpose of Filing**

42 **Q. What is the purpose of this filing?**

43 A. With this filing, MidAmerican is requesting the Commission to provide it with  
44 rate relief so that its natural gas distribution rates may reflect the current costs of  
45 providing natural gas distribution service to its customers, including an  
46 appropriate return on common equity. It has been approximately three years  
47 since MidAmerican requested a general increase in its natural gas distribution  
48 rates in Docket No. NG98-011. Since that time, MidAmerican has continued to  
49 upgrade and expand its natural gas distribution system, particularly in the fast-  
50 growing Sioux Falls area. Also, the cost of providing natural gas distribution  
51 service has increased as a result of inflation.

52 **Q. Please describe the rate increase request.**

53 A. MidAmerican proposes a final increase in natural gas distribution rates of  
54 approximately \$3,697,000, or approximately 5.6%. Details of the proposed  
55 changes in rates and charges are shown in the direct testimony that is included  
56 with this filing.

57 **Q. How will MidAmerican's natural gas customers be notified of this filing?**

58 A. In compliance with Commission rules, MidAmerican has placed, in its business  
59 offices that provide service to South Dakota customers, a notice of the filing of  
60 this rate increase request. Additionally, we have placed copies of the filing,

61 including proposed tariffs, at these offices. At the conclusion of the case, we will  
62 notify our customers by mail of the finally-approved increase.

63 **Q. Please describe the major increased costs that are reflected in this filing.**

64 A. In addition to changes in costs that have resulted from the impact of inflation,  
65 MidAmerican's filing reflects the construction of gas distribution system  
66 improvements, relocations and extensions that provide substantial benefits to fast-  
67 growing southeastern South Dakota. A few of the more significant capital  
68 projects that have been undertaken since the filing of MidAmerican's last request  
69 for natural gas rate relief are related to relocations of facilities in conjunction with  
70 I-29 corridor improvements, rebuilds and relocations required by government  
71 projects, extensions of facilities in the Brandon, Valley Springs and West Sioux  
72 Falls belt line areas, rebuilds of facilities and the construction of gas mains and  
73 services for new residences and businesses in this rapidly-growing area.

74 **Q. Please describe the proposed design of rates.**

75 A. MidAmerican's class cost of service study generally follows the approach used in  
76 developing MidAmerican's current rates but contains more detailed analysis of  
77 certain categories of costs as further described in the direct testimony of  
78 MidAmerican witness Charles B. Rea. The design of current rates is generally  
79 proposed to be retained. The direct testimony of MidAmerican witness Gregory  
80 C. Schaefer regarding rate design additionally proposes changes to the customer  
81 charge portion of rates in order to more closely track costs that do not vary with  
82 usage.

83 **Q. Does this conclude your direct testimony?**

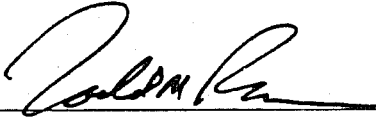
84 A. Yes, it does.

AFFIDAVIT

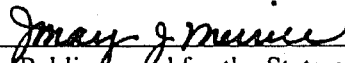
STATE OF IOWA )  
 ) ss.  
COUNTY OF POLK )

I, JOHN M. RABA, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.



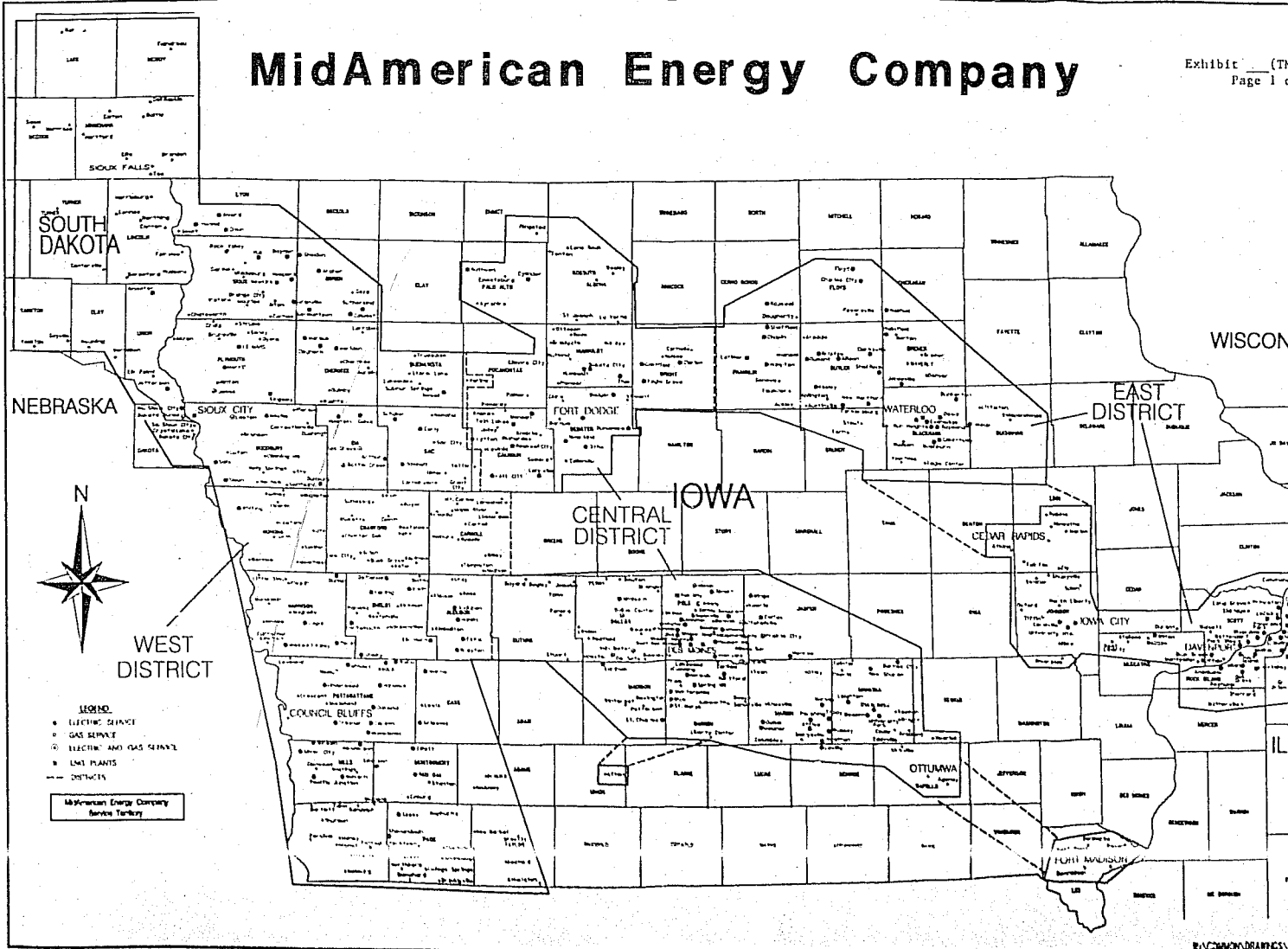
Subscribed and sworn to before me this 4th day of September, 2001.

  
Notary Public in and for the State of Iowa

20-11-01

# MidAmerican Energy Company

Exhibit (TM)  
Page 1 of



054-077-100

BY CAMERON DRAPER

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

---

**IN RE:**

**MIDAMERICAN ENERGY COMPANY )**

**DOCKET NO. \_\_\_\_\_**

---

**DIRECT TESTIMONY  
OF  
JAMES M. BEHRENS**

1 **Q. Please state your name and business address for the record.**

2 A. My name is James M. Behrens. My business address is 666 Grand Avenue, Des  
3 Moines, Iowa 50309.

4 **Q. By whom are you employed and in what position?**

5 A. I am employed by MidAmerican Energy Company ("MidAmerican" or  
6 "Company"). My title is Regulatory Finance Manager.

7 **Q. Please describe your education and business experience.**

8 A. I hold a Bachelor of Arts degree with majors in Accounting and Business  
9 Administration from Augustana College, Rock Island, Illinois, and a Master of  
10 Business Administration degree from the University of Iowa. I joined the  
11 Company (then Iowa-Illinois Gas and Electric Company), in 1971 and have  
12 previously been employed in General Accounting, Property Accounting, and  
13 Corporate Tax Departments in several positions, before joining the Financial  
14 Services Staff in 1998. My duties in Financial Services include responsibility for

15 the Company's cost of capital studies. In addition, I perform analyses of several  
16 qualified and non-qualified trusts, including performance monitoring, asset  
17 allocation monitoring and providing recommendations for changes in  
18 investments. I am an affiliate member of the Association for Investment  
19 Management and Research and the Iowa Society of Financial Analysts.

20 **Q. Have you provided testimony in previous dockets?**

21 A. Yes, I have testified before the Illinois Commerce Commission on capital  
22 structure. In addition, I have been responsible for numerous rate base, capital  
23 structure and cost of capital calculations for several state and Federal Energy  
24 Regulatory Commission proceedings, as well as providing support for several  
25 Nuclear Regulatory Commission filings. I have also provided assistance to  
26 witnesses for responses to numerous data requests.

27 **Purpose of Testimony**

28 **Q. What is the purpose of your prepared direct testimony?**

29 A. The purpose of my testimony is to present:

- 30 (1) the Company's capital structure for the 12 months-ended December 31,  
31 2000; and  
32 (2) the calculation of the weighted average cost of capital to apply to the  
33 Company's rate base.

34 **Average 12-Months Ending December 31, 2000 Capital Structure**

35 **Q. Have you prepared an exhibit containing the Company's proposed capital**  
36 **structure and its weighted average cost of capital?**

37 A. Yes. Exhibit\_\_(JMB-1) contains 4 schedules that develop the required  
38 information. Schedules 2, 3, and 4 develop the capital structure for the 12 months  
39 ending December 31, 2000 and the embedded costs for the long-term debt and  
40 preferred stock components of the capital structure. A list of the schedules within  
41 Exhibit\_\_(JMB-1) and their content is as follows:

42	Schedule 1	Weighted Average Cost of Capital
43	Schedule 2	Cost of Long-Term Debt
44	Schedule 3	Cost of Preferred Stock
45	Schedule 4	Common Equity

46 The cost of common equity is supported by the testimony of Dr. Roger A. Morin.

47 **Q. Please describe your calculation of the long-term debt component.**

48 A. This component was determined by calculating the balance for the 12-month  
49 period ending December 31, 2000 for:

- 50 (1) each issue of long-term debt;
- 51 (2) unamortized long term debt premium;
- 52 (3) unamortized gain on reacquired long term debt;
- 53 (4) unamortized debt discount;
- 54 (5) unamortized issuance expense; and
- 55 (6) unamortized loss on reacquired debt.

56 These calculations are summarized on Exhibit\_\_(JMB-1), Schedule 2, page 1 of  
57 20.

58 **Q. How did you calculate the cost to apply to the long-term debt component?**

59 A. I calculated the annual test year interest cost for each outstanding long term debt  
60 issue by multiplying the principal amount of each debt issue by the stated coupon  
61 rate of the issue and summing these products. In the case of a debt issue that does  
62 not have a fixed coupon rate, I have included the actual interest expense incurred  
63 on that issue during the test period. The interest expense is then combined with  
64 the annual amortization of the unamortized debt premium, gain on reacquisition,  
65 debt discount, issuance expense, and loss on reacquired debt to arrive at the  
66 annual cost of long term debt. By dividing the annual long-term debt expenses by  
67 the long-term debt balance I determined a cost of long term debt of 7.729%.  
68 These calculations are also summarized on Exhibit\_\_(JMB-1), Schedule 2, page 1  
69 of 18.

70 **Q. Please describe your calculation of the preferred stock component.**

71 A. This component was determined by calculating the balance for the 12 months  
72 ending December 31, 2000 for:

- 73 (1) each issue of preferred stock outstanding;
- 74 (2) unamortized preferred stock premium;
- 75 (3) unamortized gain on reacquired preferred stock;
- 76 (4) unamortized preferred stock discount and issuance expense; and
- 77 (5) unamortized loss on reacquired preferred stock.

78 These calculations are summarized on Exhibit\_\_(JMB-1), Schedule 3, page 1 of  
79 7.

80 **Q. How did you calculate the cost to apply to the preferred stock component?**

81 A. I calculated the annual test year dividend cost for each outstanding preferred  
82 stock issue by multiplying the principal amount of each issue by the stated  
83 dividend rate of the issue and summing these products. This amount is then  
84 combined with the annual amortization of the unamortized premium, gain on  
85 reacquisition, discount, issuance expense, and loss on reacquisition to arrive at  
86 the annual cost of preferred stock. By dividing the annual preferred stock  
87 expenses by the preferred stock balance I determined a cost of preferred stock of  
88 6.351%. These calculations are also summarized on Exhibit\_\_(JMB-1), Schedule  
89 3, page 1 of 10.

90 **Q. Please describe your calculation of the common equity component.**

91 A. This component was determined by calculating the average balance for the 12  
92 months ending December 31, 2000 for the appropriate common equity accounts.  
93 These are shown on Exhibit\_\_(JMB-1), Schedule 4, page 1 of 2.

94 **Q. What cost did you apply to the common equity component?**

95 A. I applied a cost of 12.000%. The testimony and exhibits of Dr. Roger A. Morin  
96 support this cost.

#### 97 Weighted Average Cost Of Capital

98 **Q. How did you determine the overall cost of capital to apply to the Company's**  
99 **rate base?**

100 A. The calculation of the weighted average cost of capital is shown on  
101 Exhibit\_\_(JMB-1), Schedule 1, page 1 of 1. This schedule shows each of the  
102 balances for each of the components of the Company's capital structure. The  
103 proportion that each component represents of the total capitalization is then

104 calculated. These proportions are then multiplied times the component costs to  
105 arrive at the weighted average cost. As indicated on the schedule, the weighted  
106 average cost of capital is 9.896%.

107 **Q. Does this conclude your direct testimony?**

108 **A. Yes, it does.**

AFFIDAVIT

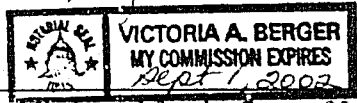
STATE OF IOWA )  
 ) ss.  
COUNTY OF POLK )

I, James M. Belkner, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

James M. Belkner

Subscribed and sworn to before me this 12<sup>th</sup> day of September, 2001.



Notary Public in and for the State of Iowa

Commission # 10921  
Victoria A. Berger

**MidAmerican Energy Company**  
12-Month Average Embedded Weighted Average Cost of Capital  
January 31, 2000 - December 31, 2000

(a)	(b)	(c)	(d)	(e)
<u>Component</u>	<u>Amount</u>	<u>Weight</u>	<u>Cost</u>	<u>Weighted Average Cost</u>
1 Long Term Debt	981,427,811	44.537%	7.729%	3.442%
2 Preferred Stock	78,640,197	3.569%	6.351%	0.227%
3 Common Equity	<u>1,143,578,085</u>	<u>51.895%</u>	12.000%	<u>6.227%</u>
4 Total	2,203,646,093	100.000%		9.896%

Sources:

Line 1 from Schedule 2, Page 1 of 20.

Line 2 from Schedule 3, Page 1 of 10.

Line 3 from Schedule 4, Page 1 of 2.

Cost of Common Equity from Company Witness Dr. Roger A. Morin's  
Testimony

MidAmerican Energy Company  
 Cost of Long Term Debt  
 January 31, 2000 - December 31, 2000

	(a)	(b)
1 12 Month Average Long Term Debt Balance		1,021,645,000
Plus:		
2 Unamortized Long Term Debt Premium		-
3 Unamortized Gain on Reacquired L-T Debt		1,584,934
Less:		
4 Unamortized L-T Debt Discount		1,475,688
5 Unamortized L-T Debt Expense		6,434,680
6 Unamortized Loss on Reacquired L-T Debt		<u>33,891,754</u>
7 Total 12 Month Average Long Term Debt		981,427,811
8 Interest Expense		68,832,480
Plus:		
9 Amortization of L-T Debt Discount		511,643
10 Amortization of L-T Debt Expense		841,421
11 Amortization of Loss on Reacquired L-T Debt		5,734,622
Less:		
12 Amortization of Premium on L-T Debt		-
13 Amortization of Gain on Reacquired L-T Debt		<u>63,069</u>
		75,857,096
14 12 Month Average Cost of Long Term Debt		7.729%

Sources: Line 1: Schedule 2, Page 2 of 20, Column (r), Line 33.  
 Line 2: Schedule 2, Page 3 of 20, Column (n), Line 33.  
 Line 3: Schedule 2, Page 4 of 20, Column (p), Line 6.  
 Line 4: Schedule 2, Page 5 of 20, Column (r), Line 33.  
 Line 5: Schedule 2, Page 6 of 20, Column (r), Line 31.  
 Line 6: Schedule 2, Page 7 of 20, Column (r), Line 39.  
 Line 8: Schedule 2, Page 8 of 20, Column (e), Line 32.  
 Line 9: Schedule 2, Page 9 of 20, Column (c), Line 30.  
 Line 10: Schedule 2, Page 10 of 20, Column (c), Line 30.  
 Line 11: Schedule 2, Page 11 of 20, Column (c), Line 39.  
 Line 13: Schedule 2, Page 16 of 20, Column (b), Line 6.

**MidAmerican Energy Company**  
**12 Month Average Long Term Debt**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '00	(g) February '00	(h) March '00	(i) April '00	(j) May '00	(k) June '00	(l) July '00	(m) August '00	(n) September '00	(o) October
<b>General Mortgage Bonds</b>														
1	221004	02/01/93	02/01/08	7.375%	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
2	221005	02/15/93	02/15/05	7.000%	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000	90,500,000
3	221008	02/01/93	02/01/08	7.375%	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000
4	<b>Total General Mortgage Bonds</b>				<b>265,500,000</b>	<b>265,500,000</b>	<b>265,500,000</b>	<b>265,500,000</b>	<b>265,500,000</b>	<b>265,500,000</b>	<b>265,500,000</b>	<b>265,500,000</b>	<b>265,500,000</b>	<b>265,500,000</b>
<b>First Mortgage Bonds</b>														
5	221035	05/15/92	05/15/04	7.700%	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000	55,630,000
6	221036	03/15/93	03/15/23	7.450%	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000	6,940,000
7	221037	10/15/93	10/15/25	6.950%	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
8	<b>Total First Mortgage Bonds</b>				<b>75,070,000</b>	<b>75,070,000</b>	<b>75,070,000</b>	<b>75,070,000</b>	<b>75,070,000</b>	<b>75,070,000</b>	<b>75,070,000</b>	<b>75,070,000</b>	<b>75,070,000</b>	<b>75,070,000</b>
<b>Pollution Control Bonds</b>														
9	221009	05/01/93	05/01/23	5.950%	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000
10	221010	05/01/93	05/01/23	5.950%	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000	23,130,000
11	221011	05/19/93	05/01/23	Adj.	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000	21,895,000
12	221012	05/19/93	05/01/23	Adj.	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
13	221013	10/01/94	10/01/24	Adj.	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000
14	221015	06/01/73	Serially to 2003	5.750%	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	5,760,000	5,760,000	5,760,000	5,760,000	5,760,000
15	221038	03/17/93	01/01/16	Adj.	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
16	221039	09/01/86	09/01/16	Adj.	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000
17	221040	04/02/87	03/01/17	Adj.	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000
18	221041	03/17/93	01/01/23	Adj.	6,850,000	6,850,000	6,850,000	6,850,000	6,850,000	6,850,000	6,850,000	6,850,000	6,850,000	6,850,000
19	221042	01/01/95	01/01/25	Adj.	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000
20	224018	12/01/78	12/01/03	6.100%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
21	224019	03/01/77	03/01/07	6.700%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
22	<b>Total Pollution Control Bonds</b>				<b>158,625,000</b>	<b>158,625,000</b>	<b>158,625,000</b>	<b>158,625,000</b>	<b>158,625,000</b>	<b>157,185,000</b>	<b>157,185,000</b>	<b>157,185,000</b>	<b>157,185,000</b>	<b>157,185,000</b>
<b>Other Long Term Debt</b>														
23	223001	12/13/96	12/13/45	7.98%	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
24	224017	02/18/77	02/18/02	8.750%	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
25	224024	12/15/96	12/15/01	6.500%	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
26	224062	6/19/1998	12/15/2006	6.375%	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
27	224063		8/1/2002	var.	162,000,000	162,000,000	162,000,000	162,000,000	162,000,000	162,000,000	162,000,000	162,000,000	162,000,000	162,000,000
28	<b>Total Other Long Term Debt</b>				<b>522,240,000</b>	<b>522,240,000</b>	<b>522,240,000</b>	<b>522,240,000</b>	<b>522,240,000</b>	<b>522,240,000</b>	<b>522,240,000</b>	<b>522,240,000</b>	<b>522,240,000</b>	<b>522,240,000</b>
<b>Current Maturity L-T Debt</b>														
29	226033	03/15/93	03/15/00	6.000%	-	504,000	504,000	504,000	504,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
30	221015	06/01/73	Serially	5.750%	-	-	-	-	-	-	-	-	-	-
31	224024	12/15/96	12/15/01	6.500%	-	-	-	-	-	-	-	-	-	-
32	<b>Total Current Maturity L-T Debt</b>				<b>504,000</b>	<b>504,000</b>	<b>504,000</b>	<b>504,000</b>	<b>504,000</b>	<b>1,440,000</b>	<b>1,440,000</b>	<b>1,440,000</b>	<b>1,440,000</b>	<b>1,440,000</b>
33	<b>Total Long Term Debt</b>				<b>1,021,939,000</b>	<b>1,021,939,000</b>	<b>1,021,939,000</b>	<b>1,021,939,000</b>	<b>1,021,939,000</b>	<b>1,021,435,000</b>	<b>1,021,435,000</b>	<b>1,021,435,000</b>	<b>1,021,435,000</b>	<b>1,021,435,000</b>

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Unamortized Debt Premium**  
**January 31, 2000 - December 31, 2000**

	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00	
<b>General Mortgage Bonds</b>											
1	General Mortgage 7.125% due 2003	.	.	.	.	.	.	.	.	.	.
2	General Mortgage 7.00% due 2005	.	.	.	.	.	.	.	.	.	.
3	General Mortgage 7.375% due 2008	.	.	.	.	.	.	.	.	.	.
4	Total General Mortgage Bonds	.	.	.	.	.	.	.	.	.	.
<b>First Mortgage Bonds</b>											
5	First Mortgage 7.70% due 2004	.	.	.	.	.	.	.	.	.	.
6	First Mortgage 7.45% due 2023	.	.	.	.	.	.	.	.	.	.
7	First Mortgage 6.95% due 2025	.	.	.	.	.	.	.	.	.	.
8	Total First Mortgage Bonds	.	.	.	.	.	.	.	.	.	.
<b>Pollution Control Bonds</b>											
9	PC Chillicothe 5.95% due 2023	.	.	.	.	.	.	.	.	.	.
10	PC Council Bluffs 5.95% due 2023	.	.	.	.	.	.	.	.	.	.
11	PC Salix Adj Rate due 2023	.	.	.	.	.	.	.	.	.	.
12	PC Chillicothe Adj Rate due 2023	.	.	.	.	.	.	.	.	.	.
13	PC Louisa Adj Rate due 2024	.	.	.	.	.	.	.	.	.	.
14	PC Salix 5.75% due Serially to 2003	.	.	.	.	.	.	.	.	.	.
15	PC IDFA Adj Rate due 2016	.	.	.	.	.	.	.	.	.	.
16	PC Louisa Adj Rate due 2016	.	.	.	.	.	.	.	.	.	.
17	PC Louisa Adj Rate due 2017	.	.	.	.	.	.	.	.	.	.
18	PC Chillicothe Adj Rate due 2023	.	.	.	.	.	.	.	.	.	.
19	PC Co. Bluffs Adj Rate due 2025	.	.	.	.	.	.	.	.	.	.
20	PC Co. Bluffs 3 due 2007	.	.	.	.	.	.	.	.	.	.
21	PC Pleasant Hill due 2003	.	.	.	.	.	.	.	.	.	.
22	Total Pollution Control Bonds	.	.	.	.	.	.	.	.	.	.
<b>Other Long Term Debt</b>											
23	7.98% Debenture due 2045	.	.	.	.	.	.	.	.	.	.
24	Dunkerton Note	.	.	.	.	.	.	.	.	.	.
25	MTN 6.5% Series due 2001	.	.	.	.	.	.	.	.	.	.
26	MTN 6.375% Series due 2006	.	.	.	.	.	.	.	.	.	.
27	MTN var. rate, due 8/1/02	.	.	.	.	.	.	.	.	.	.
28	Total Other Long Term Debt	.	.	.	.	.	.	.	.	.	.
<b>Current Maturity L-T Debt</b>											
29	PC - 5.75% SAL due 2003	.	.	.	.	.	.	.	.	.	.
30	First Mortgage 6.00% due 2000	.	.	.	.	.	.	.	.	.	.
31	MTN 6.5% Series due 2001	.	.	.	.	.	.	.	.	.	.
32	Total Current Maturity L-T Debt	.	.	.	.	.	.	.	.	.	.
33	Total Unamortized Debt Premium	.	.	.	.	.	.	.	.	.	.

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Unamortized Gain on Recacquired Debt**  
**January 31, 2000 - December 31, 2000**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
			January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00
1	221038	7.45% due 2023	(44,102)	(43,943)	(43,784)	(43,625)	(43,465)	(43,306)	(43,147)	(42,988)	(42,829)	(42,669)
2	221037	6.95% due 2025	(1,425,255)	(1,420,628)	(1,418,000)	(1,411,373)	(1,406,746)	(1,402,118)	(1,397,491)	(1,392,863)	(1,388,236)	(1,383,608)
3	221037	6.95% due 2025	(138,364)	(137,914)	(137,465)	(137,016)	(136,567)	(136,117)	(135,668)	(135,219)	(134,770)	(134,320)
4	221037	6.95% due 2025	(6,119)	(6,099)	(6,079)	(6,060)	(6,040)	(6,020)	(6,000)	(5,980)	(5,960)	(5,940)
5			-	-	-	-	-	-	-	-	-	-
6	Totals		(1,613,840)	(1,608,585)	(1,603,320)	(1,598,073)	(1,592,817)	(1,587,562)	(1,582,306)	(1,577,050)	(1,571,794)	(1,566,538)

Source: Line 1: Schedule 2, Page 17 of 20.  
Line 2: Schedule 2, Page 18 of 20.  
Line 3: Schedule 2, Page 19 of 20.  
Line 4: Schedule 2, Page 20 of 20.

**MidAmerican Energy Company**  
**12 Month Average Unamortized Debt Discount**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c) Issue Date	(d) Maturity Date	(e) Interest Rate	(f) January '00	(g) February '00	(h) March '00	(i) April '00	(j) May '00	(k) June '00	(l) July '00	(m) August '00	(n) September '00	(o) October '00	
<b>General Mortgage Bonds</b>															
1	226004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	152,400	148,167	143,933	139,700	135,467	131,233	127,000	122,767	118,533	114,300
2	226005	General Mortgage 7.00% due 2005	02/15/93	02/15/05	7.000%	201,363	196,007	194,651	191,295	187,939	184,582	181,226	177,870	174,514	171,158
3	226006	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	257,600	254,817	252,233	249,550	246,867	244,183	241,500	238,817	236,133	233,450
4	Total General Mortgage Bonds					611,363	601,090	590,817	580,545	570,272	559,999	549,727	539,454	529,181	518,900
<b>First Mortgage Bonds</b>															
5	226035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	189,104	185,396	181,688	177,980	174,272	170,565	166,857	163,149	159,441	155,733
6	226036	First Mortgage 7.45% due 2023	03/15/93	03/15/23	7.450%	25,753	25,660	25,567	25,474	25,381	25,288	25,195	25,102	25,009	24,916
7		First Mortgage 8.95% due 2025	10/15/93	10/15/25	8.950%	-	-	-	-	-	-	-	-	-	-
8	Total First Mortgage Bonds					214,857	211,056	207,255	203,454	199,653	195,853	192,052	188,251	184,450	180,649
<b>Pollution Control Bonds</b>															
9		PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	-	-	-	-	-	-	-	-	-	-
10		PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	-	-	-	-	-	-	-	-	-	-
11		PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	-	-	-	-	-	-	-	-	-	-
12		PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	-	-	-	-	-	-	-	-	-	-
13		PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	-	-	-	-	-	-	-	-	-	-
14		PC Salix 5.75% due Serially to 2003	06/01/73	Serially	5.750%	-	-	-	-	-	-	-	-	-	-
15		PC IDFA Adj Rate due 2016	03/17/93	01/01/16	Adj.	-	-	-	-	-	-	-	-	-	-
16		PC Louisa Adj Rate due 2016	09/01/86	09/01/16	Adj.	-	-	-	-	-	-	-	-	-	-
17		PC Louisa Adj Rate due 2017	04/02/87	03/01/17	Adj.	-	-	-	-	-	-	-	-	-	-
18		PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adj.	-	-	-	-	-	-	-	-	-	-
19		PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	-	-	-	-	-	-	-	-	-	-
20		PC Co. Bluffs 3 due 2007	12/01/78	12/01/03	6.700%	-	-	-	-	-	-	-	-	-	-
21		PC Pleasant Hill due 2003	03/01/77	03/01/07	6.100%	-	-	-	-	-	-	-	-	-	-
22	Total Pollution Control Bonds					-	-	-	-	-	-	-	-	-	-
<b>Other Long Term Debt</b>															
23		7.98% Debenture due 2045	-	-	-	-	-	-	-	-	-	-	-	-	-
24		Dunkerton Note due 2002	02/18/77	02/18/02	8.750%	-	-	-	-	-	-	-	-	-	-
25	226024	MTN 6.5% Series due 2001	12/15/1996	12/15/2001	6.500%	157,875	150,858	143,842	136,825	129,808	122,792	115,775	108,758	101,742	94,725
26	226062	MTN 6.375% Series due 2006	6/19/1998	12/15/2006	6.375%	478,162	471,870	465,579	459,287	452,996	446,704	440,412	434,121	427,829	421,537
27	226063	MTN var. rate due 2002	7/24/2000	8/1/2002	7.375%	-	-	-	-	-	368,120	350,865	335,610	320,355	305,100
28	Total Other Long Term Debt					636,037	622,729	609,420	596,112	582,804	569,496	556,307	543,144	529,981	516,825
<b>Current Maturity L-T Debt</b>															
29		PC - 5.75% SAL due 2003	-	-	-	-	-	-	-	-	-	-	-	-	-
30	226033	First Mortgage 6.00% due 2000	03/15/93	03/15/00	6.000%	488	-	-	-	-	-	-	-	-	-
31	226024	MTN 6.5% Series due 2001	12/15/1996	12/15/2001	6.500%	-	-	-	-	-	-	-	-	-	-
32	Total Current Maturity L-T Debt					488	-	-	-	-	-	-	-	-	-
33	Total Unamortized Debt Discount					1,462,744	1,434,875	1,407,493	1,380,111	1,352,729	1,325,347	1,297,965	1,270,583	1,243,201	1,215,819

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Unamortized Debt Expense**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)		
		Issue Date	Maturity Date	Interest Rate	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00	
<b>General Mortgage Bonds</b>															
1	181004	General Mortgage 7.125% due 2003	02/01/93	02/01/03	7.125%	187,500	182,292	177,083	171,875	166,667	161,458	156,250	151,042	145,833	140,625
2	181005	General Mortgage 7.00% due 2005	02/15/93	02/15/05	7.000%	245,104	241,019	236,934	232,849	228,764	224,679	220,594	216,509	212,424	208,338
3	181008	General Mortgage 7.375% due 2008	02/01/93	02/01/08	7.375%	<u>280,000</u>	<u>277,083</u>	<u>274,167</u>	<u>271,250</u>	<u>268,333</u>	<u>265,417</u>	<u>262,500</u>	<u>259,583</u>	<u>256,667</u>	<u>253,750</u>
4		Total General Mortgage Bonds			712,604	700,394	688,184	675,974	663,764	651,554	639,344	627,133	614,923	602,713	
<b>First Mortgage Bonds</b>															
5	181035	First Mortgage 7.70% due 2004	05/15/92	05/15/04	7.700%	51,789	50,774	49,758	48,743	47,728	46,712	45,697	44,681	43,666	42,650
6	181036	First Mortgage 7.45% due 2023	03/15/93	03/15/23	7.450%	64,179	63,948	63,716	63,484	63,253	63,021	62,789	62,557	62,326	62,094
7	181037	First Mortgage 6.95% due 2025	10/15/93	10/15/25	6.950%	<u>115,017</u>	<u>114,644</u>	<u>114,271</u>	<u>113,897</u>	<u>113,524</u>	<u>113,150</u>	<u>112,777</u>	<u>112,403</u>	<u>112,030</u>	<u>111,657</u>
8		Total First Mortgage Bonds			230,986	229,366	227,745	226,124	224,504	222,883	221,263	219,642	218,021	216,401	
<b>Pollution Control Bonds</b>															
9	181009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	36,580	36,449	36,318	36,187	36,056	35,925	35,793	35,662	35,531	35,400
10	181010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	143,406	142,892	142,378	141,864	141,350	140,836	140,322	139,808	139,294	138,780
11	181011	PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	47,512	47,342	47,172	47,001	46,831	46,661	46,491	46,320	46,150	45,980
12	181012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	13,888	13,838	13,788	13,738	13,689	13,639	13,589	13,539	13,490	13,440
13	181013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	211,540	210,828	210,115	209,403	208,691	207,978	207,266	206,554	205,842	205,129
14	181015	PC Salix 5.75% due Seniorly to 2003	06/01/73	Serially	5.750%	14,046	13,695	13,344	12,993	12,642	12,291	11,939	11,588	11,237	10,886
15	181038	PC IDFA Adj Rate due 2016	03/17/93	01/01/16	Adj.	75,735	75,338	74,941	74,545	74,148	73,752	73,355	72,959	72,562	72,166
16	181039	PC Louisa Adj Rate due 2016	09/01/86	09/01/16	Adj.	230,525	229,367	228,209	227,050	225,892	224,733	223,575	222,416	221,258	220,100
17	181040	PC Louisa Adj Rate due 2017	04/02/87	03/01/17	Adj.	40,395	40,198	40,000	39,803	39,606	39,409	39,212	39,015	38,818	38,621
18	181041	PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adj.	136,006	135,512	135,017	134,522	134,026	133,533	133,039	132,544	132,050	131,555
19	181042	PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	159,579	159,046	158,512	157,978	157,444	156,911	156,377	155,843	155,310	154,776
20	181018	PC Co. Bluffs 3 due 2007	12/01/78	12/01/03	6.100%	4,014	3,967	3,920	3,872	3,825	3,778	3,731	3,684	3,636	3,589
21	181019	PC Pleasant Hill due 2003	03/01/77	03/01/07	6.700%	<u>3,361</u>	<u>3,287</u>	<u>3,214</u>	<u>3,141</u>	<u>3,068</u>	<u>2,995</u>	<u>2,922</u>	<u>2,849</u>	<u>2,776</u>	<u>2,703</u>
22		Total Pollution Control Bonds			1,116,587	1,111,758	1,106,928	1,102,099	1,097,270	1,092,441	1,087,612	1,082,783	1,077,954	1,073,124	
<b>Other Long Term Debt</b>															
23		Dunkerton Note due 2002	02/18/77	02/18/02	8.750%	-	-	-	-	-	-	-	-	-	-
24	181024	MTN 6.5% Series due 2001	12/15/1996	12/15/2001	6.500%	332,940	317,807	302,673	287,539	272,406	257,272	242,138	227,005	211,871	196,737
25	181062	MTN 6.375% Series due 2006	6/19/1998	12/15/2006	6.375%	786,609	776,259	765,909	755,559	745,209	734,859	724,509	714,158	703,808	693,458
26	181043	7.98% Debenture due 2045	-	-	-	3,311,620	3,305,599	3,299,578	3,293,557	3,287,536	3,281,515	3,275,494	3,269,473	3,263,451	3,257,430
27	181063	MTN var. rate Series due 2002	7/24/2000	8/1/2002	7.375%	-	-	-	-	-	-	411,328	451,353	438,547	418,613
28		Total Other Long Term Debt			4,431,170	4,399,665	4,368,160	4,336,655	4,305,150	4,273,645	4,242,139	4,210,633	4,179,127	4,147,621	4,116,115
<b>Current Maturity L-T Debt</b>															
29	181033	First Mortgage 6.00% due 2000	03/15/93	03/15/00	6.000%	3,782	-	-	-	-	-	-	-	-	-
30		Total Current Maturity L-T Debt			3,782	-	-	-	-	-	-	-	-	-	
31		Total Unamortized Debt Expense			6,495,128	6,441,182	6,391,017	6,340,853	6,290,688	6,240,523	6,201,687	6,159,547	6,128,576	6,088,477	

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Unamortized Loss on Reacquired Debt**  
**January 31, 2000 - December 31, 2000**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
		Issue Date	Maturity Date	Interest Rate	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	
<b>General Mortgage Bonds</b>														
1	189004	General Mortgage 7.125% due 2003	02/01/93	02/01/00	6.750%	1,223,589	1,189,600	1,155,612	1,121,623	1,087,634	1,053,646	1,019,657	985,669	951,680
2	189005	General Mortgage 7.00% due 2005	02/01/93	02/01/03	7.125%	2,038,671	2,004,694	1,970,716	1,936,738	1,902,760	1,868,782	1,834,804	1,800,826	1,766,849
3	189006	General Mortgage 7.375% due 2008	02/15/93	02/15/05	7.000%	2,445,644	2,420,169	2,394,693	2,369,218	2,343,743	2,318,267	2,292,792	2,267,316	2,241,841
4	189016	General Mortgage 9.75% due 2009				612,178	606,854	601,531	596,208	590,885	585,561	580,238	574,915	569,592
5	189024	General Mortgage 8.15% due 2003	02/01/93	02/01/23	8.125%	711,513	696,045	680,578	665,110	649,642	634,175	618,707	603,239	587,772
6	189025	General Mortgage 8.20% due 2003				680,180	665,393	650,607	635,820	621,034	606,247	591,461	576,674	561,888
7		Total General Mortgage Bonds			7,711,775	7,582,756	7,453,736	7,324,717	7,195,698	7,066,678	6,937,659	6,808,640	6,679,620	
<b>First Mortgage Bonds</b>														
8	189045	7.625% due 1999	07/01/67	07/01/97	5.875%	2,799								
9	189046	7.875% due 1999	05/01/82	05/01/97	Adj.	4,553								
10	189047	8.75% due 2000	10/15/93	10/15/98	5.050%	211,642	207,572	203,502	199,432	195,362	191,292	187,222	183,152	179,082
11	189048	7.625% due 2005	03/15/93	03/15/00	6.000%	153,976	153,417	152,857	152,297	151,737	151,177	150,617	150,057	149,497
12	189049	8.75% due 2006	10/01/91	10/01/01	8.150%	324,647	318,404	312,161	305,918	299,674	293,431	287,188	280,945	274,701
13	189050	5.80% due 2007	05/15/92	05/15/04	7.700%	130,467	130,031	129,594	129,158	128,722	128,285	127,849	127,413	126,976
14	189051	8.25% due 2007	03/15/93	03/15/23	7.450%	980,909	977,368	973,826	970,285	966,744	963,203	959,662	956,120	952,579
15	189052	8.75% due 2008	10/15/93	10/15/25	6.950%	423,129	414,992	406,854	398,717	390,580	382,443	374,306	366,169	358,032
16	189053	7.75% due 2010	10/01/77	10/01/07	5.800%	100,694	100,167	99,640	99,113	98,585	98,058	97,531	97,004	96,477
17	189054	FRMD due 2014				178,873	177,979	177,084	176,190	175,296	174,401	173,507	172,612	171,718
18	189055	FRMD due 2015				134,012	133,342	132,672	132,002	131,332	130,662	129,992	129,322	128,652
19	189056	8.50% due 2017				2,636,037	2,627,479	2,618,920	2,610,362	2,601,803	2,593,244	2,584,686	2,576,127	2,567,569
20	189057	9.375% due 2005				163,251	155,478	147,704	139,930	132,156	124,382	116,608	108,834	101,060
21	189058	9.85% due 2004				182,310	173,629	164,947	156,266	147,584	138,903	130,221	121,540	112,859
22	189059	10% due				236,811	235,613	234,415	233,217	232,019	230,821	229,623	228,425	227,227
23	189060	11% Note				3,730	3,711	3,691	3,671	3,651	3,631	3,611	3,591	3,571
24	189061	11.375% due				625,913	622,783	619,653	616,524	613,394	610,265	607,135	604,005	600,876
25		Total First Mortgage Bonds			6,493,754	6,431,961	6,377,520	6,323,080	6,268,639	6,214,198	6,159,757	6,105,317	6,050,876	
<b>Pollution Control Bonds</b>														
26	189009	PC Chillicothe 5.95% due 2023	05/01/93	05/01/23	5.950%	115,164	114,751	114,338	113,925	113,512	113,100	112,687	112,274	111,861
27	189010	PC Council Bluffs 5.95% due 2023	05/01/93	05/01/23	5.950%	370,838	369,508	368,179	366,850	365,521	364,192	362,863	361,533	360,204
28	189011	PC Salix Adj Rate due 2023	05/19/93	05/01/23	Adj.	193,677	192,983	192,289	191,594	190,900	190,206	189,512	188,818	188,124
29	189012	PC Chillicothe Adj Rate due 2023	05/19/93	05/01/23	Adj.	188,638	187,962	187,286	186,610	185,934	185,257	184,581	183,905	183,229
30	189013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	606,423	604,382	602,340	600,298	598,256	596,214	594,172	592,131	590,089
31	189026	PC Pleasant Hill 6.50% due 2003	03/01/77	03/01/07	6.100%	7,515	7,351	7,188	7,025	6,861	6,698	6,534	6,371	6,208
32		Total Pollution Control Bonds			1,482,254	1,476,937	1,471,619	1,466,302	1,460,984	1,455,667	1,450,350	1,445,032	1,439,715	
<b>Other Long Term Debt</b>														
33	189062	MTN 6.375% Senes due 2006			20,057,461	19,793,547	19,529,633	19,265,719	19,001,805	18,737,891	18,473,977	18,210,063	17,946,149	
34		8.15% due 2001			404,020	383,819	363,618	343,417	323,216	303,015	282,814	262,613	242,412	
35		7.45% due 2023			213,781	213,010	212,238	211,466	210,694	209,923	209,151	208,379	207,607	
36		7.00% due 2005			28,709	28,230	27,752	27,273	26,795	26,316	25,838	25,359	24,881	
37		7.70% due 2004			128,368	125,851	123,334	120,817	118,300	115,783	113,266	110,749	108,232	
38					774,878	750,910	726,942	702,974	679,005	655,037	631,069	607,100	583,132	
39		Total Unamortized Loss on Reacquired Debt			36,520,122	36,036,110	35,559,451	35,082,791	34,604,131	34,129,471	33,652,811	33,178,151	32,699,492	

Source Lines 1-33 General Ledger  
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Line 36 Schedule 2, Page 14 of 20  
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MidAmerican Energy Company  
 Interest on Long Term Debt  
 Twelve Months Ending December 31, 2000

(a)	(b)	(c)	(d)	(e)	
		13 Month Average Balance	Interest Rate	Interest Expense	
<u>General Mortgage Bonds</u>					
1	427004	General Mortgage 7.125% due 2003	100,000,000	7.125%	7,125,000
2	427005	General Mortgage 7.00% due 2005	90,500,000	7.000%	6,335,000
3	427006	General Mortgage 7.375% due 2008	<u>75,000,000</u>	7.375%	<u>5,531,250</u>
4		Total General Mortgage Bonds	265,500,000		18,991,250
<u>First Mortgage Bonds</u>					
5	427035	First Mortgage 7.70% due 2004	55,630,000	7.7000%	4,283,510
6	427036	First Mortgage 7.45% due 2023	6,940,000	7.4500%	517,030
7	427037	First Mortgage 6.95% due 2025	<u>12,500,000</u>	6.9500%	<u>868,750</u>
8		Total First Mortgage Bonds	75,070,000		5,669,290
<u>Pollution Control Bonds</u>					
9	427009	PC Chillicothe 5.95% due 2023	5,900,000	5.950%	351,050
10	427010	PC Council Bluffs 5.95% due 2023	23,130,000	5.950%	1,376,235
11	427011	PC Salix Adj Rate due 2023	21,895,000	4.323%	946,601
12	427012	PC Chillicothe Adj Rate due 2023	6,400,000	4.323%	276,696
13	427013	PC Louisa Adj Rate due 2024	34,900,000	4.347%	1,517,159
14	427015	PC Salix 5.75% due Serially to 2003	6,360,000	5.750%	365,700
15	427038	PC IDFA Adj Rate due 2016	4,200,000	4.398%	184,727
16	427039	PC Louisa Adj Rate due 2016	29,500,000	4.351%	1,283,666
17	427040	PC Louisa Adj Rate due 2017	3,900,000	4.351%	169,705
18	427041	PC Chillicothe Adj Rate due 2023	6,850,000	4.400%	301,423
19	427042	PC Co. Bluffs Adj Rate due 2025	12,750,000	4.409%	562,102
20	427018	PC Co. Bluffs 3 due 2007	1,000,000	6.100%	61,000
21	427019	PC Pleasant Hill due 2003	<u>1,000,000</u>	6.700%	<u>67,000</u>
22		Total Pollution Control Bonds	157,785,000		7,463,065
<u>Other Long Term Debt</u>					
23	427017	Dunkerton Note	240,000	8.750%	21,000
24	427044	MTN 6.5% Series due 2001	91,666,667	6.500%	5,958,333
25	427062	MTN 6.375% Series due 2006	160,000,000	6.375%	10,200,000
26	430002	7.98% Debenture due 2045	100,000,000	7.980%	7,980,000
27	427063	MTN, var. rate, due 8/1/02	<u>162,000,000</u>	7.375%	<u>11,947,500</u>
28		Total Other Long Term Debt	513,906,667		36,106,833
<u>Current Maturity L-T Debt</u>					
29	427015	PC - 5.75% SAL due Serially to 2003	1,050,000	5.750%	60,375
30	427044	MTN 6.5% Series due 2001	<u>8,333,333</u>	6.500%	<u>541,667</u>
31		Total Current Maturity L-T Debt	9,383,333		602,042
32		Total Long Term Debt Interest	1,021,645,000		68,832,480

Source: Columns (c) and (d) from Schedule 2, Page 2 of 20.

MidAmerican Energy Company  
 Annual Amortization of Debt Discount  
 Twelve Months Ending December 31, 2000

(a)	(b)	(c)
	<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. Debt Discount</u>
	<u>General Mortgage Bonds</u>	
1	4:3004 7.125% due 2003	50,800
2	4:3005 7.00% due 2005	40,273
3	4:3006 7.375% due 2008	32,200
4	Total Gen Mort. Bonds	123,273
	<u>First Mortgage Bonds</u>	
5	4:3035 7.70% due 2004	44,495
6	4:3036 7.45% due 2023	1,116
7	6.95% due 2025	
8	Total First Mort. Bonds	45,611
	<u>Pollution Control Bonds</u>	
9	Chillicothe 5.95% due 2023	
10	Co. Bluffs 5.95% due 2023	
11	Salix Adj. Rate due 2023	
12	Chillicothe Adj Rate due 2023	
13	Louisa Adj Rate due 2024	
14	Pleasant Hill 5.25% due 1997	
15	Salix 5.75% due to 2003	
16	IDFA Adj Rate due 2016	
17	PC Louisa Adj Rate due 2016	
18	PC Louisa Adj Rate due 2017	
19	Chillicothe Adj Rate due 2023	
20	Co. Bluffs Adj Rate due 2025	
21	5.75% due 2003	
22	Co. Bluffs 3 due 2007	
23	Pleasant Hill due 2003	
24	Total Pollution Control Bonds	
	<u>Other Long Term Debt</u>	
25	Dunkerton Note	
26	28024 MTN 6.5% Series due 2001	84,200
27	28037 MTN 6.375% Series due 2006	75,499
28	28038 MTN var. rate, due 8/1/02	183,060
29	Total Other Long Term Debt	342,759
30	Totals	511,643

Source: Income Statement

MidAmerican Energy Company  
 Annual Amortization of Debt Expense  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)
	<u>Issue Type and Coupon Rate</u>		<u>Annual Amort. Debt Expense</u>
	<u>General Mortgage Bonds</u>		
1	428054	7.125% due 2003	62,500
2	428055	7.00% due 2005	49,021
3	428056	7.375% due 2008	<u>35,000</u>
4		Total Gen Mort. Bonds	146,521
	<u>First Mortgage Bonds</u>		
5	428075	7.70% due 2004	12,186
6	428076	7.45% due 2023	2,780
7	428077	6.95% due 2025	<u>4,481</u>
8		Total First Mort. Bonds	19,447
	<u>Pollution Control Bonds</u>		
9	428059	Chillicothe 5.95% due 2023	1,573
10	428060	Co. Bluffs 5.95% due 2023	6,168
11	428061	Salix Adj. Rate due 2023	2,044
12	428062	Chillicothe Adj Rate due 2023	597
13	428063	Louisa Adj Rate due 2024	8,547
14	428064	Pleasant Hill 5.25% due 1997	-
15	428065	Salix 5.75% due to 2003	4,214
16	428078	IDFA Adj Rate due 2016	4,758
17	428079	PC Louisa Adj Rate due 2016	13,901
18	428080	PC Louisa Adj Rate due 2017	2,365
19	428081	Chillicothe Adj Rate due 2023	5,935
20	428082	Co. Bluffs Adj Rate due 2025	6,405
21	428068	Co. Bluffs 3 due 2007	567
22	428069	Pleasant Hill due 2003	<u>877</u>
23		Total Pollution Control Bonds	57,950
	<u>Other Long Term Debt</u>		
24		Dunkerton Note	-
25	428162	7.98% Debenture due 2045	72,254
26	428084	MTN 6.5% Series due 2001	181,604
27	428092	MTN 6.375% Series due 2006	124,201
28	428093	MTN var. rate due 8/1/02	<u>239,444</u>
29		Total Other Long Term Debt	617,503
30		Totals	841,421

Source: Income Statement

MidAmerican Energy Company  
 Annual Amortization of Loss on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
8.15% Series due 2001						
1	Unamortized Expense				\$85,750	
2	Unamortized Discount				149,706	
3	Reacquisition Premium				916,000	
4	Reacquisition Discount				-	
5	Loss Taken				\$1,151,456	
6	After tax effect on Retained Earnings of Loss				\$748,447	
7	Remaining life					57 Months
8	Implied Monthly Amortization				\$20,200.99	
9	Implied Monthly After Tax Amortization				\$13,130.64	
10	Implied Annual Amortization				\$242,411.85	
11	Implied Amortization					
12		1996		0 Months		
13		1997		12 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		36 Months		\$727,235.55
19	Implied Unamortized Balance @ December 31, 1999				\$424,221	
20	Implied Unamortized After Tax Balance @ December 31, 1999				\$275,743	
21	Implied Amortization					
22		1996		0 Months		
23		1997		12 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		48 Months		\$969,547.39
29	Implied Unamortized Balance @ December 31, 2000				\$181,809.89	
30	Implied Unamortized After Tax Balance @ December 31, 2000				\$118,175.78	

Company called \$40,000,000, 8.15% issue in January 1997.

MidAmerican Energy Company  
 Annual Amortization of Loss on Recquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>7.45% Series due 2023</b>						
1	Unamortized Expense				\$205,047	
2	Unamortized Discount				82,278	
3	Reacquisition Premium				-	
4	Reacquisition Discount				<u>44,988</u>	
5	Loss Taken				\$242,337	
6	After tax effect on Retained Earnings of Loss				\$157,519	
7	Remaining life					314 Months
8	Implied Monthly Amortization				\$771.77	
9	Implied Monthly After Tax Amortization				\$501.65	
10	Implied Annual Amortization				\$9,261.29	
11	Implied Amortization					
12		1996		0 Months		
13		1997		12 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		36 Months		\$27,783.87
19	Implied Unamortized Balance @ December 31, 1999				\$214,553	
20	Implied Unamortized After Tax Balance @ December 31, 1999				\$139,459.57	
21	Implied Amortization					
22		1996		0 Months		
23		1997		12 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		48 Months		\$37,045.15
29	Implied Unamortized Balance @ December 31, 2000				\$205,291.90	
30	Implied Unamortized After Tax Balance @ December 31, 2000				\$133,439.73	

Company reacquired \$19,560,000, 7.45% in January 1997.

MidAmerican Energy Company  
 Annual Amortization of Loss on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
7.00% Series due 2005						
1	Unamortized Expense				\$40,738	
2	Unamortized Discount				33,468	
3	Reacquisition Premium					
4	Reacquisition Discount				28,750	
5	Loss Taken				\$45,456	
6	After tax effect on Retained Earnings of Loss				\$29,546	
7	Remaining life					95 Months
8	Implied Monthly Amortization				\$478.48	
9	Implied Monthly After Tax Amortization				\$311.01	
10	Implied Annual Amortization				\$5,741.76	
11	Implied Amortization					
12		1995		0 Months		
13		1997		10 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		34 Months		\$16,268.31
19	Implied Unamortized Balance @ December 31, 1999				\$29,187	
20	Implied Unamortized After Tax Balance @ December 31, 1999				\$18,972	
21	Implied Amortization					
22		1996		0 Months		
23		1997		10 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		45 Months		\$22,010.07
29	Implied Unamortized Balance @ December 31, 2000				\$23,445.50	
30	Implied Unamortized After Tax Balance @ December 31, 2000				\$15,239.58	

Company reacquired \$9,500,000, 7.00% in March 1997.

MidAmerican Energy Company  
 Annual Amortization of Loss on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>7.70% Series due 2004</b>						
1	Unamortized Expense				\$6,701	
2	Unamortized Discount				24,467	
3	Reacquisition Premium				180,263	
4	Reacquisition Discount				-	
5	Loss Taken				\$211,430	
6	After tax effect on Retained Earnings of Loss				\$137,430	
7	Remaining life					84 Months
8	Implied Monthly Amortization				\$2,517.03	
9	Implied Monthly After Tax Amortization				\$1,636.07	
10	Implied Annual Amortization				\$30,204.34	
11	Implied Amortization					
12		1996		0 Months		
13		1997		8 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		32 Months		\$80,544.90
19	Implied Unamortized Balance @ December 31, 1999				\$130,885	
20	Implied Unamortized After Tax Balance @ December 31, 1999				\$85,076	
21	Implied Amortization					
22		1996		0 Months		
23		1997		8 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		44 Months		\$110,749.23
29	Implied Unamortized Balance @ December 31, 2000				\$100,681.12	
30	Implied Unamortized After Tax Balance @ December 31, 2000				\$65,442.73	

Company reacquired \$4,370,000, 7.70% in May 1997.

**MidAmerican Energy Company**  
Annual Amortization of Gain on Reacquired Debt  
Twelve Months Ending December 31, 2000

	(a)	(b)
	<u>Issue Type and Coupon Rate</u>	<u>Annual Amort. of Gain on Reacq Debt</u>
1	7.45% due 2023	(1,911)
2	6.95% due 2025	(55,529)
3	6.95% due 2025	(5,391)
4	6.95% due 2025	(238)
5		<hr/>
6	<b>Totals</b>	<b>(63,069)</b>

Source: Line 1: Schedule 2, Page 17 of 20, Column (i), Line 10.  
Line 2: Schedule 2, Page 18 of 20, Column (i) Line 10.  
Line 3: Schedule 2, Page 19 of 20, Column (e) Line 10.  
Line 4: Schedule 2, Page 20 of 20, Column (e) Line 10.

MidAmerican Energy Company  
Annual Amortization of Gain on Reacquired Debt  
Twelve Months Ending December 31, 2000

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
7.45% Series due 2023								
					Reacq Disc		Exp & Disc	Net
1	Unamortized Expense			\$	-		\$36,690	\$ 36,690
2	Unamortized Discount				-		14,723	14,723
3	Reacquisition Premium				-		-	-
4	Reacquisition Discount				102,375		-	102,375
5	Gain Taken				(\$102,375)		\$51,413	(\$50,962)
6	After tax effect on Retained Earnings of Gain				(\$66,544)		\$33,418	(\$33,125)
7	Remaining life				317	Months	314	
8	Implied Monthly Amortization				(\$322.95)		\$163.74	(\$159.21)
9	Implied Monthly After Tax Amortization				(\$209.92)		\$106.43	(\$103.49)
10	Implied Annual Amortization				(\$3,875.39)		\$1,964.83	(\$1,910.57)
11	Implied Amortization	Reacq Disc					Exp & Disc	
12	1996	3	Months				0	
13	1997	12	Months				12	
14	1998	12	Months				12	
15	1999	12	Months				12	
16	2000	0	Months				0	
17	2001	0	Months				0	
18	Total	39	Months				36 (\$12,595.03)	\$5,894.48
19	Implied Unamortized Balance @ December 31, 1999				(\$89,779.97)		\$45,518.49	(\$44,261.48)
20	Implied Unamortized After Tax Balance @ December 31, 1999				(\$58,356.98)		\$29,587.02	(\$28,769.96)
21	Implied Amortization	Reacq Disc					Exp & Disc	
22	1996	3	Months				0	
23	1997	12	Months				12	
24	1998	12	Months				12	
25	1999	12	Months				12	
26	2000	12	Months				12	
27	2001	0	Months				0	
28	Total	51	Months				48 (\$16,470.43)	\$7,859.31 (\$8,611.12)
29	Implied Unamortized Balance @ December 31, 2000				(\$85,904.57)		\$43,553.66	(\$42,350.91)
30	Implied Unamortized After Tax Balance @ December 31, 2000				(\$55,837.97)		\$28,309.88	(\$27,528.09)

Company reacquired \$3,500,000, 7.45% in October 1996.

MidAmerican Energy Company  
Annual Amortization of Gain on Reacquired Debt  
Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
6.95% Series due 2025									
						Reacq Disc		Exp & Disc	Net
1	Unamortized Expense				\$	-		\$293,742	\$ 293,742
2	Unamortized Discount					-		-	\$ -
3	Reacquisition Premium					-		-	\$ -
4	Reacquisition Discount					1,906,650		-	\$ 1,906,650
5	Gain Taken					(\$1,906,650)		\$293,742	\$ (1,612,908)
6	After tax effect on Retained Earnings of Gain					(\$1,239,323)		\$190,932	\$ (1,048,390)
7	Remaining life					348 Months		345	
8	Implied Monthly Amortization					(\$5,478.88)		\$851.43	(\$4,627.45)
9	Implied Monthly After Tax Amortization					(\$3,561.27)		\$553.43	(\$3,007.84)
10	Implied Annual Amortization					(\$65,746.55)		\$10,217.12	(\$55,529.43)
11	Implied Amortization	Reacq Disc				Exp & Disc			
12	1996	3 Months				0			
13	1997	12 Months				12			
14	1998	12 Months				12			
15	1999	12 Months				12			
16	2000	0 Months				0			
17	2001	0 Months				0			
18	Total	39 Months				36	(\$213,676.29)	\$30,651.36	
19	Implied Unamortized Balance @ December 31, 1999						(\$1,692,973.71)	\$263,090.87	(\$1,429,883)
20	Implied Unamortized After Tax Balance @ December 31, 1999						(\$1,100,432.91)	\$171,009.06	(\$929,424)
21	Implied Amortization								
22	1996	3 Months				0			
23	1997	12 Months				12			
24	1998	12 Months				12			
25	1999	12 Months				12			
26	2000	12 Months				12			
27	2001	0 Months				0			
28	Total	51 Months				48	(\$279,422.84)	\$40,868.48	(\$238,554)
29	Implied Unamortized Balance @ December 31, 2000						(\$1,627,227.16)	\$252,873.75	(\$1,374,353)
30	Implied Unamortized After Tax Balance @ December 31, 2000						(\$1,057,697.65)	\$164,367.93	(\$893,330)

Company reacquired \$28,500,000, 6.95% in October 1996.

**MidAmerican Energy Company**  
 Annual Amortization of Gain on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>6.95% Series due 2025</b>						
1	Unamortized Expense				\$30,562	
2	Unamortized Discount				-	
3	Reacquisition Premium				-	
4	Reacquisition Discount				183,750	
5	Gain Taken				(\$153,188)	
6	After tax effect on Retained Earnings of Gain				(\$99,572)	
7	Remaining life					341 Months
8	Implied Monthly Amortization				(\$449.23)	
9	Implied Monthly After Tax Amortization				(\$292.00)	
10	Implied Annual Amortization				(\$5,390.79)	
11	Implied Amortization					
12		1996		0 Months		
13		1997		8 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		32 Months		(\$14,375.44)
19	Implied Unamortized Balance @ December 31, 1999				(\$138,813)	
20	Implied Unamortized After Tax Balance @ December 31, 1999				(\$90,228.33)	
21	Implied Amortization					
22		1996		0 Months		
23		1997		8 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		44 Months		(\$19,766.23)
29	Implied Unamortized Balance @ December 31, 2000				(\$133,422.03)	
30	Implied Unamortized After Tax Balance @ December 31, 2000				(\$86,724.32)	

Company reacquired \$3,000,000, 6.95% in May 1997.

**MidAmerican Energy Company**  
 Annual Amortization of Gain on Reacquired Debt  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)
<b>6.95% Series due 2025</b>						
1	Unamortized Expense				\$60,765	
2	Unamortized Discount				-	
3	Reacquisition Premium				-	
4	Reacquisition Discount				67,500	
5	Gain Taken				(\$6,735)	
6	After tax effect on Retained Earnings of Gain				(\$4,378)	
7	Remaining life					339 Months
8	Implied Monthly Amortization				(\$19.87)	
9	Implied Monthly After Tax Amortization				(\$12.91)	
10	Implied Annual Amortization				(\$238.41)	
11	Implied Amortization					
12		1996		0 Months		
13		1997		6 Months		
14		1998		12 Months		
15		1999		12 Months		
16		2000		0 Months		
17		2001		0 Months		
18		Total		30 Months		(\$596.02)
19	Implied Unamortized Balance @ December 31, 1999				(\$6,139)	
20	Implied Unamortized After Tax Balance @ December 31, 1999				(\$3,990.34)	
21	Implied Amortization					
22		1996		0 Months		
23		1997		6 Months		
24		1998		12 Months		
25		1999		12 Months		
26		2000		12 Months		
27		2001		0 Months		
28		Total		42 Months		(\$834.43)
29	Implied Unamortized Balance @ December 31, 2000				(\$5,900.58)	
30	Implied Unamortized After Tax Balance @ December 31, 2000				(\$3,835.38)	

Company reacquired 6,000,000, 6.95% in July 1997.

**MidAmerican Energy Company**  
12 Month Average Cost of Preferred Stock  
January 31, 2000 - December 31, 2000

	(a)	(b)
1 12 Month Average Preferred Stock Balance		81,759,100
Plus:		
2 Unamortized Proceeds Greater Than Par		-
3 Unamortized Gain on Reacquired Preferred		11,030
Less:		
4 Unamortized Proceeds Less Than Par		123,197
5 Unamortized Loss on Reacquired Preferred		3,006,736
6 Total 12 Month Average Preferred Stock		78,640,197
7 Annualized Preferred Dividends		4,994,462
8 12 Month Average Cost of Preferred Stock		6.351%

Source: Line 1: Schedule 3, Page 2 of 10, Column (p), Line 11.  
Line 3: Schedule 3, Page 3 of 10, Column (o), Line 30.  
Line 4: Schedule 3, Page 5 of 10, Column (o), Line 16.  
Line 5: Schedule 3, Page 8 of 10, Column (o), Line 16.  
Line 7: Schedule 3, Page 10 of 10, Column (d), Line 17.

**MidAmerican Energy Company**  
**13 Month Average Preferred Stock Balances**  
 January 31, 2000 - December 31, 2000

(a)	(b)	(c) Rate	(d) January '00	(e) February '00	(f) March '00	(g) April '00	(h) May '00	(i) June '00	(j) July '00	(k) August '00	(l) September '00	(m) October '00	Na
<b>Preferred Stock</b>													
<u>Not Subject to Mandatory Retirement</u>													
1	204001	Pfd Sdk Series \$3.75	3.75%	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500	3,830,500
2	204002	Pfd Sdk Series \$3.90	3.90%	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000	3,263,000
3	204003	Pfd Sdk Series \$4.20	4.20%	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200	4,736,200
4	204011	Pfd Sdk Series \$3.30	3.30%	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100	4,945,100
5	204012	Pfd Sdk Series \$4.35	4.35%	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500	4,994,500
6	204013	Pfd Sdk Series \$4.40	4.40%	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
7	204014	Pfd Sdk Series \$4.80	4.80%	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800	4,989,800
8	204017	Pfd Sdk Series \$1.7375	6.95%										
<u>Subject to Mandatory Retirement</u>													
9	204018	Pfd Sdk Series \$7.80	7.80%	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
10	204019	Pfd Sdk Series \$5.25	5.25%	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
11	<b>Total Preferred Stock</b>			<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>	<b>81,759,100</b>

Source: General Ledger

**MidAmerican Energy Company**  
**12 Month Average Preferred Stock Balances**  
**Unamortized Gains on Recaptured Preferred Stock**  
 January 01, 2000 - December 31, 2000

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Preferred Stock	January 00	February 00	March 00	April 00	May 00	June 00	July 00	August 00	September 00	October 00	November 00
<b>Not Subject to Mandatory Retirement</b>												
1	Pfd Stk Series \$3.50	120	120	120	120	120	120	120	120	120	120	120
2	Pfd Stk Series \$3.50	285	285	285	285	285	285	285	285	285	285	285
3	Pfd Stk Series \$3.50	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612
4	Pfd Stk Series \$3.50	686	686	686	686	686	686	686	686	686	686	686
5	Pfd Stk Series \$3.50	920	920	920	920	920	920	920	920	920	920	920
6	Pfd Stk Series \$4.35	205	205	205	205	205	205	205	205	205	205	205
7	Pfd Stk Series \$3.50	280	280	280	280	280	280	280	280	280	280	280
8	214002 Pfd Stk Series \$3.50	278	278	278	278	278	278	278	278	278	278	278
9	Pfd Stk Series \$3.50	159	159	159	159	159	159	159	159	159	159	159
10	Pfd Stk Series \$3.75	476	476	476	476	476	476	476	476	476	476	476
11	Pfd Stk Series \$3.50	53	53	53	53	53	53	53	53	53	53	53
12	Pfd Stk Series \$3.50	515	515	515	515	515	515	515	515	515	515	515
13	Pfd Stk Series \$3.75	219	219	219	219	219	219	219	219	219	219	219
14	Pfd Stk Series \$4.20	248	248	248	248	248	248	248	248	248	248	248
15	Pfd Stk Series \$3.50	148	148	148	148	148	148	148	148	148	148	148
16	Pfd Stk Series \$3.50	50	50	50	50	50	50	50	50	50	50	50
17	Pfd Stk Series \$3.50	149	149	149	149	149	149	149	149	149	149	149
18	Pfd Stk Series \$3.50	245	245	245	245	245	245	245	245	245	245	245
19	Pfd Stk Series \$3.50	49	49	49	49	49	49	49	49	49	49	49
20	Pfd Stk Series \$3.50	333	333	333	333	333	333	333	333	333	333	333
21		11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030
<b>Subject to Mandatory Retirement</b>												
22	214018 Pfd Stk Series \$7.00 Div 05-01-01	-	-	-	-	-	-	-	-	-	-	-
23	Pfd Stk Series \$7.00 Div 05-01-02	-	-	-	-	-	-	-	-	-	-	-
24	Pfd Stk Series \$7.00 Div 05-01-03	-	-	-	-	-	-	-	-	-	-	-
25	Pfd Stk Series \$7.00 Div 05-01-04	-	-	-	-	-	-	-	-	-	-	-
26	Pfd Stk Series \$7.00 Div 05-01-05	-	-	-	-	-	-	-	-	-	-	-
27	Pfd Stk Series \$7.00 Div 05-01-06	-	-	-	-	-	-	-	-	-	-	-
28	214019 Pfd Stk Series \$5.25	-	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-	-
30	Total Unamortized Gains on Recaptured Preferred	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030	11,030

Source: Schedule 3, Page 4 of 10

**MidAmerican Energy Company**  
 Unamortized Gain on Reacquisition  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)
	Issue	Date Reacquired	Gain on Reacquisition	After tax Effect on Retained Earnings <sup>11</sup>
1	Pfd Stk Series \$3.30	Oct 1995	\$ 120	\$ 120
2	Pfd Stk Series \$3.30	Nov 1995	285	285
3	Pfd Stk Series \$3.30	Dec 1995	5,612	5,612
4	Pfd Stk Series \$3.30	Feb 1997	686	686
5	Pfd Stk Series \$3.30	Mar 1997	920	920
6	Pfd Stk Series \$4.35	Mar 1997	205	205
7	Pfd Stk Series \$3.30	Apr 1997	280	280
8	Pfd Stk Series \$3.30	Aug 1997	278	278
9	Pfd Stk Series \$3.30	Nov 1997	159	159
10	Pfd Stk Series \$3.75	Nov 1997	476	476
11	Pfd Stk Series \$3.30	Dec 1997	53	53
12	Pfd Stk Series \$3.30	Jan 1998	515	515
12	Pfd Stk Series \$3.75	Mar 1998	219	219
14	Pfd Stk Series \$4.20	Mar 1998	242	242
15	Pfd Stk Series \$3.30	Mar 1998	142	142
16	Pfd Stk Series \$3.30	Apr 1998	50	50
17	Pfd Stk Series \$3.30	May 1998	149	149
18	Pfd Stk Series \$3.30	June 1998	245	245
19	Pfd Stk Series \$3.30	July 1998	49	49
20	Pfd Stk Series \$3.30	Aug 1998	333	333
21			-	-
22	Total		\$ 11,030	\$ 11,030

<sup>11</sup> Gains on reacquired preferred stock do not enter into the tax calculation.

**MidAmerican Energy Company**  
**13 Month Average Preferred Stock Balances**  
 Unamortized Net Preferred Proceeds Less Than Par  
 January 31, 2000 - December 31, 2000

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Preferred Stock	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00
	<u>Not Subject to Mandatory Retirement</u>										
1	Pfd Stk Series \$3.75										
2	Pfd Stk Series \$3.90										
3	Pfd Stk Series \$4.20										
4	Pfd Stk Series \$3.30										
5	Pfd Stk Series \$4.35										
6	Pfd Stk Series \$4.40										
7	Pfd Stk Series \$4.80										
8	214002 Pfd Stk Series \$1.7375										
	<u>Subject to Mandatory Retirement</u>										
9	214018 Pfd Stk Series \$7.80 due 05/01/01	7,018	6,550	6,002	5,614	5,146	4,679	4,211	3,743	3,275	2,807
10	Pfd Stk Series \$7.80 due 05/01/02	11,492	11,067	10,641	10,215	9,790	9,364	8,938	8,513	8,087	7,661
11	Pfd Stk Series \$7.80 due 05/01/03	15,226	14,838	14,445	14,055	13,664	13,274	12,884	12,493	12,103	11,712
12	Pfd Stk Series \$7.80 due 05/01/04	18,389	18,029	17,668	17,308	16,947	16,586	16,226	15,865	15,505	15,144
13	Pfd Stk Series \$7.80 due 05/01/05	21,103	20,768	20,433	20,098	19,763	19,428	19,093	18,758	18,423	18,088
14	Pfd Stk Series \$7.80 due 05/01/06	23,598	23,283	22,969	22,654	22,340	22,025	21,710	21,396	21,081	20,766
15	214019 Pfd Stk Series \$5.25	44,558	43,545	42,533	41,520	40,507	39,493	38,482	37,469	36,457	35,444
16	Total Unamortized Net Preferred Proceeds Less Than Par	141,385	138,078	134,771	131,464	128,158	124,851	121,544	118,237	114,931	111,624

Source: Lines 1-8: General Ledger  
 Lines 9-14: Schedule 3, Page 6 of 10.  
 Line 15: Schedule 3, Page 7 of 10.

**MidAmerican Energy Company**  
**Implied Unamortized Balance at December 31, 2000**  
**\$7.80 Preferred Shares**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Date	Number of Shares	Percentage of Shares	Allocation of Capital Stock Expense	Amortization Period (Months)	Implied Monthly Amortization	Implied Annual Amortization	Implied Accumulated Amortization 12/31/99	Implied Unamortized Balance 12/31/99
1	May 1, 2001	66,600	16.65%	\$56,610.00	121	\$467.85	\$5,614.21	\$49,124.38	\$7,485.62
2	May 1, 2002	66,600	16.65%	\$56,610.00	133	\$425.64	\$5,107.67	\$44,692.11	\$11,917.89
3	May 1, 2003	66,600	16.65%	\$56,610.00	145	\$390.41	\$4,684.97	\$40,993.45	\$15,616.55
4	May 1, 2004	66,600	16.65%	\$56,610.00	157	\$360.57	\$4,326.88	\$37,860.19	\$18,749.81
5	May 1, 2005	66,600	16.65%	\$56,610.00	169	\$334.97	\$4,019.64	\$35,171.89	\$21,438.11
6	May 1, 2006	<u>67,000</u>	<u>16.75%</u>	<u>\$56,950.00</u>	181	\$314.64	<u>\$3,775.69</u>	<u>\$33,037.29</u>	<u>\$23,912.71</u>
7		400,000	100.00%	\$340,000.00			\$27,529.06	\$240,879.31	\$99,120.69

Source: Column (d): General Ledger

MidAmerican Energy Company  
 Implied Unamortized Balance at December 31, 2000  
 \$5.25 Preferred Shares

	(a)	(b)	(c)	(d)	(e)	(f)
1	Total Discount and Expense				\$121,522.00	
2	Life 10 years					120 Months
3	Implied Monthly Amortization				\$1,012.68	
4	Implied Annual Amortization				\$12,152.20	
5	Implied Amortization					
6		1993		3 Months		
7		1994		12 Months		
8		1995		12 Months		
9		1996		12 Months		
10		1997		12 Months		
11		1998		12 Months		
12		1999		12 Months		
13		Total		75 Months	\$75,951.25	
14	Implied Unamortized Balance @ December 31, 1999				\$45,570.75	
15	Implied Amortization					
16		1993		3 Months		
17		1994		12 Months		
18		1995		12 Months		
19		1996		12 Months		
20		1997		12 Months		
21		1998		12 Months		
22		1999		12 Months		
23		2000		12 Months		
24		Total		87 Months	\$88,103.45	
25	Implied Unamortized Balance @ December 31, 2000				\$33,418.55	

Source: Line 1, General Ledger.

**MidAmerican Energy Company**  
**12 Month Average Preferred Stock Balances**  
 (Amounts are in Dollars and Cents)  
 January 31, 2000 - December 31, 2000

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Preferred Stock	January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00	November '00
	<u>Not Subject to Mandatory Retirement</u>											
1	PNJ Stk Series \$3.75											
2	PNJ Stk Series \$3.90											
3	PNJ Stk Series \$4.20											
4	PNJ Stk Series \$3.30											
5	PNJ Stk Series \$4.35											
6	PNJ Stk Series \$4.40											
7	PNJ Stk Series \$4.80											
8	214002 PNJ Stk Series \$1.7375	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988
	PNJ Stk Series \$1.7375	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736
	PNJ Stk Series \$1.7375	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029
	PNJ Stk Series \$1.7375	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>	<u>2,748,983</u>
		3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736
	<u>Subject to Mandatory Retirement</u>											
9	214018 PNJ Stk Series \$7.80 due 05/01/01											
10	PNJ Stk Series \$7.80 due 05/01/02											
11	PNJ Stk Series \$7.80 due 05/01/03											
12	PNJ Stk Series \$7.80 due 05/01/04											
13	PNJ Stk Series \$7.80 due 05/01/05											
14	PNJ Stk Series \$7.80 due 05/01/06											
15	214019 PNJ Stk Series \$5.25											
16	Total Unamortized Losses on Reacquired Preferred	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736

Source: Schedule 3, Page 9 of 10.

**MidAmerican Energy Company**  
 Unamortized Loss on Reacquisition  
 Twelve Months Ending December 31, 2000

	(a)	(b)	(c)	(d)
	<u>Issue</u>	<u>Date</u> <u>Reacquired</u>	<u>Loss on</u> <u>Reacquisition</u>	<u>After tax</u> <u>Effect on</u> <u>Retained</u> <u>Earnings</u> \1
1	6.95% Series (\$1.7375)	Mar 1996	195,988	195,988
2	6.95% Series (\$1.7375)	Jun 1996	54,736	54,736
3	6.95% Series (\$1.7375)	Sept 1996	9,029	9,029
4	6.95% Series (\$1.7375)	Jan 1997	2,746,983	2,746,983
5				
6			-	-
7			3,006,736	3,006,736

\1 Losses on the repurchase of equity are not tax deductible.

**MidAmerican Energy Company**  
**Annualized Preferred Stock Dividends**  
**Twelve Months Ending December 31, 2000**

	(a)	(b)	(c)	(d)
		Rate	12 Month Average Balance	Annualized Dividend
1	Pfd Stk Dvd \$3.75	3.75%	3,830,500	143,644
2	Pfd Stk Dvd \$3.90	3.90%	3,263,000	127,257
3	Pfd Stk Dvd \$4.20	4.20%	4,736,200	198,920
4	Pfd Stk Dvd \$3.30	3.30%	4,945,100	163,188
5	Pfd Stk Dvd \$4.35	4.35%	4,994,500	217,261
6	Pfd Stk Dvd \$4.40	4.40%	5,000,000	220,000
7	Pfd Stk Dvd \$4.80	4.80%	4,989,800	239,510
9	Pfd Stk Dvd \$1.7375	6.95%	0	0
10	Pfd Stk Dvd \$7.80	7.80%	40,000,000	3,120,000
11	Pfd Stk Dvd \$5.25	5.25%	10,000,000	525,000
12	Total Preferred Stock Dividends		81,759,100	4,954,781
13	Amort. of Discount & Expense on			
14	Pref. Stock subject to Mandatory Retirement			
15	Series \$5.25			12,152
16	Series \$7.80			27,529
17	Total Pref. Dividends and Amort. of Disc. & Expense			4,994,462

Source: Lines 1-11: Schedule 3, Page 2 of 10, Column (q) Lines 1-10.  
 Line 15: Schedule 3, Page 7 of 10, Column (e) Line 4.  
 Line 16: Schedule 3, Page 6 of 10, Column (g) Line 7.

**MidAmerican Energy Company**  
 12 Month Average - Common Equity  
 January 31, 2000 - December 31, 2000

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
		January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00	
1	201	Common Stock Issued	564,725,058	564,725,058	564,725,058	564,725,058	564,725,058	564,725,058	564,725,058	564,725,058	564,725,058	
2		Premium on Capital Stock										
3	210-211	Miscellaneous Paid-In Capital	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	775,126	
4	214	Capital Stock Expense	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	(4,476,219)	
5	216	Retained Earnings	515,156,461	531,981,446	540,852,260	545,263,520	552,534,855	563,489,349	590,513,053	617,982,716	626,681,432	
6		Adj. For Unamort. Balances	2,450,381	2,438,218	2,426,054	2,413,891	2,401,728	2,389,565	2,377,402	2,365,239	2,353,076	
7	217	Treasury Shares										
8		Common Equity	1,078,630,806	1,095,443,627	1,104,302,278	1,108,701,375	1,115,960,346	1,126,902,878	1,153,914,428	1,181,435,644	1,190,123,426	1,194,460,931

Source: Line 1-5, and 7: General Ledger.  
 Line 6: Schedule 4, Page 2 of 2.

**MidAmerican Energy Company**  
**12 Month Average Unamortized Gains & Losses on Reacquired Securities**  
**January 31, 2000 - December 31, 2000**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		January '00	February '00	March '00	April '00	May '00	June '00	July '00	August '00	September '00	October '00	November '00	December '00
<b>Preferred Stock</b>													
<b>After Tax Gains</b>													
1	Pld Stk Series \$3.30	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)
2	Pld Stk Series \$3.30	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)
3	Pld Stk Series \$3.30	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)
4	Pld Stk Series \$3.30	(688)	(688)	(688)	(688)	(688)	(688)	(688)	(688)	(688)	(688)	(688)	(688)
5	Pld Stk Series \$3.30	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)
6	Pld Stk Series \$4.35	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)
7	Pld Stk Series \$3.30	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)
8	Pld Stk Series \$3.30	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)
9	Pld Stk Series \$3.30	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)
10	Pld Stk Series \$3.75	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)	(476)
11	Pld Stk Series \$3.30	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)
12	Pld Stk Series \$3.30	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)
13	Pld Stk Series \$3.75	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)
14	Pld Stk Series \$4.20	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(248)
15	Pld Stk Series \$3.30	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)	(148)
16	Pld Stk Series \$3.30	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
17	Pld Stk Series \$3.30	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)
18	Pld Stk Series \$3.30	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)
19	Pld Stk Series \$3.30	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)
20	Pld Stk Series \$3.30	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)	(333)
21		(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)	(11,030)
<b>After Tax Losses</b>													
22	Pld Stk Series \$1.7375	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988	195,988
23	Pld Stk Series \$1.7375	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736	54,736
24	Pld Stk Series \$1.7375	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029	9,029
25	Pld Stk Series \$1.7375	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983	2,746,983
26		3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736	3,006,736
<b>Long Term Debt</b>													
<b>After Tax Gains</b>													
27	7.45% due 2023	(28,666)	(28,563)	(28,459)	(28,356)	(28,253)	(28,149)	(28,046)	(27,942)	(27,839)	(27,735)	(27,632)	(27,529)
28	8.05% due 2025	(928,416)	(923,408)	(920,400)	(917,392)	(914,385)	(911,377)	(908,369)	(905,361)	(902,353)	(899,345)	(896,338)	(893,330)
29	8.95% due 2025	(89,936)	(89,844)	(89,752)	(89,660)	(89,568)	(89,476)	(89,384)	(89,292)	(89,200)	(89,108)	(89,016)	(88,924)
30	6.95% due 2025	(3,877)	(3,965)	(3,952)	(3,939)	(3,926)	(3,913)	(3,900)	(3,887)	(3,874)	(3,861)	(3,848)	(3,835)
31		(1,048,996)	(1,045,580)	(1,042,164)	(1,038,747)	(1,035,331)	(1,031,915)	(1,028,499)	(1,025,083)	(1,021,666)	(1,018,250)	(1,014,834)	(1,011,418)
<b>After Tax Losses</b>													
32	8.15% due 2001	262,613	249,482	236,352	223,221	210,090	196,960	183,829	170,698	157,568	144,437	131,306	118,175
33	7.45% due 2023	138,958	138,456	137,955	137,453	136,951	136,450	135,948	135,446	134,945	134,443	133,941	133,440
34	7.00% due 2005	18,661	18,350	18,039	17,728	17,417	17,106	16,795	16,484	16,173	15,862	15,551	15,240
35	7.70% due 2004	83,439	81,803	80,167	78,531	76,895	75,259	73,623	71,987	70,351	68,715	67,079	65,443
36		503,671	488,092	472,512	456,933	441,353	425,774	410,195	394,615	379,036	363,457	347,877	332,298
37		2,450,381	2,438,218	2,426,054	2,413,891	2,401,728	2,389,565	2,377,402	2,365,239	2,353,076	2,340,913	2,328,749	2,316,586

Source: Lines 1-20 from Schedule 3, Page 3 of 10.  
 Lines 22-25 from Schedule 3, Page 8 of 10.  
 Line 27, from Schedule 2, Page 17 of 20.  
 Line 28, from Schedule 2, Page 18 of 20.  
 Line 29, from Schedule 2, Page 19 of 20.  
 Line 30, from Schedule 2, Page 20 of 20.  
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 Line 33, from Schedule 2, Page 13 of 20.  
 Line 34, from Schedule 2, Page 14 of 20.  
 Line 35, from Schedule 2, Page 15 of 20.

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE APPLICATION )  
OF MIDAMERICAN ENERGY COMPANY )  
FOR AN INCREASE IN ITS GAS )  
RATES IN ITS SERVICE TERRITORY )

DOCKET NO.

DIRECT TESTIMONY OF  
ROGER A. MORIN  
ON BEHALF OF  
MIDAMERICAN ENERGY COMPANY

1                                   **DIRECT TESTIMONY OF ROGER A. MORIN**

2                                   **I.       INTRODUCTION**

3   **Q.     Please state your name, address, and occupation.**

4   **A.     My name is Dr. Roger A. Morin. My business address is Georgia State**  
5           **University, Robinson College of Business, University Plaza, Atlanta, Georgia,**  
6           **30303. I am Professor of Finance at the Robinson College of Business, Georgia**  
7           **State University and Professor of Finance for Regulated Industry at the Center for**  
8           **the Study of Regulated Industry also at Georgia State University. I am also a**  
9           **principal in Utility Research International, an enterprise engaged in regulatory**  
10          **finance and economics consulting to business and government.**

11 **Q.     Please describe your educational background.**

12 **A.     I hold a Bachelor of Engineering degree and an MBA in Finance from McGill**  
13          **University, Montreal, Canada. I received my Ph.D. in Finance and Econometrics**  
14          **at the Wharton School of Finance, University of Pennsylvania.**

15 **Q.     Please summarize your academic and business career.**

16 **A.     I have taught at the Wharton School of Finance, University of Pennsylvania,**  
17          **Amos Tuck School of Business at Dartmouth College, Drexel University,**  
18          **University of Montreal, McGill University, and Georgia State University. I was a**  
19          **faculty member of Advanced Management Research International, and I am**  
20          **currently a faculty member of The Management Exchange Inc. and Exnet where I**  
21          **conduct frequent national executive-level education seminars throughout the**  
22          **United States and Canada. In the last 20 years, I have conducted numerous**  
23          **national seminars on such topics as "Utility Finance," "Utility Cost of Capital,"**

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1 "Alternative Regulatory Frameworks," and on "Utility Capital Allocation" which I  
2 have developed on behalf of The Management Exchange Inc. in conjunction with  
3 Public Utilities Reports, Inc.

4 I have authored or co-authored several books, monographs, and articles in  
5 academic scientific journals on the subject of finance. They have appeared in a  
6 variety of journals, including *The Journal of Finance*, *The Journal of Business*  
7 *Administration*, *International Management Review*, and *Public Utility*  
8 *Fortnightly*. I published a widely-used treatise on regulatory finance, *Utilities'*  
9 *Cost of Capital*, Public Utilities Reports Inc., Arlington, Va. 1984. The same  
10 publisher released my more recent book, *Regulatory Finance*, a voluminous  
11 treatise on the application of finance to regulated utilities, in late 1994. I have  
12 engaged in extensive consulting activities on behalf of numerous corporations and  
13 legal firms in matters of financial management and corporate litigation. Exhibit  
14 RAM-1 describes my professional credentials in more detail.

15 **Q. Have you testified on cost of capital before?**

A. Yes, I have been a cost of capital witness before more than 40 regulatory boards in  
North America. I have testified before the following state and provincial  
commissions:

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1

Alabama	Indiana	New Brunswick	Pennsylvania
Alaska	Iowa	New Jersey	Quebec
Alberta	Kentucky	New York	South Carolina
Arizona	Louisiana	Newfoundland	Tennessee
British Columbia	Manitoba	North Carolina	Texas
California	Michigan	North Dakota	Utah
Colorado	Minnesota	Ohio	Vermont
Florida	Mississippi	Oklahoma	Washington
Georgia	Montana	Ontario	West Virginia
Hawaii	Nevada	Oregon	
Illinois			

2

3

The details of my participation in regulatory proceedings are provided in

4

Exhibit RAM-1.

5 **Q.**

**What is the purpose of your testimony in this proceeding?**

6 **A.**

The purpose of my testimony is to present an independent appraisal of the fair and reasonable rate of return on the gas distribution business of MidAmerican Energy Company ("MidAmerican" or the "Company") in the State of South Dakota, with particular emphasis on the fair return on the Company's common equity capital committed to that business. Based upon this appraisal, I have formed my professional judgment as to a return on such capital which will (1) be fair to the ratepayer, (2) allow the Company to attract capital on reasonable terms, (3) maintain its financial integrity; and (4) be comparable to returns offered on comparable risk investments. Also, I have been asked to testify in these proceedings as to that opinion.

16

17

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1 **Q. Please identify the Exhibits and appendix that accompany your testimony.**

2 A. I have attached to my testimony Exhibits RAM-1 through RAM-4 and Appendix  
3 A. These Exhibits and Appendix relate directly to points in my testimony, and are  
4 described in further detail in connection with those points.

5 **Q. Please summarize your findings.**

6 A. I recommend the adoption of a return on common equity of 12.0%. My  
7 recommendation is derived from studies I performed using the Capital Asset  
8 Pricing Model (CAPM), Risk Premium, and Discounted Cash Flow (DCF)  
9 methodologies. I performed two CAPM analyses, one using the plain vanilla  
10 CAPM and another using an empirical approximation of the CAPM (ECAPM). I  
11 performed two risk premium analyses: a historical risk premium analysis on the  
12 gas distribution industry and a study of the risk premiums allowed in the gas  
13 distribution industry. I also performed DCF analyses on two surrogates for the  
14 Company's gas distribution operations. They are: a group of comparable natural  
15 gas distribution utilities and a group of generation divested electric utilities. My  
16 recommended rate of return reflects the application of my professional judgment  
17 to the results in light of the indicated returns from my Risk Premium, CAPM, and  
18 DCF analyses.

19 **Q. Please describe how your testimony is organized.**

20 A. The remainder of my testimony is organized into three (3) broad sections:

21 II. Regulatory Framework and Rate of Return

22 III. Cost of Equity Estimates

23 IV. Summary and Recommendation

1           The second section discusses the rudiments of rate of return regulation and  
2           the basic notions underlying rate of return. The third section contains the  
3           application of CAPM, Risk Premium, and DCF tests. In the fourth section, the  
4           results from the various approaches used in determining a fair return are  
5           summarized.

6           **II. REGULATORY FRAMEWORK AND RATE OF RETURN**

7           **Q. What economic and financial concepts have guided your assessment of**  
8           **MidAmerican's cost of common equity?**

9           A. Two fundamental economic principles underlie the appraisal of MidAmerican's  
10           cost of common equity capital, one relating to the supply side of capital markets,  
11           the other to the demand side. According to the first principle, a rational investor  
12           is maximizing the performance of his portfolio only if he expects the returns  
13           earned on investments of comparable risk to be the same. If not, the rational  
14           investor will switch out of those investments yielding lower returns at a given risk  
15           level in favor of those investment activities offering higher returns for the same  
16           degree of risk. This principle implies that a company will be unable to attract the  
17           capital funds it needs to meet its service demands and to maintain financial  
18           integrity unless it can offer returns to capital suppliers that are comparable to  
19           those achieved on alternate competing investments of similar risk. On the  
20           demand side, the second principle asserts that a company will continue to invest in  
21           real physical assets if the return on these investments exceeds or equals the  
22           company's cost of capital. This concept suggests that a regulatory commission

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1 should set rates at a level sufficient to create an equality between the return on  
2 physical asset investments and the company's cost of capital.

3 **Q. Under traditional cost of service regulation, please explain how a regulated**  
4 **company's rates should be set.**

5 **A.** Under the traditional regulatory process, a regulated company's rates should be set  
6 so that the company covers its costs, including taxes and depreciation, plus a fair  
7 and reasonable return on its invested capital. The allowed rate of return must  
8 necessarily reflect the cost of the funds obtained, that is, investors' return  
9 requirements. In determining a company's rate of return, the starting point is  
10 investors' return requirements in financial markets. A rate of return can then be  
11 set at a level sufficient to enable the company to earn a return commensurate with  
12 the cost of those funds.

13 Funds can be obtained in two general forms, debt capital and equity  
14 capital. The cost of debt funds can be easily ascertained from an examination of  
15 the contractual interest payments. The cost of common equity funds, that is,  
16 investors' required rate of return, is more difficult to estimate. It is the purpose of  
17 this testimony to estimate a fair and reasonable return on the common equity  
18 capital of MidAmerican.

19 **Q. What must be considered in estimating a fair return on equity?**

20 **A.** As discussed below, the basic premise is that the allowable return on equity  
21 should be commensurate with returns on investments in other firms having  
22 corresponding risks. The allowed return should be sufficient to assure confidence  
23 in the financial integrity of the firm, in order to maintain creditworthiness and

1 ability to attract capital on reasonable terms. The attraction of capital standard  
2 focuses on investors' return requirements that are generally determined using  
3 market value methods, such as the Risk Premium, CAPM, or the DCF methods.  
4 These market value tests define fair return as the return investors anticipate when  
5 they purchase equity shares of comparable risk in the financial marketplace. This  
6 is a market rate of return, defined in terms of anticipated dividends and capital  
7 gains as determined by expected changes in stock prices, and reflects the  
8 opportunity cost of capital. The economic basis for market value tests is that new  
9 capital will be attracted to a firm only if the return expected by the suppliers of  
10 funds is commensurate with that available from alternatives of comparable risk.

11 **Q. What fundamental principles are applicable in determining a rate of return**  
12 **that is fair and reasonable?**

13 A. The heart of utility regulation is the setting of just and reasonable rates by way of  
14 a fair and reasonable return. There are two landmark United States Supreme Court  
15 cases that define the legal principles underlying the regulation of a public utility's  
16 rate of return and provide the foundations for the notion of a fair return:

- 17 1. *Bluefield Water Works & Improvement Co. v. Public Service*  
18 *Commission of West Virginia, 262 U.S. 679 (1923).*
- 19 2. *Federal Power Commission v. Hope Natural Gas Company,*  
20 *320 U.S. 391 (1944).*

21  
22 The *Bluefield* case set the standard against which just and reasonable rates  
23 of return are measured:

24 A public utility is entitled to such rates as will permit it to  
25 earn a return on the value of the property which it employs for the  
26 convenience of the public equal to that generally being made at the

1           same time and in the same general part of the country on  
2           investments in other business undertakings which are attended by  
3           corresponding risks and uncertainties ... The return should be  
4           reasonable, sufficient to assure confidence in the financial  
5           soundness of the utility, and should be adequate, under efficient  
6           and economical management, to maintain and support its credit  
7           and enable it to raise money necessary for the proper discharge of  
8           its public duties.   (emphasis added)

9           The *Hope* case expanded on the guidelines to be used to assess the  
10          reasonableness of the allowed return. The Court reemphasized its statements in the  
11          *Bluefield* case and recognized that revenues must cover "capital costs." The Court  
12          stated:

13                         From the investor or company point of view it is important  
14                         that there be enough revenue not only for operating expenses but  
15                         also for the capital costs of the business. These include service on  
16                         the debt and dividends on the stock ... By that standard the return to  
17                         the equity owner should be commensurate with returns on  
18                         investments in other enterprises having corresponding risks. That  
19                         return, moreover, should be sufficient to assure confidence in the  
20                         financial integrity of the enterprise, so as to maintain its credit and  
21                         attract capital.   (emphasis added)

22           The United States Supreme Court reiterated the criteria set forth in *Hope* in  
23            
24          *Federal Power Commission v. Memphis Light, Gas & Water Division*, 411 U.S.  
25          458 (1973), in *Permian Basin Rate Cases*, 390 U.S. 747 (1968), and most recently  
26          in *Duquesne Light Co. vs. Barasch*, 488 U.S. 299 (1989). In the *Permian* cases, the  
27          Supreme Court stressed that a regulatory agency's rate of return order should:

28                         ...reasonably be expected to maintain financial integrity, attract  
29                         necessary capital, and fairly compensate investors for the risks they  
30                         have assumed...

31          Therefore, the "end result" of this Commission's decision should be to  
32          allow MidAmerican the opportunity to earn a return on equity on its regulated

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1 natural gas distribution operations that is: (1) commensurate with returns on  
2 investments in other firms having corresponding risks, (2) sufficient to assure  
3 confidence in MidAmerican's financial integrity, and (3) sufficient to maintain  
4 MidAmerican's creditworthiness and ability to attract capital on reasonable terms.

5 **Q. How is the fair rate of return determined?**

6 **A.** The aggregate return required by investors is called the "cost of capital." The cost  
7 of capital is the opportunity cost, expressed in percentage terms, of the total pool  
8 of capital employed by MidAmerican. It is the composite weighted cost of the  
9 various classes of capital (bonds, preferred stock, common stock) used by the  
10 utility, with the weights reflecting the proportions of the total that each class of  
11 capital represents.

12 While utilities like MidAmerican enjoy varying degrees of monopoly in  
13 the sale of public utility services, they must compete with everyone else in the  
14 free, open market for the input factors of production, whether it is labor, materials,  
15 machines, or capital. The prices of these inputs are set in the competitive  
16 marketplace by supply and demand, and it is these input prices that are  
17 incorporated in the cost of service computation. This is just as true for capital as  
18 for any other factor of production. Since utilities and other investor-owned  
19 businesses must go to the open capital market and sell their securities in  
20 competition with every other issuer, there is obviously a market price to pay for  
21 the capital they require, for example, the interest on debt capital, or the expected  
22 return on equity.

1 Q. How does the concept of a fair return relate to the concept of opportunity  
2 cost?

3 A. The concept of a fair return is intimately related to the concept of opportunity  
4 costs. When investors supply funds to a utility by buying its stocks or bonds, they  
5 are not only postponing consumption, giving up the alternative of spending their  
6 dollars in some other way, they are also exposing their funds to risk. Investors are  
7 willing to incur this double penalty only if they are adequately compensated. The  
8 compensation they require is the price of capital. If there are differences in the  
9 risk of the investments, competition among firms for a limited supply of capital  
10 will bring different prices. These differences in risk are translated by the capital  
11 markets into price differences in much the same way that differences in the  
12 characteristics of commodities are reflected in different prices.

13 The important point is that the prices of debt capital and equity capital are  
14 set by supply and demand, and both are influenced by the relationship between the  
15 risk and return expected for those securities and the risks expected from the  
16 overall menu of available securities.

17 Q. How does MidAmerican obtain its capital?

18 A. The funds employed by MidAmerican are obtained in two general forms, debt  
19 capital and common equity capital. The cost of debt funds can be easily  
20 ascertained from an examination of the contractual interest payments. The cost of  
21 common equity funds, that is, equity investors' required rate of return, is more  
22 difficult to estimate because the dividend payments received from common stock  
23 are not contractual or guaranteed in nature. They are uneven and risky,

1 considerably more than interest payments. The return on common equity estimate  
2 can then be easily combined with the embedded cost of debt together with the  
3 capital structure, in order to arrive at the overall cost of capital.

4 **Q. What is the market required rate of return on equity capital?**

5 A. The market required rate of return on common equity, or cost of equity, is the  
6 return demanded by the equity investor. Investors determine the price for equity  
7 capital through their buying and selling decisions in capital markets. Investors set  
8 return requirements according to their perception of the risks inherent in the  
9 investment, recognizing the opportunity cost of foregone investments in other  
10 companies, and the returns available from other investments of comparable risk.

11 **III. COST OF EQUITY ESTIMATES**

12 **Q. Dr. Morin, how did you estimate the fair return on equity for MidAmerican?**

13 A. I employed three methodologies: (A) the CAPM, (B) the Risk Premium, and (C)  
14 the DCF methodologies. All three are market-based methods and are designed to  
15 estimate the return required by investors on equity capital committed to  
16 MidAmerican.

17 **Q. Why did you use more than one approach for estimating the cost of equity?**

18 A. No one individual method provides the necessary level of precision for  
19 determining a fair return, but each method provides useful evidence so as to  
20 facilitate the exercise of an informed judgment. Reliance on any single method or  
21 preset formula is inappropriate when dealing with investor expectations because  
22 of possible measurement errors and vagaries in individual companies' market

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1 data. The advantage of using several different approaches is that the results of  
2 each one can be used to check the others.

3 As a general proposition, it is extremely dangerous to rely on only one  
4 generic methodology to estimate equity costs. The difficulty is compounded when  
5 only one variant of that methodology is employed. It is compounded even further  
6 when that one methodology is applied to a single company. Hence, several  
7 methodologies applied to several comparable risk companies should be employed  
8 to estimate the cost of capital.

9 **Q. Please describe the risk premium method for determining the cost of**  
10 **common equity.**

11 **A.** The Risk Premium method of determining the cost of equity recognizes the  
12 fundamental principle that common equity capital is more risky than debt from an  
13 investor's standpoint, and that investors require higher returns on stocks than on  
14 bonds to compensate for the additional risk. The general approach is relatively  
15 straightforward. First, determine the historical spread between the return on debt  
16 and the return on equity. Second, this spread must be added to the current debt  
17 yield to derive an estimate of current equity return requirements.

18 The magnitude of the relative risk premiums is determined by shifts in  
19 demand and supply in each capital market segment, which are in turn driven by  
20 investors' attitudes towards risk, and by the relative risk differentials perceived by  
21 investors between each type of security.

22 The risk premium approach to estimating the cost of equity derives its  
23 merits and its usefulness from the simple fact that while equity returns cannot be

1 readily quantified at a given point in time, the returns on bonds can be assessed on a  
2 regular basis. If the magnitude of the risk premium between stocks and bonds is  
3 known, then this information can be utilized to determine the cost of common  
4 equity.

5 **Q. How did you apply the risk premium method to MidAmerican?**

6 A. In order to quantify the risk premium for MidAmerican, I have performed four  
7 risk premium studies. The first two CAPM-driven studies deal with aggregate  
8 stock market risk premium evidence and the other two empirical studies deal  
9 directly with the natural gas distribution utility industry. In the case of the latter, I  
10 have included a historical risk premium study on the natural gas distribution  
11 industry and a study on regulator allowed rate of return.

12 **A. CAPM ESTIMATES**

13 **Q. Please describe your application of the CAPM risk premium approach.**

14 A. I developed two risk premium estimates based respectively on the CAPM and on  
15 an empirical approximation to the CAPM (ECAPM). The CAPM is a  
16 fundamental paradigm of finance. The fundamental idea underlying the CAPM is  
17 that risk-averse investors demand higher returns for assuming additional risk, and  
18 higher-risk securities are priced to yield higher expected returns than lower-risk  
19 securities. The CAPM quantifies the additional return, or risk premium, required  
20 for bearing incremental risk. It provides a formal risk-return relationship  
21 anchored on the basic idea that only market risk matters, as measured by beta.  
22 According to the CAPM, securities are priced such that:

23 **EXPECTED RETURN = RISK-FREE RATE + RISK PREMIUM**

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1 Denoting the risk-free rate by  $R_F$  and the return on the market as a whole by  $R_M$ ,  
2 the CAPM is stated as follows:

3 
$$K = R_F + \beta(R_M - R_F)$$

4 This is the seminal CAPM expression, which states that the return required  
5 by investors is made up of a risk-free component,  $R_F$ , plus a risk premium given  
6 by  $\beta(R_M - R_F)$ . To derive the CAPM risk premium estimate, three quantities are  
7 required: the risk-free rate ( $R_F$ ), beta ( $\beta$ ), and the market risk premium, ( $R_M - R_F$ ).  
8 For the risk-free rate, I used 5.9%. For beta, I used 0.62, and for the market risk  
9 premium, I used 7.34%. These inputs to the CAPM are explained below.

10 **Q. What risk-free rate did you use in your risk premium analyses?**

11 **A.** To implement the Risk Premium method, an estimate of the risk-free return is  
12 required as a benchmark. As a proxy for the risk-free rate, I have relied on the  
13 actual yields on long-term Treasury bonds. Long-term rates are the relevant  
14 benchmarks when determining the cost of common equity, rather than short-term  
15 interest rates. Short-term rates are volatile, fluctuate widely, and are subject to  
16 more random disturbances than are long-term rates. For example, Treasury bills  
17 are used by the Federal Reserve as a policy vehicle to stimulate the economy and  
18 to control the money supply, and are also used by foreign governments,  
19 companies, and individuals as a temporary safe house for money. Short-term rates  
20 are largely administered rates.

21 As a practical matter, it is inappropriate to relate the return on common  
22 stock to the yield on short-term instruments. This is because short-term rates,

1 such as the yield on 90-day Treasury Bills, fluctuate widely leading to volatile and  
2 unreliable equity return estimates. Moreover, yields on 90-day Treasury Bills  
3 typically do not match the equity investor's planning horizon. Equity investors  
4 generally have an investment horizon far in excess of 90 days.

5 As a conceptual matter, short-term Treasury Bill yields reflect the impact  
6 of factors different from those influencing long-term securities such as common  
7 stock. For example, the premium for expected inflation embedded into 90-day  
8 Treasury Bills is likely to be far different than the inflationary premium embedded  
9 into long-term securities yields. On grounds of stability and consistency, the  
10 yields on long-term Treasury bonds match more closely with common stock  
11 returns.

12 The level of U.S. Treasury long-term bond yields prevailing in July 2001  
13 was 5.9%, as reported in Value Line's Selection and Opinion, July 5, 2001.

14 **Q. How did you select the beta for your CAPM analysis?**

15 A. A major thrust of modern financial theory as embodied in the CAPM is that  
16 perfectly diversified investors can eliminate the company-specific component of  
17 risk, and that only market risk remains. The latter is technically known as "beta,"  
18 or "systematic risk." The beta coefficient measures change in a security's return  
19 relative to that of the market. The beta coefficient states the extent and direction  
20 of movement of the rates of return to a stock with those of the market as a whole.  
21 Therefore, it indicates the change in the rate of return on a stock associated with a  
22 one-percentage point change in the rate of return on the market. The beta  
23 coefficient thus measures the degree to which a particular stock shares the risk of

1 the market as a whole. Modern financial theory has established that beta  
2 incorporates several economic characteristics of a corporation that are reflected in  
3 investors' return requirements.

4 Technically, the beta of a stock is a measure of the covariance of the return  
5 on the stock with the return on the market as a whole. Accordingly, it measures  
6 dispersion in a stock's return that cannot be reduced through diversification. In  
7 abstract theory for a large diversified portfolio, dispersion in the rate of return on  
8 the entire portfolio is the weighted sum of the beta coefficients of its constituent  
9 stocks.

10 MidAmerican is not publicly traded, nor are its natural gas distribution  
11 operations, and therefore, proxies must be used. It is reasonable to postulate that  
12 the Company's natural gas distribution operations possess an investment risk  
13 profile very similar to publicly traded natural gas distribution utilities. As a  
14 proxy for the appropriate beta, I have therefore examined the betas of widely-  
15 traded natural gas distribution utilities. The sample is shown in Exhibit RAM-3  
16 Page 1. The average beta for the group is 0.62.

17 **Q. What market risk premium estimate did you use in your CAPM analysis?**

18 A. For the market risk premium, I used 7.34%. This estimate was based on the  
19 results of both forward-looking and historical studies of long-term risk premiums.  
20 Two studies guided the assumed range. First, the Ibbotson Associates study of  
21 historical returns from 1926 to 2000 (Ibbotson Associates, Stocks, Bonds, Bills  
22 and Inflation: 2001 Yearbook, Valuation Edition) shows that a broad market  
23 sample of common stocks outperformed long-term Treasury bonds by 7.3%.

1 Second, a DCF analysis applied to the aggregate equity market indicates a  
2 prospective market risk premium of 7.38%. The average of the two estimates is  
3 7.34%.

4 **Q. Why did you use long historical time periods in arriving at your market risk**  
5 **premium estimate?**

6 A. It is important to employ returns realized over long time periods rather than  
7 returns realized over more recent time periods when estimating the market risk  
8 premium with historical returns. This is because realized returns can be  
9 substantially different from prospective returns anticipated by investors, especially  
10 when measured over short time periods. Therefore, a risk premium study should  
11 consider the longest possible period for which data are available. Short-run  
12 periods during which investors earned a lower risk premium than they expected  
13 are offset by short-run periods during which investors earned a higher risk  
14 premium than they expected. Only over long time periods will investor return  
15 expectations and realizations converge.

16 I have therefore ignored realized risk premiums measured over short time  
17 periods, since they are heavily dependent on short-term market movements.  
18 Instead, I relied on results over periods of enough length to smooth out short-term  
19 aberrations, and to encompass several business and interest rate cycles. The use  
20 of the entire study period in estimating the appropriate market risk premium  
21 minimizes subjective judgment and encompasses many diverse regimes of  
22 inflation, interest rate cycles, and economic cycles.

1           To the extent that the historical equity risk premium estimated follows  
2           what is known in statistics as a random walk, one should expect the equity risk  
3           premium to remain at its historical mean. The best estimate of the future risk  
4           premium is the historical mean. Since I found no evidence that the market price  
5           of risk or the amount of risk in common stocks has changed over time, that is,  
6           there is no significant serial correlation in the aforementioned Ibbotson study of  
7           historical market risk premiums, it is reasonable to assume that these quantities  
8           will remain stable in the future.

9   **Q. Please describe your prospective approach in deriving the market risk**  
10 **premium in the CAPM analysis.**

11   **A.** For my second estimate of the market risk premium, I applied a DCF analysis to  
12   the aggregate equity market using Value Line's "Value Line Investment Survey for  
13   Windows" ("VLIS") software. The dividend yield on the aggregate market is  
14   currently 2.3% (VLIS 7/2001 edition), and the projected growth for the nearly  
15   dividend-paying 5000 stocks covered by Value Line is in the range of 6.1% to  
16   14.97%. Adding the two components together produces an expected return on  
17   the aggregate equity market in the range of 8.4% to 17.27%, with a midpoint of  
18   12.84%. Following the tenets of the DCF model, the spot dividend yield must be  
19   converted into an expected dividend yield by multiplying it by one plus the growth  
20   rate. This brings the expected return on the aggregate equity market to 13.08%.  
21   Recognition of the quarterly timing of dividend payments rather than the annual  
22   timing of dividends assumed in the annual DCF model brings this estimate to

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1 approximately 13.28%. The implied risk premium is therefore 7.38% over long-  
2 term U.S. Treasury bonds that are currently yielding 5.9%.

3 The average market risk premium result from the historical and  
4 prospective studies is 7.34%, which is my estimate of the market risk premium.

5 **Q. What is your risk premium estimate using the CAPM approach?**

6 A. Inserting those input values in the CAPM equation, namely a risk-free rate of  
7 5.9%, a beta of 0.62, and a market risk premium of 7.34%, the CAPM estimate of  
8 MidAmerican's return on equity is:  $5.9\% + 0.62 \times 7.34\% = 10.5\%$ . This estimate  
9 becomes 10.8% with flotation costs, discussed later in my testimony.

10 **Q. What is your risk premium estimate using the Empirical Version of the**  
11 **CAPM?**

12 A. It is well established in the academic finance literature that the CAPM produces a  
13 downward-biased estimate of equity cost for companies with a beta of less than  
14 1.00. Expanded CAPMs have been developed which relax some of the more  
15 restrictive assumptions underlying the traditional CAPM responsible for this bias,  
16 and thereby enhance its conceptual validity. These expanded CAPMs typically  
17 produce a risk-return relationship that is "flatter" than the traditional CAPM's  
18 prediction, consistent with the empirical findings of the finance literature. The  
19 following equation provides a viable approximation to the observed relationship  
20 between risk and return, and provides the following cost of equity capital  
21 estimate:

22 
$$K = R_f + 0.25 (R_M - R_f) + 0.75 \beta (R_M - R_f)$$

1 inserting 5.9% for  $R_F$ , a market risk premium of 7.34% for  $R_M - R_F$  and a beta of  
2 0.62 in the above equation, the return on common equity is 11.1% without  
3 flotation cost and 11.4% with flotation costs.

4 **B. RISK PREMIUM ESTIMATES**

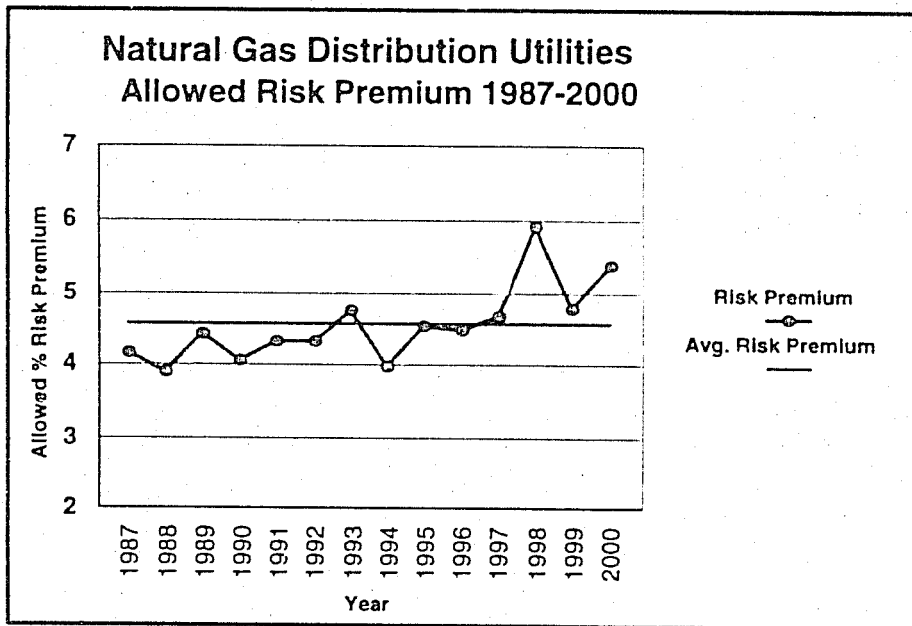
5 **Q. Please describe your historical risk premium analysis of the natural gas**  
6 **distribution industry.**

7 A. An historical risk premium for the natural gas distribution utility industry was  
8 estimated with an annual time series analysis from 1955 to 2000 applied on the  
9 natural gas distribution industry as a whole, using Moody's Natural Gas  
10 Distribution Index as an industry proxy. Data for this particular index was  
11 unavailable prior to 1955. The analysis is depicted on Exhibit RAM-2. The risk  
12 premium was estimated by computing the actual return on equity capital for  
13 Moody's Index for each year from 1955 to 2000 using the actual stock prices and  
14 dividends of the index, and then subtracting the long-term government bond  
15 return for that year. The average risk premium over the period was 6.1% over  
16 long-term Treasury bonds. Given that long-term Treasury bonds are currently  
17 yielding 5.9%, the implied cost of equity for the average gas distribution utility  
18 from this particular method is  $5.9\% + 6.1\% = 12.0\%$ .

19 **Q. Please describe your analysis of allowed risk premiums in the gas**  
20 **distribution utility industry.**

21 A. To estimate MidAmerican's cost of common equity, I examined the historical risk  
22 premiums implied in the ROEs allowed by regulatory commissions in hundreds of  
23 natural gas utility ROE decisions over the period 1987-2000 relative to the

1 contemporaneous level of the long-term Treasury bond yield. The average ROE  
2 spread over long-term Treasury yields was 4.6% for the 1987-2000 period as  
3 shown by the horizontal line in the graph below. The graph also shows the year-  
4 by-year allowed risk premium. The rising trend of the risk premium in response  
5 to rising competition and restructuring is noteworthy.  
6

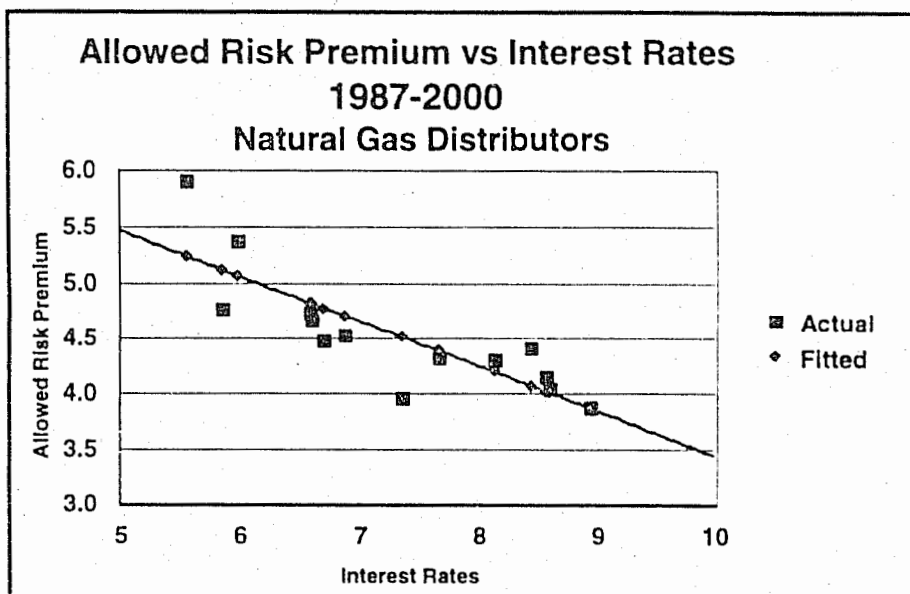


7  
8 A more careful review of these ROE decisions relative to interest rates  
9 reveals a narrowing of the risk premium in times of rising interest rates, and a  
10 widening of the premium as interest rates fall. The following statistical  
11 relationship between the risk premium (RP) and interest rates (YIELD) emerges  
12 over the 1987-2000 period:

13 
$$RP = 0.0751 - 0.41 \text{ YIELD} \quad R^2 = 0.68$$
  
14 
$$(t=5.1)$$
  
15

16 The relationship is statistically significant as indicated by the high  $R^2$  and

1 statistically significant t-value of the slope coefficient. The figure below shows  
2 the inverse relationship between the allowed risk premium and interest rates as  
3 revealed in past ROE decisions.  
4



5  
6 Inserting the current long-term Treasury bond yield of 5.9% in the above  
7 equation suggests a risk premium estimate of 5.1% that would be allowed. This  
8 in turn implies an allowed ROE of 11.0%.

9 **Q. Please summarize your risk premium estimates.**

10 **A.** The table below summarizes the ROE estimates obtained from the various risk  
11 premium studies.  
12

RISK PREMIUM STUDY	ROE
CAPM	10.8%
ECAPM	11.4%
Historical Risk Premium Gas Distribution	12.0%
Allowed Risk Premium Natural Gas Utilities	11.0%

1 C. DCF ESTIMATES

2 Q. Please describe the DCF approach to estimating the cost of equity capital.

3 A. According to DCF theory, the value of any security to an investor is the expected  
4 discounted value of the future stream of dividends or other benefits. One widely  
5 used method to measure these anticipated benefits in the case of a non-static  
6 company is to examine the current dividend plus the increases in future dividend  
7 payments expected by investors. This valuation process can be represented by the  
8 following formula, which is the traditional DCF model:

9 
$$K_e = D_1/P_o + g$$

10  
11 where:  $K_e$  = investors' expected return on equity  
12  $D_1$  = expected dividend during the coming year  
13  $P_o$  = current stock price  
14  $g$  = expected growth rate of future dividends  
15

16 The traditional DCF formula states that under certain assumptions, which  
17 are described in the next paragraph, the equity investor's expected return,  $K_e$ , can  
18 be viewed as the sum of an expected dividend yield,  $D_1/P_o$ , plus the expected  
19 growth rate of future dividends and stock price,  $g$ . The returns anticipated at a  
20 given market price are not directly observable and must be estimated from  
21 statistical market information. The idea of the market value approach is to infer  
22 ' $K_e$ ' from the observed share price and from an estimate of investors' expected  
23 future growth.

24 The assumptions underlying this valuation formulation are well known.  
25 The assumptions are discussed in detail in Chapter 4 of my book, Regulatory

1        Finance. The traditional DCF model requires the following main assumptions: a  
2        constant average growth trend for both dividends and earnings, a stable dividend  
3        payout policy, a discount rate in excess of the expected growth rate, and a constant  
4        price-earnings multiple, which implies that growth in price is synonymous with  
5        growth in earnings and dividends. The traditional DCF model also assumes that  
6        dividends are paid annually when in fact dividend payments are normally made on  
7        a quarterly basis.

8        **Q. How did you estimate MidAmerican's cost of equity with the DCF model?**

9        **A.** I applied the DCF model to two proxies for MidAmerican's gas distribution  
10        operations: a group consisting of widely-traded dividend-paying gas distribution  
11        companies drawn from the Value Line Gas Distribution Group and a group  
12        consisting of electric utilities that are predominantly involved in the energy  
13        distribution business ("generation divestiture electric utilities").

14        To apply the DCF model, two components are required: the expected  
15        dividend yield ( $D_1/P_0$ ) and the expected long-term growth ( $g$ ). The expected  
16        dividend  $D_1$  in the annual DCF model can be obtained by multiplying the current  
17        indicated annual dividend rate by the growth factor ( $1 + g$ ).

18        From a conceptual viewpoint, the stock price to employ is the current price  
19        of the security at the time of estimating the cost of equity. The reason is that  
20        current stock prices provide a better indication of expected future prices than any  
21        other price in an efficient market. An efficient market implies that prices adjust  
22        rapidly to the arrival of new information. Therefore, current prices reflect the  
23        fundamental economic value of a security. A considerable body of empirical

1 evidence indicates that capital markets are efficient with respect to a broad set of  
2 information. This implies that observed current prices represent the fundamental  
3 value of a security, and that a cost of capital estimate should be based on current  
4 prices.

5 In implementing the DCF model, I have used the spot dividend yields  
6 reported in the July 2001 edition of VLIS. The vagaries of individual company  
7 stock prices are attenuated when using a large group of companies.

8 **Q. How did you estimate the growth component of the DCF model?**

9 A. The principal difficulty in calculating the required return by the DCF approach is  
10 in ascertaining the growth rate that investors currently expect. Since no explicit  
11 estimate of expected growth is observable, proxies must be employed. As proxy  
12 for expected growth, I examined growth estimates developed by professional  
13 analysts employed by large investment brokerage institutions. Projected long-  
14 term growth rates actually used by institutional investors to determine the  
15 desirability of investing in different securities influence investors' growth  
16 anticipations. These forecasts are made by large reputable organizations, and the  
17 data are readily available to investors and are representative of the consensus view  
18 of investors. Because of the dominance of institutional investors in investment  
19 management and security selection, and their influence on individual investment  
20 decisions, analysts' growth forecasts influence investor growth expectations and  
21 provide a sound basis for estimating the cost of equity with the DCF model.  
22 Growth rate forecasts of several analysts are available from published investment  
23 newsletters and from systematic compilations of analysts' forecasts, such as those

1 tabulated in Institutional Brokers' Estimate System's ("IBES") monthly  
2 publications. I have used analysts' long-term growth forecasts contained in IBES  
3 as proxies for investors' growth expectations in applying the DCF model. I have  
4 also used Value Line's growth forecast as an additional proxy.

5 **Q. What DCF results did you obtain using analysts' growth forecasts for the gas  
6 distribution utility industry?**

7 **A.** As shown on Column 3 of page 2 of Exhibit RAM-3, the average long-term  
8 earnings growth forecast obtained from the IBES International Web site is 7.5%  
9 for the gas distribution group. Adding this growth rate to the average expected  
10 dividend yield of 4.7% shown in Column 4 produces an estimate of equity costs of  
11 12.2% for the gas distribution group, unadjusted for flotation costs. Allowance  
12 for flotation costs to the results of Column 6 brings the cost of equity estimate to  
13 12.5%, shown in Column 7. Removing the outlying high estimate of 20.7% from  
14 Oneok Inc. and the outlying low estimate of 8.5% from Southwest Gas, the cost of  
15 equity estimate is 12.1%.

16 Repeating the exact same procedure on page 3 of Exhibit RAM-3, only  
17 this time using Value Line's long-term earnings growth forecast of 10.9% instead  
18 of the IBES consensus growth forecast, the cost of equity for gas distribution  
19 group is 15.7%, unadjusted for flotation costs. Allowance for flotation costs  
20 brings the cost of equity estimate to 16.0%. Removing the outlying high estimate  
21 of 34.6% from Keyspan and the low estimate of 7.9% from Southwest Gas, the  
22 cost of equity estimate is 15.0%.

1 Q. What DCF results did you obtain for the generation divestiture electric  
2 utilities?

3 A. Exhibit RAM-4 displays a group of 15 electric utilities labeled "Generation  
4 Divestiture Electric Utilities" by Moody's. These are publicly listed parent  
5 companies whose electric utility operating subsidiaries have divested generation  
6 assets or are in the process of doing so and are therefore reasonable proxies for the  
7 gas distribution business. It is reasonable to postulate that the Company's natural  
8 gas distribution business possesses an investment risk profile similar to today's  
9 electricity distribution business. These electric "wires" companies possess  
10 economic characteristics similar to those of natural gas distribution utilities. They  
11 are both involved in the distribution of energy services products at regulated rates  
12 in a cyclical and weather-sensitive market. They both employ a capital-intensive  
13 network with similar physical characteristics. They are both subject to rate of  
14 return regulation.

15 As shown on Column 2 of page 1 of Exhibit RAM-4, the average long-  
16 term growth forecast obtained from IBES is 6.0% for this group. Adding this  
17 growth rate to the average expected dividend yield of 5.5% shown in Column 3  
18 produces an estimate of equity costs of 11.5% for the group, unadjusted for  
19 flotation costs. Allowance for flotation costs to the results of Column 4 brings the  
20 cost of equity estimate to 11.8%, shown in Column 5. The truncated average,  
21 obtained by removing the low and high estimates from the computation of the  
22 average, is 11.5%. Edison International and PG&E were excluded from the group  
23 due to the bankruptcy filing of the latter and the interruption of dividends of the

1 former, precipitated by the California energy crisis. Niagara Mohawk and Sierra  
2 Pacific Resources were excluded because they have suspended dividends.

3 Using Value Line's long-term earnings growth forecast of 7.2% instead of  
4 the IBES consensus forecast, the cost of equity for the generation divestiture  
5 electrics is 12.6%, unadjusted for flotation costs. Allowance for flotation costs  
6 brings the cost of equity estimate to 12.9%. The truncated average is 12.6%.  
7 This analysis is displayed on page 2 of Exhibit RAM-4.

8 **Q. Please summarize your DCF estimates.**

9 **A.** The table below summarizes the DCF estimates for MidAmerican:

DCF STUDY	ROE
Natural Gas Distribution IBES Growth	12.1%
Natural Gas Distribution Value Line Growth	15.0%
Gen. Divested Electrics IBES Growth	11.5%
Gen. Divested Electrics Value Line Growth	12.6%

11  
12 **Q. Please describe the need for a Flotation Cost Allowance.**

13 **A.** All the market-based estimates (CAPM, Risk Premium, DCF) reported above  
14 include an adjustment for flotation cost. The simple fact of the matter is that  
15 common equity capital is not free. Flotation costs associated with stock issues are  
16 exactly like the flotation costs associated with bonds and preferred stocks.  
17 Flotation costs are incurred, they are not expensed at the time of issue, and  
18 therefore must be recovered via a rate of return adjustment. This is routinely done  
19 for bond and preferred stock issues by most regulatory commissions. Clearly, the  
20 common equity capital accumulated by MidAmerican, was not cost-free. The

1 flotation cost allowance to the cost of common equity capital is regularly  
2 discussed and applied in most corporate finance textbooks.

3 Flotation costs are very similar to the closing costs on a home mortgage.  
4 In the case of issues of new equity, flotation costs represent the discounts that  
5 must be provided to place the new securities. Flotation costs have a direct and an  
6 indirect component. The direct component is the compensation to the security  
7 underwriter for his marketing/consulting services, for the risks involved in  
8 distributing the issue, and for any operating expenses associated with the issue  
9 (printing, legal, prospectus, etc.). The indirect component represents the  
10 downward pressure on the stock price as a result of the increased supply of stock  
11 from the new issue. The latter component is frequently referred to as "market  
12 pressure."

13 Investors must be compensated for flotation costs on an ongoing basis to  
14 the extent that such costs are not expensed in the past, and therefore the  
15 adjustment must continue for the entire time that these initial funds are retained in  
16 the firm. Appendix A to my testimony discusses flotation costs in detail, and  
17 shows: (1) why it is necessary to apply an allowance of 5% to the dividend yield  
18 component of equity cost by dividing that yield by 0.95 (100% - 5%) to obtain the  
19 fair return on equity capital; (2) why the flotation adjustment is permanently  
20 required to avoid confiscation even if no further stock issues are contemplated;  
21 and (3) that flotation costs are only recovered if the rate of return is applied to  
22 total equity, including retained earnings, in all future years.

23 By analogy, in the case of a bond issue, flotation costs are not expensed

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1 but are amortized over the life of the bond, and the annual amortization charge is  
2 embedded in the cost of service. The flotation adjustment is also analogous to the  
3 process of depreciation, which allows the recovery of funds invested in utility  
4 plant. The recovery of bond flotation expense continues year after year,  
5 irrespective of whether the company issues new debt capital in the future, until  
6 recovery is complete, in the same way that the recovery of past investments in  
7 plant and equipment through depreciation allowances continues in the future even  
8 if no new construction is contemplated. In the case of common stock that has no  
9 finite life, flotation costs are not amortized. Thus, the recovery of flotation cost  
10 requires an upward adjustment to the allowed return on equity.

11 A simple example will illustrate the concept. A stock is sold for \$100, and  
12 investors require a 10% return, that is, \$10 of earnings. But if flotation costs are  
13 5%, the company nets \$95 from the issue, and its common equity account is  
14 credited by \$95. In order to generate the same \$10 of earnings to the shareholders,  
15 from a reduced equity base, it is clear that a return in excess of 10% must be  
16 allowed on this reduced equity base, here 10.52%.

17 According to the empirical finance literature discussed in Appendix A,  
18 total flotation costs amount to 4% for the direct component and 1% for the market  
19 pressure component, for a total of 5% of gross proceeds. This in turn amounts to  
20 approximately 30 basis points, depending on the magnitude of the dividend yield  
21 component. That is, dividing the average expected dividend yield of 4.7% for  
22 electric utility stocks by 0.95 yields 5.0%, which is 30 basis points higher.

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1           Sometimes, the argument is made that flotation costs are real and should  
2           be recognized in calculating the fair return on equity, but only at the time when  
3           the expenses are incurred. In other words, the flotation cost allowance should not  
4           continue indefinitely, but should be made in the year in which the sale of  
5           securities occurs, with no need for continuing compensation in future years. This  
6           argument is valid only if the company has already been compensated for these  
7           costs. If not, the argument is without merit. My own recommendation is that  
8           investors be compensated for flotation costs on an on-going basis rather than  
9           through expensing, and that the flotation cost adjustment continues for the entire  
10          time that these initial funds are retained in the firm.

11          There are several sources of equity capital available to a firm including:  
12          common equity issues, conversions of convertible preferred stock, dividend  
13          reinvestment plan, employees' savings plan, warrants, and stock dividend  
14          programs. Each carries its own set of administrative costs and flotation cost  
15          components, including discounts, commissions, corporate expenses, offering  
16          spread, and market pressure. The flotation cost allowance is a composite factor  
17          that reflects the historical mix of sources of equity. The allowance factor is a  
18          build-up of historical flotation cost adjustments associated and traceable to each  
19          component of equity at its source. It is impractical and prohibitively costly to  
20          start from the inception of a company and determine the source of all present  
21          equity. A practical solution is to identify general categories and assign one factor  
22          to each category. My recommended flotation cost allowance is a weighted

1 average cost factor designed to capture the average cost of various equity vintages  
2 and types of equity capital raised by the company.

3 **IV. SUMMARY & RECOMMENDATION**

4 **Q. Please summarize your results and recommendation.**

5 **A.** To arrive at my final recommendation, I performed four risk premium analyses.  
6 For the first two risk premium studies, I applied the CAPM and an empirical  
7 approximation of the CAPM using current market data. The other two risk  
8 premium analyses were performed on historical and allowed risk premium data  
9 from the natural gas distribution industry aggregate data. I also performed DCF  
10 analyses on two surrogates for MidAmerican's gas distribution business: a group  
11 consisting of the natural gas distribution utilities and a group of generation  
12 divestiture electric utilities. The results are summarized in the table below

13

METHOD	ROE
CAPM	10.8%
ECAPM	11.4%
Historical Gas Distribution	12.0%
Allowed Risk Premium Gas Distribution	11.0%
DCF Gen. Divested Electrics IBES Growth	11.5%
DCF Gen. Divested Electrics Value Line Growth	12.6%
DCF Natural Gas IBES Growth	12.1%
DCF Natural Gas Value Line	15.0%

14

15 The average result from the various methodologies is 12.1%. Based on the  
16 results of all my analyses and the application of my professional judgment, it is  
17 my opinion that a just and reasonable return on the common equity capital of  
18 MidAmerican's natural gas distribution operations in the state of South Dakota at  
19 this time is 12%.

1 Q. If capital market data change significantly between the date of filing your  
2 prepared testimony and the date oral testimony is presented, would this  
3 cause you to revise your estimated cost of equity?

4 A. Yes. If substantial changes in capital markets were to occur between the filing  
5 date and the time my oral testimony is presented, I will update my testimony  
6 accordingly.

7 Q. Does this conclude your direct testimony?

8 A. Yes, it does.

**APPENDIX A**

**FLOTATION COST ALLOWANCE**

To obtain the final cost of equity financing from the investors' expected rate of return, it is necessary to make allowance for underpricing, which is the sum of market pressure, costs of flotation, and underwriting fees associated with new issues. Allowance for market pressure should be made because large blocks of new stock may cause significant pressure on market prices even in stable markets. Allowance must also be made for company costs of flotation (including such items as printing, legal and accounting expenses) and for underwriting fees.

**1. MAGNITUDE OF FLOTATION COSTS**

According to empirical studies, underwriting costs and expenses average at least 4% of gross proceeds for utility stock offerings in the U.S. (See Logue & Jarrow: "Negotiations vs. Competitive Bidding in the Sale of Securities by Public Utilities", Financial Management, Fall 1978.) A study of 641 common stock issues by 95 electric utilities identified a flotation cost allowance of 5.0%. (See Borum & Malley: "Total Flotation Cost for Electric Company Equity Issues", Public Utilities Fortnightly, Feb. 20, 1986.)

Empirical studies suggest an allowance of 1 % for market pressure in U.S. studies. Logue and Jarrow found that the absolute magnitude of the relative price decline due to market pressure was less than 1.5%. Bowyer and Yawitz examined 278 public utility stock issues and found an average market pressure of 0.72%. (See Bowyer & Yawitz, "The Effect of New Equity Issues on Utility Stock Prices", Public Utilities Fortnightly, May 22, 1980.)

Eckbo & Masulis ("Rights vs. Underwritten Stock Offerings: An Empirical Analysis", University of British Columbia, Working Paper No. 1208, Sept., 1987) found an average flotation cost of 4.175% for utility common stock offerings. Moreover, flotation costs increased progressively for smaller size issues. They also

found that the relative price decline due to market pressure in the days surrounding the announcement amounted to slightly more than 1.5%. Adding the two effects, the indicated total flotation cost allowance is above 5.0%, corroborating the results of earlier studies.

Therefore, based on empirical studies, total flotation costs including market pressure amount to approximately 5% of gross proceeds. I have therefore assumed a 5% gross total flotation cost allowance in my cost of capital analyses.

## 2. APPLICATION OF THE FLOTATION COST ADJUSTMENT

The section below shows: 1) why it is necessary to apply an allowance of 5% to the dividend yield component of equity cost by dividing that yield by 0.95 (100% - 5%) to obtain the fair return on equity capital, and 2) why the flotation adjustment is permanently required to avoid confiscation even if no further stock issues are contemplated. Flotation costs are only recovered if the rate of return is applied to total equity, including retained earnings, in all future years.

Flotation costs are just as real as costs incurred to build utility plant. Fair regulatory treatment absolutely must permit the recovery of these costs. An analogy with bond issues is useful to understand the treatment of flotation costs in the case of common stocks.

In the case of a bond issue, flotation costs are not expensed but are rather amortized over the life of the bond, and the annual amortization charge is embedded in the cost of service. This is analogous to the process of depreciation, which allows the recovery of funds invested in utility plant. The recovery of bond flotation expense continues year after year, irrespective of whether the company issues new debt capital in the future, until recovery is complete. In the case of common stock that has no finite life, flotation costs are not amortized. Therefore, the recovery of flotation cost requires an upward adjustment to the allowed return on equity. Roger A. Morin, Regulatory Finance, Public Utilities Reports Inc., Arlington, Va., 1994, provides numerical illustrations that show that even if a utility

does not contemplate any additional common stock issues, a flotation cost adjustment is still permanently required. Examples there also demonstrate that the allowance applies to retained earnings as well as to the original capital.

From the standard DCF model, the investor's required return on equity capital is expressed as:

$$K = D_1/P_0 + g$$

If  $P_0$  is regarded as the proceeds per share actually received by the company from which dividends and earnings will be generated, that is,  $P_0$  equals  $B_0$ , the book value per share, then the company's required return is:

$$r = D_1/B_0 + g$$

Denoting the percentage flotation costs 'f', proceeds per share  $B_0$  are related to market price  $P_0$  as follows:

$$P - fP = B_0$$

$$P(1 - f) = B_0$$

Substituting the latter equation into the above expression for return on equity, we obtain:

$$r = D_1/P(1-f) + g$$

that is, the utility's required return adjusted for underpricing. For flotation costs of 5%, dividing the expected dividend yield by 0.95 will produce the adjusted cost of equity capital. For a dividend yield of 6% for example, the magnitude of the adjustment is 32 basis points:  $.06/.95 = .0632$ .

In deriving my DCF estimates of fair return on equity, it was therefore necessary to apply a conservative after-tax allowance of 5% to the dividend yield component of equity cost.

Even if no further stock issues are contemplated, the flotation adjustment is still permanently required to keep shareholders whole. Flotation costs are only recovered if the rate of return is applied to total equity, including retained earnings, in all future years, even if no future financing is contemplated. This is demonstrated by the numerical example contained in pages 6-8 of this Appendix. Moreover, even if the stock price, hence the DCF estimate of equity return, fully reflected the lack of permanent allowance, the company always nets less than the market price. Only the net proceeds from an equity issue are used to add to the rate base on which the investor earns. A permanent allowance for flotation costs must be authorized in order to insure that in each year the investor earns the required return on the total amount of capital actually supplied.

The example shown on pages 6-8 shows the flotation cost adjustment process using illustrative, yet realistic, market data. The assumptions used in the computation are shown on page 6. The stock is selling in the market for \$25, investors expect the firm to pay a dividend of \$2.25 that will grow at a rate of 5% thereafter. The traditional DCF cost of equity is thus  $k = D/P + g = 2.25/25 + .05 = 14\%$ . The firm sells one share stock, incurring a flotation cost of 5%. The traditional DCF cost of equity adjusted for flotation cost is thus  $ROE = D/P(1-f) + g = .09/.95 + .05 = 14.47\%$ .

The initial book value (rate base) is the net proceeds from the stock issue, which are \$23.75, that is, the market price less the 5% flotation costs. The example demonstrates that only if the company is allowed to earn 14.47% on rate base will investors earn their cost of equity of 14%. On page 7, Column 1 shows the initial common stock account, Column 2 the cumulative retained earnings balance, starting at zero, and steadily increasing from the retention of earnings. Total equity in Column 3 is the sum of common stock capital and retained earnings. The stock price in Column 4 is obtained from the seminal DCF formula:  $D_1/(k - g)$ . Earnings per share in Column 6 are simply the allowed return of 14.47% times the total common equity base. Dividends start at \$2.25 and grow at 5% thereafter, which

they must do if investors are to earn a 14% return. The dividend payout ratio remains constant, as per the assumption of the DCF model. All quantities, stock price, book value, earnings, and dividends grow at a 5% rate, as shown at the bottom of the relevant columns. Only if the company is allowed to earn 14.47% on equity do investors earn 14%. For example, if the company is allowed only 14%, the stock price drops from \$26.25 to \$26.13 in the second year, inflicting a loss on shareholders. This is shown on page 8. The growth rate drops from 5% to 4.53%. Thus, investors only earn  $9\% + 4.53\% = 13.53\%$  on their investment. It is noteworthy that the adjustment is always required each and every year, whether or not new stock issues are sold in the future, and that the allowed return on equity must be earned on total equity, including retained earnings, for investors to earn the cost of equity.

**ASSUMPTIONS:**

ISSUE PRICE =	\$25.00
FLOTATION COST =	5.00%
DIVIDEND YIELD =	9.00%
GROWTH =	5.00%

EQUITY RETURN = (D/P + g)	14.00%
ALLOWED RETURN ON EQUITY = (D/P (1-f) + g)	14.47%

**COMPANY EARNS FLOTATION-ADJUSTED COST OF EQUITY  
APPLIED ON ALL COMMON EQUITY  
BEGINNING OF YEAR**

YEAR	COMMON STOCK (1)	RETAINED EARNINGS (2)	TOTAL EQUITY (3)	STOCK PRICE (4)	MARKET/BOOK RATIO (5)	EPS (6)	DPS (7)	PAYOUT (8)	CHANGE EARNINGS RETAINED (9)
1	\$23.75	\$0.000	\$23.750	\$25.000	1.0526	\$3.438	\$2.250	65.45%	\$1.188
2	\$23.75	\$1.188	\$24.938	\$26.250	1.0526	\$3.609	\$2.363	65.45%	\$1.247
3	\$23.75	\$2.434	\$26.184	\$27.563	1.0526	\$3.790	\$2.481	65.45%	\$1.309
4	\$23.75	\$3.744	\$27.494	\$28.941	1.0526	\$3.979	\$2.605	65.45%	\$1.375
5	\$23.75	\$5.118	\$28.868	\$30.388	1.0526	\$4.178	\$2.735	65.45%	\$1.443
6	\$23.75	\$6.562	\$30.312	\$31.907	1.0526	\$4.387	\$2.872	65.45%	\$1.516
7	\$23.75	\$8.077	\$31.827	\$33.502	1.0526	\$4.607	\$3.015	65.45%	\$1.591
8	\$23.75	\$9.669	\$33.419	\$35.178	1.0526	\$4.837	\$3.166	65.45%	\$1.671
9	\$23.75	\$11.340	\$35.090	\$36.936	1.0526	\$5.079	\$3.324	65.45%	\$1.754
10	\$23.75	\$13.094	\$36.844	\$38.783	1.0526	\$5.333	\$3.490	65.45%	\$1.842

	5.00%	5.00%
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5.00%	5.00%
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5.00%
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**COMPANY DOES NOT EARN THE FLOTATION-ADJUSTED COST OF EQUITY**

YEAR	COMMON STOCK (1)	RETAINED EARNINGS (2)	TOTAL EQUITY (3)	STOCK PRICE (4)	MARKET/BOOK RATIO (5)	EPS (6)	DPS (7)	PAYOUT (8)
1	\$23.75	\$0.000	\$23.750	\$25.000	1.0526	\$3.325	\$2.250	67.67%
2	\$23.75	\$1.075	\$24.825	\$26.132	1.0526	\$3.476	\$2.352	67.67%
3	\$23.75	\$2.199	\$25.949	\$27.314	1.0526	\$3.633	\$2.458	67.67%
4	\$23.75	\$3.373	\$27.123	\$28.551	1.0526	\$3.797	\$2.570	67.67%
5	\$23.75	\$4.601	\$28.351	\$29.843	1.0526	\$3.969	\$2.086	67.67%
6	\$23.75	\$5.884	\$29.634	\$31.194	1.0526	\$4.149	\$2.807	67.67%
7	\$23.75	\$7.225	\$30.975	\$32.606	1.0526	\$4.337	\$2.935	67.67%
8	\$23.75	\$8.627	\$32.377	\$34.082	1.0526	\$4.533	\$3.067	67.67%
9	\$23.75	\$10.093	\$33.843	\$35.624	1.0526	\$4.738	\$3.206	67.67%
10	\$23.75	\$11.625	\$35.375	\$37.237	1.0526	\$4.952	\$3.351	67.67%

4.53%	4.53%
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4.53%	4.53%
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AFFIDAVIT

STATE OF GEORGIA )

COUNTY OF DAWSON ) ss.

I, ROGER A MORIN, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Roger A Morin

Subscribed and sworn to before me this 4<sup>th</sup> day of SEPT, 2001.

William C. [Signature]  
Notary Public in and for the State of Georgia

**RESUME OF ROGER A. MORIN**

(Spring 2001)

**NAME:** Roger A. Morin

**ADDRESS:** 10403 Big Canoe  
Jasper GA 30143, USA

**TELEPHONE:** (706) 579-1480 business office  
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**E-MAIL ADDRESS:** prof morin C msn.com  
rmorin@gsu.edu

**DATE OF BIRTH:** 3/5/1945

**PRESENT EMPLOYER:** Georgia State University  
Robinson College of Business  
Atlanta, GA 30303

**RANK:** Professor of Finance

**HONORS:** Professor of Finance for Regulated Industry & Director Center for the Study  
of Regulated Industry, College of Business, Georgia State University.

**EDUCATIONAL HISTORY**

- Bachelor of Electrical Engineering, McGill University, Montreal, Canada, 1967.
- Master of Business Administration, McGill University, Montreal, Canada, 1969.
- PhD in Finance & Econometrics, Wharton School of Finance, University of Pennsylvania, Philadelphia, PA., 1976.

**EMPLOYMENT HISTORY**

- Lecturer, Wharton School of Finance, Univ. of Pa., 1972-3
- Assistant Professor, University of Montreal School of Business, 1973-1976.
- Associate Professor, University of Montreal School of Business, 1976-1979.
- Professor of Finance, Georgia State University, 1979-2001
- Professor of Finance for Regulated Industry and Director, Center for the Study of Regulated Industry, College of Business, Georgia State University, 1985-2001
- Visiting Professor of Finance, Amos Tuck School of Business, Dartmouth College, Hanover, N. H., 1986

**OTHER BUSINESS ASSOCIATIONS**

- Communications Engineer, Bell Canada, 1962-1967.
- Member of the Board of Directors, Financial Research Institute of Canada, 1974-1980.
- Co-founder and Director Canadian Finance Research Foundation, 1977.
- Vice-President of Research, Garmaise-Thomson & Associates, Investment Management Consultant, 1980-1981.
- Executive Visions Inc., Board of Directors, Member
- Board of External Advisors, College of Business, Georgia State University, Member 1987-1991

CORPORATE CONSULTING CLIENTS

AT & T Communications

Alagasco - Emergen

Alaska Anchorage Municipal Light & Power

Alberta Power Ltd.

American Water Works Company

Ameritech

Baltimore Gas & Electric

B.C. Telephone

B C GAS

Bell Canada

Bellcore

Bell South Corp.

Bruncor (New Brunswick Telephone)

Burlington-Northern

C & S Bank

Cajun Electric

Canadian Radio-Television & Telecomm. Commission

Canadian Utilities

Canadian Western Natural Gas

Centel

Centra Gas

Central Illinois Light & Power Co

Central Telephone

Central South West Corp.

Cincinnati Gas & Electric

Cinergy Corp

CORPORATE CONSULTING CLIENTS (CONT'D)

Citizens Utilities  
City Gas of Florida  
CN-CP Telecommunications  
Commonwealth Telephone Co.  
Columbia Gas System  
Constellation Energy  
Deerpath Group  
Edison International  
Edmonton Power Company  
Engraph Corporation  
Entergy Corp.  
Entergy Gulf States Utilities, Inc.  
Entergy Louisiana, Inc.  
Florida Water Association  
Garmaise-Thomson & Assoc., Investment Consultants  
Gaz Metropolitan  
General Public Utilities  
Georgia Broadcasting Corp.  
Georgia Power Company  
GTE California  
GTE Northwest Inc  
GTE Service Corp.  
GTE Southwest Incorporated  
Gulf Power Company  
Havasu Water Inc.  
Hope Gas Inc.

CORPORATE CONSULTING CLIENTS (CONT'D)

Hydro-Quebec

ICG Utilities

Illinois Commerce Commission

Island Telephone

Jersey Central Power & Light

Kansas Power & Light

Manitoba Hydro

Maritime Telephone

Metropolitan Edison Co.

Minister of Natural Resources Province of Quebec

Minnesota Power & Light

Mississippi Power Company

Mountain Bell

Newfoundland Light & Power - Fortis Inc.

NewTel Enterprises Ltd.

New York Telephone Co.

Northern Telephone Ltd.

Northwestern Bell

Northwestern Utilities Ltd.

Nova Scotia Board of Utilities

NUI Corp

NYNEX

Oklahoma G & E

Ontario Telephone Service Commission

Orange & Rockland

Pacific Northwest Bell

**CORPORATE CONSULTING CLIENTS (CONT'D)**

People's Gas System Inc.  
People's Natural Gas  
Pennsylvania Electric Co.  
Price Waterhouse  
PSI Energy  
Public Service Elec & Gas  
Quebec Telephone  
Rochester Telephone  
SaskPower  
Sierra Pacific Resources  
Southern Bell  
Southern States Utilities  
South Central Bell  
Sun City Water Company  
The Southern Company  
Touche Ross and Company  
Trans-Quebec & Maritimes Pipeline  
US WEST Communications  
Utah Power & Light  
Vermont Gas Systems Inc.

**MANAGEMENT DEVELOPMENT AND PROFESSIONAL EXECUTIVE EDUCATION**

- Canadian Institute of Marketing, Corporate Finance, 1971-73
- Hydro-Quebec, "Capital Budgeting Under Uncertainty, 1974-75
- Institute of Certified Public Accountants, Mergers & Acquisition, 1975-78

- Investment Dealers Association of Canada, 1977-78
- Financial Research Foundation, bi-annual seminar, 1975-79
- Advanced Management Research (AMR), faculty member, 1977-80
- Financial Analysts Federation, Educational chapter:  
"Financial Futures Contracts" seminar
- The Management Exchange Inc., faculty member, 1981-2000.

**NATIONAL SEMINARS:**

Risk and Return on Capital Projects  
Cost of Capital for Regulated Utilities  
Capital Allocation for Utilities  
Alternative Regulatory Frameworks  
Utility Directors' Workshop  
Shareholder Value Creation for Utilities  
Real Options in Utility Capital Investments  
Fundamentals of Utility Finance

- Georgia State University College of Business, Management  
Development Program, faculty member, 1981-1994

**EXPERT TESTIMONY & UTILITY CONSULTING AREAS OF EXPERTISE**

Rate of Return  
Capital Structure  
Generic Cost of Capital  
Phase-in Plans  
Costing Methodology  
Depreciation  
Flow-Through vs Normalization  
Revenue Requirements Methodology  
Utility Capital Expenditures Analysis  
Risk Analysis  
Capital Allocation  
Divisional Cost of Capital, Unbundling  
Publicly-owned Municipals

Telecommunications, CATV, Energy, Pipeline, Water  
Incentive Regulation & Alternative Regulatory Plans  
Shareholder Value Creation  
Value-Based Management

REGULATORY BODIES:

Federal Communications Commission  
Federal Energy Regulatory Commission  
Georgia Public Service Commission  
South Carolina Public Service Commission  
North Carolina Utilities Commission  
Pennsylvania Public Service Commission  
Ontario Telephone Service Commission  
Quebec Telephone Service Commission  
Newfoundland Board of Commissioners of Public Utilities  
Georgia Senate Committee on Regulated Industries  
Alberta Public Service Board  
Tennessee Public Service Commission  
Oklahoma State Board of Equalization  
Mississippi Public Service Commission  
Minnesota Public Utilities Commission  
Canadian Radio-Television and Telecomm. Commission  
New Brunswick Board of Public Commissioners  
Alaska Public Utility Commission  
National Energy Board of Canada  
Florida Public Service Commission  
Montana Public Service Commission

Arizona Corporation Commission  
Quebec Natural Gas Board  
New York Public Service Commission  
Washington Utilities & Transportation Commission  
Manitoba Board of Public Utilities  
New Jersey Board of Public Utilities  
Alabama Public Service Commission  
Utah Public Service Commission  
Nevada Public Service Commission  
Louisiana Public Service Commission  
Colorado Public Utilities Board  
West Virginia Public Service Commission  
Ohio Public Utilities Commission  
California Public Service Commission  
Hawaii Public Service Commission  
Illinois Commerce Commission  
British Columbia Board of Public Utilities  
Indiana Utility Regulatory Commission  
Minnesota Public Utilities Commission  
Texas Public Service Commission  
Michigan Public Service Commission

**SERVICE AS EXPERT WITNESS**

Southern Bell, So. Carolina PSC, Docket #81-201C  
Southern Bell, So. Carolina PSC, Docket #82-294C  
Southern Bell, North Carolina PSC, Docket #P-55-816  
Metropolitan Edison, Pennsylvania PUC, Docket #R-822249

Pennsylvania Electric, Pennsylvania PUC, Docket # R-822250  
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GTE-Quebec Telephone, Quebec PSC, Docket 84-052B  
Newel., Nfld. Brd of Public Commission PU 11-87  
CN-CP Telecommunications, CRTC  
Quebec Northern Telephone, Quebec PSC  
Edmonton Power Company, Alberta Public Service Board  
Kansas Power & Light, F.E.R.C., Docket # ER 83-418  
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Georgia Power, Georgia PSC, Docket # 3549-U  
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Northwestern Bell, Minnesota PSC, #P-421/CI-86-354  
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Anchorage Municipal Power & Light, Alaska PUC, 1988  
New Brunswick Telephone, N.B. PUC, 1988  
Trans-Quebec Maritime, Nat'l Energy Brd. of Cda, '88-92  
Gulf Power Co., Florida PSC, Docket #88-1167-EI  
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Mountain States Bell, Arizona CC, #E-1051-88-146  
Georgia Power, Georgia PSC, Docket # 3840-U, 1989  
Rochester Telephone, New York PSC, Docket # 89-C-022  
Novarco - Gaz Metro, Quebec Natural Gas PSC, #R-3164-89  
GTE Northwest, Washington UTC, #U-89-3031  
Orange & Rockland, New York PSC, Case 89-E-175  
Central Illinois Light Company, ICC, Case 90-0127  
Peoples Natural Gas, Pennsylvania PSC, Case  
Gulf Power, Florida PSC, Case # 891345-EI  
ICG Utilities, Manitoba BPU, Case 1989  
New Tel Enterprises, CRTC, Docket #90-15  
Peoples Gas Systems, Florida PSC  
Jersey Central Pwr & Light, N.J. PUB, Case ER 89110912)  
Alabama Gas Co., Alabama PSC, Case 890001  
Trans-Quebec Maritime Pipeline, Cdn. Nat'l Energy Board  
Mountain Bell, Utah PSC,  
Mountain Bell, Colorado PUB  
South Central Bell, Louisiana PS  
Hops Gas, West Virginia PSC  
Vermont Gas Systems, Vermont PSC  
Alberta Power Ltd., Alberta PUB  
Ohio Utilities Company, Ohio PSC

Georgia Power Company, Georgia PSC  
San Francisco Water Company  
Havasu Water Inc.  
Central Gas (Manitoba) Co.  
Central Telephone Co. Nevada  
AGT Ltd., CRTC 1992  
BC GAS, BCPUB 1992  
California Water Association, California PUC 1992  
Maritime Telephone 1993  
BCI Enterprises, Bell Canada, 1993  
Citizens Utilities Arizona gas division 1993  
PSI Resources 1993-5  
CILCORP gas division 1994  
GTE Northwest Oregon 1993  
Stenor Group 1994-5  
Bell Canada 1994-1995  
PSI Energy 1993, 1994, 1995, 1999  
Cincinnati Gas & Electric 1994, 1996, 1999  
Southern States Utilities, 1995  
CILCO 1995, 1999  
Commonwealth Telephone 1996  
Edison International 1996-8  
Citizens Utilities 1997  
Stenor Companies 1997  
Hydro-Quebec 1998  
Entergy Gulf States Louisiana 1998  
Detroit Edison, 1999

Entergy Gulf States, Texas, 2000

PROFESSIONAL AND LEARNED SOCIETIES

- Engineering Institute of Canada, 1967-1972
- Canada Council Award, recipient 1971 and 1972
- Canadian Association Administrative Sciences, 1973-80
- American Association of Decision Sciences, 1974-1978
- American Finance Association, 1975-2001
- Financial Management Association, 1978-2001

ACTIVITIES IN PROFESSIONAL ASSOCIATIONS AND MEETINGS

- Chairman of meeting on "New Developments in Utility Cost of Capital", Southern Finance Association, Atlanta, Nov. 1982
- Chairman of meeting on "Public Utility Rate of Return", Southeastern Public Utility Conference, Atlanta, Oct. 1982
- Chairman of meeting on "Current Issues in Regulatory Finance", Financial Management Association, Atlanta, Oct. 1983
- Chairman of meeting on "Utility Cost of Capital", Financial Management Association, Toronto, Canada, Oct. 1984.
- Committee on New Product Development, FMA, 1985
- Discussant "Tobin's Q Ratio", paper presented at Financial Management Association, New York, N.Y., Oct. 1986
- Guest speaker, "Utility Capital Structure: New Developments", National Society of Rate of Return Analysts 18th Financial Forum, Wash., D.C. Oct. 1986
- Opening address, "Capital Expenditures Analysis: Methodology vs Mythology," Bellcore Economic Analysis Conference, Naples Fla., 1988.

**PAPERS PRESENTED:**

"An Empirical Study of Multiperiod Asset Pricing," annual meeting of Financial Management Assoc., Las Vegas Nevada, 1987.

"Utility Capital Expenditures Analysis: Net Present Value vs Revenue Requirements", annual meeting of Financial Management Assoc., Denver, Colorado, October 1985.

"Intervention Analysis and the Dynamics of Market Efficiency", annual meeting of Financial Management Assoc., San Francisco, Oct. 1982

"Intertemporal Market-Line Theory: An Empirical Study," annual meeting of Eastern Finance Assoc., Newport, R.I. 1981

"Option Writing for Financial Institutions: A Cost-Benefit Analysis". 1979 annual meeting Financial Research Foundation "Free-lunch on the Toronto Stock Exchange", annual meeting of Financial Research Foundation of Canada, 1978.

"Simulation System Computer Software SIMFIN", HP International Business Computer Users Group, London, 1975.

"Inflation Accounting: Implications for Financial Analysis." Institute of Certified Public Accountants Symposium, 1979.

**OFFICES IN PROFESSIONAL ASSOCIATIONS**

- President, International Hewlett-Packard Business Computers Users Group, 1977
- Chairman Program Committee, International HP Business Computers Users Group, London, England, 1975
- Program Coordinator, Canadian Assoc. of Administrative Sciences, 1976

- Member, New Product Development Committee, Financial Management Association, 1985-1986
- Reviewer: Journal of Financial Research  
Financial Management  
Financial Review  
Journal of Finance

## PUBLICATIONS

"Risk Aversion Revisited", Journal of Finance, Sept. 1983

"Hedging Regulatory Lag with Financial Futures," Journal of Finance, May 1983. (with G. Gay, R. Kolb)

"The Effect of CWD on Cost of Capital," Public Utilities Fortnightly, July 1986.

"The Effect of CWD on Revenue Requirements" Public Utilities Fortnightly, August 1986.

"Intervention Analysis and the Dynamics of Market Efficiency," Time-Series Applications, (New York: North Holland, 1981) (with K. El-Sheshai)

"Market-Line Theory and the Canadian Equity Market," Journal of Business Administration, Jan. 1982, M. Brennan, editor

"Efficiency of Canadian Equity Markets," International Management Review, Feb. 1978

"Intertemporal Market-Line Theory: An Empirical Test," Financial Review, Proceedings of the Eastern Finance Association, 1981

**BOOKS**

Utilities' Cost of Capital, Public Utilities Reports Inc., Arlington, Va., 1984.

Regulatory Finance, Public Utilities Reports Inc., Arlington, Va., 1994

Driving Shareholder Value, McGraw-Hill, January 2001

**MONOGRAPHS**

Determining Cost of Capital for Regulated Industries, Public Utilities Reports, Inc., and The Management Exchange Inc., 1982 - 1993. (with V.L. Andrews)

Alternative Regulatory Frameworks, Public Utilities Reports, Inc., and The Management Exchange Inc., 1993. (with V.L. Andrews)

Risk and Return in Capital Projects, The Management Exchange Inc., 1980, (with B. Deschamps)

Utility Capital Expenditure Analysis, The Management Exchange Inc., 1983.

Regulation of Cable Television: An Econometric Planning Model, Quebec Department of Communications, 1978.

An Economic & Financial Profile of the Canadian Cablevision Industry. Canadian Radio-Television & Telecomm. Commission (CRTC), 1978

Computer Users' Manual: Finance and Investment Programs, University of Montreal Press, 1974, revised 1978.

Fiber Optics Communications: Economic Characteristics, Quebec Department of Communications, 1978.

"Canadian Equity Market Inefficiencies", Capital Market Research Memorandum, Garmaise & Thomson Investment Consultants, 1979.

### MISCELLANEOUS CONSULTING REPORTS

"Operational Risk Analysis: California Water Utilities, Calif. Water Association, 1993.

"Cost of Capital Methodologies for Independent Telephone Systems", Ontario Telephone Service Commission, March 1989.

"The Effect of CWIP on Cost of Capital and Revenue Requirements", Georgia Power Company, 1985.

"Costing Methodology and the Effect of Alternate Depreciation and Costing Methods on Revenue Requirements and Utility Finances", Gaz Metropolitan Inc., 1985.

"Simulated Capital Structure of CN-CP Telecommunications: A Critique", CRTC, 1977.

"Telecommunications Cost Inquiry: Critique", CRTC, 1977.

"Social Rate of Discount in the Public Sector", CRTC Policy Statement 1974.

"Technical Problems in Capital Projects Analysis", CRTC Policy Statement, 1974.

### RESEARCH GRANTS

"Econometric Planning Model of the Cablevision Industry", International Institute of Quantitative Economics, CRTC

"Application of the Averch-Johnson Model to Telecommunications Utilities", Canadian Radio-television and Telecommunications Commission (CRTC)

"Economics of the Fiber Optics Industry", Quebec Dept. of Communications

"Intervention Analysis and the Dynamics of Market Efficiency", Georgia State Univ. College of Business, 1981

"Firm Size and Beta Stability", Georgia State University College of Business, 1982

"Risk Aversion and the Demand for Risky Assets", Georgia State University College of Business, 1981.

Chase Econometrics Interactive Data Corp., Research Grant, \$50,000 per annum, 1986-1989.

### UNIVERSITY SERVICE

- University Senate, elected departmental senator  
1987-1988, 1998-2000
- Faculty Affairs Committee, elected departmental  
representative
- Professional Continuing Education Committee  
member
- Director of Master in Science (Finance) Program
- Course Coordinator, Corporate Finance, MBA program
- Chairman, Corporate Finance Curriculum Committee
- Executive Education: Departmental Coordinator 2000
- University Senate Committee on Commencement
- University Senate Committee on Information Technology
- University Senate Committee on Student Discipline

MOODY'S NATURAL GAS DISTRIBUTION COMMON STOCKS  
OVER LONG-TERM TREASURY BONDS  
ANNUAL LONG-TERM RISK PREMIUM ANALYSIS

Year	Long-Term 20 Year		Moody's								
	Government	20 Year	Bond			Natural Gas		Capital		Stock	Equity
	Bond	Bond	Total	Distribution	Gain/Loss	Stock	Dividend	% Change	Total	Risk	
Yield	Yield	Gain/Loss	Interest	Return	Income	Dividend	% Change	Yield	Return	Premium	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1954	2.72%	10.000				26.47					
1955	2.95%	9.544	(34.56)	27.20	-0.74%	28.10	1.38	6.16%	5.21%	11.37%	12.11%
1956	3.45%	9.819	(71.81)	29.50	-4.23%	28.23	1.48	0.46%	5.27%	5.73%	9.96%
1957	3.23%	10.223	32.23	34.50	6.67%	25.78	1.49	-8.68%	5.28%	-3.40%	-10.07%
1958	3.82%	9.301	(81.99)	32.30	-4.97%	38.71	1.57	50.16%	6.09%	56.25%	61.21%
1959	4.47%	9.465	(85.35)	38.20	-4.71%	39.59	1.66	2.27%	4.29%	6.56%	11.28%
1960	3.80%	10.327	93.27	44.70	13.80%	48.21	1.84	21.77%	4.65%	26.42%	12.62%
1961	4.15%	9.275	(47.25)	28.00	-0.92%	64.95	1.94	34.74%	4.02%	38.77%	39.69%
1962	3.95%	10.748	27.48	41.50	5.90%	59.73	2.02	-8.05%	3.11%	-4.94%	-11.84%
1963	4.17%	9.035	(29.55)	39.50	0.99%	64.62	2.18	8.19%	3.65%	11.84%	10.85%
1964	4.23%	9.166	(30.04)	41.70	3.37%	68.24	2.30	5.60%	3.56%	9.16%	5.80%
1965	4.50%	9.464	(35.36)	42.30	0.69%	64.31	2.48	-5.76%	3.63%	-2.12%	-2.82%
1966	4.55%	9.348	(6.52)	45.00	3.85%	53.50	2.61	-16.81%	4.06%	-12.75%	-16.60%
1967	5.56%	8.901	(120.99)	45.50	-7.55%	50.49	2.74	-5.63%	5.12%	-0.50%	7.04%
1968	5.98%	9.138	(48.62)	55.60	0.70%	53.80	2.81	6.56%	5.57%	12.12%	11.42%
1969	6.87%	9.400	(96.00)	59.80	-3.62%	43.88	2.93	-18.44%	5.45%	-12.99%	-9.37%
1970	6.48%	10.338	43.38	68.70	11.21%	52.33	3.01	19.26%	6.86%	26.12%	14.91%
1971	5.97%	10.909	59.09	64.80	12.39%	47.86	3.07	-8.54%	5.87%	-2.68%	-15.06%
1972	5.99%	9.769	(2.31)	59.70	5.74%	53.54	3.12	11.87%	6.52%	18.39%	12.65%
1973	7.25%	8.709	(132.91)	59.90	-7.30%	43.43	3.28	-18.88%	6.13%	-12.76%	-5.46%
1974	7.60%	9.533	(34.67)	72.60	3.79%	29.71	3.34	-31.59%	7.69%	-23.90%	-27.09%
1975	8.05%	9.553	(44.37)	76.00	3.16%	38.29	3.48	28.88%	11.71%	40.59%	37.43%
1976	7.21%	10.325	88.25	80.50	15.87%	51.80	3.70	35.28%	9.66%	44.95%	28.07%
1977	8.03%	9.903	(80.97)	72.10	-0.89%	50.88	3.93	-1.78%	7.59%	5.81%	6.70%
1978	8.98%	9.247	(87.53)	80.30	-0.72%	45.97	4.18	-9.65%	8.22%	-1.43%	-0.71%
1979	10.12%	9.299	(97.01)	89.80	-0.72%	53.50	4.44	16.38%	9.66%	26.04%	26.76%
1980	11.89%	8.923	(140.77)	101.20	-3.95%	56.61	4.68	5.81%	8.75%	14.55%	18.52%
1981	13.34%	9.545	(93.55)	119.90	2.63%	53.50	5.12	-5.49%	9.04%	3.55%	0.92%
1982	10.95%	1.1238	192.38	133.40	32.58%	50.62	5.39	-5.38%	10.07%	4.69%	-27.89%
1983	11.97%	9.312	(76.88)	109.50	3.26%	55.79	5.55	10.21%	10.96%	21.18%	17.92%
1984	11.70%	10.070	20.70	119.70	14.04%	69.70	5.88	24.93%	10.54%	35.47%	21.43%
1985	9.56%	1.1927	189.27	117.00	30.63%	76.58	6.22	9.87%	8.92%	18.79%	-11.83%
1986	7.89%	1.1653	166.53	95.60	26.22%	90.89	5.71	18.69%	7.46%	26.14%	-0.08%
1987	9.20%	8.117	(118.83)	78.90	-3.99%	77.25	6.02	-15.01%	6.62%	-8.38%	-4.39%
1988	9.18%	10.1182	1.82	92.00	9.38%	86.75	6.30	12.31%	8.16%	20.47%	11.08%
1989	8.16%	10.975	99.75	91.80	19.16%	117.05	6.58	34.91%	7.58%	42.50%	23.34%
1990	6.44%	9.317	(26.83)	81.60	5.48%	108.86	6.84	-7.00%	5.84%	-1.15%	-6.63%
1991	7.30%	1.1894	118.94	84.40	20.33%	124.32	6.99	14.20%	6.42%	20.62%	0.29%
1992	7.26%	10.419	4.19	73.00	7.72%	138.79	7.14	11.64%	5.74%	17.38%	9.66%
1993	6.54%	10.970	79.70	72.60	15.23%	154.06	7.30	11.00%	5.26%	16.26%	1.03%
1994	7.99%	8.640	(143.55)	65.40	-7.82%	126.96	7.44	-17.59%	4.83%	-12.76%	-4.94%
1995	6.03%	1.23598	225.98	79.90	30.59%	155.94	7.56	22.83%	5.95%	28.78%	-1.81%
1996	6.73%	9.367	(75.33)	60.30	-1.60%	166.54	7.91	6.86%	5.07%	11.93%	13.54%
1997	6.02%	10.1192	81.92	67.30	14.92%	191.04	8.02	14.64%	4.81%	19.46%	4.53%
1998	5.42%	10.7271	72.71	60.20	13.29%	177.24	8.13	-7.22%	4.26%	-2.97%	-16.20%
1999	6.82%	8.841	(151.59)	54.20	-9.74%	178.02	8.22	0.44%	4.64%	5.08%	14.82%
2000	5.52%	10.1630	148.30	68.20	21.65%	219.86	8.22	23.50%	4.62%	28.12%	6.47%
MEAN					6.39%					12.44%	6.06%

Source: Moody's Public Utility Manual 2001 December stock prices and dividends  
Bond yields from Ibbotson Associates 2001 Yearbook Table B-9 Long-Term Government Bonds Yields  
December each year

**NATURAL GAS DISTRIBUTION UTILITIES  
BETA ESTIMATES**

Company	Beta
1 AGL Resources	0.55
2 AmeriGas Partners	0.55
3 Atmos Energy	0.55
4 Energen Corp.	0.70
5 KeySpan Corp.	0.55
6 NICOR Inc.	0.60
7 New Jersey Resources	0.55
8 Northwest Nat. Gas	0.55
9 ONEOK Inc.	0.70
10 Peoples Energy	0.65
11 Piedmont Natural Gas	0.55
12 Southern Union	0.85
13 Southwest Gas	0.60
14 UGI Corp.	0.70
15 WGL Holdings Inc.	0.60
<b>AVERAGE</b>	<b>0.62</b>

Source: Value Line Investment Survey  
for Windows 7/2001

**NATURAL GAS LDCs**  
**DCF ANALYSIS: ANALYSTS' GROWTH FORECASTS**

Company	Industry	% Current Divid Yield	Analysts Growth Forecast	Expected Divid Yield	Cost of Equity	ROE
	(1)	(2)	(3)	(4)	(5)	(6)
1 AGL Resources	GASDISTR	4.6	7.2	4.9	12.0	12.3
2 Atmos Energy	GASDISTR	4.9	8.0	5.3	13.3	13.6
3 Energen Corp.	GASDISTR	2.5	11.0	2.7	13.7	13.9
4 KeySpan Corp.	GASDISTR	4.9	11.1	5.4	16.5	16.8
5 NICOR Inc.	GASDISTR	4.6	5.8	4.8	10.6	10.9
6 New Jersey Resources	GASDISTR	3.9	6.8	4.2	11.0	11.2
7 Northwest Nat. Gas	GASDISTR	5.0	4.2	5.2	9.4	9.7
8 ONEOK Inc.	GASDISTR	3.1	16.8	3.6	20.5	20.7
9 Peoples Energy	GASDISTR	5.1	5.4	5.4	10.8	11.1
10 Piedmont Natural Gas	GASDISTR	4.4	5.3	4.6	9.9	10.2
11 Southwest Gas	GASDISTR	3.5	4.7	3.7	8.4	8.5
12 UGI Corp.	GASDISTR	5.9	7.0	6.3	13.3	13.7
13 WGL Holdings Inc.	GASDISTR	4.6	4.4	4.8	9.2	9.4
<b>AVERAGE</b>		<b>4.4</b>	<b>7.5</b>	<b>4.7</b>	<b>12.2</b>	<b>12.5</b>
<b>TRUNCATED AVERAGE</b>						<b>12.1</b>

## Notes:

Column 1, 2: Value Line Investment Survey for Windows, 7/2001

Column 3: IBES long-term earnings growth forecast, 7/2001

Column 4 = Column 2 times (1 + Column 3/100)

Column 5 = Column 4 + Column 3

Column 6 = (Column 4 / 0.95) + Column 3

**NATURAL GAS LDCs**  
**DCF ANALYSIS: VALUE LINE GROWTH FORECASTS**

Company	Industry	% Current Divid Yield	Value Line Proj Growth	Expected Divid Yield	Cost of Equity	ROE
	(1)	(2)	(3)	(4)	(5)	(6)
1 AGL Resources	GASDISTR	4.6	7.5	4.9	12.4	12.7
2 Atmos Energy	GASDISTR	4.9	13.5	5.6	19.1	19.4
3 Energen Corp.	GASDISTR	2.5	19.0	2.9	21.9	22.1
4 KeySpan Corp.	GASDISTR	4.9	28.0	6.3	34.3	34.6
5 NICOR Inc.	GASDISTR	4.6	6.5	4.9	11.4	11.6
6 New Jersey Resources	GASDISTR	3.9	7.5	4.2	11.7	11.9
7 Northwest Nat. Gas	GASDISTR	5.0	8.5	5.4	13.9	14.2
8 ONEOK Inc.	GASDISTR	3.1	12.0	3.5	15.5	15.7
9 Peoples Energy	GASDISTR	5.1	8.5	5.5	14.0	14.3
10 Piedmont Natural Gas	GASDISTR	4.4	7.5	4.7	12.2	12.4
11 Southwest Gas	GASDISTR	3.5	4.0	3.7	7.7	7.9
12 UGI Corp.	GASDISTR	5.9	10.5	6.6	17.1	17.4
13 WGL Holdings Inc.	GASDISTR	4.6	8.5	4.9	13.4	13.7
<b>AVERAGE</b>		<b>4.4</b>	<b>10.9</b>	<b>4.8</b>	<b>15.7</b>	<b>16.0</b>
<b>TRUNCATED AVERAGE</b>						<b>15.0</b>

**Notes:**

Column 1, 2, 3: Value Line Investment Survey for Windows, 7/2001

Column 4 = Column 2 times (1 + Column 3/100)

Column 5 = Column 4 + Column 3

Column 6 = (Column 4 / 0.95) + Column 3

**MOODY'S GENERATION DIVESTITURE UTILITIES  
DCF ANALYSIS: ANALYSTS' GROWTH FORECASTS**

Company	% Current Divid Yield (1)	Analysts' Growth Forecast (2)	% Expected Divid Yield (3)	Cost of Equity (4)	ROE (5)
1 Allegheny Energy	3.6	9.4	3.9	13.3	13.5
2 Ameren Corp.	6.0	4.5	6.2	10.7	11.0
3 Conectiv	4.0	4.2	4.2	8.4	8.6
4 Consol. Edison	5.5	5.7	5.8	11.5	11.8
5 DQE	7.6	8.3	8.3	16.5	17.0
6 Edison Int'l					
7 Energy East Corp.	4.4	7.9	4.8	12.7	12.9
8 GPU Inc.	6.1	2.7	6.3	9.0	9.3
9 NSTAR	4.8	6.8	5.2	12.0	12.2
10 Niagara Mohawk					
11 Northeast Utilities					
12 PG&E Corp.					
13 Sempra Energy	3.6	8.4	3.9	12.3	12.5
14 Sierra Pacific Res.					
15 UIL Holdings	6.0	2.3	6.1	8.4	8.7
<b>AVERAGE</b>	<b>5.2</b>	<b>6.0</b>	<b>5.5</b>	<b>11.5</b>	<b>11.8</b>
<b>TRUNCATED AVERAGE</b>					<b>11.5</b>

## MOODY'S GENERATION DIVESTITURE UTILITIES DCF ANALYSIS: VALUE LINE GROWTH PROJECTIONS

Company	% Current Divid Yield (1)	Proj EPS Growth (2)	% Expected Divid Yield (3)	Cost of Equity (4)	ROE (5)
1 Allegheny Energy	3.6	15.5	4.1	19.6	19.8
2 Ameren Corp.	6.0	4.5	6.2	10.7	11.0
3 Conectiv	4.0	10.5	4.5	15.0	15.2
4 Consol. Edison	5.5	2.5	5.6	8.1	8.4
5 DQE	7.6	5.5	8.0	13.5	14.0
6 Edison Int'l					
7 Energy East Corp.	4.4	5.5	4.7	10.2	10.4
8 GPU Inc.	6.1	2.0	6.2	8.2	8.5
9 NSTAR	4.8	6.5	5.2	11.7	11.9
10 Niagara Mohawk					
11 Northeast Utilities					
12 PG&E Corp.					
13 Sempra Energy	3.6	14.5	4.1	18.6	18.8
14 Sierra Pacific Res.					
15 UIL Holdings	6.0	4.5	6.2	10.7	11.0
<b>AVERAGE</b>	<b>5.2</b>	<b>7.2</b>	<b>5.5</b>	<b>12.6</b>	<b>12.9</b>
<b>TRUNCATED AVERAGE</b>					<b>12.6</b>

**Notes:**

Column 1, 2: Value Line Investment Survey for Windows, 7/2001

Column 3 = Column 1 times (1 + Column 2/100)

Column 4 = Column 3 + Column 2

Column 5 = (Column 3 / 0.95) + Column 2

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

---

IN RE: )  
 ) DOCKET NO. NG-01-  
MIDAMERICAN ENERGY COMPANY )  
 )

---

DIRECT TESTIMONY  
OF  
MARY JO ANDERSON

1    **Q.    Please state your name and business address.**

2    A.    My name is Mary Jo Anderson. My business address is 666 Grand Avenue,  
3        Des Moines, Iowa 50309.

4    **Q.    By whom are you employed and in what position?**

5    A.    I am employed by MidAmerican Energy Company ("MidAmerican" or  
6        "Company") as a Technical Accountant - Property Accounting. My  
7        responsibilities in that position are to review the analysis, adjustment,  
8        unitization and closing of all distribution, general plant, and intangible  
9        construction and retirement projects. In addition, I prepare or oversee the  
10       preparation of data required for property tax and rate base valuations as well as  
11       data needed for management, government agencies, budgets, and forecasts.

12   **Q.    Please describe your education and business experience.**

13   A.    I graduated from Saint Ambrose College in 1983 with a Bachelor of Arts  
14        degree in Accounting. I worked at the Davenport Bank and Trust Company

15 until 1992. At that time I started to work for Iowa-Illinois Gas and Electric  
16 Company ("IIGE"), a MidAmerican predecessor company, as a fuel accountant.  
17 In 1993, I became a Senior Plant Accountant and in 1994 was promoted to  
18 Supervisor - Mass Plant Accounting. With the merger of IIGE and Midwest  
19 Power Systems, Inc., I became a Senior Accountant. Last year I received my  
20 most recent promotion to my current position as Technical Accountant.

21 **Purpose of Direct Testimony**

22 **Q. What is the purpose of your testimony?**

23 **A.** The purpose of my prepared direct testimony is to support MidAmerican's  
24 South Dakota jurisdictional gas rate base.

25 **Rate Base**

26 **Q. Please describe MEC Exhibit \_\_ (MJA-1), Schedule 1.**

27 **A.** MEC Exhibit \_\_ (MJA-1), Schedule 1 shows the South Dakota gas rate base  
28 calculation. Column (b) presents 12-month average balances for the year  
29 ending December 31, 2000. These balances are based on the Company's books  
30 and records. Column (c) shows the pro forma adjustments necessary to reflect  
31 the known and measurable changes to rate base for ratemaking purposes.  
32 Column (d) shows the 12-month average rate base adjusted for pro formas.

33 MidAmerican witness Augustine supports the working capital portion of  
34 the South Dakota jurisdictional rate base on his Exhibit \_\_ (RAA-1), Schedule  
35 1

36 **Q. Please describe MEC Exhibit \_\_ (MJA-1), Schedule 2.**

37 A. MEC Exhibit \_\_\_ (MJA-1), Schedule 2 summarizes MidAmerican's pro forma  
38 adjustments to test year South Dakota jurisdictional gas rate base.

39 Q. Please describe MEC Exhibit \_\_\_ (MJA-1), Schedules 3 through 7.

40 A. MEC Exhibit \_\_\_ (MJA-1), Schedules 3 through 7 show the individual pro forma  
41 adjustments to rate base.

42 **Pro Forma Adjustments**

43 Q. Please explain the pro forma adjustment found on MEC Exhibit \_\_\_ (MJA-1),  
44 Schedule 3.

45 A. The pro forma adjustment in MEC Exhibit \_\_\_ (MJA-1), Schedule 3 eliminates 50  
46 percent of the amount of the plant acquisition adjustment related to the exchange  
47 of property between MidAmerican and Minnegasco from the South Dakota  
48 jurisdictional plant in service and accumulated amortization. The amount had  
49 previously been disallowed. This is consistent with the treatment used in the  
50 settlement agreement in Docket No. NG95-006 and MidAmerican's previous rate  
51 proceeding, Docket No. NG98-011.

52 Q. Please explain the pro forma adjustment found on MEC Exhibit \_\_\_ (MJA-1),  
53 Schedule 4 and 5.

54 A. MEC Exhibit \_\_\_ (MJA-1), Schedule 4 and 5 are pro forma adjustments to reflect  
55 the known and measurable incremental changes in plant in service and  
56 accumulated depreciation associated with the increase in customers. This  
57 incremental plant includes the average cost to extend a new service to the  
58 customer. These adjustments annualize the incremental increase in South Dakota  
59 jurisdictional gas rate base and accumulated depreciation associated with the

60 addition of new customers in order to achieve a proper matching of costs with the  
61 associated projected sales growth revenues.

62 **Q. Please explain the pro forma adjustment found on MEC Exhibit \_\_\_ (MJA-1),**  
63 **Schedule 6.**

64 **A. MEC Exhibit \_\_\_ (MJA-1), Schedule 6 is a pro forma adjustment to reflect the**  
65 **known and measurable changes in plant in service and accumulated depreciation**  
66 **associated with replacement of mercury seal regulators and associated services**  
67 **between October 2000 and November 2001. The plant will be placed in service**  
68 **as constructed. This pro forma adjustment is supported by MidAmerican witness**  
69 **Dreesman.**

70 **Q. Please explain the pro forma adjustment found on MEC Exhibit \_\_\_ (MJA-1),**  
71 **Schedule 7.**

72 **A. The adjustment found on MEC Exhibit \_\_\_ (MJA-1), Schedule 7 annualizes the**  
73 **South Dakota jurisdictional plant in service and accumulated depreciation**  
74 **associated with certain capital projects.**

75 **Q. Please describe the projects included in the pro forma on Schedule 7.**

76 **A. This pro forma includes the following four capital projects.**

77           The Yankton Bare Steel Main Replacement project provides for the  
78 replacement of an 100 psig bare steel main with approximately 5,760 feet of 6"  
79 and 8" coated steel main and approximately 3,450 feet of 2" and 4" plastic main.  
80 The new main will serve the customers currently be served from the 100 psig steel  
81 main. The project is anticipated to be placed in service October 2001.

82                   The Purchase Seven Gas Service Trucks project purchased seven gas  
83 utility vehicles for use in South Dakota. This project was placed in service April  
84 2001.

85                   The Valley Springs project installed approximately 5,300 feet of 6",  
86 20,000 feet of 4", and 24,000 feet of 2" plastic distribution main and 200  
87 residential and commercial services to provide natural gas to the town of Valley  
88 Springs, South Dakota. This project was placed in service November 2000.

89                   The 55 psi to 135 psi Pressure project upgraded the 55 psi system to 135  
90 psi from Swift district regulator station to Hale and Military Road. This project  
91 included all work necessary to upgrade the system including main replacement,  
92 new district regulator stations, and replacement of various service lines. This  
93 project was placed in service October 2000.

94   **Q.   Does this conclude your prepared direct testimony?**

95   **A.   Yes, it does.**

AFFIDAVIT

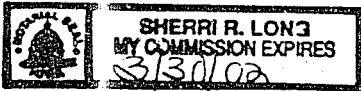
STATE OF IOWA                    )  
  ) ss.  
COUNTY OF POLK                )

I, Mary Jo Anderson, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Mary Jo Anderson  
Mary Jo Anderson

Subscribed and sworn to before me this 4th day of September, 2001.



Sherril R. Long  
Notary Public in and for the State of Iowa

MIDAMERICAN ENERGY COMPANY

DOCKET NO. NG-01-

EXHIBIT\_\_(MJA-1)

MidAmerican Energy Company  
Docket No. MG-01-  
Exhibit\_\_ (MJA-1)  
Index

Line	Description
1.	Schedule 1 South Dakota Gas Rate Base with Pro Forma Adjustments Shows test period Twelve month average balance, total pro forma adjustments, and South Dakota Gas pro forma rate base.
2.	Schedule 2 South Dakota Gas Rate Base Pro Forma Adjustments This lists the individual pro forma adjustments, which are then shown on schedules 3 through 7.
3.	Schedule 3 Acquisition Adjustment - 50%
4.	Schedule 4 Sales Growth Adjustment - 2000
5.	Schedule 5 Sales Growth Adjustment - 2001
6.	Schedule 6 Mercury Seal Regulator Project
7.	Schedule 7 Capital Projects

MidAmerican Energy Company  
 Docket No. NG-01-  
 South Dakota Gas Rate Base With Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	South Dakota Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1.	Plant in Service	\$86,907	-\$2,453	\$84,454
2.	Accumulated Amort. & Deprec.	32,678	-1,949	30,729
3.	Net Utility Plant	54,229	-504	53,725
4.	Additions to Rate Base:			
5.	Materials and Supplies	442		442
6.	Fuel Stocks	635		635
7.	Prepayments	27		27
8.	Advance Tax Collections		-107	-107
9.	Working Capital	-670	380	-290
10.	Total Additions	434	273	707
11.	Deductions to Rate Base:			
12.	Accum. Deferred Income Taxes	3,288		3,288
13.	Accumulated 3% ITC	0		0
14.	Customer Advances	257		257
15.	Customer Deposits	51		51
16.	Accum. Prov. For Uncollectibles	239		239
17.	Accum. Prov. Inj. & Damages	217		217
18.	Misc. Operating Prov.	13		13
19.	Total Deductions	4,065	0	4,065
20.	Pro Forma Rate Base	\$50,598	-\$231	\$50,367

Column (b) - Workpaper MJA/A,  
 Column (c), Line 1 - Exhibit\_\_(MJA-1), Sch. 2, Col. (b), Line 6  
 Column (c), Line 2 - Exhibit\_\_(MJA-1), Sch. 2, Col. (b), Line 12  
 Column (c), Line 8 - Exhibit\_\_(RAA-1), Sch. 1, pg 2, Col. (g), Line 7  
 Column (c), Line 9 - Exhibit\_\_(RAA-1), Sch. 1, pg 1, Col. (b), Line 31  
 Column (d) - Col. (b) plus Col. (c)

MidAmerican Energy Company  
 Docket No. NG-01-  
 South Dakota Gas Rate Base  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000

Line	Description	Total	Acquisition Adjustment @ 50%	Sales Growth Year 2000	Sales Growth Year 2001	Mercury Seal Regulator Project	Capital Projects
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.	Plant in Service:						
2.	Production/Other Storage	\$0					
3.	Distribution	1,729,707		\$230,856	\$349,283	\$312,419	\$837,149
4.	General & Intangible	276,845					276,845
5.	Acquisition Adjustment	(4,459,191)	(\$4,459,191)				
6.	Total	<u>(2,452,639)</u>	<u>(4,459,191)</u>	<u>230,856</u>	<u>349,283</u>	<u>312,419</u>	<u>1,113,994</u>
7.	Accumulated Depreciation:						
8.	Production/Other Storage	0					
9.	Distribution	(645,062)		4,473	6,767	(670,003)	13,701
10.	General & Intangible	13,046					13,046
11.	Acquisition Adjustment	(1,317,443)	(1,317,443)				
12.	Total	<u>(1,949,459)</u>	<u>(1,317,443)</u>	<u>4,473</u>	<u>6,767</u>	<u>(670,003)</u>	<u>26,747</u>
13.	Total SD Gas Rate Base	<u>(\$503,180)</u>	<u>(\$3,141,748)</u>	<u>\$226,383</u>	<u>\$342,516</u>	<u>\$982,422</u>	<u>\$1,087,247</u>

Source:

Sch. 3

Sch. 4

Sch. 5

Sch. 6

Sch. 7

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Rate Base  
Pro Forma Adjustment - Acquisition Adjustment - 50%  
Test Year Ended December 31, 2000

Line No	Description (a)	South Dakota Gas (b)
1.	Plant in Service	
2.	Acquisition Adjustment	
3.	Acquisition Adjustment - 50%	<u>- \$4,459,191</u>
4.	Accumulated Amortization	
5.	Acquisition Adjustment	
6.	Acquisition Adjustment - 50%	<u>- \$1,317,443</u>

Source:

Line 3 - Workpaper MJA/B, Page 2, Col. (b), Line 11  
Line 6 - Workpaper MJA/B, Page 2, Col. (b), Line 14

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Rate Base  
Pro Forma Adjustment - Customer Growth - Year 2000  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u> (a)	<u>South Dakota Gas</u> (b)
1.	Plant in Service	
2.	Distribution Plant	<u>\$ 230,856</u>
3.	Accumulated Depreciation	
4.	Distribution Plant	<u>\$ 4,473</u>

Source:

Line 2 - Workpaper MJ/C, Page 1, Line 12  
Line 4 - Workpaper MJ/C, Page 1, Line 13

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Rate Base  
Pro Forma Adjustment - Customer Growth - Year 2001  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>South Dakota Gas</u>
	(a)	(b)
1.	Plant in Service	
2.	Distribution Plant	<u>\$ 349,283</u>
3.	Accumulated Depreciation	
4.	Distribution Plant	<u>\$ 6,767</u>

Source:

Line 2 - Workpaper MJA/D, Line 12

Line 4 - Workpaper MJA/D, Line 13

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Rate Base  
Pro Forma Adjustment - Mercury Seal Regulator Project  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u> (a)	<u>South Dakota Gas</u> (b)
1.	Plant in Service	
2.	Distribution Plant	<u>\$ 312,419</u>
3.	Accumulated Depreciation	
4.	Distribution Plant	<u>\$ (670,003)</u>

Source:

Line 2 - Workpaper MJA/E, Page 1, Line 3

Line 4 - Workpaper MJA/E, Page 1, Line 8

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Rate Base  
Pro Forma Adjustment - Capital Projects  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>South Dakota Gas</u>
	(a)	(b)
1.	Plant in Service	
2.	Distribution Plant	\$ 837,149
3.	General Plant	276,845
4.	Total	<u>\$ 1,113,994</u>
5.	Accumulated Depreciation	
6.	Distribution Plant	\$ 13,701
7.	General Plant	13,046
8.	Total	<u>\$ 26,747</u>

Source:

- Line 2 - Workpaper MJA/F, Page 1, Line 9
- Line 3 - Workpaper MJA/F, Page 1, Line 10
- Line 6 - Workpaper MJA/F, Page 1, Line 17
- Line 7 - Workpaper MJA/F, Page 1, Line 18

# Workpapers

MIDAMERICAN ENERGY COMPANY

DOCKET NO. NG-01-

Workpapers for EXHIBIT\_\_(MJA-1)

MidAmerican Energy Company

Docket No. NG-01-

Exhibit \_\_ (MJA-1)

Workpaper Index

Line   Description

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1.	A	Test Period Rate Base Information
2.	B	Acquisition Adjustment - 50%
3.	C	Sales Growth Adjustment - 2000
4.	D	Sales Growth Adjustment - 2001
5.	E	Mercury Seal Regulator Project
6.	F	Capital Projects

MIDAMERICAN ENERGY COMPANY  
SOUTH DAKOTA DEPRECIABLE PLANT BALANCES BY FERC ACCOUNT  
TWELVE MONTHS ENDED DECEMBER 31, 2000

No	No (a)	Account Description (b)	Twelve Month Average (c)
1	301.0	ORGANIZATION	
2	302.0	FRANCHISES	293.00
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	2,484,351.40
4		ACQUISITION ADJUSTMENT	8,918,380.75
5		SUBTOTAL INTANGIBLE	11,403,025.15
6			
7	304.0	LAND	2,482.57
8	304.1	LAND RIGHTS	
9	305.0	STRUCTURES & IMPROVEMENTS	30,995.57
10	307.0	OTHER POWER EQUIPMENT	20,327.33
11	311.0	LP EQUIPMENT	330,290.37
12	320.0	OTHER EQUIPMENT	2,706.40
13		SUBTOTAL PRODUCTION	386,802.24
14			
15			
16	360.0	LAND	18,286.07
17	361.0	STRUCTURES & IMPROVEMENTS	194,687.95
18	362.0	GAS HOLDERS	707,446.40
19	363.0	PURIFICATION EQUIPMENT	125,649.68
20	363.1	LIQUEFACTION EQUIPMENT	375,190.04
21	363.2	VAPORIZING EQUIPMENT	93,303.95
22	363.3	COMPRESSION EQUIPMENT	66,432.74
23	363.5	OTHER EQUIPMENT	723,550.18
24		SUBTOTAL STORAGE	1,904,547.01
25			
26			
27	374.0	LAND	8,183.21
28	374.1	LAND RIGHTS	164,564.14
29	375.0	STRUCTURES & IMPROVEMENTS	22,366.46
30	376.0	MAINS	30,669,616.34
31	378.0	DISTRICT REGULATOR STATIONS	828,412.08
32	379.0	TOWN BORDER STATIONS	322,249.91
33	380.0	SERVICES	20,879,120.25
34	381.0	METERS	8,392,289.70
35	363.0	REGULATORS	1,606,793.36
36	385.0	INDUSTRIAL METER SETS	208,104.29
37		SUBTOTAL DISTRIBUTION	63,101,699.74
38			
39			
40	389.0	LAND	99,243.93
41	389.1	LAND RIGHTS	
42	390.0	STRUCTURES & IMPROVEMENTS	3,880,866.94
44	391.0	OFFICE FURNITURE & EQUIPMENT	1,194,398.11
45	392.0	TRANSPORTATION EQUIPMENT	2,151,602.80
46	393.0	STORES EQUIPMENT	12,554.97
47	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	648,750.43
48	395.0	LABORATORY EQUIPMENT	135,561.93
49	396.0	POWER OPERATED EQUIPMENT	559,261.37
50	397.0	COMMUNICATION EQUIPMENT	1,316,112.33
51	398.0	MISCELLANEOUS EQUIPMENT	113,068.10
52		SUBTOTAL GENERAL	10,111,420.91
53			
54			
55	TOTAL ACCOUNT 101-106		86,907,495.05

MIDAMERICAN ENERGY COMPANY  
SOUTH DAKOTA - ACCUMULATED DEPRECIATION & AMORTIZATION  
TWELVE MONTHS ENDED DECEMBER 31, 2000

Line No.	FERC Acct (a)	Account Description (b)	Average Balance (c)
1	301.0	ORGANIZATION	-
2	302.0	FRANCHISES	293
3	303.0	MISCELLANEOUS INTANGIBLE PLANT	612,812
4		ACQUISITION ADJUSTMENT	2,634,885
5			
6		SUBTOTAL INTANGIBLE	3,247,990
7			
8	304.0	LAND	-
9	304.1	LAND RIGHTS	-
10	305.0	STRUCTURES & IMPROVEMENTS	16,686
11	307.0	OTHER POWER EQUIPMENT	5,053
12	311.0	LP EQUIPMENT	217,715
13	320.0	OTHER EQUIPMENT	12
14			
15		SUBTOTAL PRODUCTION	239,466
16			
17	360.0	LAND	-
18	361.0	STRUCTURES & IMPROVEMENTS	116,444
19	362.0	GAS HOLDERS	583,744
20	363.0	PURIFICATION EQUIPMENT	85,684
21	363.1	LIQUEFACTION EQUIPMENT	223,752
22	363.2	VAPORIZING EQUIPMENT	28,128
23	363.3	COMPRESSION EQUIPMENT	48,475
24	363.5	OTHER EQUIPMENT	128,518
25			
26		SUBTOTAL STORAGE	1,214,844
27			
28	374.0	LAND	-
29	374.1	LAND RIGHTS	20,617
30	375.0	STRUCTURES & IMPROVEMENTS	10,133
31	376.0	MAINS	10,026,789
32	378.0	DISTRICT REGULATOR STATIONS	407,655
33	379.0	TOWN BORDER STATIONS	88,283
34	380.0	SERVICES	10,020,913
35	381.0	METERS	2,924,200
36	383.0	REGULATORS	549,796
37	385.0	INDUSTRIAL METER SETS	73,609
38			
39		SUBTOTAL DISTRIBUTION	24,121,996
40			
41	389.0	LAND	(2,670)
42	389.1	LAND RIGHTS	-
43	390.0	STRUCTURES & IMPROVEMENTS	1,147,290
44	391.0	OFFICE FURNITURE & EQUIPMENT	580,710
45	392.0	TRANSPORTATION EQUIPMENT	917,620
46	393.0	STORES EQUIPMENT	6,057
47	394.0	TOOLS, SHOP & GARAGE EQUIPMENT	319,431
48	395.0	LABORATORY EQUIPMENT	39,534
49	396.0	POWER OPERATED EQUIPMENT	303,686
50	397.0	COMMUNICATION EQUIPMENT	497,349
51	398.0	MISCELLANEOUS EQUIPMENT	44,926
52			
53		SUBTOTAL GENERAL	3,853,931
54			
55		TOTAL ACCOUNT 108 & 111	32,678,227

MidAmerican Energy Company  
Materials and Supplies  
Test Year Ending December 31, 2000  
12 Month Average

Line No.	(a) Month / Year	(b)	(c)	(d)
		Materials & Supplies (-S-)	Stores Exp Undistributed (-S-)	Total Mat & Supplies (-S-)
1	Jan-00	29,857,805.63	466,547.81	30,324,353.44
2	Feb-00	29,261,377.22	571,331.35	29,832,708.57
3	Mar-00	28,636,943.32	440,567.99	29,077,511.31
4	Apr-00	29,288,697.62	448,429.57	29,737,127.19
5	May-00	29,226,018.60	700,806.30	29,926,824.90
6	Jun-00	29,237,336.22	509,204.73	29,746,540.95
7	Jul-00	29,531,934.63	561,362.87	30,093,297.50
8	Aug-00	29,732,122.69	485,076.27	30,217,198.96
9	Sep-00	29,207,832.18	461,974.83	29,669,807.01
10	Oct-00	28,650,256.80	371,938.25	29,022,195.05
11	Nov-00	27,876,723.44	420,140.29	28,296,863.73
12	Dec-00	25,590,548.13	326,348.37	25,916,896.50
13				
14	Total	346,097,596.48	5,763,728.63	351,861,325.11
15				
16	12 Month Average	28,841,466.00	480,311.00	29,321,777.00

18	M & S Allocated	
	Electric	Gas
19	Jurisdictional Allocation <sup>(1)</sup>	
20	Iowa	21,709,130
21	Illinois	2,717,968
22	South Dakota	174,888
23	FERC/ Nebraska	104,495
24		24,706,480

442,321 To Exh (MJA-1), Sch 1, Col. (b), Ln 5

25

26 <sup>(1)</sup> Based on Gross Plant

27

28 Source - MIS 5901 Report

29 Column (b): Acct 154.001 thru 154.100

30 Column (c): Acct 163

31 Column (d): Col (b) + Col (c)

**MidAmerican Energy Company**  
**Fuel Stocks and Expense**  
 Test Year Ending December 31, 2000  
 12 Month Average

Line No.	Month / Year	MidAmerican Energy - Electric			MidAmerican Energy - Gas				Total Fuel Stock
		Coal (-\$)	Fuel Oil/Diesel (-\$)	Total (-\$)	Natural Gas (-\$)	LPG (-\$)	Prepaid (-\$)	Total (-\$)	
1	Jan-00	25,705,812.47	1,146,192.70	26,852,005.17	9,154,067.69	1,120,270.48	-	10,274,338.17	37,126,343.34
2	Feb-00	24,719,788.03	1,100,469.50	25,820,257.53	2,197,035.43	1,120,270.48	-	3,317,305.91	29,137,563.44
3	Mar-00	25,825,657.14	1,081,511.89	26,907,169.03	(1,402,615.72)	1,120,270.48	-	(282,345.24)	26,624,823.79
4	Apr-00	28,498,174.23	1,150,345.80	29,648,520.03	(2,435,184.67)	1,096,891.14	-	(1,338,293.53)	28,310,226.50
5	May-00	27,739,312.89	1,126,568.92	28,865,881.81	(27,058,860.11)	1,096,891.14	477.62	(25,961,491.35)	2,904,390.46
6	Jun-00	26,820,463.26	1,102,975.33	27,923,438.59	(19,750,946.97)	1,096,891.14	477.62	(18,553,578.21)	9,269,860.38
7	Jul-00	26,251,735.66	1,107,276.79	27,359,012.45	(7,859,602.08)	1,096,891.14	(885,646.62)	(7,648,357.56)	19,710,654.89
8	Aug-00	24,933,210.33	901,405.02	25,834,615.35	10,345,905.83	1,096,891.14	57,317.95	11,500,114.92	37,334,730.27
9	Sep-00	25,276,984.86	983,380.03	26,260,364.89	25,005,307.22	1,096,891.14	67,721.48	26,169,919.84	52,430,284.73
10	Oct-00	24,748,966.63	961,119.59	25,710,086.22	37,740,036.27	1,096,891.14	73,057.66	38,909,985.07	64,620,071.29
11	Nov-00	24,303,333.20	1,224,484.31	25,527,817.51	32,951,723.62	1,096,891.14	443,400.56	34,492,015.32	60,019,832.83
12	Dec-00	21,076,253.07	2,505,434.44	23,581,687.51	18,413,532.00	1,096,891.14	250,352.19	19,760,775.33	43,342,462.84
13									
14	<b>Total</b>	<b>305,899,691.77</b>	<b>14,391,164.32</b>	<b>320,290,856.09</b>	<b>77,300,398.51</b>	<b>13,232,831.70</b>	<b>7,158.46</b>	<b>90,540,388.67</b>	<b>410,831,244.76</b>
15									
16	<b>12 Month Average</b>	<b>25,491,641.00</b>	<b>1,199,264.00</b>	<b>26,690,905.00</b>	<b>6,441,700.00</b>	<b>1,102,736.00</b>	<b>597.00</b>	<b>7,545,032.00</b>	<b>34,235,937.00</b>

Jurisdictional Allocation -

A & E Allocator	Electric		Gas	
	Fuel Stock	Peak Day	Fuel Stock	Fuel Stock
Iowa	87.47%	23,346,535	670,917	5,877,117
Illinois	11.54%	3,080,130	112,519	985,647
South Dakota	0.88%	234,880	72,485	634,958
FERC/Nebraska	0.11%	29,360	5,401	47,312
	100.00%	26,690,905	861,322	7,545,032

To Exh (MJA-1), Sc

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24  
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26  
27  
28  
29

Source - MIS 5901 Report  
 Column (b) Acct 151 001 thru 151 024  
 Column (c) Acct 151 101 thru 151 130  
 Column (d): Col (b) + Col (c)  
 Column (e) Acct 164 XXX  
 Column (f): Acct 151 213 thru 151 219  
 Column (g) Acct 165 501 thru 165 521  
 Column (h): Col (e) + Col (f) + Col (g)

Iowa  
 Illinois  
 South Dakota  
 FERC/Nebraska

**MidAmerican Energy Company**  
**Prepayments**  
 Total Year Ending December 31, 2000  
 12 Month Average

Line No.	(a) Month / Year	(b) Electric		(d) Total Electric (-\$-)	(e) Gas		(g) Total Gas (-\$-)	(h) Total Prepayments (-\$-)
		(c) Insurance (-\$-)	(c) Miscellaneous (-\$-)		(f) Insurance (-\$-)	(f) Rent (-\$-)		
1	Jan-00	1,745,644.09	621,106.82	2,366,750.91	286,385.74	24,658.36	311,044.10	2,677,795.01
2	Feb-00	839,221.97	543,468.46	1,382,690.43	248,254.96	24,658.36	272,913.32	1,655,603.75
3	Mar-00	3,071,223.70	465,830.10	3,537,053.80	209,000.12	24,658.36	233,658.48	3,770,712.28
4	Apr-00	2,719,957.73	388,191.74	3,108,149.47	169,940.85	24,658.36	194,599.21	3,302,748.68
5	May-00	2,821,685.28	310,553.38	3,132,238.66	130,881.58	24,658.36	155,539.94	3,287,778.60
6	Jun-00	2,315,575.06	232,915.02	2,548,490.08	91,822.31	24,658.36	116,480.67	2,664,970.75
7	Jul-00	1,948,340.53	155,276.66	2,103,617.19	75,909.81	24,658.36	100,568.17	2,204,185.36
8	Aug-00	1,662,472.79	77,638.30	1,740,111.09	40,874.74	24,658.36	65,533.10	1,805,644.19
9	Sep-00	3,318,874.10		3,318,874.10	417,403.67	24,658.36	442,062.03	3,760,936.13
10	Oct-00	2,976,685.53	(80,286.87)	2,896,398.66	379,585.41	24,658.36	404,243.77	3,300,642.43
11	Nov-00	2,655,819.83	(160,573.74)	2,495,246.09	341,767.15	24,658.36	366,425.51	2,861,671.60
12	Dec-00	2,316,671.72	722,581.82	3,039,253.54	303,948.89	24,658.36	328,607.25	3,367,860.79
13								
14	Total	28,392,172.33	3,276,701.69	31,668,874.02	2,695,775.23	295,900.32	2,991,675.55	34,660,549.57
15								
16	12 Month Average	2,366,014.00	273,058.00	2,639,073.00	224,648.00	24,658.00	249,306.00	2,888,379.00
17								
18								
19								

20 Source - MIS 5901 Report

21 Column (b) Acct 165.001, 003, 004, 009, 011, 058, 059

22 Column (c) Acct 165.073

23 Column (d) Col (b) + Col (c)

24 Column (e) Acct 165.062, 063, 064

25 Column (f) Acct 165.065

26 Column (g) Col (e) + Col (f)

27 Column (h) Col (d) + Col (g)

Jurisdictional Allocation <sup>(1)</sup>

	Electric	Gas
Iowa	2,332,083	197,027
Illinois	278,620	23,761
South Dakota	17,789	26,690
FERC/Nebraska	10,580	1,828
	<u>2,639,073</u>	<u>249,306</u>

To Exh \_\_\_ (MJA-1), S

<sup>(1)</sup> Based on Net Plant

MidAmerican Energy Company  
 Accumulated Deferred Income Taxes - Account 202 (Electric & Gas)  
 Test Year Ending December 31, 2000  
 12 Month Average

Line No	(a) Month / Year	(c) Gas - Federal					(d) Gas - State			
		(b) Iowa	(c) Illinois	(d) South Dakota	(e) Nebraska	(f) Total Federal	(g) Iowa	(h) Illinois	(i) South Dakota	(j) Nebraska
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Jan-00	54,259,012.00	7,889,725.00	2,981,066.00	347,940.00	65,477,743.00	(16,155,700.00)	701,485.00		
2	Feb-00	54,259,012.00	7,889,725.00	2,981,066.00	347,940.00	65,477,743.00	(16,155,700.00)	701,485.00		
3	Mar-00	54,929,065.00	7,941,904.00	3,113,621.00	351,082.00	66,337,672.00	(16,155,700.00)	734,755.00		
4	Apr-00	54,929,065.00	7,941,904.00	3,113,621.00	351,082.00	66,337,672.00	(16,155,700.00)	734,755.00		
5	May-00	54,929,065.00	7,941,904.00	3,113,621.00	351,082.00	66,337,672.00	(16,155,700.00)	734,755.00		
6	Jun-00	55,599,116.00	7,994,081.00	3,246,176.00	358,224.00	67,197,601.00	(16,155,700.00)	808,045.00		
7	Jul-00	55,599,116.00	7,994,081.00	3,246,176.00	358,224.00	67,197,601.00	(16,155,700.00)	808,045.00		
8	Aug-00	55,599,116.00	7,994,081.00	3,246,176.00	358,224.00	67,197,601.00	(16,155,700.00)	808,045.00		
9	Sep-00	56,261,781.00	8,011,965.00	3,397,505.00	362,291.00	68,052,542.00	(16,155,700.00)	734,755.00		
10	Oct-00	56,261,781.00	8,011,965.00	3,397,505.00	362,291.00	68,052,542.00	(16,155,700.00)	734,755.00		
11	Nov-00	56,261,781.00	8,011,965.00	3,397,505.00	362,291.00	68,052,542.00	(16,155,700.00)	734,755.00		
12	Dec-00	55,771,619.00	7,865,677.00	4,020,653.00	360,186.00	68,018,135.00	(15,020,700.00)	734,755.00		
13										
14	Total	664,574,960.00	95,455,096.00	34,458,443.00	4,297,263.00	801,385,662.00	(11,914,334.00)	9,550,350.00		
15										
16	12 Month Average	55,381,242.00	7,954,591.00	3,268,704.00	358,133.00	67,062,169.00	(16,244,500.00)	795,861.00		
17										
18	Source - Corporate Tax									
19	Column (b) (c) (d) (e) Acct 202 201 & 206									
20	Column (f) - State Cots (b) through (e)									
21	Column (g) (h) (i) (j) Acct 202 040 & 060									
22	Column (k) - State Cots (g) through (j)									
23										
24										
25										
26										

18 (k) + 16 (j)  
 19 Fed Exp. (MIA 1)  
 20 State Cots (b) 10-12

MidAmerican Energy Company  
Investment Tax Credit - 3%  
Test Year Ending December 31, 2000  
12 Month Average

Line No.	(a) Month / Year	Electric					Gas			
		(b) Iowa (-\$)	(c) Illinois (-\$)	(d) South Dakota (-\$)	(e) FERC (-\$)	(f) Total Electric (-\$)	(g) Iowa (-\$)	(h) Illinois (-\$)	(i) South Dakota (-\$)	(j) Nebraska (-\$)
1	Jan-00	233,855 00	39,625 00	1,836 00	3,250 00	278,566 00	75,111 00	31,929 00	518 00	3
2	Feb-00	233,855 00	39,625 00	1,836 00	3,250 00	278,566 00	75,111 00	31,929 00	518 00	3
3	Mar-00	225,133 00	37,150 00	1,783 00	3,157 00	267,223 00	70,292 00	30,161 00	475 00	2
4	Apr-00	225,133 00	37,150 00	1,783 00	3,157 00	267,223 00	70,292 00	30,161 00	475 00	2
5	May-00	225,133 00	37,150 00	1,783 00	3,157 00	267,223 00	70,292 00	30,161 00	475 00	2
6	Jun-00	216,411 00	34,675 00	1,730 00	3,064 00	255,880 00	65,473 00	28,393 00	432 00	2
7	Jul-00	216,411 00	34,675 00	1,730 00	3,064 00	255,880 00	65,473 00	28,393 00	432 00	2
8	Aug-00	216,411 00	34,675 00	1,730 00	3,064 00	255,880 00	65,473 00	28,393 00	432 00	2
9	Sep-00	215,407 00	34,242 00	1,727 00	3,059 00	254,435 00	62,812 00	26,601 00	253 00	1
10	Oct-00	215,407 00	34,242 00	1,727 00	3,059 00	254,435 00	62,812 00	26,601 00	253 00	1
11	Nov-00	215,407 00	34,242 00	1,727 00	3,059 00	254,435 00	62,812 00	26,601 00	253 00	1
12	Dec-00	179,645 00	36,961 00	1,148 00	1,148 00	218,902 00	52,308 00	24,855 00	217 00	3
13										
14	Total	2,618,208 00	434,412 00	20,540 00	35,488 00	3,108,648 00	268,161 00	344,178 00	4,733 00	2,0
15										
16	12 Month Average	218,184 00	36,201 00	1,712 00	2,957 00	259,054 00	64,013 00	28,682 00	394 00	2
17										

- 18 Columns (b), (c), (d), (e). Acct 255 101
- 19 Column (f) Sum Cols (b) through (e)
- 20 Columns (g), (h), (i), (j). Acct 255 201
- 21 Column (k) Sum Cols (g) through (j)
- 22
- 23

To Ensh (MIA 1),  
Sch 1, Col (b), Ln 13

MidAmerican Energy Company  
Customer Advances for Construction  
Test Year Ending December 31, 2000  
12 Month Average

Line No.	(a) Month / Year	(b)	(d)	(f)
		Electric Acct 252.1XX (-S-)	Gas Acct 252.2XX (-S-)	Total Cust Advances (-S-)
1	Jan-00	3,800,236.15	2,647,927.23	6,448,163.38
2	Feb-00	3,721,204.39	2,556,017.11	6,277,221.50
3	Mar-00	3,685,415.48	2,456,707.57	6,142,123.05
4	Apr-00	3,717,371.06	2,460,615.33	6,177,986.39
5	May-00	3,577,847.54	2,517,388.87	6,095,236.41
6	Jun-00	3,630,645.61	2,543,076.66	6,173,722.27
7	Jul-00	3,553,059.81	2,646,919.89	6,199,979.70
8	Aug-00	3,555,585.65	2,674,236.30	6,359,821.95
9	Sep-00	3,599,614.19	2,866,724.94	6,466,339.13
10	Oct-00	3,465,546.40	2,877,379.11	6,342,925.51
11	Nov-00	3,539,369.69	2,982,332.66	6,521,702.35
12	Dec-00	3,429,870.79	2,846,309.21	6,276,180.00
13				
14	<b>Total</b>	<b>43,275,766.76</b>	<b>32,205,634.88</b>	<b>75,481,401.64</b>
15				
16	<b>12 Month Average</b>	<b>3,606,314.00</b>	<b>2,683,803.00</b>	<b>6,290,117.00</b>
17				
18				

Jurisdictional Allocation <sup>(1)</sup>	Electric	Gas
	Iowa	3,168,802
Illinois	396,732	298,350
South Dakota	25,528	257,210
FERC/Nebraska	15,253	17,198
	<b>3,606,314</b>	<b>2,683,803</b>

To Exh \_\_\_ (MJA-1), Sch 1, Col (b), Ln 14

(1) based on Gross Plant

27

Source - MIS 5901 Report

MidAmerican Energy Company  
Customer Deposits - Account 235  
Test Year Ending December 31, 2000  
12 Month Average

Line No.	(a) Month / Year	(b)	(c) Total Cust Deposits (-\$-)
1	Jan-00		916,776.53
2	Feb-00		864,134.54
3	Mar-00		894,602.70
4	Apr-00		947,580.51
5	May-00		969,968.61
6	Jun-00		1,027,072.93
7	Jul-00		1,035,752.80
8	Aug-00		1,077,249.47
9	Sep-00		1,071,675.25
10	Oct-00		1,099,628.97
11	Nov-00		1,112,293.80
12	Dec-00		1,107,722.62
13			
14	Total		12,124,458.73
15			
16	12 Month Average		1,010,372.00

Line No.	Allocation to Utility <sup>(1)</sup>	Customer Deposits	
20	Electric	523,974	
21	Gas	486,398	
22	Total	1,010,372	
23			
24			
25	Jurisdictional Allocation <sup>(2)</sup>	Electric	Gas
26	Iowa	465,471	383,259
27	Illinois	55,393	49,424
28	So Dakota	3,110	50,919
29	FERC/Nebraska	-	2,795
30	Total	523,974	486,398

To Exh\_\_\_(MJA-1), Sch 1, Col.(b), Ln 15

32 <sup>(1)</sup> based on Customer Deposit Interest

33 <sup>(2)</sup> based on Residential/Commercial Revenue

34

MidAmerican Energy Company  
Accumulated Provision for Uncollectibles  
Test Year Ending December 31, 2000  
12 Month Average

Line No.	(a) Month / Year	(b) Uncollectibles			(e) Total (-\$)
		(c) Electric Acct 144.002 (-\$)	(c) Gas Acct 144.003 (-\$)	(d) Discount Acct 144.040 (-\$)	
		1	Jan-00	(1,922,541.35)	
2	Feb-00	(1,876,922.54)	(2,098,796.00)	3,975,718.54	-
3	Mar-00	(2,160,548.40)	(2,296,849.41)	4,457,397.81	-
4	Apr-00	(2,317,158.40)	(2,476,703.93)	4,793,862.33	-
5	May-00	(2,579,529.46)	(2,639,898.87)	5,219,428.33	-
6	Jun-00	(3,084,449.77)	(2,822,498.94)	5,906,948.71	-
7	Jul-00	(3,304,167.17)	(2,816,644.33)	6,120,811.50	-
8	Aug-00	(3,260,197.88)	(2,512,393.58)	5,772,591.46	-
9	Sep-00	(2,899,391.71)	(2,037,265.37)	4,936,657.08	-
10	Oct-00	(2,860,465.30)	(1,781,448.03)	4,641,913.33	-
11	Nov-00	(2,790,474.01)	(1,676,113.97)	4,466,587.98	-
12	Dec-00	(2,907,596.38)	(2,480,981.46)	5,388,577.84	-
13					
14	Total	(31,963,442.37)	(27,386,682.94)	59,350,125.31	-
15					
16	12 Month Average	(2,663,620.00)	(2,282,224.00)	4,945,844.00	-

20 Jurisdictional Allocation <sup>(1)</sup>	Provision for Uncollectibles	
	Electric	Gas
21 Iowa	2,366,221	1,798,288
22 Illinois	281,590	231,903
23 So Dakota	15,809	238,917
24 FERC	-	13,116
25 Total	2,663,620	2,282,224

To Exh (MJA-1), Sch 1, Col. (b), Ln 16

28 <sup>(1)</sup> based on Residential/Commercial Revenues

29  
30  
31  
32

MidAmerican Energy Company  
Injuries and Damages / Misc Oper Provisions  
Test Year Ending December 31, 2000  
12 Month Average

Line No.	(a) Month / Year	(b) Injuries & Damages (-\$)	(c) Accrued Prov Illinois - Gas (-\$)	(d) Misc Oper Prov (-\$)
1	Jan-00	5,134,761.80	1,000,000.00	(913,372.68)
2	Feb-00	5,127,317.97	1,000,000.00	(594,806.85)
3	Mar-00	5,600,200.23	1,000,000.00	(285,348.21)
4	Apr-00	5,519,407.76	1,000,000.00	98,471.03
5	May-00	5,527,061.44	-	455,638.29
6	Jun-00	5,486,922.58	-	108,502.00
7	Jul-00	5,171,304.05	-	(331,988.06)
8	Aug-00	5,170,225.60	-	(2,943.20)
9	Sep-00	5,326,757.84	-	1,239,962.25
10	Oct-00	5,980,054.00	-	1,663,165.69
11	Nov-00	5,931,268.92	-	1,612,140.07
12	Dec-00	6,218,173.64	-	797,139.82
13				
14	Total	66,193,455.83	4,000,000.00	3,846,560.15
15				
16	12-Month Average	5,516,121.00	333,333.00	320,547.00

	Regular Employees @ 12/31/00	%	Inj & Damages Allocation	Misc Oper Prov
17				
18				
19	Allocation to Utility:			
20	Electric (FERC 1, p 323)	2,516	67.34%	3,714,557
21	Gas (IG-1, p 325)	1,220	32.66%	1,801,564
22		3,736	100.00%	5,516,121
23				
24				
25	Jurisdictional Allocation <sup>(1)</sup>			
26	Iowa	3,239,492	188,250	1,409,936
27	Illinois <sup>(2)</sup>	433,508	25,192	500,652
28	South Dakota	27,884	1,620	217,517
29	FERC/Nebraska	13,673	795	6,792
30		3,714,557	215,856	2,134,897

To Exh (MJA-1), Sch 1.  
Col. (b), Ln 17 & 18

32 Column (b): Acct 228.202, 203, 205 thru 207

33 Column (c): Acct 228.210

<sup>(1)</sup>Based on Operation & Supervision Expense

34 Column (d): Acct 228.401 thru 411

<sup>(2)</sup>Gas I&D includes Col (c), Ln 17

35

36

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Rate Base  
Pro Forma Adjustment - Acquisition Adjustment

<u>Line</u>	<u>Description</u> (a)	<u>Cost</u> (b)	<u>Book Amortization</u> (c)
1	South Dakota Gas		
2	Acquisition Adjustment		
3	Acc: 114	\$8,918,381	
4	Book Amortization		
5	Acc: 115		\$2,634,885

Source:

Line 3 - Workpaper MJA/B, Page 3, Col. (b), Line 27

Line 5 - Workpaper MJA/B, Page 3, Col. (b), Line 42

MidAmerican Energy Company  
Docket No. NC-01-  
South Dakota Gas Rate Base  
Pro Forma Adjustment - Acquisition Adjustment

Line	Description (a)	South Dakota Gas (b)	Reference
6	RATE BASE		
7	Plant in Service		
8	Acquisition Adjustment @ 50%	-\$4,459,191	Line 3 times 50%
9	Pro Forma Adjustment	<span style="border: 1px solid black; padding: 2px;">-\$4,459,191</span>	To Exh.__(MJA-1), Sch 3, Ln 3
10	Accumulated Amortization		
11	Acquisition Adjustment @ 50%	-\$1,317,443	Line 5 times 50%
12	Pro Forma Adjustment	<span style="border: 1px solid black; padding: 2px;">-\$1,317,443</span>	To Exh.__(MJA-1), Sch 3, Ln 6

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Rate Base  
Pro Forma Adjustment - Acquisition Adjustment

Line	Month (a)	Amount (b)
13	Plant in Service - Account 114204	
14	January	8,918,380.75
15	February	8,918,380.75
16	March	8,918,380.75
17	April	8,918,380.75
18	May	8,918,380.75
19	June	8,918,380.75
20	July	8,918,380.75
21	August	8,918,380.75
22	September	8,918,380.75
23	October	8,918,380.75
24	November	8,918,380.75
25	December	8,918,380.75
26	Twelve Month Total	107,020,569.00
27	Twelve Month Average	8,918,381
28	Accumulated Amortization - Account 115204	
29	January	-2,459,226.00
30	February	-2,491,164.00
31	March	-2,523,102.00
32	April	-2,555,040.00
33	May	-2,586,978.00
34	June	-2,618,916.00
35	July	-2,650,854.00
36	August	-2,682,792.00
37	September	-2,714,730.00
38	October	-2,746,668.00
39	November	-2,778,606.00
40	December	-2,810,544.00
41	Twelve Month Total	-31,618,620.00
42	Twelve Month Average	-2,634,885

Source: Company Books and Records

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Sales Growth - Year 2000  
Test Period Ended December 31, 2000

Line	Description (a)	Residential (b)	Commercial (c)	Reference (d)
1.	Change in Customers	1,246	160	Workpaper RRT/U, Page 1, Line 3 Less 200 res. customers - Cap. Proj
2.	Investment in Distribution per Customer -			
3.	Cost per Service	\$306.12	\$501.79	Workpaper MJA/C, Page 2
4.	Additional Plant in Service	\$381,426	\$80,286	Line 1 * Line 3
5.	Additional Depreciation -			
6.	Distribution Depreciation Rate	3.875%	3.875%	Company Books and Records
7.	Additional Depreciation	\$14,780	\$3,111	Line 4 * Line 6
8.	<b>End of Period Customer Pro Forma Adjustments -</b>			
9.	<b>Plant in Service</b>	190,713	40,143	Line 4/2
10.	<b>Accum. Depreciation</b>	\$3,695	\$778	Line 11/2
11.	<b>Depreciation Expense</b>	\$7,390	\$1,556	Line 7/2
12.	<b>Total Plant in Service</b>		<b>230,856</b>	Col. (b) + Col. (c), Line 9
13.	<b>Total Accumulated Depreciation</b>		<b>\$4,473</b>	Col. (b) + Col. (c), Line 10
14.	<b>Total Depreciation Expense</b>		<b>\$8,946</b>	Col. (b) + Col. (c), Line 11

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Sales Growth  
Cost of Adding New Customer  
Test Period Ended December 31, 2000

Line	Description (a)	Total Cost (b)	No. of Services (c)
<b>1. Residential - 1/2 Inch Plastic Service</b>			
2.	Sioux Falls	\$ 67,004.17	205
3.	Vermillion	7,571.71	29
4.	Yankton	7,771.02	35
5.		\$ 82,346.90	269
6.	Average Cost per Service	\$ 306.12	
<b>7. Commercial - 1 Inch &amp; 2 Inch Plastic Service</b>			
8.	Sioux Falls - 1 Inch	\$ 8,848.30	15
9.	- 2 Inch	-	-
10.	Vermillion - 1 Inch	904.91	1
11.	- 2 Inch	-	-
12.	Yankton - 1 Inch	1,788.03	7
13.	- 2 Inch	-	-
14.		\$ 11,541.24	23
15.	Average Cost per Service	\$ 501.79	

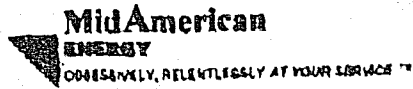


**MidAmerican Energy Company  
Work Management Information System  
KPI Gas Services Installed Company  
West District**

From 01/01/01 through 08/31/01

Project	Task Type	Total Cost	Total Company Hour	Total Footage	No. of Services	Cost /Foot	C /50
<b>Sioux Falls</b>							
<b>GOVERNMENTAL REBUILDS/PROJECTS</b>							
<b>15232 GOVT REBLD SERVICES SF</b>							
	Const Gas Services Plastic 1/2 In	\$71.51	2.00	0	0	\$0.00	
<b>Totals for GOVERNMENTAL REBUILDS/PROJECTS:</b>		<b>\$289.77</b>	<b>7.50</b>	<b>0</b>	<b>0</b>	<b>\$0.00</b>	
<b>NEW BUSINESS</b>							
<b>05237 NEW BUSINESS SERVICES SF</b>							
	Const Gas Services Misc Size and Type	\$87.44	0.00	0	0	\$0.00	
	Const Gas Services Plastic 1/2 In	\$425.80	0.00	0	0	\$0.00	
<b>15237 NEW BUSINESS SERVICES SF</b>							
	Const Gas Services Misc Size and Type	\$1,659.71	19.00	0	0	\$0.00	
	Const Gas Services Plastic 1 In	\$8,848.30	204.50	1,745	15	\$5.07	
	Const Gas Services Plastic 1/2 In	\$66,317.20	1,707.00	15,293	204	\$4.34	
	Const Gas Services Plastic 2 In	\$0.00	0.00	205	1	\$0.00	
<b>15247 NEW BUSINESS SERVICES YT</b>							
	Const Gas Services Plastic 1/2 In	\$261.17	6.00	76	1	\$3.44	
<b>Totals for NEW BUSINESS:</b>		<b>\$77,599.62</b>	<b>1,936.50</b>	<b>17,319</b>	<b>221</b>	<b>\$4.48</b>	
<b>SYSTEM REBUILDS</b>							
<b>15234 SYSTEM RBLD SERVICES SF</b>							
	Const Gas Services Misc Size and Type	\$1,799.87	57.00	997	16	\$1.81	
	Const Gas Services Plastic 1 In	\$1,578.32	47.00	363	3	\$4.35	
	Const Gas Services Plastic 1/2 In	\$29,211.60	702.80	3,981	53	\$7.34	
<b>95537 ISOLATED SERVICES SF BLKT</b>							
	Const Gas Services Plastic 1/2 In	\$24,824.48	301.00	432	6	\$57.46	
<b>Totals for SYSTEM REBUILDS:</b>		<b>\$57,414.28</b>	<b>1,107.80</b>	<b>5,773</b>	<b>78</b>	<b>\$9.95</b>	
<b>Totals for Work Center Sioux Falls:</b>		<b>\$135,303.67</b>	<b>3,051.80</b>	<b>23,092</b>	<b>299</b>	<b>\$5.86</b>	

\*\*\*\*\* Loadings applied: Labor (52.20%) Labor Overtime (9.02%) Material (13.60%) General/Administrative (1.00%) \*\*\*\*\*

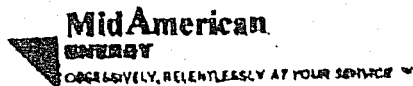


**MidAmerican Energy Company**  
**Work Management Information System**  
**KPI Gas Services Installed Company**  
**West District**

From 01/01/01 through 08/31/01

Project	Task Type	Total Cost	Total Company Hours	Total Footage	No. of Services	Cost/Foot	Cost/Service
<b>Storm Lake</b>							
<b>NEW BUSINESS</b>							
15263	NEW BUSINESS SERVICES IG						
	Const Gas Services Plastic 2 In	\$225.96	6.00	65	1	\$3.48	\$
	<b>Totals for NEW BUSINESS:</b>	\$225.96	6.00	65	1	\$3.48	\$
	<b>Totals for Work Center Storm Lake:</b>	\$225.96	6.00	65	1	\$3.48	\$
<b>Vermillion</b>							
<b>FIELD INFORMATION SYSTEMS</b>							
05652	REPLACE MERCURY SEALS						
	Const Gas Services Plastic 1/2 In	\$165.85	4.00	87	1	\$1.91	\$
	<b>Totals for FIELD INFORMATION SYSTEMS:</b>	\$165.85	4.00	87	1	\$1.91	\$
<b>NEW BUSINESS</b>							
05247	NEW BUSINESS SERVICES YT						
	Const Gas Services Plastic 1/2 In	\$419.58	11.00	169	1	\$2.48	\$
15247	NEW BUSINESS SERVICES YT						
	Const Gas Services Plastic 1 In	\$904.91	22.60	160	1	\$5.66	\$
	Const Gas Services Plastic 1/2 In	\$7,152.13	176.20	2,290	28	\$3.12	\$
	<b>Totals for NEW BUSINESS:</b>	\$8,476.62	209.80	2,619	30	\$3.24	\$
<b>SYSTEM REBUILDS</b>							
15234	SYSTEM RBLD SERVICES SF						
	Const Gas Services Plastic 1/2 In	\$592.88	14.00	199	3	\$2.98	\$
15244	SYSTEM RBLD SERVICES YT						
	Const Gas Services Plastic 1/2 In	\$0.00	0.00	100	1	\$0.00	\$
	<b>Totals for SYSTEM REBUILDS:</b>	\$592.88	14.00	299	4	\$1.98	\$
	<b>Totals for Work Center Vermillion:</b>	\$9,235.35	227.80	3,005	35	\$3.07	\$

\*\*\*\*\* Loadings applied: Labor (52.20%) Labor Overtime (9.02%) Material (13.50%) General/Administrative (1.00%) \*\*\*\*\*



**MidAmerican Energy Company  
Work Management Information System  
KPI Gas Services Installed Company  
West District**

From 01/01/01 through 08/31/01

Project	Task Type	Total Cost	Total Company Hours	Total Footage	No. of Services	Cost/Foot
<b>Yankton</b>						
<b>NEW BUSINESS</b>						
<b>15247 NEW BUSINESS SERVICES YT</b>						
	Const Gas Services Plastic 1 In	\$1,788.03	45.00	792	7	\$2.26
	Const Gas Services Plastic 1/2 In	\$7,771.02	203.00	2,797	35	\$2.78
	<b>Totals for NEW BUSINESS:</b>	<b>\$9,559.05</b>	<b>249.00</b>	<b>3,589</b>	<b>42</b>	<b>\$2.65</b>
<b>SYSTEM REBUILDS</b>						
<b>15244 SYSTEM REBLD SERVICES YT</b>						
	Const Gas Services Plastic 1/2 In	\$119.64	3.00	32	1	\$3.74
	<b>Totals for SYSTEM REBUILDS:</b>	<b>\$119.64</b>	<b>3.00</b>	<b>32</b>	<b>1</b>	<b>\$3.74</b>
	<b>Totals for Work Center Yankton:</b>	<b>\$9,678.69</b>	<b>252.00</b>	<b>3,621</b>	<b>43</b>	<b>\$2.67</b>
	<b>Totals for District West:</b>	<b>\$352,541.53</b>	<b>8,155.50</b>	<b>56,553</b>	<b>649</b>	<b>\$6.23</b>

\*\*\*\*\* Loadings applied: Labor (52.20%) Labor Overtime (9.02%) Material (13.50%) General/Administrative (1.00%) \*\*\*\*\*

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Sales Growth - Year 2000  
Test Period Ended December 31, 2000

Line	Description (a)	Residential (b)	Commercial (c)	Reference (d)
1.	Change in Customers	1,141	(48)	Workpaper RRTV, Page 1, Line 10
2.	Investment in Distribution per Customer -			
3.	Cost per Service	\$306.12	\$501.79	Workpaper MJAC, Page 1, Line 3
4.	Additional Plant in Service	\$349,283	\$0	Line 1 * Line 3
5.	Additional Depreciation -			
6.	Distribution Depreciation Rate	3.875%	3.875%	WP MJAC, Line 6
7.	Additional Depreciation	\$13,535	\$0	Line 4 * Line 6
8.	<b>End of Period Customer Pro Forma Adjustments -</b>			
9.	Plant in Service	349,283	-	Line 4
10.	Accum. Depreciation	\$6,767	-	Line 7/2
11.	Depreciation Expense	\$13,535	-	Line 7
12.	<b>Total Plant in Service</b>		<b>349,283</b>	Col. (b) + Col. (c), Line 9
13.	<b>Total Accumulated Depreciation</b>		<b>\$6,767</b>	Col. (b) + Col. (c), Line 10
14.	<b>Total Depreciation Expense</b>		<b>\$13,535</b>	Col. (b) + Col. (c), Line 11

MidAmerican Energy Company  
Docket No. NC-01-  
Gas Operating Income Statement  
Pro-Forma Adjustment -  
Test Year Ended December 31, 2000

Mercury Seal Regulator Replacement

Line	Description	Amount	Reference
1	Rate Base:		
2			
3	Pro Forma Adjustment - Plant in Service	\$ 312,419	To Exh.__(MJA-1), Sch. 6, Ln 2
4			
5	Pro Forma Adjustment - Accum Depreciation		
6	New Plant	\$ 6,581	
7	Retirement Activity	(676,584)	Retirement Activity * SD %
8		\$ (670,003)	To Exh.__(MJA-1), Sch 6, Ln 4
9			
10	Income Statement:		
11			
12	Pro Forma Adjustment: Depreciation Expense	\$ 12,124	To Exh.__(RRT-1), Sch 21, Ln 3

MidAmerican Energy Company  
Test Year Ending December 31, 2000

Project: 05652 Mercury Seal Regulator  
Gas Utility % 100.00% So Dak % 41.23%

Month / Year:	Booked Amount	Property Account Distribution		Depreciation Rate
		Account	Per Cent	
Dec-99	-	2,380.00	100.00%	3.875%
Jan-00	-	0.000.00	0.00%	0.000%
Feb-00	-	0.000.00	0.00%	0.000%
Mar-00	-	0.000.00	0.00%	0.000%
Apr-00	-	0.000.00	0.00%	0.000%
May-00	-	-	-	-
Jun-00	-	-	-	-
Jul-00	-	-	-	-
Aug-00	-	-	-	-
Sep-00	-	-	-	-
Oct-00	12,941.04	-	-	-
Nov-00	13,007.69	-	-	-
Dec-00	13,074.37	-	-	-

In-Service Date: As Constructed  
Project Amount: \$ 761,000

MIDAMERICAN ENERGY COMPANY  
Mercury Seal Regulator  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(C) WORK ORDER TOTAL			(D) DIFFERENCE
		(B) PER BOOKS	(C) ANNUALIZED	(C) ANNUALIZED	
1	Dec-99	\$ -	\$ -	\$ -	-
2	Jan-00	-	313,760.30	313,760.30	313,760.30
3	Feb-00	-	313,760.30	313,760.30	313,760.30
4	Mar-00	-	313,760.30	313,760.30	313,760.30
5	Apr-00	-	313,760.30	313,760.30	313,760.30
6	May-00	-	313,760.30	313,760.30	313,760.30
7	Jun-00	-	313,760.30	313,760.30	313,760.30
8	Jul-00	-	313,760.30	313,760.30	313,760.30
9	Aug-00	-	313,760.30	313,760.30	313,760.30
10	Sep-00	-	313,760.30	313,760.30	313,760.30
11	Oct-00	5,335.59	313,760.30	313,760.30	308,424.71
12	Nov-00	5,363.07	313,760.30	313,760.30	308,397.23
13	Dec-00	5,390.56	313,760.30	313,760.30	308,369.74
14	TOTAL	\$ 16,089.22	\$ 3,765,123.60	\$ 3,765,123.60	\$ 3,749,034.38
15					
16	12 MO AVERAGE	\$ 1,340.77	\$ 313,760.30	\$ 313,760.30	\$ 312,419.53
17					
18					
19	TOTAL ADJMNT				\$ 312,419.53

MIDAMERICAN ENERGY COMPANY  
Mercury Seal Regulator  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 2,380.00		
		(A)	(B)	(C)
		PER BOOKS	ANNUALIZED	DIFFERENCE
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	313,760.30	313,760.30
3	Feb-00	-	313,760.30	313,760.30
4	Mar-00	-	313,760.30	313,760.30
5	Apr-00	-	313,760.30	313,760.30
6	May-00	-	313,760.30	313,760.30
7	Jun-00	-	313,760.30	313,760.30
8	Jul-00	-	313,760.30	313,760.30
9	Aug-00	-	313,760.30	313,760.30
10	Sep-00	-	313,760.30	313,760.30
11	Oct-00	5,335.59	313,760.30	308,424.71
12	Nov-00	5,363.07	313,760.30	308,397.23
13	Dec-00	5,390.56	313,760.30	308,369.74
14	TOTAL	\$ 16,089.22	\$ 3,765,123.60	\$ 3,749,034.38
15				
16	12 MO AVERAGE	\$ 1,340.77	\$ 313,760.30	\$ 312,419.53
17				
18				
19	TOTAL ADJMNT			\$ 312,419.53

MIDAMERICAN ENERGY COMPANY  
Mercury Seal Regulator  
Test Year Ending December 31, 2000  
DEPRECIATION EXPENSE

LINE NO.	(A) MONTH / YEAR	(C) Acct 2.380.00			(D) DIFFERENCE
		(B) PER BOOKS	ANNUALIZED		
1	Jan-00	\$ -	\$ 1,013.18	\$ 1,013.18	
2	Feb-00	-	1,013.18	1,013.18	
3	Mar-00	-	1,013.18	1,013.18	
4	Apr-00	-	1,013.18	1,013.18	
5	May-00	-	1,013.18	1,013.18	
6	Jun-00	-	1,013.18	1,013.18	
7	Jul-00	-	1,013.18	1,013.18	
8	Aug-00	-	1,013.18	1,013.18	
9	Sep-00	-	1,013.18	1,013.18	
10	Oct-00	-	1,013.18	1,013.18	
11	Nov-00	17.23	1,013.18	995.95	
12	Dec-00	17.32	1,013.18	995.86	
13	TOTAL	\$ 34.55	\$ 12,158.16	\$ 12,123.61	
14					
15	TOTAL ADJMNT			\$ 12,123.61	
16					
17					
18					
19		ANNUAL	MONTHLY		
20		DEPR -%-	DEPR -%-		
21	Acct 2.380.00	3.88%	0.32%		

MIDAMERICAN ENERGY COMPANY  
Mercury Seal Regulator  
Test Year Ending December 31, 2000  
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	Acct 2.380.00		
		(B) PER BOOKS	(C) ANNUALIZED	(D) DIFFERENCE
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	1,013.18	1,013.18
3	Feb-00	-	2,026.36	2,026.36
4	Mar-00	-	3,039.54	3,039.54
5	Apr-00	-	4,052.72	4,052.72
6	May-00	-	5,065.90	5,065.90
7	Jun-00	-	6,079.08	6,079.08
8	Jul-00	-	7,092.26	7,092.26
9	Aug-00	-	8,105.44	8,105.44
10	Sep-00	-	9,118.62	9,118.62
11	Oct-00	-	10,131.80	10,131.80
12	Nov-00	17.23	11,144.98	11,127.75
13	Dec-00	34.55	12,158.16	12,123.61
14	TOTAL	\$ 51.78	\$ 79,028.04	\$ 78,976.26
15				
16	12 MO AVG	\$ 4.32	\$ 6,585.67	\$ 6,581.36
17				
18				
19	TOTAL ADJMNT			\$ 6,581.36
20				
21				
22				
23		ANNUAL	MONTHLY	
24		DEPR -%-	DEPR -%-	
25	Acct 2.380.00	3.88%	0.32%	

**MidAmerican Energy**  
AUTHORIZATION FOR EXPENDITURES

Workpaper MCA/E  
Appendix A  
Page 7 of 12

**General Information**

Project Title: Mercury Seal Regulator Replacement Project Project #: C5652  
 Company Name: MidAmerican Energy Co. Co #: MEC Sub #: \_\_\_\_\_  
 Location Name: Various Locations Loc #: 420 & 530 Facility #: \_\_\_\_\_

Description and purpose of expenditure ( Attach supporting documents. See AFE Policy)

*Description:* Replace mercury seal regulators and associated services that were installed in various locations throughout MidAmerican's service territory. These regulators are typically found on inside meter sets along with bare steel gas service lines. The project will consist of replacing approximately 1,070 mercury seal regulators and 300 individual services. Work will be completed in 2001.

*Problem:* Mercury seal regulators contain several ounces of mercury in the internal overpressure protection mechanism. This mercury can spill if regulator is removed and can result in an environmental cleanup.

*Solution:* This project will replace all of the last known remaining mercury seal regulators throughout MidAmerican's service territory.

*Benefits:* The completion of the mercury seal regulator replacement project will result in improved customer safety, lower operating and maintenance costs, and reduced company liability.

Start Date: 1/1/2001 Estimated In Service Date: 12/31/2001 Estimated Completion Date: 12/31/2001

**AFE Cost Information**

Material (inventory) \$140,000  
 Employment cost (labor) \$48,000  
 General expenses (equip) \$67,000  
 Outside svcs. (vouchers) \$482,000  
 Retirement activity \$1,641,000 4123 = 676,584  
 Fixed expenses (G & A) \$24,000  
 Financing cost (AFUDC) \_\_\_\_\_  
 Reimbursement \_\_\_\_\_  
 O & M expenses \$592,000  
 Total AFE cost \$2,994,000

**Budget Information**

Original AFE \$2,994,000  
 Supplemental addition \$0  
 Total AFE \$2,994,000  
 Less:  
 Budget current year \$0  
 Budget other year \$0  
 Total approved \_\_\_\_\_  
 (Over)under budget (\$2,994,000)

**Validation Requirements:**

Activities: 107541, 107544, 107545, 107546, 107547, 108544, 108545, 649104  
 Responsibility Centers: 290, 577, 591, 624, 619, 623, 621, 620, 625, 622, 626  
 Category Indicators: Division: 05 Location: 53 Category: 05

**Expenditure Schedule**

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2001	\$ 300,000	\$ 800,000	\$ 700,000	\$ 600,000	\$ 2,402,000	\$ 292,000
						\$ 300,000

**Project Approvals**

Originator	Date	Summary Of Estimated Costs	
Edward A. Dreesman		Project cost	MidAmerican Shared costs
Project Manager and Employment No.	Date	100%	
Manager II	Date	Construction activities	\$ 100 \$ 761,000
		Retirement activities	\$ 100 \$ 1,641,000
Manager I	Date	Total Capital activities	\$ 2,402,000
Edward A. Dreesman	6/22/01	O & M activities	\$592,000
Officer	Date	Refundable contribution	
J. Anemeg	7/10/01	Total Project activities	\$ 2,994,000
Senior Officer	Date	Received in Property Accounting	Date
Edman	12/1/2001	DE metz	7/17/01
Executive Officer	Date		
Chris	7/16/01		

After approval, route completed capital AFE to Property Accounting - DMR6  
 AFE Form 11/00

NUMBER OF MSRS IDENTIFIED BY WORK CENTER  
As of August 7, 2001

SERVICE CENTER	TOTAL IDENTIFIED BY METER READER	TOTAL CHECKED BY SERVICE TECH	TOTAL VERIFIED NMSR	TOTAL VERIFIED AS MSR	TOTAL REMAINING TO BE CHECKED (unable to gain access)	NUMBER OF EMERGENCY REPAIRS	TOTAL SCHEDULED REMOVALS	TOTAL MSR'S REMOVED	TOTAL SERVICE REPLACEMENTS
AVOCA	128	126	73	53	0	2	53	53	
CEDAR RAPIDS	12	12	7	3	0	0	2	2	
CLARKSVILLE	26	26	25	0	0	0	0	0	
FORT DODGE	350	366	84	282	0	3	281	281	185
IOWA CITY	19	19	19	0	0	0	0	0	
LE MARS	328	329	185	144	0	0	49	49	
QUAD CITIES IOWA	30	30	30	0	0	0	24	24	
RED OAK	3	3	3	0	0	0	0	0	
ROCK ISLAND - IL	131	155	130	25	0	0	25	25	
SIoux CITY *	105	93	18	100	2	2	50	62	
WATERLOO	542	421	338	33	112	1	0	0	1
YANKTON - SD	491	498	49	449	0	2	181	181	100-19
<b>Total</b>	<b>2165</b>	<b>2078</b>	<b>1012</b>	<b>1089</b>	<b>114</b>	<b>10</b>	<b>675</b>	<b>578</b>	<b>380</b>

NOTE: 25 MSR's have been removed from the QC IL area and were not identified by the Meter Readers

\* 45 meters in So Sioux City, NE

Mercury Meter Project

As of August 7, 2001

TOWNS WITH MSR'S	VERIFIED MSRS	TOTAL MSRS REMOVED	TOTAL MSRS REMAINING	TOTAL SERVICE REPLACEMENTS
AVOCA TOWNS WITH MSR'S				
Audubon	25	25	0	
Esra	2	2	0	
Harmon	2	2	0	
Total for Avoca Area	TOTAL	53	53	0
CEDAR RAPIDS TOWNS WITH MSR'S				
Cedar Rapids	3	3	1	
Total for Cedar Rapids Area	TOTAL	3	2	0
LE MARS TOWNS WITH MSR'S				
Akron	95	1	95	
Le Mars	11	11	0	
Marcus	15	15	0	
Sherborn	2	2	0	
Sutherland	20	20	0	
Total for Le Mars Area	TOTAL	144	49	95
FORT DODGE TOWNS WITH MSR'S				
Claron	128	128	0	4
Eagle Grove	54	54	0	10
Lake City	29	39	0	37
Lehman	20	20	0	17
Rockwell City	51	50	1	60
Total for Fort Dodge Area	TOTAL	282	281	185
WATERLOO TOWNS WITH MSR'S				
Waterloo	32	1	31	
Independence	1	0	1	
Total for Waterloo Area	TOTAL	33	32	0
SIoux CITY TOWNS WITH MSR'S - COMPLETE				
Dakota City, NE	11	7	4	
Kingsley	50	37	13	
Sergeant Bluff	4	3	1	
Sioux City	1	0	1	
South Sioux City	34	15	19	
Total for Sioux City Area	TOTAL	100	62	38
Quad Cities IL - All known MSRs have been removed	25	25	0	
Total for Rock Island Area	TOTAL	25	25	0
YANKTON TOWNS WITH MSR'S				
Alcester	48	0	48	
Canon	159	51	108	
Berestford	92	1	91	
Yankton	134	129	5	85
Elk Point	16	1	15	
Total for Yankton Area	TOTAL	449	181	195

IA 570  
SD 449  
IL 25  
NE 45  

---

1,089  
%

IA 52.34  
SD 41.23<sup>TOP</sup>  
IL 2.30  
NE 4.13  

---

100.00

109

DATE 2001-07-24

MANAGEMENT INFORMATION SYSTEM  
QUERY NUMBER 5  
DETAIL PROJECT / ACTIVITY / SUB # / CR / RC  
05652 / 107545 / / 467 / 290  
FOR COMPANY MEC

YYMM	COUNT DESCRIPTION	SUM QUANTITY	SUM AMOUNT
200010	3	0.00	12,941.04
200011	1	0.00	66.65
200012	1	0.00	66.68
200101	1	0.00	-166.57
200101	3	0.00	707.46
200104	9	10.00	208.63
200105	268	125,306.50	74,210.84
200106	180	7,877.60	76,606.06
	466	133,194.10	164,640.79

PY40003M-1 PROJECT MANAGER:  
DREESMAN, EDWARD A

RUN DATE 05/04/2001

CONSTRUCTION PROJECTS STATUS INQUIRY

AS OF 04/30/2001 PAGE

DESCRIPTION OF THE PROJECT	LOCATION	PROJECT	AUTHORIZED AMOUNT FOR CONSTRUCTION	EST IN USE MO YR	TOTAL \$ SPENT	ACTUAL IN USE DATE			REVISED EST IN USE DATE		
						MO	DA	YR	MO	YR	
REPLACE MERCURY SEALS	100	05652	50,000	10/2001	11,824	12/2000			10/2001		

RETURNED BY Edward A. Dreesman DATE 5/10/01

SCREEN - 2.1.0

COMMAND ==>

```

***** MANAGEMENT INFORMATION SYSTEM *****
TERMINAL - N562          PARAMETER MAINTENANCE          SYSTEM - PRPMCICS
USERID   - T50062       PROJECT ATTRIBUTE              DATE - 07/24/2001
OFFICE   -                                     TIME  - 13:33:11

```

```

KEY - PROJECT NBR:
PROJECT - NBR: 05652  DESC: REPLACE MERCURY SEALS
MANAGER - NBR: 02128  NAME: DREESMAN, EDWARD A          ASSIGNED TO: PKS
PROJECT TYPE: B      SUB NBR UPD: N          COMPANY: MEC      FACILITY:
UTILITY: 2           PROJECT - DIV: 05  LOC: 53  CAT: 20  FAMILY:
MIS LOCATION: 100   AUTHORIZED DATE: 200012      INSERVICE DATE: 200101

```

O & M - CHARGE - CODE: 3 DATE: 200107

```

CONSTRUCTN - DESC: REPLACE MERCURY SEALS          CHARGE - CODE: 3  DATE: 200010
AUTHORIZED AMT - COMPANY: 000761000  JP (100%): 000000000
LOADING - G & A: 1 AFUDC: 1 CODE: 31  EST IU DATE: 200110  CMPL CODE:

```

```

REMOVAL - DESC: REPLACE MERCURY SEALS          CHARGE - CODE: 3  DATE: 200010
AUTHORIZED AMT - COMPANY: 001641000-  JP (100%): 000000000-
LOADING - G & A: 1 CODE: 31  EST END DATE: 200106  CMPL CODE:

```

```

CLR-EXIT  F3-END  F6-NEXT  F9-ISRT  F10-UPDT  F11-DELT  F12-RSET

```

DATE 2001-08-09

MANAGEMENT INFORMATION SYSTEM  
QUERY NUMBER 5  
DETAIL. PROJECT / ACTIVITY / SUB # / CE / RC  
05652 / 108545 / / 204 / 290  
FOR COMPANY MEC

YYMM	COUNT DESCRIPTION	SUM QUANTITY	SUM AMOUNT
200105	13	51.00	8,193.58
200106	742	9,956.10	282,175.85
	-----	-----	-----
	755	10,007.10	290,369.43

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Rate Base  
Pro-Forma Adjustment - Capital Projects  
Test Year Ended December 31, 2000

Line	Description	Amount	Reference
1	Pro Forma Adjustment: Capital Projects		
2			
3	Pro Forma Adjustment - Rate Base:		
4			
5	Plant In Service -		
6	Intangible Plant	\$ -	Workpaper MJAF, Page 2
7	Production Plant	-	Workpaper MJAF, Page 2
8	Other Storage Plant	-	Workpaper MJAF, Page 2
9	Distribution Plant	837,149	Workpaper MJAF, Page 2
10	General Plant	276,845	Workpaper MJAF, Page 2
11	Pro Forma Adjustment - Plant In Service	\$ 1,113,994	
12			
13	Accumulated Depreciation -		
14	Intangible Plant	\$ -	Workpaper MJAF, Page 3
15	Production Plant	-	Workpaper MJAF, Page 3
16	Other Storage Plant	-	Workpaper MJAF, Page 3
17	Distribution Plant	13,701	Workpaper MJAF, Page 3
18	General Plant	13,046	Workpaper MJAF, Page 3
19	Pro Forma Adjustment - Plant In Service	\$ 26,747	
20			
21			
22	Pro Forma Adjustment - Income Statement:		
23	Depreciation Expense	\$ 47,673	Workpaper MJAF, Page 3

**MidAmerican Energy Company**  
**Test Year Ended December 31, 2000**  
**Capital Projects - Gas Utility**  
**South Dakota Jurisdictional Amount**

Project	Year	Plant					Total
		Intangible 301-303	Production 325-347	Other Storage 350-364	Distribution 374-387	General 389-398	
15563 - Yankton Steel Main Replace	2001	\$ -	\$ -	\$ -	\$ 272,606.00	\$ -	\$ 272,606.00
05669 - Purch 7 Gas Service Trucks	2001	-	-	-	-	276,845.21	276,845.21
05541 - Valley Springs (New Town)	2000	-	-	-	342,471.19	-	342,471.19
95536 - 55# to 135# Pressure	2000	-	-	-	222,071.48	-	222,071.48
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 837,148.67</b>	<b>\$ 276,845.21</b>	<b>\$ 1,113,994.36</b>

**MidAmerican Energy Company**  
**Test Year Ended December 31, 2000**  
**Capital Projects - Gas Utility**  
**South Dakota Jurisdictional Amount**

		Accumulated Depreciation					
		Intangible	Production	Other Storage	Distribution	General	Total
15563 - Yankton Steel Main Replace	2001	\$ -	\$ -	\$ -	\$ 3,691.55	\$ -	\$ 3,691.55
05669 - Purch 7 Gas Service Trucks	2001	-	-	-	-	13,046.36	13,046.36
05541 - Valley Springs (New Town)	2000	-	-	-	5,429.43	-	5,429.43
95536 - 55# to 135# Pressure	2001	-	-	-	4,579.63	-	4,579.63
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,700.61</b>	<b>\$ 13,046.36</b>	<b>\$ 26,746.97</b>

MidAmerican Energy Company  
Test Year Ending December 31, 2000

Project: 15563 Yankton Steel Main Replace  
Gas Utility % 100.00% So Dak % 100.00%

Month / Year:	Booked Amount	Property Account Distribution Depreciation		
		Account	Per Cent	Rate
Dec-99	-	2,376.00	100.00%	2.500%
Jan-00	-	0.000.00	0.00%	0.000%
Feb-00	-	0.000.00	0.00%	0.000%
Mar-00	-	0.000.00	0.00%	0.000%
Apr-00	-	0.000.0	0.00%	0.000%
May-00	-	-	-	-
Jun-00	-	-	-	-
Jul-00	-	-	-	-
Aug-00	-	-	-	-
Sep-00	-	-	-	-
Oct-00	-	-	-	-
Nov-00	-	-	-	-
Dec-00	-	-	-	-

In-Service Date: Oct-01  
Project Amount: \$ 272,606

MIDAMERICAN ENERGY COMPANY  
Yankton Steel Main Replace  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(B)		(C)	(D)
		PER BOOKS	ANNUALIZED	DIFFERENCE	
1	Dec-99	\$ -	\$ -		\$ -
2	Jan-00	-	272,606.00	272,606.00	272,606.00
3	Feb-00	-	272,606.00	272,606.00	272,606.00
4	Mar-00	-	272,606.00	272,606.00	272,606.00
5	Apr-00	-	272,606.00	272,606.00	272,606.00
6	May-00	-	272,606.00	272,606.00	272,606.00
7	Jun-00	-	272,606.00	272,606.00	272,606.00
8	Jul-00	-	272,606.00	272,606.00	272,606.00
9	Aug-00	-	272,606.00	272,606.00	272,606.00
10	Sep-00	-	272,606.00	272,606.00	272,606.00
11	Oct-00	-	272,606.00	272,606.00	272,606.00
12	Nov-00	-	272,606.00	272,606.00	272,606.00
13	Dec-00	-	272,606.00	272,606.00	272,606.00
14	TOTAL	\$ -	\$ 3,271,272.00	\$ 3,271,272.00	
15					
16	12 MO AVERAGE	\$ -	\$ 272,606.00	\$ 272,606.00	
17					
18					
19	TOTAL ADJMNT			\$ 272,606.00	

MIDAMERICAN ENERGY COMPANY  
Yankton Steel Main Replace  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(C) Acct 2,376.00		
		(B) PER BOOKS	ANNUALIZED	(D) DIFFERENCE
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	272,606.00	272,606.00
3	Feb-00	-	272,606.00	272,606.00
4	Mar-00	-	272,606.00	272,606.00
5	Apr-00	-	272,606.00	272,606.00
6	May-00	-	272,606.00	272,606.00
7	Jun-00	-	272,606.00	272,606.00
8	Jul-00	-	272,606.00	272,606.00
9	Aug-00	-	272,606.00	272,606.00
10	Sep-00	-	272,606.00	272,606.00
11	Oct-00	-	272,606.00	272,606.00
12	Nov-00	-	272,606.00	272,606.00
13	Dec-00	-	272,606.00	272,606.00
14	TOTAL	\$ -	\$ 3,271,272.00	\$ 3,271,272.00
15				
16	12 MO AVERAGE	\$ -	\$ 272,606.00	\$ 272,606.00
17				
18				
19	TOTAL ADJMNT			\$ 272,606.00

MIDAMERICAN ENERGY COMPANY  
Yankton Steel Main Replace  
Test Year Ending December 31, 2000  
DEPRECIATION EXPENSE

LINE NO.	(A) MONTH / YEAR	(B)		(C)	(D)
		PER BOOKS	ANNUALIZED	DIFFERENCE	
			Acct 2,376.00		
1	Jan-00	\$ -	\$ 567.93	\$ 567.93	
2	Feb-00	-	567.93	567.93	
3	Mar-00	-	567.93	567.93	
4	Apr-00	-	567.93	567.93	
5	May-00	-	567.93	567.93	
6	Jun-00	-	567.93	567.93	
7	Jul-00	-	567.93	567.93	
8	Aug-00	-	567.93	567.93	
9	Sep-00	-	567.93	567.93	
10	Oct-00	-	567.93	567.93	
11	Nov-00	-	567.93	567.93	
12	Dec-00	-	567.93	567.93	
13	TOTAL	\$ -	\$ 6,815.16	\$ 6,815.16	
14					
15	TOTAL ADJMNT			\$ 6,815.16	
16					
17					
18					
19					
20					
21	Acct 2,376.00		ANNUAL DEPR -% 2.50%	MONTHLY DEPR -% 0.21%	

MIDAMERICAN ENERGY COMPANY  
Yankton Steel Main Replace  
Test Year Ending December 31, 2000  
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	Acct 2.376.00		(D) DIFFERENCE
		(B) PER BOOKS	(C) ANNUALIZED	
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	567.93	567.93
3	Feb-00	-	1,135.86	1,135.86
4	Mar-00	-	1,703.79	1,703.79
5	Apr-00	-	2,271.72	2,271.72
6	May-00	-	2,839.65	2,839.65
7	Jun-00	-	3,407.58	3,407.58
8	Jul-00	-	3,975.51	3,975.51
9	Aug-00	-	4,543.44	4,543.44
10	Sep-00	-	5,111.37	5,111.37
11	Oct-00	-	5,679.30	5,679.30
12	Nov-00	-	6,247.23	6,247.23
13	Dec-00	-	6,815.16	6,815.16
14	TOTAL	\$ -	\$ 44,298.54	\$ 44,298.54
15				
16	12 MO AVG	\$ -	\$ 3,691.55	\$ 3,691.55
17				
18				
19	TOTAL ADJMNT			\$ 3,691.55
20				
21				
22				
23		ANNUAL DEPR -%-	MONTHLY DEPR -%-	
24		2.50%	0.21%	
25	Acct 2.376.00			

16-29

**MidAmerican Energy**  
AUTHORIZATION FOR EXPENDITURES

**General Information**

Project Title Yankton 100 psig Bare Steel Replacement Project # 15563  
 Company Name MidAmerican Energy Co # MEC Sub # \_\_\_\_\_  
 Location Name Yankton Loc # 645 Facility # \_\_\_\_\_

Description and purpose of expenditure ( Attach supporting documents. See AFE Policy )

This W.O. is to provide for the replacement of a 100 psig bare steel main with approximately 5,670 ft of 6" and 4" coated steel mains, and approximately 3,450 ft of 2" and 4" plastic mains. The bare steel system is requiring increasing levels of maintenance, has several open leaks, and is unable to maintain cathodic protection levels. The new plastic mains will serve customers now being served from the 100 psig steel main. Funds for the project are being transferred from GE to RC 816.  
 GAS ENGINEERING

Start Date: 5/28/2001 Estimated In Service Date: 8/1/2001 Estimated Completion Date: 9/1/2001

**AFE Cost Information - project cost @ 100%**

Cost Elements		
Material (inventory)	100-199	\$ 77,180
Employment cost (labor)	200-299	\$ 10,000
General expenses (equip)	300-399	\$ 5,000
Outside sercs. (vouchers)	400-499	\$ 178,416
Retirement activity		\$ 5,000
Fixed expenses (G & A)		\$ 2,876
Financing cost (AFUDC)		\$ 4,134
Reimbursement		\$ -
O & M expenses		\$ 5,000
<b>Total AFE cost</b>		<b>\$ 287,606</b>

**Budget Information @ 100% cost**

Original AFE	\$ 287,606
Supplemental addition	
<b>Total AFE</b>	<b>\$ 287,606</b>
Less:	
Budget current year	\$ 287,606
Budget other year	
O & M Budget	
<b>Total Budget</b>	<b>\$ 287,606</b>
Over / (under) budget	\$ -

**Validation Requirements:**

Activities: 107541, 107542, 107547, 107544, 107545, 108545, 108544, 677202, 649004, 649102, 649103  
 Responsibility Centers: 816, 817  
 Category Indicators: Division: 05 Location: 50 Category: 05

**Expenditure Schedule**

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2001		\$ 187,606	\$ 100,000		\$ 282,606	\$ 5,000

**Project Approvals**

Original	Date	Summary Of Estimated Costs	
<u>[Signature]</u> T31101	<u>4/9/2001</u>	Project cost 100%	MidAmerican Shared costs
Project Manager and Employment No.	Date		
<u>[Signature]</u>	<u>4/25/2001</u>		0%
Manager	Date	Construction activities	\$ 272,606
<u>[Signature]</u>	<u>4/26/2001</u>	Retirement activities	\$ 10,000
Manager	Date	Reimbursement	
<u>[Signature]</u>	<u>4/13/01</u>	Total Capital activities	\$ 282,606
Officer	Date	O & M activities	\$ 5,000
	<u>MAY 01 2001</u>	Total Project activities	\$ 287,606
Senior Officer	Date		
Executive Officer	Date	Received in Property Accounting	Date
		<u>[Signature]</u>	<u>5/7/01</u>

After approval, route completed capital AFE to Property Accounting - DMR6  
 Revised 5/00

COMMAND ===

SCREEN - 2.1.0

\*\*\*\*\* MANAGEMENT INFORMATION SYSTEM \*\*\*\*\*  
TERMINAL - 1562                   PARAMETER MAINTENANCE                   SYSTEM - PRPMCICS  
USERID - 150062                   PROJECT ATTRIBUTE                   DATE - 07/25/2001  
OFFICE -   TIME - 09:48:56

  KEY - PROJECT NBR:  
PROJECT - NBR: 15563   DESC: YANKTON STEEL MAIN REPLC  
MANAGER - NBR: 32389   NAME: MEINERS, GARY A                   ASSIGNED TO: PKS  
PROJECT TYPE: B        SUB NBR UPD: N                   COMPANY: MEC        FACILITY:  
UTILITY: 2            PROJECT - DIV: 05   LOC: 50   CAT: 05   FAMILY:  
MIS LOCATION: 645     AUTHORIZED DATE: 200105            INSERVICE DATE:

O & M -            CHARGE - CODE: 3   DATE: 200105

CONSTRUCTN -   DESC: YANKTON STEEL MAIN REPLC   CHARGE - CODE: 3   DATE: 200102  
AUTHORIZED AMT - COMPANY: 000272606   JP (100%): 000000000  
LOADING - G & A: 1 AFUDC: 1 CODE: 31   EST IU DATE: 200110   Cmpl CODE:

REMOVAL -        DESC: YANKTON STEEL MAIN REPLC   CHARGE - CODE: 3   DATE: 200102  
AUTHORIZED AMT - COMPANY: 000010000+   JP (100%): 000000000+  
LOADING - G & A: 1 CODE: 31            EST END DATE: 200109   Cmpl CODE:

CLR-EXIT   F3-END   F6-NEXT   F9-ISRT   F10-UPDT   F11-DELT   F12-RSET

DATE 2001-07-25

MANAGEMENT INFORMATION SYSTEM  
QUERY NUMBER 5  
DETAIL PROJECT / ACTIVITY / SUB # / CE / RC  
15563 / 107544 / / 101 / 816  
FOR COMPANY MEC

YMM	COUNT DESCRIPTION	SUM QUANTITY	SUM AMOUNT
200105	31	5,169.00	2,970.27
200106	102	11,126.00	41,963.21
	=====	=====	=====
	133	16,295.00	44,933.48

COMMAND ==>

SCREEN - 2.2.0

\*\*\*\*\* MANAGEMENT INFORMATION SYSTEM \*\*\*\*\*  
TERMINAL - W562                   PARAMETER MAINTENANCE                   SYSTEM - PRPMCICS  
USERID   - W50062               PROJECT EVENTUAL ACCOUNT CLASSIFICATION   DATE - 07/25/2001  
OFFICE   -    TIME - 10:25:01

KEY - PROJECT NUMBER: 15563   DESC: YANKTON STEEL MAIN REPLC  
      TYPE (CON or REM): CON   DESC: CONSTRUCTION  
      TOTAL PERCENT: 0100

A	CPR ACCT	COMPANY	LOCATION	PUC 12 34	PERCENT
(I)					
(U D)	2 376 00	02	45000 000		100

CLR-EXIT   F3-END    F6-NEXT   F7-UP    F8-DOWN   F12-RSET

**MidAmerican Energy Company**

**Test Year Ending December 31, 2000**

**Project: 05669 Purch 7 Gas Service Trucks**

**Gas Utility % 100.00% So Dak % 100.00%**

Month / Year:	Booked Amount	Property Account Distributor Depreciation		
		Account	Per Cent	Rate
Dec-99	-	2,392.40	100.00%	8.700%
Jan-00	-	0.000.00	0.00%	0.000%
Feb-00	-	0.000.00	0.00%	0.000%
Mar-00	-	0.000.00	0.00%	0.000%
Apr-00	-	0.000.0	0.00%	0.000%
May-00	-			
Jun-00	-			
Jul-00	-			
Aug-00	-			
Sep-00	-			
Oct-00	-			
Nov-00	-			
Dec-00	-			

**In-Service Date: Apr-01**  
**Project Amount: \$ 276,845**

MIDAMERICAN ENERGY COMPANY  
Purch 7 Gas Service Trucks  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(C) WORK ORDER TOTAL		
		(B) PER BOOKS	(C) ANNUALIZED	(D) DIFFERENCE
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	276,845.21	276,845.21
3	Feb-00	-	276,845.21	276,845.21
4	Mar-00	-	276,845.21	276,845.21
5	Apr-00	-	276,845.21	276,845.21
6	May-00	-	276,845.21	276,845.21
7	Jun-00	-	276,845.21	276,845.21
8	Jul-00	-	276,845.21	276,845.21
9	Aug-00	-	276,845.21	276,845.21
10	Sep-00	-	276,845.21	276,845.21
11	Oct-00	-	276,845.21	276,845.21
12	Nov-00	-	276,845.21	276,845.21
13	Dec-00	-	276,845.21	276,845.21
14	TOTAL	\$ -	\$ 3,322,142.52	\$ 3,322,142.52
15				
16	12 MO AVERAGE	\$ -	\$ 276,845.21	\$ 276,845.21
17				
18				
19	TOTAL ADJMNT			\$ 276,845.21

MIDAMERICAN ENERGY COMPANY  
Purch 7 Gas Service Trucks  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(B)		(C)	(D)
		PER BOOKS	ANNUALIZED	DIFFERENCE	
			Acct 2,392.40		
1	Dec-99	\$ -	\$ -	\$ -	\$ -
2	Jan-00	-	276,845.21	276,845.21	276,845.21
3	Feb-00	-	276,845.21	276,845.21	276,845.21
4	Mar-00	-	276,845.21	276,845.21	276,845.21
5	Apr-00	-	276,845.21	276,845.21	276,845.21
6	May-00	-	276,845.21	276,845.21	276,845.21
7	Jun-00	-	276,845.21	276,845.21	276,845.21
8	Jul-00	-	276,845.21	276,845.21	276,845.21
9	Aug-00	-	276,845.21	276,845.21	276,845.21
10	Sep-00	-	276,845.21	276,845.21	276,845.21
11	Oct-00	-	276,845.21	276,845.21	276,845.21
12	Nov-00	-	276,845.21	276,845.21	276,845.21
13	Dec-00	-	276,845.21	276,845.21	276,845.21
14	TOTAL	\$ -	\$ 3,322,142.52	\$ 3,322,142.52	\$ 3,322,142.52
15					
16	12 MO AVERAGE	\$ -	\$ 276,845.21	\$ 276,845.21	\$ 276,845.21
17					
18					
19	TOTAL ADJMNT			\$ 276,845.21	\$ 276,845.21

MIDAMERICAN ENERGY COMPANY  
Purch 7 Gas Service Trucks  
Test Year Ending December 31, 2000  
DEPRECIATION EXPENSE

LINE NO.	(A) MONTH / YEAR	(B)		(C)	(D)
		PER BOOKS	ANNUALIZED	Acct 2,392.40	DIFFERENCE
1	Jan-00	\$ -	\$ 2,007.13	\$ 2,007.13	\$ 2,007.13
2	Feb-00	-	2,007.13	2,007.13	2,007.13
3	Mar-00	-	2,007.13	2,007.13	2,007.13
4	Apr-00	-	2,007.13	2,007.13	2,007.13
5	May-00	-	2,007.13	2,007.13	2,007.13
6	Jun-00	-	2,007.13	2,007.13	2,007.13
7	Jul-00	-	2,007.13	2,007.13	2,007.13
8	Aug-00	-	2,007.13	2,007.13	2,007.13
9	Sep-00	-	2,007.13	2,007.13	2,007.13
10	Oct-00	-	2,007.13	2,007.13	2,007.13
11	Nov-00	-	2,007.13	2,007.13	2,007.13
12	Dec-00	-	2,007.13	2,007.13	2,007.13
13	TOTAL	\$ -	\$ 24,085.56	\$ 24,085.56	\$ 24,085.56
14					
15	TOTAL ADJMNT				\$ 24,085.56
16					
17					
18					
19					
20					
21	Acct 2,392.40		ANNUAL DEPR -% 8.70%	MONTHLY DEPR -% 0.73%	

MIDAMERICAN ENERGY COMPANY  
Purch 7 Gas Service Trucks  
Test Year Ending December 31, 2000  
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	(C) Acct 2.392.40			(D) DIFFERENCE
		(B) PER BOOKS	ANNUALIZED		
1	Dec-99	\$ -	\$ -	\$ -	
2	Jan-00	-	2,007.13	2,007.13	
3	Feb-00	-	4,014.26	4,014.26	
4	Mar-00	-	6,021.39	6,021.39	
5	Apr-00	-	8,028.52	8,028.52	
6	May-00	-	10,035.65	10,035.65	
7	Jun-00	-	12,042.78	12,042.78	
8	Jul-00	-	14,049.91	14,049.91	
9	Aug-00	-	16,057.04	16,057.04	
10	Sep-00	-	18,064.17	18,064.17	
11	Oct-00	-	20,071.30	20,071.30	
12	Nov-00	-	22,078.43	22,078.43	
13	Dec-00	-	24,085.56	24,085.56	
14	TOTAL	\$ -	\$ 156,556.14	\$ 156,556.14	
15					
16	12 M D AVG	\$ -	\$ 13,046.35	\$ 13,046.35	
17					
18					
19	TOTAL ADJMNT			\$ 13,046.35	
20					
21					
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 2.392.40	8.70%	0.73%		

**MidAmerican Energy**  
AUTHORIZATION FOR EXPENDITURES

**General Information**

Project Title: CNG Vehicle Replacement Plan Project # 05669  
 Company Name: MidAmerican Energy Co Co # \_\_\_\_\_ Sub # \_\_\_\_\_  
 Location Name: Sioux Falls SD Loc # 597 Facility # \_\_\_\_\_

Description and purpose of expenditure ( Attach supporting documents. See AFE Policy)

Purchase 7 gas service trucks as part of the CNG replacement plan

Start Date: 12/12/2000 Estimated In Service Date: 12/31/2000 Estimated Completion Date: 1/31/2001

**AFE Cost Information**

Material (inventory) \_\_\_\_\_  
 Employment cost (labor) \$3,500  
 General expenses (equip) \$252,000  
 Outside vob. (vouchers) \_\_\_\_\_  
 Retirement activity \_\_\_\_\_  
 Fixed expenses (G & A) \_\_\_\_\_  
 Financing cost (AFUDC) \_\_\_\_\_  
 Reimbursement \_\_\_\_\_  
 O & M expenses \_\_\_\_\_  
 Total AFE cost \$255,500

**Budget Information**

Original AFE \$255,500  
 Supplemental addition \_\_\_\_\_  
 Total AFE \$255,500  
 Less:  
 Budget current year \$10,000,000  
 Budget other year \_\_\_\_\_  
 Total approved \$10,000,000  
 (Over)under budget \$9,744,500

**Validation Requirements:**

Activities: 107660  
 Responsibility Centers: 094, 572, 576, 275  
 Category Indicators: Division: 05 Location: 50 Category: 02

**Expenditure Schedule**

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
				\$ 255,500	\$ 255,500	

**Project Approvals**

Originator: <u>Jackie Meuret</u> Date: <u>12-12-00</u>	Summary Of Estimated Costs	
Project Manager and Approval No. <u>60376</u> Date: <u>12-12-00</u>		
Manager II _____ Date _____	Construction activities _____	
Manager I _____ Date _____	Retirement activities _____	
Officer _____ Date _____	Total Capital activities <u>\$ 255,500</u>	
Senior Officer _____ Date _____	O & M activities _____	
Executive Officer _____ Date _____	Refundable contribution _____	
	Total Project activities <u>\$ 255,500</u>	
	Received in Property Accounting _____	Date <u>12/14/00</u>

After approval, route completed capital AFE to Property Accounting - DMR6

COMMAND ==>

SCREEN - 2.1.0

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***** MANAGEMENT INFORMATION SYSTEM *****
TERMINAL - N562          PARAMETER MAINTENANCE      SYSTEM - PRPMCICS
USERID   - T50062       PROJECT ATTRIBUTE          DATE - 07/24/2001
OFFICE   -              TIME - 13:33:31

```

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                                KEY - PROJECT NBR:
PROJECT - NBR: 05669  DESC: PUR 7 GAS SERVICE TRUCKS
MANAGER - NBR: 60376  NAME: KING, MICHAEL A          ASSIGNED TO: KLJ
PROJECT TYPE: A      SUB NBR UPD: N      COMPANY: MEC  FACILITY:
UTILITY: 2           PROJECT - DIV: 05  LOC: 19  CAT: 02  FAMILY:
MIS LOCATION: 597   AUTHORIZED DATE: 200012          INSERVICE DATE: 200104

```

O & M - CHARGE - CODE: 5 DATE: 200105

```

CONSTRUCTN - DESC: PUR 7 GAS SERVICE TRUCKS  CHARGE - CODE: 5  DATE: 200105
AUTHORIZED AMT - COMPANY: 000255500  JP (100%): 000000000
LOADING - G & A: 1 AFUDC: 0 CODE: 31  EST IU DATE: 200104  CMPL CODE:

```

```

REMOVAL - DESC: PUR 7 GAS SERVICE TRUCKS  CHARGE - CODE: 5  DATE: 200105
AUTHORIZED AMT - COMPANY: 000000000+  JP (100%): 000000000+
LOADING - G & A: 1 CODE: 31  EST END DATE: 200101  CMPL CODE:

```

CLR-EXIT F3-END F6-NEXT F9-ISRT F10-UPDT F11-DELT F12-RSET

DATE 2001-07-24

MANAGEMENT INFORMATION SYSTEM  
QUERY NUMBER 5  
DETAIL PROJECT / ACTIVITY / SUB # / CE / RC  
05669 / 107660 / 000000 / 101 / 275  
FOR COMPANY MEC

YYMM	COUNT DESCRIPTION	SUM QUANTITY	SUM AMOUNT	
200012		18	30.00	181,184.46
200101		42	39.50	2,369.08
200102		49	36.50	10,863.77
200103		45	50.50	82,427.90
	=====	=====	=====	=====
		154	156.50	276,845.21

PYRP002B-1

JOURNAL ENTRY REPORT FROM HISTORY FOR USER T50062

RUN DATE

SRC: 50 ACCT DATE: 04/2001 DESCRIPTION: CL 05669 PUR 7 GAS SERVICE TRK ENTRY KEY: 1M1LD42 JOURNAL  
 ENTERED BY: T50062 APPROVED BY: T60476 STATUS: FINISHED

RESP CTR PA ACTV CODE	MIS ACTIVITY CPR ACCOUNT	PROJECT NUMBER CO CD	SUB NUMBER PA LOCATION	MIS LOC PUC	MIS FAC ID ID 12 34	STOCK CODE ITEM NO	VOUCHER NUMBER VINTAGE	DOLLAR AMOUNT	QUANTITY	CH E
8310	2.392.40	02	45597 240	288	04 01	111980	2001	16,547.00	1	9
	CPR DESCRIPTION: 2000 ALTEC FIBERGLASS BODY SN 37-71338									
8310	2.392.40	02	45597 240	288	04 00	111980	2001	24,527.00	1	9
	CPR DESCRIPTION: 2001 FORD F350 VIN 1FDWX36S21EA72284									
8310	2.392.40	02	45597 240	288	04 01	111979	2001	16,546.00	1	9
	CPR DESCRIPTION: 2000 ALTEC FIBERGLASS BODY SN 37-71337									
8310	2.392.40	02	45597 240	288	04 00	111979	2001	24,361.00	1	9
	CPR DESCRIPTION: 2001 FORD F350 VIN 1FDWX36S01EA72283									
8310	2.392.40	02	45597 240	288	04 01	111978	2001	11,235.00	1	9
	CPR DESCRIPTION: 2000 ALTEC STEEL BODY SN 37-71460									
8310	2.392.40	02	45597 240	288	04 00	111978	2001	27,923.00	1	9
	CPR DESCRIPTION: 2001 FORD F550 VIN # 1FDSX35L31EB15670									
8310	2.392.40	02	45597 240	288	04 01	111977	2001	11,235.00	1	9
	CPR DESCRIPTION: 2000 ALTEC STEEL BODY SN 37-71459									
8310	2.392.40	02	45597 240	288	04 00	111977	2001	27,854.00	1	9
	CPR DESCRIPTION: 2001 FORD F550 VIN # 1FDSX35L31EB15667									
8310	2.392.40	02	45597 240	288	04 01	111976	2001	11,235.00	1	9
	CPR DESCRIPTION: 2000 ALTEC STEEL BODY SN 37-71458									
8310	2.392.40	02	45597 240	288	04 00	111976	2001	27,951.00	1	9
	CPR DESCRIPTION: 2001 FORD F550 VIN # 1FDSX35L81EB15681									
8310	2.392.40	02	45597 240	288	04 01	111975	2001	11,235.00	1	9
	CPR DESCRIPTION: 2000 ALTEC STEEL BODY SN 37-71455									
8310	2.392.40	02	45597 240	288	04 00	111975	2001	27,265.00	1	9
	CPR DESCRIPTION: 2001 FORD F550 VIN # 1FDSX35L61EB15677									
8310	2.392.40	02	45645 028	288	04 01	121974	2001	11,235.00	1	9
	CPR DESCRIPTION: 2000 ALTEC STEEL BODY SN 37-71454									
8310	2.392.40	02	45645 028	288	04 00	121974	2001	27,696.00	1	9
	CPR DESCRIPTION: 2001 FORD F550 VIN # 1FDSX35L81EB15678									
958	107.211					400		.21		
958	107.660	05669	000000			597		-.21		
6200	107.660	05669	000000			597		276,845.00		



MidAmerican Energy Company

Test Year Ending December 31, 2000

Project: 05541 Valley Springs (New Town)

Gas Utility % 100.00% So Dak % 100.00%

Month / Year:	Booked Amount	Property Account Distributor Depreciation		
		Account	Per Cent	Rate
Dec-99	-	2,376.00	100.00%	2.500%
Jan-00	-	0,000.00	0.00%	0.000%
Feb-00	-	0,000.00	0.00%	0.000%
Mar-00	-	0,000.00	0.00%	0.000%
Apr-00	-	0,000.00	0.00%	0.000%
May-00	-			
Jun-00	-			
Jul-00	-			
Aug-00	-			
Sep-00	-			
Oct-00	-			
Nov-00	351,702.67			
Dec-00	404,042.73			

In-Service Date: Nov-00  
Project Amount: \$ 405,450

MIDAMERICAN ENERGY COMPANY  
Valley Springs (New Town)  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(C) WORK ORDER TOTAL			(D) DIFFERENCE
		(B) PER BOOKS	ANNUALIZED		
1	Dec-99	\$ -	\$ -	\$ -	
2	Jan-00	-	405,449.97		405,449.97
3	Feb-00	-	405,449.97		405,449.97
4	Mar-00	-	405,449.97		405,449.97
5	Apr-00	-	405,449.97		405,449.97
6	May-00	-	405,449.97		405,449.97
7	Jun-00	-	405,449.97		405,449.97
8	Jul-00	-	405,449.97		405,449.97
9	Aug-00	-	405,449.97		405,449.97
10	Sep-00	-	405,449.97		405,449.97
11	Oct-00	-	405,449.97		405,449.97
12	Nov-00	351,703	405,449.97		53,747.30
13	Dec-00	404,043	405,449.97		1,407.24
14	TOTAL	\$ 755,745.40	\$ 4,865,399.64	\$	4,109,654.24
15					
16	12 MO AVERAGE	\$ 62,978.78	\$ 405,449.97	\$	342,471.19
17					
18					
19	TOTAL ADJMNT			\$	342,471.19

MIDAMERICAN ENERGY COMPANY  
Valley Springs (New Town)  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(B) (C) (D)		
		PER BOOKS	ANNUALIZED	DIFFERENCE
		Acct 2,376.00		
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	405,449.97	405,449.97
3	Feb-00	-	405,449.97	405,449.97
4	Mar-00	-	405,449.97	405,449.97
5	Apr-00	-	405,449.97	405,449.97
6	May-00	-	405,449.97	405,449.97
7	Jun-00	-	405,449.97	405,449.97
8	Jul-00	-	405,449.97	405,449.97
9	Aug-00	-	405,449.97	405,449.97
10	Sep-00	-	405,449.97	405,449.97
11	Oct-00	-	405,449.97	405,449.97
12	Nov-00	351,702.67	405,449.97	53,747.30
13	Dec-00	404,042.73	405,449.97	1,407.24
14	TOTAL	\$ 755,745.40	\$ 4,865,399.64	\$ 4,109,654.24
15				
16	12 MO AVERAGE	\$ 62,978.78	\$ 405,449.97	\$ 342,471.19
17				
18				
19	TOTAL ADJMNT			\$ 342,471.19

MIDAMERICAN ENERGY COMPANY  
Valley Springs (New Town)  
Test Year Ending December 31, 2000  
DEPRECIATION EXPENSE

LINE NO.	(A) MONTH / YEAR	(C) Acct 2.376.00		
		(B) PER BOOKS	ANNUALIZED	(D) DIFFERENCE
1	Jan-00	\$ -	\$ 844.69	\$ 844.69
2	Feb-00	-	844.69	844.69
3	Mar-00	-	844.69	844.69
4	Apr-00	-	844.69	844.69
5	May-00	-	844.69	844.69
6	Jun-00	-	844.69	844.69
7	Jul-00	-	844.69	844.69
8	Aug-00	-	844.69	844.69
9	Sep-00	-	844.69	844.69
10	Oct-00	-	844.69	844.69
11	Nov-00	-	844.69	844.69
12	Dec-00	732.71	844.69	111.98
13	TOTAL	\$ 732.71	\$ 10,136.28	\$ 9,403.57
14				
15	TOTAL ADJMNT			\$ 9,403.57
16				
17				
18				
19		ANNUAL	MONTHLY	
20		DEPR -%-	DEPR -%-	
21	Acct 2.376.00	2.50%	0.21%	

MIDAMERICAN ENERGY COMPANY  
Valley Springs (New Town)  
Test Year Ending December 31, 2000  
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	(B) (C) (D)		
		PER BOOKS	ANNUALIZED	DIFFERENCE
		Acct 2.376.00		
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	844.69	844.69
3	Feb-00	-	1,689.38	1,689.38
4	Mar-00	-	2,534.07	2,534.07
5	Apr-00	-	3,378.76	3,378.76
6	May-00	-	4,223.45	4,223.45
7	Jun-00	-	5,068.14	5,068.14
8	Jul-00	-	5,912.83	5,912.83
9	Aug-00	-	6,757.52	6,757.52
10	Sep-00	-	7,602.21	7,602.21
11	Oct-00	-	8,446.90	8,446.90
12	Nov-00	-	9,291.59	9,291.59
13	Dec-00	732.71	10,136.28	9,403.57
14	TOTAL	\$ 732.71	\$ 65,885.82	\$ 65,153.11
15				
16	12 MO AVG	\$ 61.06	\$ 5,490.49	\$ 5,429.43
17				
18				
19	TOTAL ADJMNT			\$ 5,429.43
20				
21				
22				
23		ANNUAL	MONTHLY	
24		DEPR -%-	DEPR -%-	
25	Acct 2.376.00	2.50%	0.21%	

**MidAmerican Energy**  
AUTHORIZATION FOR EXPENDITURES

Worksheet MJA/F  
Page 28 of 50

**General Information**

Project Title: Valley Springs - New Town Project # 05541  
 Company Name: MidAmerican Energy Co # MEC Sub # ----  
 Location Name: Sioux Falls Loc # 653 Facility # -----

Description and purpose of expenditure ( Attach supporting documents. See AFE Policy )

Install 5,300' of 6 inch, 20,000' of 4 inch, and 24,000' of 2 inch plastic distribution main and 220 residential/commercial services to provide natural gas to the town of Valley Springs, SD. The system will be fed off the Sioux Falls/Brandon system and will not require a new pipeline tap. 200 customer signups were required to make this project feasible, and 215 have been signed to date.

Start Date: 8/7/2000 Estimated In Service Date: 9/21/2000 Estimated Completion Date: 10/13/2000

**AFE Cost Information - project cost @ 100%**

Cost Elements			
Material (inventory)	100-199	\$	102,870
Employment cost (labor)	200-299	\$	57,150
General expenses (equip)	300-399	\$	3,810
Outside svcs. (vouchers)	400-499	\$	213,360
Retirement activity		\$	-
Filled expenses (G & A)		\$	2,858
Financing cost (AFUDC)		\$	953
Reimbursement		\$	-
O & M expenses		\$	-
<b>Total AFE cost</b>		<b>\$</b>	<b>381,000</b>

**Budget Information @ 100% cost**

Original AFE	\$	381,000
Supplemental addition		
<b>Total AFE</b>	<b>\$</b>	<b>381,000</b>
Less:		
Budget current year	\$	381,000
Budget other year	\$	-
O & M Budget	\$	-
<b>Total Budget</b>	<b>\$</b>	<b>381,000</b>
Over / (under) budget	\$	-

**Validation Requirements:**

Activities: 107541, 107542, 107543, 107544, 107545, 107546, 107547  
 Responsibility Centers: 275  
 Category Indicators: Division: 05 Location: 50 Category: 08

**Expenditure Schedule**

Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Capital	Expense
2000	\$ -	\$ -	\$ 300,000	\$ 81,000	\$ 381,000	

**Project Approvals**

Project Approvals		Summary Of Estimated Costs	
Originator	<u>Mary A. Memers</u> Date <u>7/22/00</u>	Project cost 100%	MidAmerican Shared costs 0%
Project Manager and Employment No.	<u>Mary A. Memers</u> <u>32389</u> Date <u>7/22/00</u>	Construction activities	\$ 381,000
Manager II	<u>Kon Drake by Mary A. Memers</u> Date <u>7/24/00</u>	Retirement activities	
Manager I	<u>Laz Dely</u> Date <u>7/26/00</u>	Reimbursement	
Officer		Total Capital activities	\$ 381,000
Senior Officer		O & M activities	
Executive Officer		Total Project activities	\$ 381,000
		Received in Property Accounting	Date <u>7/27/00</u>

After approval, route completed capital AFE to Property Accounting - DMR

COMMAND ===>

SCREEN - 2.1.0

```
***** MANAGEMENT INFORMATION SYSTEM *****
TERMINAL - N562           PARAMETER MAINTENANCE           SYSTEM - PRPMCICS
USERID   - 150062        PROJECT ATTRIBUTE             DATE - 07/24/2001
OFFICE   -                                     TIME - 13:32:46
```

```
KEY - PROJECT NBR:
PROJECT - NBR: 05541  DESC: VALLEY SPRINGS - NEW TOWN
MANAGER - NBR: 32389  NAME: MEINERS, GARY A           ASSIGNED TO: PKS
PROJECT TYPE: A      SUB NBR UPD: N          COMPANY: MEC      FACILITY:
UTILITY: 2           PROJECT - DIV: 05  LOC: 50  CAT: 08  FAMILY:
MIS LOCATION: 653   AUTHORIZED DATE: 200007          INSERVICE DATE: 200011
```

O & M - CHARGE - CODE: 5 DATE: 200105

```
CONSTRUCTN - DESC: VALLEY SPRINGS - NEW TOWN  CHARGE - CODE: 4  DATE: 200105
AUTHORIZED AMT - COMPANY: 000381000  JP (100%): 000000000
LOADING - G & A: 1 AFUDC: 1 CODE: 20  EST IU DATE: 200011  CMPL CODE:
```

```
REMOVAL - DESC: VALLEY SPRINGS - NEW TOWN  CHARGE - CODE: 4  DATE: 200103
AUTHORIZED AMT - COMPANY: 000000000+  JP (100%): 000000000+
LOADING - G & A: 1 CODE: 20  EST END DATE: 200102  CMPL CODE:
```

CLR-EXIT F3-END F6-NEXT F9-ISPT F10-UPDT F11-DELT F12-RSET

DATE 2001-07-24

MANAGEMENT INFORMATION SYSTEM  
QUERY NUMBER 5  
DETAIL PROJECT / ACTIVITY / SUB # / CR / RC  
05541 / 107544 / / 101 / 275  
FOR COMPANY MEC

YYMM	COUNT DESCRIPTION	SUM QUANTITY	SUM AMOUNT
200008	81	90,840.00	57,060.34
200009	109	7,139.00	158,002.06
200010	107	3,451.50	94,821.06
200011	46	222.00	41,819.21
200012	7	0.00	52,340.06
200101	9	44.00	835.04
200102	3	0.00	342.99
200104	1	0.00	229.21
=====	363	101,696.50	405,449.97

COMMAND ===>

SCREEN - 2.2.0

\*\*\*\*\* MANAGEMENT INFORMATION SYSTEM \*\*\*\*\*

TERMINAL - N562 PARAMETER MAINTENANCE SYSTEM - PRPMCICS  
 USERID - 050062 PROJECT EVENTUAL ACCOUNT CLASSIFICATION DATE - 07/24/2001  
 OFFICE - TIME - 13:36:32

KEY - PROJECT NUMBER: 05541 DESC: VALLEY SPRINGS - NEW TOWN  
 TYPE (CON or REM): CON DESC: CONSTRUCTION  
 TOTAL PERCENT: 0100

A	CPR ACCT	COMPANY	LOCATION	PUC 12 34	PERCENT
(I)					
(U D)	2 376 00	02	45000 000		100

CLR-EXIT F3-END F6-NEXT F7-UP F8-DOWN F12-RSET

MidAmerican Energy Company

Test Year Ending December 31, 2000

Project: 95536 55# to 135# Pressure

Gas Utility % 100.00% So Dak % 100.00%

Month / Year	Booked Amount	Property Account Distribution		Depreciation
		Account	Per Cent	Rate
Dec-99	-	2,376.00	64.60%	2.500%
Jan-00	-	2,378.00	8.30%	3.857%
Feb-00	-	2,379.00	26.30%	3.889%
Mar-00	-	2,380.00	0.80%	3.875%
Apr-00	-	0.000.0	0.00%	0.000%
May-00	-	-	-	-
Jun-00	-	-	-	-
Jul-00	-	-	-	-
Aug-00	-	-	-	-
Sep-00	-	-	-	-
Oct-00	272,083.08	-	-	-
Nov-00	292,641.67	-	-	-
Dec-00	293,598.41	-	-	-

In-Service Date: Oct-00  
Project Amount: \$ 293,598

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	MONTH / YEAR	(A)	(B)	(C)	(D)
		PER BOOKS	ANNUALIZED	DIFFERENCE	
1	Dec-99	\$ -	\$ -	\$ -	-
2	Jan-00	-	293,598.41	293,598.41	293,598.41
3	Feb-00	-	293,598.41	293,598.41	293,598.41
4	Mar-00	-	293,598.41	293,598.41	293,598.41
5	Apr-00	-	293,598.41	293,598.41	293,598.41
6	May-00	-	293,598.41	293,598.41	293,598.41
7	Jun-00	-	293,598.41	293,598.41	293,598.41
8	Jul-00	-	293,598.41	293,598.41	293,598.41
9	Aug-00	-	293,598.41	293,598.41	293,598.41
10	Sep-00	-	293,598.41	293,598.41	293,598.41
11	Oct-00	272,083	293,598.41	293,598.41	21,515.33
12	Nov-00	292,642	293,598.41	293,598.41	956.74
13	Dec-00	293,598	293,598.41	293,598.41	-
14	TOTAL	\$ 858,323.16	\$ 3,523,180.92	\$ 2,664,857.76	
15					
16	12 MO AVERAGE	\$ 71,526.93	\$ 293,598.41	\$ 222,071.48	
17					
18					
19	TOTAL ADJMNT			\$ 222,071.48	

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	Acct 2.376.00		(D) DIFFERENCE
		(B) PER BOOKS	(C) ANNUALIZED	
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	189,664.57	189,664.57
3	Feb-00	-	189,664.57	189,664.57
4	Mar-00	-	189,664.57	189,664.57
5	Apr-00	-	189,664.57	189,664.57
6	May-00	-	189,664.57	189,664.57
7	Jun-00	-	189,664.57	189,664.57
8	Jul-00	-	189,664.57	189,664.57
9	Aug-00	-	189,664.57	189,664.57
10	Sep-00	-	189,664.57	189,664.57
11	Oct-00	175,765.67	189,664.57	13,898.90
12	Nov-00	189,046.52	189,664.57	618.05
13	Dec-00	189,664.57	189,664.57	-
14	TOTAL	\$ 554,476.76	\$ 2,275,974.87	\$ 1,721,498.11
15				
16	12 MO AVERAGE	\$ 46,206.40	\$ 189,664.57	\$ 143,458.18
17				
18				
19	TOTAL ADJMNT			\$ 143,458.18

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
DEPRECIATION EXPENSE

LINE NO.	(A) MONTH / YEAR	Acct 2,376.00		(D) DIFFERENCE
		(B) PER BOOKS	(C) ANNUALIZED	
1	Jan-00	\$ -	\$ 395.13	\$ 395.13
2	Feb-00	-	395.13	395.13
3	Mar-00	-	395.13	395.13
4	Apr-00	-	395.13	395.13
5	May-00	-	395.13	395.13
6	Jun-00	-	395.13	395.13
7	Jul-00	-	395.13	395.13
8	Aug-00	-	395.13	395.13
9	Sep-00	-	395.13	395.13
10	Oct-00	-	395.13	395.13
11	Nov-00	366.18	395.13	28.95
12	Dec-00	393.85	395.13	1.28
13	TOTAL	\$ 760.03	\$ 4,741.56	\$ 3,981.53
14				
15	TOTAL ADJMNT			\$ 3,981.53
16				
17				
18				
19		ANNUAL	MONTHLY	
20		DEPR -%-	DEPR -%-	
21	Acct 2,376.00	2.50%	0.21%	

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	(C) Acct 2,376.00			(D) DIFFERENCE
		(B) PER BOOKS	ANNUALIZED		
1	Dec-99	\$ -	\$ -	\$ -	
2	Jan-00	-	395.13	395.13	
3	Feb-00	-	790.26	790.26	
4	Mar-00	-	1,185.39	1,185.39	
5	Apr-00	-	1,580.52	1,580.52	
6	May-00	-	1,975.65	1,975.65	
7	Jun-00	-	2,370.78	2,370.78	
8	Jul-00	-	2,765.91	2,765.91	
9	Aug-00	-	3,161.04	3,161.04	
10	Sep-00	-	3,556.17	3,556.17	
11	Oct-00	-	3,951.30	3,951.30	
12	Nov-00	366.18	4,346.43	3,980.25	
13	Dec-00	760.03	4,741.56	3,981.53	
14	TOTAL	\$ 1,126.21	\$ 30,820.14	\$ 29,693.93	
15					
16	12 MC AVG	\$ 93.85	\$ 2,568.35	\$ 2,474.49	
17					
18					
19	TOTAL ADJMNT			\$ 2,474.49	
20					
21					
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 2,376.00	2.50%	0.21%		

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	MONTH / YEAR	Acct 2.378.00		
		(A)	(B)	(C)
		PER BOOKS	ANNUALIZED	DIFFERENCE
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	24,368.67	24,368.67
3	Feb-00	-	24,368.67	24,368.67
4	Mar-00	-	24,368.67	24,368.67
5	Apr-00	-	24,368.67	24,368.67
6	May-00	-	24,368.67	24,368.67
7	Jun-00	-	24,368.67	24,368.67
8	Jul-00	-	24,368.67	24,368.67
9	Aug-00	-	24,368.67	24,368.67
10	Sep-00	-	24,368.67	24,368.67
11	Oct-00	22,582.90	24,368.67	1,785.77
12	Nov-00	24,289.26	24,368.67	79.41
13	Dec-00	24,368.67	24,368.67	-
14	TOTAL	\$ 71,240.82	\$ 292,424.02	\$ 221,183.19
15				
16	12 MO AVERAGE	\$ 5,936.74	\$ 24,368.67	\$ 18,431.93
17				
18				
19	TOTAL ADJMNT			\$ 18,431.93

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
DEPRECIATION EXPENSE

LINE NO.	(A) MONTH / YEAR	(B) (C) (D)		
		PER BOOKS	ANNUALIZED	DIFFERENCE
		Acct 2,378.00		
1	Jan-00	\$ -	\$ 78.33	\$ 78.33
2	Feb-00	-	78.33	78.33
3	Mar-00	-	78.33	78.33
4	Apr-00	-	78.33	78.33
5	May-00	-	78.33	78.33
6	Jun-00	-	78.33	78.33
7	Jul-00	-	78.33	78.33
8	Aug-00	-	78.33	78.33
9	Sep-00	-	78.33	78.33
10	Oct-00	-	78.33	78.33
11	Nov-00	72.59	78.33	5.74
12	Dec-00	78.07	78.33	0.26
13	TOTAL	\$ 150.66	\$ 939.96	\$ 789.30
14				
15	TOTAL ADJMNT			\$ 789.30
16				
17				
18				
19		ANNUAL	MONTHLY	
20		DEPR -%-	DEPR -%-	
21	Acct 2,378.00	3.86%	0.32%	

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	Acct 2.378.00		
		(B) PER BOOKS	(C) ANNUALIZED	(D) DIFFERENCE
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	78.33	78.33
3	Feb-00	-	156.66	156.66
4	Mar-00	-	234.99	234.99
5	Apr-00	-	313.32	313.32
6	May-00	-	391.65	391.65
7	Jun-00	-	469.98	469.98
8	Jul-00	-	548.31	548.31
9	Aug-00	-	626.64	626.64
10	Sep-00	-	704.97	704.97
11	Oct-00	-	783.30	783.30
12	Nov-00	72.59	861.63	789.04
13	Dec-00	150.66	939.96	789.30
14	TOTAL	\$ 223.25	\$ 6,109.74	\$ 5,886.49
15				
16	12 MC AVG	\$ 18.60	\$ 509.15	\$ 490.54
17				
18				
19	TOTAL ADJMNT			\$ 490.54
20				
21				
22				
23		ANNUAL	MONTHLY	
24		DEPR -%-	DEPR -%-	
25	Acct 2.378.00	3.86%	0.32%	

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(C) Acct 2,379.00		
		(B) PER BOOKS	(C) ANNUALIZED	(D) DIFFERENCE
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	77,216.38	77,216.38
3	Feb-00	-	77,216.38	77,216.38
4	Mar-00	-	77,216.38	77,216.38
5	Apr-00	-	77,216.38	77,216.38
6	May-00	-	77,216.38	77,216.38
7	Jun-00	-	77,216.38	77,216.38
8	Jul-00	-	77,216.38	77,216.38
9	Aug-00	-	77,216.38	77,216.38
10	Sep-00	-	77,216.38	77,216.38
11	Oct-00	71,557.85	77,216.38	5,658.53
12	Nov-00	76,964.76	77,216.38	251.62
13	Dec-00	77,216.38	77,216.38	-
14	TOTAL	\$ 225,738.99	\$ 926,596.58	\$ 700,857.59
15				
16	12 MO AVERAGE	\$ 18,811.58	\$ 77,216.38	\$ 58,404.80
17				
18				
19	TOTAL ADJMNT			\$ 58,404.80

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
DEPRECIATION EXPENSE

LINE NO.	(A) MONTH / YEAR	(C) Acct 2.379.00		
		(B) PER BOOKS	ANNUALIZED	(D) DIFFERENCE
1	Jan-00	\$ -	\$ 250.24	\$ 250.24
2	Feb-00	-	250.24	250.24
3	Mar-00	-	250.24	250.24
4	Apr-00	-	250.24	250.24
5	May-00	-	250.24	250.24
6	Jun-00	-	250.24	250.24
7	Jul-00	-	250.24	250.24
8	Aug-00	-	250.24	250.24
9	Sep-00	-	250.24	250.24
10	Oct-00	-	250.24	250.24
11	Nov-00	231.90	250.24	18.34
12	Dec-00	249.42	250.24	0.82
13	TOTAL	\$ 481.32	\$ 3,002.88	\$ 2,521.56
14				
15	TOTAL ADJMNT			\$ 2,521.56
16				
17				
18				
19		ANNUAL	MONTHLY	
20		DEPR -%-	DEPR -%-	
21	Acct 2.379.00	3.89%	0.32%	

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	(C) Acct 2.379.00		
		(B) PER BOOKS	ANNUALIZED	(D) DIFFERENCE
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	250.24	250.24
3	Feb-00	-	500.48	500.48
4	Mar-00	-	750.72	750.72
5	Apr-00	-	1,000.96	1,000.96
6	May-00	-	1,251.20	1,251.20
7	Jun-00	-	1,501.44	1,501.44
8	Jul-00	-	1,751.68	1,751.68
9	Aug-00	-	2,001.92	2,001.92
10	Sep-00	-	2,252.16	2,252.16
11	Oct-00	-	2,502.40	2,502.40
12	Nov-00	231.90	2,752.64	2,520.74
13	Dec-00	481.32	3,002.88	2,521.56
14	TOTAL	\$ 713.22	\$ 19,518.72	\$ 18,805.50
15				
16	12 MO AVG	\$ 59.44	\$ 1,626.56	\$ 1,567.13
17				
18				
19	TOTAL ADJMNT			\$ 1,567.13
20				
21				
22				
23		ANNUAL	MONTHLY	
24		DEPR -%-	DEPR -%-	
25	Acc: 2.379.00	3.89%	0.32%	

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
PLANT IN SERVICE

LINE NO.	(A) MONTH / YEAR	(B) (C) (D)		
		PER BOOKS	ANNUALIZED	DIFFERENCE
		Acct 2,380.00		
1	Dec-99	\$ -	\$ -	\$ -
2	Jan-00	-	2,348.79	2,348.79
3	Feb-00	-	2,348.79	2,348.79
4	Mar-00	-	2,348.79	2,348.79
5	Apr-00	-	2,348.79	2,348.79
6	May-00	-	2,348.79	2,348.79
7	Jun-00	-	2,348.79	2,348.79
8	Jul-00	-	2,348.79	2,348.79
9	Aug-00	-	2,348.79	2,348.79
10	Sep-00	-	2,348.79	2,348.79
11	Oct-00	2,176.66	2,348.79	172.12
12	Nov-00	2,341.13	2,348.79	7.65
13	Dec-00	2,348.79	2,348.79	-
14	TOTAL	\$ 6,866.59	\$ 28,185.45	\$ 21,318.86
15				
16	12 MO AVERAGE	\$ 572.22	\$ 2,348.79	\$ 1,776.57
17				
18				
19	TOTAL ADJMNT			\$ 1,776.57

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
DEPRECIATION EXPENSE

LINE NO.	MONTH / YEAR	(A)	(B)	(C)	(D)
			PER BOOKS	ANNUALIZED	DIFFERENCE
				Acct 2,380.00	
1	Jan-00	\$	-	\$ 7.58	\$ 7.58
2	Feb-00		-	7.58	7.58
3	Mar-00		-	7.58	7.58
4	Apr-00		-	7.58	7.58
5	May-00		-	7.58	7.58
6	Jun-00		-	7.58	7.58
7	Jul-00		-	7.58	7.58
8	Aug-00		-	7.58	7.58
9	Sep-00		-	7.58	7.58
10	Oct-00		-	7.58	7.58
11	Nov-00		7.03	7.58	0.55
12	Dec-00		7.56	7.58	0.02
13	TOTAL	\$	14.59	\$ 90.96	\$ 76.37
14					
15	TOTAL ADJMNT				\$ 76.37
16					
17					
18					
19			ANNUAL	MONTHLY	
20			DEPR -%-	DEPR -%-	
21	Acct 2,380.00		3.88%	0.32%	

MIDAMERICAN ENERGY COMPANY  
55# to 135# Pressure  
Test Year Ending December 31, 2000  
ACCUMULATED DEPRECIATION

LINE NO.	(A) MONTH / YEAR	(C) Acct 2.380.00			(D) DIFFERENCE
		(B) PER BOOKS	ANNUALIZED		
1	Dec-99	\$ -	\$ -	\$ -	
2	Jan-00	-	7.58	7.58	
3	Feb-00	-	15.16	15.16	
4	Mar-00	-	22.74	22.74	
5	Apr-00	-	30.32	30.32	
6	May-00	-	37.90	37.90	
7	Jun-00	-	45.48	45.48	
8	Jul-00	-	53.06	53.06	
9	Aug-00	-	60.64	60.64	
10	Sep-00	-	68.22	68.22	
11	Oct-00	-	75.80	75.80	
12	Nov-00	7.03	83.38	76.35	
13	Dec-00	14.59	90.96	76.37	
14	TOTAL	\$ 21.62	\$ 591.24	\$ 569.62	
15					
16	12 MO AVG	\$ 1.80	\$ 49.27	\$ 47.47	
17					
18					
19	TOTAL ADJMNT			\$ 47.47	
20					
21					
22					
23		ANNUAL	MONTHLY		
24		DEPR -%-	DEPR -%-		
25	Acct 2.380.00	3.88%	0.32%		

Workpaper MJA/F  
Page 46 of 50

# MidAmerican Energy Company Project Estimate and Authorization

- Gas
- Electric Distribution
- Electric Generation
- Electric Transmission
- Support Services
- Other \_\_\_\_\_

Project Number 95536  
 Sub Number \_\_\_\_\_  
 Budgeted Project (Y/N) Y  
 Budget Family Number \_\_\_\_\_  
 Facility Number \_\_\_\_\_

LOCATION Sioux City

TITLE Upgrading the 55psi System to 135 psi

Upgrade 55 psi system to 135 psi from the Swift DRS to Hale and Military Road.

The 55psi system is predicted to drop to less than 10 psi at the end of the system on a peak day during the 1999-2000 winter. This is below the design minimum.

All work necessary to upgrade this system including 12 main projects, modifying 10 existing DRS's, installing 7 new DRS's, rebuilding various meter sets, removing fittings that do not meet the new pressure class, replacing various service lines and completing leak surveying and repair.

The upgraded system will be able to serve the existing customers and allow MEC to continue to provide natural gas to new customers in the fast growing South Dakota Area of Sioux City.

Please treat this project as a blanket.

SUMMARY OF ESTIMATED COSTS		APPROVALS AND AUTHORIZATION		DATE
CONSTRUCTION ACTIVITIES	\$ 351,497	ORIGINATOR:	Dean Burger	02/10/99
AFUDC @ %		PROJECT MANAGER:	Dean Burger	2/17/98
RETIREMENT ACTIVITIES	48,356	PROJECT MANAGER EMPL. NO.:	3333215	2/15/98
TOTAL CAPITAL ACTIVITIES	\$ 399,853.42	MANAGER:	Rick VanHatten	2-17-99
O&M ACTIVITIES	43,917	DISTRICT MANAGER:	[Signature]	2/17/99
TOTAL PROJECT ACTIVITIES (MEC)	\$ 443,771	OFFICER:	[Signature]	
		DIVISION PRES.:		
REFUNDABLE CONTRIBUTION	\$ -	CHAIRMAN / CEO:		
TOTAL 100% COSTS	443,771			
VARIANCE FROM BUDGET	\$0	PROPERTY ACCOUNTANT:	OE meib	2/24/99

COMMAND ==>

SCREEN - 2.1.0

\*\*\*\*\* MANAGEMENT INFORMATION SYSTEM \*\*\*\*\*

TERMINAL - N562	PARAMETER MAINTENANCE	SYSTEM - PRPMCICS
USERID - T50062	PROJECT ATTRIBUTE	DATE - 07/24/2001
OFFICE -		TIME - 13:34:08

KEY - PROJECT NBR:

PROJECT - NBR: 95536	DESC: 55 TO 135 POUND PRESSURE	
MANAGER - NBR: 33332	NAME: BURGER, DEAN M	ASSIGNED TO: PKS
PROJECT TYPE: A	SUB NBR UPD: N	COMPANY: MEC
UTILITY: 2	PROJECT - DIV: 05	LOC: 12
MIS LOCATION: 595	AUTHORIZED DATE: 199902	INSERVICE DATE: 200010

O & M - CHARGE - CODE: 5 DATE: 200105

CONSTRUCTN - DESC: 55 TO 135 POUND PRESSURE CHARGE - CODE: 5 DATE: 200105

AUTHORIZED AMT - COMPANY: 000351497 JP (100%): 000000000

LOADING - G & A: 1 AFUDC: 1 CODE: 20 EST IU DATE: 200010 CMPL CODE: X

REMOVAL - DESC: 55 TO 135 POUND PRESSURE CHARGE - CODE: 5 DATE: 200105

AUTHORIZED AMT - COMPANY: 000048356+ JP (100%): 000000000+

LOADING - G & A: 1 CODE: 20 EST END DATE: 200012 CMPL CODE:

CLR-EXIT F3-END F6-NEXT F9-ISRT F10-UPDT F11-DELT F12-RSET

DATE 2001-07-24

MANAGEMENT INFORMATION SYSTEM  
QUERY NUMBER 5  
DETAIL PROJECT / ACTIVITY / SUB # / CR / RC  
95536 / 107540 / / 741 / 950  
FOR COMPANY MEC

YMM	COUNT DESCRIPTION	SUM QUANTITY	SUM AMOUNT
199903	89	3,496.00	24,317.11
199904	114	4,433.00	18,672.48
199905	110	499.00	15,025.63
199906	39	81.80	4,596.60
199907	29	35.00	2,174.77
199908	28	745.00	2,577.36
199909	96	3,880.10	15,268.20
199910	147	642.00	10,094.92
199911	180	795.00	17,026.78
199912	129	664.00	24,821.31
200001	91	606.40	14,239.56
200002	26	52.00	1,570.79
200003	21	36.00	1,852.79
200004	45	76.00	8,951.15
200005	20	33.00	10,332.60
200006	34	138.00	10,161.51
200007	39	86.00	4,556.28
200008	25	24.00	2,418.51
200009	41	119.00	4,515.94
200010	158	1,280.10	38,906.79
200011	52	152.00	20,558.59
200012	13	32.00	956.74
=====		=====	=====
	1,526	17,905.40	293,598.41

PYRP002B-1

JOURNAL ENTRY REPORT FROM HISTORY FOR USER T50062

SRC: 50		ACCT DATE: 05/2001		DESCRIPTION: CLOSE PRJ #95536				ENTRY KEY: IN4NF18	
ENTERED BY: T33304				APPROVED BY: T60476				STATUS: FINISHED	
RESP	MIS	PROJECT	SUB	MIS	MIS	STOCK	VOUCHER	DOLLAR	QUANTITY
CTR	ACTIVITY	NUMBER	NUMBER	LOC	FAC	CODE	NUMBER	AMOUNT	
PA ACTV	CPR	CO	PA	ID	ID	ITEM			
CODE	ACCOUNT	CD	LOCATION	PUC	12	34	VINTAGE		
						NO			
8310	2.380.00	02	45000 000	113	03	01	000001	2,271.00	2
	CPR DESCRIPTION: SERVICES								
8310	2.379.00	02	46000 000	129	07	00	000005	41,828.00	
	CPR DESCRIPTION: *								
8310	2.379.00	02	46000 000	129	07	00	000005	20,109.00	
	CPR DESCRIPTION: *								
8310	2.379.00	02	46000 000	129	07	00	000005	15,277.00	
	CPR DESCRIPTION: 2" DRS STATION								
8310	2.378.00	02	46000 000	129	14	00	000001	10,112.00	
	CPR DESCRIPTION: 8" REGULATOR								
8310	2.378.00	02	46000 000	129	13	00	000001	5,356.00	
	CPR DESCRIPTION: 6" REGULATOR								
8310	2.378.00	02	46000 000	129	11	00	000001	3,739.00	
	CPR DESCRIPTION: REGULATOR								
8310	2.378.00	02	46000 000	129	10	00	000002	1,843.00	
	CPR DESCRIPTION: 3" REG. STATION								
8310	2.378.00	02	46000 000	129	07	00	000002	2,620.00	
	CPR DESCRIPTION: 4" VALVE								
8310	2.378.00	02	46000 000	129	07	00	000002	501.00	
	CPR DESCRIPTION: 4" VALVE								
8310	2.378.00	02	46000 000	129	04	00	000001	270.00	
	CPR DESCRIPTION: REGULATOR								
8310	2.376.00	02	45000 000	189	18	01	002000	84,812.00	16
	CPR DESCRIPTION: MAINS								
8310	2.376.00	02	45000 000	189	18	01	002000	24,909.00	
	CPR DESCRIPTION: MAINS								
8310	2.376.00	02	45000 000	189	11	01	002000	5,589.00	12
	CPR DESCRIPTION: MAINS								
8310	2.376.00	02	45000 000	189	07	02	002000	34,102.00	1,20
	CPR DESCRIPTION: MAINS								



BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

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IN RE: )  
 ) DOCKET NO. NG01-  
MIDAMERICAN ENERGY COMPANY )  
 )

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DIRECT TESTIMONY  
OF  
RICK R. TUNNING

1 Q. Please state your name and business address.

2 A. My name is Rick R. Tunning. My business address is 666 Grand Avenue, Des  
3 Moines, Iowa 50309.

4 Q. By whom are you employed and in what position?

5 A. I am employed by MidAmerican Energy Company ("MidAmerican", "MEC"  
6 or "Company") as Manager – Financial Reporting.

7 Q. Please describe the responsibilities of your current position.

8 A. As Manager of Financial Reporting, I am responsible for the preparation of  
9 shareholder, Securities Exchange Commission, and regulatory financial reports  
10 and budgeting for MidAmerican and MidAmerican Funding, LLC.

11 Q. Please describe your education and business experience.

12 A. I graduated from Northwest Missouri State University in 1980 with a Bachelor  
13 of Science degree in accounting. I received a Master of Business  
14 Administration degree from the University of South Dakota in 1989. I hold a  
15 certificate as a certified public accountant in Iowa. I worked in the audit

16 division of Arthur Andersen & Co. until 1982. At that time I started working  
17 for Iowa Power Inc., a MidAmerican predecessor company, as an internal  
18 auditor. I have worked in a number of accounting and auditing capacities since  
19 that time, including management of the internal audit function for eight years. I  
20 was appointed to my present position in 1995. I am a member of a number of  
21 professional organizations, including the American Institute of Certified Public  
22 Accountants, the Institute of Management Accountants, and the Edison Electric  
23 Institute Accounting Standards Committee.

24 Q. Have you previously testified in other rate proceedings?

25 A. Yes. I have testified in several proceedings in Iowa, Illinois, and FERC  
26 involving electric and gas rate matters.

27  
28 Purpose of Testimony

29 Q. What is the purpose of your testimony?

30 A. The purpose of my prepared direct testimony is to support MidAmerican's  
31 South Dakota jurisdictional gas rate filing in the following areas:

- 32 • South Dakota jurisdictional gas revenue requirement  
33 • South Dakota jurisdictional gas operating income

34  
35 Revenue Requirement

36 Q. Please describe MEC Exhibit \_\_ (RRT-1), Schedule 1.

37 A. MEC Exhibit \_\_ (RRT-1), Schedule 1 summarizes the South Dakota  
38 jurisdictional gas revenue requirement. It reflects a revenue deficiency of

39 \$3,697,000. The adjusted test year rate base amount shown on line 1 is  
40 summarized on MEC Exhibit \_\_\_ (MJA-1), Schedule 1 and is discussed by  
41 MidAmerican witness Anderson. The rate of return amount shown on line 2 is  
42 summarized on MEC Exhibit \_\_\_ (JMB-1) and is discussed by MidAmerican  
43 witness Behrens. The adjusted test year operating income amount shown on  
44 line 4 is summarized on MEC Exhibit \_\_\_ (RRT-1), Schedule 2 and is  
45 discussed below.

46 Q. Are MidAmerican's 2000 books and records audited by independent  
47 auditors?

48 A. Yes. Deloitte and Touche annually audits MidAmerican's financial statements.  
49

#### Operating Income

50 Q. Please describe MEC Exhibit \_\_\_ (RRT-1), Schedule 2.

51 A. MEC Exhibit \_\_\_ (RRT-1), Schedule 2 summarizes MidAmerican's adjusted  
52 South Dakota jurisdictional gas operating income. Column B of this schedule  
53 presents actual South Dakota jurisdictional gas amounts, as reflected in  
54 MidAmerican's books and records as of December 31, 2000. Column C  
55 presents adjustments to test year actual amounts as summarized on MEC  
56 Exhibit \_\_\_ (RRT-1), Schedule 3. Column D presents adjusted test year  
57 operating income. Column E presents the revenue adjustment supported by this  
58 filing.

59

60

#### Pro Forma Adjustments

61 Q. Please describe MEC Exhibit \_\_\_ (RRT-1), Schedule 3.

62 A. MEC Exhibit \_\_\_ (RRT-1), Schedule 3 summarizes 23 adjustments to test  
63 period South Dakota jurisdictional gas operating income. Individual  
64 adjustments, with references to supporting workpapers, are presented in Exhibit  
65 \_\_\_(RRT-1) Schedules 4 through 26.

66 Q. Please describe the interest synchronization adjustment on MEC Exhibit  
67 \_\_\_ (RRT-1), Schedule 4.

68 A. This adjustment increases income tax expense and is required in order to match  
69 or "synchronize" the long-term interest deduction for purposes of the income  
70 tax calculation with the long-term interest expense included in the revenue  
71 requirements.

72 Q. Please describe the adjustment for acquisition amortization tax adjustment  
73 on MEC Exhibit \_\_ (RRT-1), Schedule 5.

74 A. This adjustment reflects the income tax benefit associated with the amortization  
75 of the acquisition adjustment included in South Dakota gas jurisdictional results  
76 for 2000. The tax effect of this amortization was erroneously excluded from  
77 the income tax accrual entries throughout the test year.

78 Q. Please describe the adjustment for institutional, goodwill and promotional  
79 advertising on MEC Exhibit \_\_ (RRT-1), Schedule 6.

80 A. This adjustment removes from test year cost of service amounts for  
81 institutional, goodwill and promotional advertising. MidAmerican is not  
82 seeking recovery of such costs at this time.

83 Q. Please describe the adjustment for CSS amortization on MEC Exhibit  
84 \_\_ (RRT-1), Schedule 7.

85 A. In conjunction with MidAmerican's most recent electric depreciation study of  
86 December 2000, the life of the customer service system (CSS) was changed to  
87 seven years. CSS is used for the benefit of both MidAmerican's gas and  
88 electric customers. This adjustment reflects the South Dakota gas portion of  
89 increased depreciation expense associated with this change in depreciation life.

90 Q. Please describe the South Dakota Industry Association dues adjustment on  
91 MEC Exhibit \_\_ (RRT-1), Schedule 8.

92 A. This adjustment removes from test period O&M all dues paid to various  
93 chambers of commerce and similar industry associations. MidAmerican is not  
94 seeking recovery of such costs at this time.

95 Q. Please describe the bad debt reserve adjustment on MEC Exhibit \_\_  
96 (RRT-1), Schedule 9.

97 A. This adjustment increases bad debt expense based on charge-off experience  
98 through the first eight months of 2001. Year to date through August 2001, on a  
99 total-company basis, the reserve for bad debts was increased by \$5.882 million  
100 above levels attained through the Company's normal bad debt accrual. The  
101 high gas costs experienced during the 2000-01 heating season is believed to be  
102 the primary reason for the increased charge-offs, however, it is unclear whether  
103 this bad debt situation will be as severe on an ongoing basis. Accordingly, a  
104 three-year average of the South Dakota gas portion of the \$5.882 million of

105 necessary additions to the bad debt reserve is proposed in this pro forma  
106 adjustment, reflective of a normal level of expense.

107 **Q. Please describe the adjustment for the HP lease on MEC Exhibit \_\_\_\_**  
108 **(RRT-1), Schedule 10.**

109 A. This adjustment recognizes the cost savings expected in 2001 over 2000-test  
110 year levels for a new contract with Gateway for desktop and laptop computer  
111 equipment replacing similar, higher cost equipment previously leased from  
112 Hewlett Packard (HP).

113 **Q. Please describe the adjustments for 2000 and 2001 union labor on MEC**  
114 **Exhibit \_\_ (RRT-1), Schedules 11 and 12.**

115 A. These adjustments increase test year union labor for known and measurable pay  
116 increases. The 2000 adjustment annualizes pay increases that were effective  
117 during the test year. The 2001 adjustment reflects pay increases that have  
118 already become effective pursuant to the respective union contracts.

119 **Q. Please describe the adjustment for union contract savings on MEC Exhibit**  
120 **\_\_\_\_ (RRT-1), Schedule 13.**

121 A. This adjustment reduces O&M expense for cost savings expected in 2001 for  
122 union contracts ratified during the test year. In July, 2000 contracts were  
123 ratified by Locals 109 and 499 of the IBEW. These contracts contained  
124 provisions that allow for expanded flexibility and more efficient utilization of  
125 employees covered under such agreements, which MidAmerican believes will  
126 result in cost savings.

127 Q. Please describe the adjustment for 2001 salaried labor on MEC Exhibit  
128 \_\_ (RRT-1), Schedule 14.

129 A. This adjustment increases test year salaried labor costs for known and  
130 measurable pay increases that were effective January 1, 2001.

131 Q. Please describe the 2000 and 2001 sales growth adjustments on MEC  
132 Exhibit \_\_ (RRT-1), Schedules 15 and 16.

133 A. These adjustments reflect known and measurable increases in customers during  
134 2000 and 2001 and annualize the gross margins associated with net residential  
135 and commercial customer additions or reductions, consistent with past  
136 ratemaking practices in South Dakota. Customer additions, for purposes of this  
137 adjustment, are defined as the difference between period-ending customers and  
138 average customers during the test period. In addition to the revenue impact of  
139 this customer growth, this adjustment annualizes depreciation expense related  
140 to the rate base required for these additional customers in order to achieve a  
141 proper matching of costs with the associated revenues. MidAmerican witness  
142 Anderson supports the rate base portion of this adjustment in her testimony.

143 Q. Please describe the weather normalization adjustment on MEC Exhibit  
144 \_\_ (RRT-1), Schedule 17.

145 A. This adjustment decreases revenues for the impact of colder than normal  
146 weather throughout the test year. MidAmerican witness Calligan supports this  
147 adjustment.

148 Q. Please describe the adjustment for negative balancing revenue on MEC  
149 Exhibit \_\_ (RRT-1), Schedule 18.

150 A. This adjustment decreases revenue for adjustments made in 2001 that pertained  
151 to 2000 gas balancing revenue from transportation customers. Throughout  
152 2000 certain gas transportation customers received more gas from  
153 MidAmerican's system than they had nominated. Accordingly, MidAmerican  
154 billed these customers for the cost of the gas that exceeded their nominations  
155 and recorded such billings as industrial revenue. MidAmerican accrues each  
156 month for under- or over-recoveries of PGA costs in order to maintain a proper  
157 matching of PGA costs and PGA revenues on its financial statements.  
158 Unfortunately, the imbalance billings described above were not reflected as  
159 PGA recoveries. This oversight resulted in additional revenue being recorded  
160 through the PGA over/under accrual mechanism throughout the year. In 2001  
161 when this situation was discovered, the PGA over/under accrual was corrected  
162 and revenues reduced.

163 **Q. Please describe the adjustment for economic development expenditures on**  
164 **MEC Exhibit \_\_\_ (RRT-1), Schedule 19.**

165 A. This adjustment removes a portion of South Dakota economic development  
166 expenses included in test year cost of service. Docket NG95-006 approved the  
167 recovery of one half of the economic development expenses included in that  
168 test year, or \$17,500. This adjustment removes from test year expense all  
169 economic development costs exceeding that amount.

170 **Q. Please describe the operator's qualification plan adjustment on MEC**  
171 **Exhibit \_\_\_ (RRT-1), Schedule 20.**

172 A. This adjustment increases O&M expense for the cost of complying with Office  
173 of Pipeline Safety regulations pertaining to gas operations personnel.  
174 MidAmerican witness Dreesman supports this adjustment.

175 Q. Please describe the adjustment for the mercury seal regulator project on  
176 MEC Exhibit \_\_\_ (RRT-1), Schedule 21.

177 A. This adjustment increases depreciation expense for the capital costs associated  
178 with the replacement of mercury seal regulators in South Dakota.  
179 MidAmerican witness Dreesman supports this adjustment.

180 Q. Please describe the adjustment for capital projects on MEC Exhibit \_\_\_  
181 (RRT-1), Schedule 22.

182 A. This adjustment increases depreciation expense for the annual depreciation  
183 expense associated with significant capital projects that went into service  
184 during the test year or are expected to be placed into service before the  
185 conclusion of this proceeding. MidAmerican witness Anderson describes these  
186 projects and supports the adjustment in her testimony.

187 Q. Please describe the adjustments for acquisition adjustment reversal and  
188 acquisition adjustment – 50% on MEC Exhibit \_\_\_ (RRT-1), Schedules 23  
189 and 24.

190 A. These adjustments replace the amortization of the acquisition adjustment  
191 associated with the exchange of properties between MidAmerican and  
192 Minnegasco with 50% of such amortization. This treatment is consistent with  
193 the ratemaking treatment of this expense in MidAmerican Dockets NG95-006  
194 and NG98-011.

195 Q. Please describe the adjustment for late payment charges on MEC Exhibit  
196 \_\_\_\_ (RRT-1), Schedule 25.

197 A. This adjustment eliminates late payment revenue recorded during the test year.  
198 This rate treatment is in lieu of using actual payment collection days in  
199 MidAmerican's working capital calculation, where a 20-day period is used  
200 instead. This adjustment is consistent with that used in MidAmerican Dockets  
201 NG95-006 and NG98-011.

202 Q. Please describe the deferred budget balances adjustment on MEC Exhibit  
203 \_\_\_\_ (RRT-1), Schedule 26.

204 A. This adjustment increases cost of service for the carrying cost of receivable  
205 balances for customers on budget billing. Average monthly deferred budget  
206 balances for the year ended June 2001 were compared to the average monthly  
207 balances for 1999 and 2000 to calculate the adjustment.

208 Q. **Wouldn't one expect that such average balance to approach zero over the**  
209 **course of the year?**

210 A. Theoretically, yes. However, during the 2000-2001 heating season, deferred  
211 budget balances grew significantly and are expected to remain in a receivable  
212 position for some time. This is due to several factors. First, the rapid rise in the  
213 cost of gas resulted in MidAmerican's budget billing calculations to be  
214 understated during the run up in costs. The frequency of budget bill  
215 recalculations was not sufficient to compensate for the rapid gas cost increases.  
216 Second, the month of December 2000 was a severely cold month and the  
217 budget billing model calculated budget amounts based on historical usage

218 patterns, which were determined during milder than normal weather. Third,  
219 numerous customers were added to budget billing during the 2000-2001 heating  
220 season to mitigate the impact of the price spikes on their monthly bills.  
221 Typically such customers are required to begin budget billing with a zero  
222 balance, but under the circumstances, MidAmerican brought them onto budget  
223 billing with their existing balances.

224 **Q. Why should customers be expected to bear the costs associated with these**  
225 **deferred budget balances?**

226 A. First, the cost to MidAmerican of carrying budget balances is significant. At  
227 their peak in March 2001, budget balances for South Dakota gas and electric  
228 customers were more than \$8.9 million. Second, customers benefited from  
229 MidAmerican carrying these balances and modifying its budget billing  
230 practices to mitigate the effect of the extremely high gas prices experienced  
231 during the past winter. Had MidAmerican not taken such actions, its customers  
232 certainly would have endured greater hardship, and most likely, MidAmerican  
233 would have encountered even greater charge-offs than were actually  
234 experienced. Third, we propose to treat the carrying cost impact of these high  
235 budget balances like rate case expenses are treated – by spreading them over  
236 three years and normalizing the impact of this adjustment.

237 **Q. Please describe the pension, SERP and OPEB adjustment on MEC Exhibit**  
238 **\_\_\_ (RRT-1), Schedule 27.**

239 A. This adjustment increases cost of service for changes in expense for pension  
240 benefits, supplemental executive retirement plan (SERP) benefits, and other

241 post-employment benefits (OPEB). Amounts accrued for such expenses are  
242 based on actuarial calculations pursuant to Statement of Financial Accounting  
243 Standard (SFAS) No. 87.

244 **Q. Please explain why a three-year average of actual costs was used to**  
245 **calculate the adjustment.**

246 A. Expense accruals for pension, SERP and OPEB are calculated by Towers  
247 Perrin, MidAmerican's actuaries. The net periodic expense that results from  
248 the actuarial calculations can vary from year-to-year due mainly to changes in  
249 investment returns and interest rates that MidAmerican does not have control  
250 over. Accordingly, an attempt is made to normalize the impact of such cost  
251 increases by calculating a three-year average of the most recent known and  
252 measurable costs available – 1999-2001. This is the same approach that was  
253 used in MidAmerican's last gas case in Docket NG98-011.

254 **Q. Please describe the health care benefits adjustment on MEC Exhibit \_\_\_\_**  
255 **(RRT-1), Schedule 28.**

256 A. This adjustment increases cost of service for known and measurable health care  
257 benefit cost increases being experienced in 2001. Year-to-date health care costs  
258 through August 2001 have increased over 2000 costs for the comparable period.  
259 Industry experts predict even more dramatic increases for 2002. This  
260 adjustment presently reflects the annualized increase of year-to-date costs in  
261 2001 over 2000. MidAmerican proposes to update this adjustment with  
262 additional actual information for 2001 prior to the conclusion of this  
263 proceeding.

264 Q. Please describe the PGA interest income adjustment on MEC Exhibit \_\_\_\_  
265 (RRT-1), Schedule 29.

266 A. This adjustment decreases test period operating revenue for carrying costs  
267 associated with PGA under-collections in South Dakota during 2000. Pursuant  
268 to MidAmerican's South Dakota gas tariff, a carrying cost is accrued for over-  
269 or under-collected PGA costs based on the Company's cost of capital approved  
270 in its last rate filing. During 2000, these accruals were income resulting from  
271 significant under-collections that were recorded in accounts 480 and 481,  
272 operating revenue. Since amounts credited to these accounts reduce the  
273 revenue requirement, it is necessary to remove them from test year results. To  
274 not remove them would negate the intent of the tariff noted above.

275 Q. Please describe the transportation revenue accrual adjustment on MEC  
276 Exhibit \_\_\_\_ (RRT-1), Schedule 30.

277 A. This adjustment decreases test period operating revenue as a result of an  
278 erroneous entry recorded to the books in December 1999. In December 1999,  
279 an accrual was made for unbilled transportation revenue, consistent with normal  
280 practice. Due to a keypunch mistake, the jurisdictional assignments for this  
281 entry were in error. The subsequent reversal of the accrual entry in January  
282 2000 business meant that the error impacted each of the jurisdictions in the  
283 opposite direction. Had the accrual and reversal occurred in the same calendar  
284 year, the error would have washed; however, in this situation, the entries  
285 straddled years. The ultimate result of the January entry was that South Dakota  
286 operating revenues were overstated, necessitating this pro forma adjustment.

287 Q. Does that conclude your prepared direct testimony?

288 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA )  
 ) ss.  
COUNTY OF Polk )

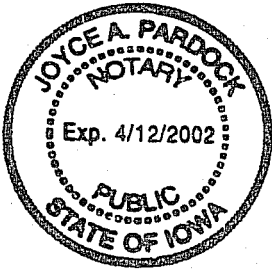
I, Rick R. Tunning, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Rick R. Tunning

Subscribed and sworn to before me this 5<sup>th</sup> day of September, 2001.

Joyce A. Pardock  
Notary Public in and for the State of Iowa



MIDAMERICAN ENERGY COMPANY

DOCKET NO. NG-01-

EXHIBIT\_\_(RRT-1)

MidAmerican Energy Company  
Docket No. NG 01-  
Exhibit\_\_(RRT-1)  
Index

Line	Description
1.	Schedule 1 South Dakota Gas Revenue Requirement
2.	Schedule 2 South Dakota Gas Operating Income Statement with Pro Forma Adjustments Shows test period actual, total pro forma adjustments, test period operating income with pro forma adjustments, revenue adjustment, and operating income with revenue adjustment.
3.	Schedule 3 South Dakota Gas Operating Income Statement Pro Forma Adjustments This lists the individual pro forma adjustments, which are then shown on schedules 4 through 29.
4.	Schedule 4 Interest Synchronization
5.	Schedule 5 Acquisition Amortization Tax Adjustment
6.	Schedule 6 Institutional/Goodwill/Promotional Advertising Elimination
7.	Schedule 7 Customer Service System Amortization
8.	Schedule 8 South Dakota Industry Association Dues
9.	Schedule 9 Bad Debt Reserve
10.	Schedule 10 Hewlett Packard Lease
11.	Schedule 11 2000 Union Payroll Adjustment
12.	Schedule 12 2001 Union Payroll Adjustment
13.	Schedule 13 Union Contract Savings Adjustment
14.	Schedule 14 2001 Salaried Labor Adjustment
15.	Schedule 15 Sales Growth Adjustment - 2000
16.	Schedule 16 Sales Growth Adjustment - 2001
17.	Schedule 17 Weather Normalization
18.	Schedule 18 Negative Balancing Adjustment
19.	Schedule 19 Economic Development Expenditures
20.	Schedule 20 Operator's Qualification Plan
21.	Schedule 21 Mercury Seal Regulator Project
22.	Schedule 22 Capital Projects
23.	Schedule 23 Acquisition Adjustment Reversal
24.	Schedule 24 Acquisition Adjustment - 50%
25.	Schedule 25 Late Payment Charges
26.	Schedule 26 Deferred Budget Balances
27.	Schedule 27 Pension costs
28.	Schedule 28 Health Care Benefits
29.	Schedule 29 PGA Interest Income
30.	Schedule 30 Transportation Revenue Accrual

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Revenue Requirement  
Test Year Ended December 31, 2000  
(Thousands of Dollars)

Line	Description	South Dakota Gas
	(a)	(b)
1.	Rate Base	\$50,367
2.	Rate of Return	<u>9.896%</u>
3.	Allowed Return	\$4,984
4.	Adjusted Test Year Operating Income	<u>\$2,585</u>
5.	Change in Operating Income	\$2,399
6.	Income Tax -Effect -	
7.	Federal @ 35%	<u>\$1,292</u>
8.	Revenue (Excess) Deficiency	\$3,691
9.	Gross Receipts Tax @ .0015	<u>6</u>
10.	Total Revenue (Excess) Deficiency	<u><u>\$3,697</u></u>
11.	Test Year Pro Forma Revenue	<u>\$65,542</u>
12.	Revenue Requirement	<u><u>\$69,239</u></u>

Sources:

- Line 1 - Exhibit\_\_(MJA-1), Sch. 1, Col.(d), Line 20
- Line 2 - Exhibit\_\_(JMB-1), Sch. 1, Line 4, col. (e)
- Line 3 - Line 1 multiplied by Line 2
- Line 4 - Exhibit\_\_(RRT-1), Sch. 2, col. (d), Line 14
- Line 5 - Line 3 minus Line 4
- Line 11 - Exhibit\_\_(RRT-1), Sch. 2, Col. (d), Line 4
- Line 12 - Line 10 plus Line 11

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement With Pro Forma Adjustments  
Test Year Ended December 31, 2000  
(Thousands of Dollars)

Line	Description	Test Period Actual	Total Pro Forma Adjustments	Before Revenue Adjustment	Revenue Adjustment	South Dakota With Revenue Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1.	Operating Revenues:					
2.	Tariffed Revenues	\$64,508	-\$250	\$64,258	\$3,697	\$67,955
3.	Other Revenues	1,375	-91	1,284		1,284
4.	Total Operating Revenues	<u>65,883</u>	<u>-341</u>	<u>65,542</u>	<u>3,697</u>	<u>69,239</u>
5.	Operating Expenses:					
6.	Operation and Maintenance	57,809	566	58,375		58,375
7.	Depreciation and Amortization	2,955	-109	2,846		2,846
8.	Taxes Other Than Income	1,101	4	1,105	6	1,111
9.	Income Taxes -					
10.	Federal Current	817	-414	403	1,292	1,695
11.	Deferred	232	0	232		232
12.	Investment Tax Credit	-4	0	-4		-4
13.	Total Operating Expenses	<u>62,910</u>	<u>47</u>	<u>62,957</u>	<u>1,298</u>	<u>64,255</u>
14.	Pro Forma Operating Income	<u>\$2,973</u>	<u>-\$388</u>	<u>\$2,585</u>	<u>\$2,399</u>	<u>\$4,984</u>

Source:

- Column (b) - Company Books and Records
- Column (c) - Exhibit\_\_(RRT-1), Schedule 3, Col. (b)
- Column (d) - Column (b) plus Column (c)
- Column (e), Line 2 - Exhibit\_\_(RRT-1), Schedule 1, Line 10
- Column (e), Line 8 - Exhibit\_\_(RRT-1), Schedule 1, Line 9
- Column (e), Line 10 - Exhibit\_\_(RRT-1), Schedule 1, Line 7
- Column (f) - Column (d) plus Column (e)

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Total	Interest Synch.	Acquisition Amortization Tax Adjustment	Institutional Goodwill Promotional Advertising Elimination	Customer Service System Amortization
	(a)	(b)	(c)	(d)	(e)	(f)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues	(250)				
3.	Other Operating Revenues	(91)				
4.	Total Operating Revenues	(341)	\$0	\$0	\$0	\$0
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased	0				
7.	Other Operation & Maint.	566			(16)	32
8.	Depreciation & Amort.	(109)				
9.	Other Taxes	4				
10.	Income Taxes -	0				
11.	Federal (35%)	(414)	(67)	(134)	6	(11)
12.	Deferred	0				
13.	Investment Tax Credit	0				
14.	Total Operating Expenses	47	(67)	(134)	(10)	21
15.	South Dakota Gas Operating Income	(\$388)	\$67	\$134	\$10	(\$21)

Source:

Sch. 4

Sch. 5

Sch. 6

Sch. 7

MidAmerican Energy Company  
 Docket No. NG-01  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Industry Assoc. Dues	Bad Debt Reserve	Hewlett Packard Lease	2000 Union Payroll Adjustment	2001 Union Payroll Adjustment
	(a)	(g)	(h)	(i)	(j)	(k)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues					\$0
3.	Other Operating Revenues					
4.	Total Operating Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased					
7.	Other Operation & Maint.	(17)	75	(35)	13	58
8.	Depreciation & Amort.					
9.	Other Taxes				1	5
10.	Income Taxes -					
11.	Federal (35%)	6	(26)	12	(5)	(22)
12.	Deferred					
13.	Investment Tax Credit					
14.	Total Operating Expenses	<u>(11)</u>	<u>49</u>	<u>(23)</u>	<u>9</u>	<u>41</u>
15.	South Dakota Gas Operating Income	<u>\$11</u>	<u>(\$49)</u>	<u>\$23</u>	<u>(\$9)</u>	<u>(\$41)</u>

Source:

Sch. 8

Sch. 9

Sch. 10

Sch. 11

Sch. 12

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Union Contract Savings (l)	2001 Salaried Labor Adjustment (m)	Sales Growth Year 2000 (n)	Sales Growth Year 2001 (o)	Weather Normalization (p)
	(a)					
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues	\$0		\$387	\$212	(\$82)
3.	Other Operating Revenues					
4.	Total Operating Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$387</u>	<u>\$212</u>	<u>(\$82)</u>
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased					
7.	Other Operation & Maint.	(139)	107			
8.	Depreciation & Amort.			9	14	
9.	Other Taxes	(12)	10			
10.	Income Taxes -					
11.	Federal (35%)	53	(41)	132	69	(29)
12.	Deferred					
13.	Investment Tax Credit					
14.	Total Operating Expenses	<u>(98)</u>	<u>76</u>	<u>141</u>	<u>83</u>	<u>(29)</u>
15.	South Dakota Gas Operating Income	<u>\$98</u>	<u>(\$76)</u>	<u>\$246</u>	<u>\$129</u>	<u>(\$53)</u>

Source:

Sch. 13

Sch. 14

Sch. 15

Sch. 16

Sch. 17

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Negative Balancing Adjustment	Economic Development Expenditures	Operator's Qualification Plan	Mercury Seal Regulator Project	Capital Projects
	(a)	(q)	(r)	(s)	(t)	(u)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues	(\$374)				
3.	Other Operating Revenues					
4.	Total Operating Revenues	<u>(\$374)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased					
7.	Other Operation & Maint.		(19)	138		
8.	Depreciation & Amort.				12	48
9.	Other Taxes					
10.	Income Taxes					
11.	Federal (35%)	(131)	7	(48)	(4)	(17)
12.	Deferred					
13.	Investment Tax Credit					
14.	Total Operating Expenses	<u>(131)</u>	<u>(12)</u>	<u>90</u>	<u>8</u>	<u>31</u>
15.	South Dakota Gas Operating Income	<u>(\$243)</u>	<u>\$12</u>	<u>(\$90)</u>	<u>(\$8)</u>	<u>(\$31)</u>

Source:

Sch. 18      Sch. 19      Sch. 20      Sch. 21      Sch. 22

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustment  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Acquisition Adjustment Reversal	Acquisition Adjustment 50%	Late Payment Charges	Deferred Budget Balances	Pension Costs
	(a)	(v)	(w)	(x)	(y)	(z)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues					
3.	Other Operating Revenues			(91)		
4.	Total Operating Revenues	\$0	\$0	(\$91)	\$0	\$0
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased				212	136
7.	Other Operation & Maint.					
8.	Depreciation & Amort.	(383)	191			
9.	Other Taxes					
10.	Income Taxes -					
11.	Federal (35%)	134		(32)	(74)	(47)
12.	Deferred					
13.	Investment Tax Credit					
14.	Total Operating Expenses	(249)	191	(32)	138	89
15.	South Dakota Gas Operating Income	\$249	(\$191)	(\$59)	(\$138)	(\$89)

Source:

Sch. 23      Sch. 24      Sch. 25      Sch. 26      Sch. 27

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Medical Costs (aa)	PGA Interest Income (ab)	Transportation Revenue Accrual (ac)
	(a)			
1.	South Dakota Operating Revenues:			
2.	Gas Service Revenues		(\$177)	(\$216)
3.	Other Operating Revenues			
4.	Total Operating Revenues	\$0	(\$177)	(\$216)
5.	South Dakota Gas Operating Expenses:			
6.	Cost of Gas Purchased			
7.	Other Operation & Maint.	21		
8.	Depreciation & Amort.			
9.	Other Taxes			
10.	Income Taxes -			
11.	Federal (35%)	(7)	(62)	(76)
12.	Deferred			
13.	Investment Tax Credit			
14.	Total Operating Expenses	14	(62)	(76)
15.	South Dakota Gas Operating Income	(\$14)	(\$115)	(\$140)

Source:

Sch. 28

Sch. 29

Sch. 30

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Interest Synchronization  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Interest Synchronization	
3.	Federal Income Tax (35%)	<u>(\$66,625)</u>

Source:  
Line 3 - Workpaper RRT/B, Line 10

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Acquisition Amortization Tax Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Acquisition Amortization Adjustment	
3.	Federal Income Tax (35%)	<u>(\$134,140)</u>

Source:

Line 3 - Workpaper RRT/C, Page 1, Line 6

MidAmerican Energy Company  
Docket No. NG-01 -  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Institutional/Goodwill/Promotional Advertising Elimin.  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Institutional/Promotional/Goodwill Advertising	<u>(\$15,771)</u>
4.	Federal Income Tax (35%)	<u>\$5,520</u>

Source:

Line 3 - Workpaper RRT/D, Page 1, Line 11

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Customer Service System Amortization  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Rental Expenses	<u>\$32,574</u>
4.	Federal Income Tax (35%)	<u>(\$11,401)</u>

Source:

Line 3 - Workpaper RRT/E, Page 1, Line 11  
Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Industry Association Dues  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Misc. General Expenses	<u>(\$16,904)</u>
4.	Federal Income Tax (35%)	<u>\$5,916</u>

Source:

Line 3 - Workpaper RRT/F, Page 1, Line 8  
Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Bad Debt Reserve  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Uncollectible Accounts	<u>\$75,336</u>
4.	Federal Income Tax (35%)	<u>(\$26,367)</u>

Source:

Line 3 - Workpaper RRT/G, Page 1, Line 28

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Hewlett Packard Lease  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Rental Expenses	<u>(\$35,304)</u>
4.	Federal Income Tax (35%)	<u>\$12,357</u>

Source:

Line 3 - Workpaper RRT/H, Page 1, Line 12

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - 2000 Union Payroll Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Union Labor Increase	<u>\$12,769</u>
4.	Other Taxes	
5.	Union Labor Increase	<u>\$1,189</u>
6.	Federal Income Tax (35%)	<u>(\$4,885)</u>

Source:

- Line 3 - Workpaper RRT/I, Page 1, Line 22
- Line 5 - Workpaper RRT/I, Page 1, Line 27
- Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company  
 Docket No. NG-01-  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustment - 2001 Union Payroll Adjustment  
 Test Year Ending December 31, 2000

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Union Labor Increase	<u>\$57,310</u>
4.	Other Taxes	
5.	Union Labor Increase	<u>\$5,336</u>
6.	Federal Income Tax (35%)	<u>(\$21,926)</u>

Source:

- Line 3 - Workpaper RRT/J, Page 1, Line 21
- Line 5 - Workpaper RRT/J, Page 1, Line 26
- Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Union Contract Savings  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Union Labor Decrease	<u>(\$138,635)</u>
4.	Other Taxes	
5.	Union Labor Decrease	<u>(\$11,983)</u>
6.	Federal Income Tax (35%)	<u>\$52,716</u>

Source:

Line 3 - Workpaper RRT/K, Page 1, Line 28 and Line 32

Line 5 - Workpaper RRT/K, Page 1, Lines 29, 30 and 31

Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - 2001 Salaried Labor Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Salaried Payroll Increase	<u>\$107,296</u>
4.	Other Taxes	
5.	Salaried Payroll Increase	<u>\$9,989</u>
6.	Federal Income Tax (35%)	<u>(\$41,050)</u>

Source:

Line 3 - Workpaper RRT/L, Page 1, Line 21

Line 5 - Workpaper RRT/L, Page 1, Line 26

Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company  
 Docket No. NG-01-  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustment - Sales Growth Adjustment Year 2000  
 Test Year Ending December 31, 2000

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	\$386,819
3.	Other Operation and Maintenance	
4.	Depreciation	
5.	Sales Growth Adjustment Year 2000	\$8,946
6.	Federal Income Tax (35%)	\$132,255

Source:

- Line 2 - Workpaper RRT/U, Page 1, Line 22
- Line 5 - Workpaper RRT/U, Page 1, Line 23
- Line 6 - Subtract Line 5 from Line 2, then multiply by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Sales Growth Adjustment Year 2001  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	<u>\$211,714</u>
3.	Other Operation and Maintenance	
4.	Depreciation	
5.	Sales Growth Adjustment Year 2000	<u>\$13,535</u>
6.	Federal Income Tax (35%)	<u>\$69,363</u>

Source:

Line 2 - Workpaper RRT/V, Page 1, Line 16

Line 5 - Workpaper RRT/V, Page 1, Line 17

Line 6 - Subtract Line 5 from Line 2, then multiply by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Weather Normalization  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	Weather Normalization	<u>(\$81,951)</u>
4.	Federal Income Tax (35%)	<u>(\$28,683)</u>

Source:

Line 3 - Exhibit\_\_(JMC-1), Schedule 1, Line 1

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Negative Balancing Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	Negative Balancing Adjustment	<u>(\$373,601)</u>
4.	Federal Income Tax (35%)	<u>(\$130,760)</u>

Source:

Line 3 - Workpaper RRT/N

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Economic Development Expenditures  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Economic Development Expenditures	<u>(\$19,568)</u>
4.	Federal Income Tax (35%)	<u>\$6,849</u>

Source:

Line 3 - Workpaper RRT/O, Page 1, Line 34

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Operator's Qualification Plan  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Operator's Qualification Plan	<u>\$138,309</u>
4.	Federal Income Tax (35%)	<u>(\$48,408)</u>

Source:

Line 3 - Workpaper RRT/T, Line 18

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Mercury Seal Regulator Project  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Mercury Seal Regulator Project	<u>\$12,124</u>
4.	Federal Income Tax (35%)	<u>(\$4,243)</u>

Source:

Line 3 - Workpaper MJA/E, Page 1, Line 12

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Capital Projects  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Capital Project	<u>\$47,673</u>
4.	Federal Income Tax (35%)	<u>(\$16,686)</u>

Source:

Line 3 - Workpaper MJAF, Page 1

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Acquisition Adjustment Reversal  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Acquisition Adjustment Reversal	<u>(\$383,256)</u>
4.	Federal Income Tax (35%)	<u>\$134,140</u>

Source:

Line 3 - Workpaper RRT/A, Page 8

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Acquisition Adjustment - 50%  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Acquisition Adjustment - 50%	<u>\$191,628</u>
4.	Federal Income Tax (35%)	<u>\$0</u>

Source:

Line 3 - Exh. \_\_ (RRT-1), Sch. 23, Line 3 divided by 2

Line 4 - No Income Tax Effect for this Adjustment

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Late Payment Charge  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Other Operating Revenues	
3.	Forfeited Discounts	<u>(\$91,114)</u>
4.	Federal Income Tax (35%)	<u>(\$31,890)</u>

Source:

Line 3 - Workpaper RRT/P, Page 1, Line 5

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Deferred Budget Balances  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Deferred Budget Balances	<u>\$212,460</u>
4.	Federal Income Tax (35%)	<u>(\$74,361)</u>

Source:

Line 3 - Workpaper RRT/Q, Line 19

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment -Pension Costs  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Pension Costs	<u>\$135,546</u>
4.	Federal Income Tax (35%)	<u>(\$47,441)</u>

Source:

Line 3 - Workpaper RRT/X, Line 36  
Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Health Care Benefits  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Health Care Benefits	<u>\$20,375</u>
4.	Federal Income Tax (35%)	<u>(\$7,131)</u>

Source:

Line 3 - Workpaper RRT/Y, Line 8  
Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - PGA Interest Income  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	PGA Interest Income	<u>(\$177,133)</u>
4.	Federal Income Tax (35%)	<u>(\$61,997)</u>

Source:

Line 3 - Workpaper RRT/Z, Line 15

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Transportation Revenue Accrual  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	Transportation Revenue	<u>(\$216,225)</u>
4.	Federal Income Tax (35%)	<u>(\$75,679)</u>

Source:

Line 3 - Workpaper RRT/AA, Line 15

Line 4 - Line 3 multiplied by 35%

# Workpapers

MIDAMERICAN ENERGY COMPANY

DOCKET NO. NG-01-

Workpapers for EXHIBIT \_\_ (RRT-1)

MidAmerican Energy Company  
Docket No. NG-01-  
Exhibit \_\_ (RRT-1)  
Workpaper Index

Line	Description
1.	A Test Period Statement of Operating Income by Account by Jurisdiction
2.	B Interest Synchronization
3.	C Acquisition Amortization Tax Adjustment
4.	D Institutional/Goodwill/Promotional Advertising Elimination
5.	E Customer Service System Amortization Adjustment
6.	F Industry Association Dues
7.	G Bad Debt Reserve
8.	H Hewlett Packard Lease
9.	I 2000 Union Payroll Adjustment
10.	J 2001 Union Payroll Adjustment
11.	K Union Contract Savings Adjustment
12.	L 2001 Salaried Payroll Adjustment
13.	M Union and Salaried Payroll Adjustments by FERC account
14.	N Negative Balancing Adjustment
15.	O Economic Development Expenditures
16.	P Late Payment Charges
17.	Q Deferred Budget Balances
18.	R Jurisdictional Income Taxes
19.	S Income Statement Pro Forma Adjustments by FERC account
20.	T Operator's Qualification Plan
21.	U Sales Growth - Year 2000
22.	V Sales Growth - Year 2001
23.	W Test Period Distribution of Operation and Maintenance Salaries and Wages
24.	X Pension Costs
25.	Y Health Care Benefits
26.	Z PGA Interest Income
27.	AA Transportation Revenue Accrual

AS OF 2000-12-31  
M15950

MIDAMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT- FERC REPORT BY JURISDICTION-12 MONTHS  
(\$)

		ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%
BALANCE STATEMENT											
480011	G-RESID-BILLED REV	289,922,866.83	80	37,400,178.22	10	35,059,255.81	10	2,016,285.71	1	0.00	0
480021	G-RESID-UNBILLED REV	3,855,242.00	80	315,121.00	7	590,576.00	12	31,036.00	1	0.00	0
480031	G-RESID-REV ADJUSTMT	-1,838,550.39	82	0.00	0	-406,968.19	18	-10,111.71	0	0.00	0
480041	G-RESID-BILLED FCA	52,558,340.47	81	6,452,013.57	10	5,590,516.35	9	177,985.63	0	0.00	0
480042	G-RESID-EE RECVR O/U	-532,272.60	100	0.00	0	0.00	0	0.00	0	0.00	0
480043	G-RES-ILL-FRG MATCH	0.00	0	139,406.00	100	0.00	0	0.00	0	0.00	0
	G-RESID REVENUE	343,965,626.31	80	44,306,718.79	10	40,833,379.97	9	2,215,195.63	1	0.00	0
481011	G-COMM-BILLED REV	112,488,273.50	76	14,793,442.27	10	19,437,416.89	13	1,171,652.88	1	0.00	0
481021	G-COMM-UNBILLED REV	1,251,959.00	78	160,754.00	10	177,666.00	11	11,736.00	1	0.00	0
481031	G-COMM-REV ADJUSTMT	-909,049.82	76	0.00	0	-274,388.44	23	-7,468.47	1	0.00	0
481041	G-COMM-BILLED FCA	24,770,285.55	79	2,784,379.71	9	3,809,933.67	12	121,358.32	0	0.00	0
481042	G-COMM-EE RECVR O/U	30,712.94	100	0.00	0	0.00	0	0.00	0	0.00	0
481043	G-COMM-ILL-FRG MATCH	0.00	0	60,535.00	100	0.00	0	0.00	0	0.00	0
	G-COMM REVENUE	137,632,181.17	77	17,799,110.98	10	23,150,628.12	13	1,297,277.93	1	0.00	0
481211	G-DD-BILLED REV	15,739,639.04	92	843,151.70	5	445,389.27	3	120,747.84	1	0.00	0
481221	G-DD-UNBILLED REV	249,549.00	108	-24,150.00	-10	7,853.00	3	-1,471.00	-1	0.00	0
481231	G-DD-REV ADJUSTMENT	-112,785.79	94	0.00	0	-7,369.37	5	942.82	1	0.00	0
481241	G-DD-BILLED FCA	2,805,504.21	92	146,899.66	5	78,438.00	3	2,605.30	0	0.00	0
481242	G-DD-EE RECVR O/U	6,943.00	100	0.00	0	0.00	0	0.00	0	0.00	0
481243	G-DD-ILL-FRG MATCH	0.00	0	12,401.00	100	0.00	0	0.00	0	0.00	0
	G-DISTRIBUTAL REVENUE	18,668,849.46	92	978,302.36	5	524,310.90	3	120,937.12	1	0.00	0
481011	G-REV-INTERAL	1,052,215.36	96	47,491.39	4	0.00	0	0.00	0	0.00	0
481015	G-REV-INTEREST-TAXES	419,573.77	83	88,719.30	17	0.00	0	0.00	0	0.00	0
	G-DIVER-SALES REV	1,471,789.13	92	136,210.69	8	0.00	0	0.00	0	0.00	0
487011	G-ROBETTED DISCOUNT	630,824.89	76	97,549.09	12	91,114.43	11	7,697.41	1	0.00	0
	G-ROBETTED DISCOUNT	630,824.89	76	97,549.09	12	91,114.43	11	7,697.41	1	0.00	0
488001	G-MISC-SERVICE REV	184.02	100	0.00	0	0.00	0	0.00	0	0.00	0
488011	G-ISO-DESK CHARGE	45,191.64	74	5,754.80	9	9,768.00	16	391.00	1	0.00	0
488014	G-DIVISION & IMPTIC	12,000.00	100	0.00	0	0.00	0	0.00	0	0.00	0
488051	G-EMPHASIS FEES	61,689.91	71	2,046.50	2	22,414.28	26	1,065.00	1	0.00	0
488065	EMPH ASSEST CIG	0.00	0	11,120.78	100	0.00	0	0.00	0	0.00	0
488066	EMPHAL SERVICE CIG	0.00	0	1,350.12	100	0.00	0	0.00	0	0.00	0
488009	G-TRNG-SEM ESTIMATE	211,455.29	42	56,155.32	11	234,565.71	46	3,930.65	1	0.00	0
488011	G-TRANSPORT FEE	2,516,200.38	92	85,676.26	3	120,344.00	4	10,200.00	0	0.00	0
488011	G-CLET-FEE-APPLICATION	6,500.00	85	0.00	0	1,250.00	15	0.00	0	0.00	0
488011	G-CLET-FEE-CLEAR BAL	456,408.30	87	29,648.29	6	25,259.61	5	11,231.34	2	0.00	0

AS OF 2000-12-31  
M15950

MIDAMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT- FERC FORMAT BY JURISDICTION-12 MONTHS  
GAS

		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMM
489015	TRANS ADMIN CHARGE	157,990.16	82	33,952.54	18	0.00	0	0.00	0	0.00	0	
489016	DISTRIB SERVIC CHG FIA	2,250,000.00	85	327,127.31	10	0.00	0	0.00	0	0.00	0	
489017	EXC PENALTY USE CHRG	55,315.00	43	74,796.00	57	0.00	0	0.00	0	0.00	0	
489018	IL TRANS METER CHRG	0.00	0	10,368.86	100	0.00	0	0.00	0	0.00	0	
489022	G-TRANS CHG-SURCHY	9,799,445.35	82	1,247,577.16	10	854,732.87	7	26,351.55	0	0.00	0	
489024	G-SURCHY PREMIUM	14,779.55	100	0.00	0	0.00	0	0.00	0	0.00	0	
489026	G-TRANS-LATE ICM FEE	10,998.02	88	794.67	6	566.67	5	120.63	1	0.00	0	
489027	ENERGY ASSIST CHARGE	12,945.12	85	2,307.38	15	0.00	0	0.00	0	0.00	0	
489038	G-DES/RESERVATION	124,937.89	88	5,008.05	4	9,572.91	7	3,126.99	2	0.00	0	
489039	G-DES/COMMODITY	15,666.81	87	874.45	5	1,108.29	6	347.12	2	0.00	0	
489053	G-TRANS REV-PT RIDER	-3,292.27	12	-23,392.90	88	0.00	0	0.00	0	0.00	0	
489054	G-TRANS REV-FD RIDER	56,694.58	94	0.00	0	3,888.47	6	0.00	0	0.00	0	
493001	G-RENT IIC-GAS HOP	198,620.71	95	0.00	0	0.00	0	11,000.00	5	0.00	0	
493011	G-RENT IIC-FARM HOP	1,057.97	100	0.00	0	0.00	0	0.00	0	0.00	0	
493021	G-RENT EXP-FARM HOP	-318.17	100	0.00	0	0.00	0	0.00	0	0.00	0	
495051	G-IL PUBLIC UTIL TAX	0.00	0	2,149,269.33	100	0.00	0	0.00	0	0.00	0	
495061	G-OTHER GAS REVENUE	1,150,556.92	96	42,005.04	4	0.00	0	1,773.72	0	0.00	0	
	G-OTHER GAS REVENUE	17,147,229.59	76	4,132,410.46	18	1,283,476.81	6	69,538.00	0	0.00	0	
	OPERATING REVENUES	519,516,500.55	79	67,450,302.37	10	65,882,904.23	10	3,710,646.29	1	0.00	0	
	OPERATING EXPENSES											
588001	DIST-TRADING	11.25	100	0.00	0	0.00	0	0.00	0	0.00	0	
	588 MISC DISTRIB EXP	11.25	100	0.00	0	0.00	0	0.00	0	0.00	0	
712001	FEAK SERVING ICHEK	7,151.13	78	938.43	10	957.06	11	66.07	1	0.00	0	
	712 OTHER ICHEK EXP	7,151.13	78	938.43	10	957.06	11	66.07	1	0.00	0	
714001	MFG GAS CLEANUP-INT	305,221.83	99	3,930.12	1	0.00	0	0.00	0	0.00	0	
714021	MFG GAS CLEANUP-EXT	4,475,078.55	100	0.00	0	0.00	0	0.00	0	0.00	0	
714031	MFG PLANT CLEANUP-I	0.00	0	-74,546.00	100	0.00	0	0.00	0	0.00	0	
	714 FACILITY GAS EXP	4,780,300.38	102	-70,615.88	-2	0.00	0	0.00	0	0.00	0	
728001	LP GAS VAPORIZED IN	12,832.84	78	1,902.97	12	1,710.57	10	3.36	0	0.00	0	
	728 LP GAS	12,832.84	78	1,902.97	12	1,710.57	10	3.36	0	0.00	0	
735001	LP STORAGE EXPENSE	86,187.42	78	11,310.12	10	11,534.56	11	796.45	1	0.00	0	
	735 MISC WTD EXP	86,187.42	78	11,310.12	10	11,534.56	11	796.45	1	0.00	0	
804001	IIC-ENTRND MFG	27,537,633.82	78	4,617,369.92	13	2,976,979.49	8	222,744.22	1	0.00	0	
804002	IIC-ENTRND MFG	13,136,966.91	78	2,202,164.99	11	1,419,168.22	8	106,177.11	1	0.00	0	
804003	NR-ENTRND MFG	623,800.97	78	104,594.62	13	67,475.00	8	4,994.34	1	0.00	0	
804004	NR-ENTRND	1,028,445.87	78	172,440.12	13	111,175.16	8	8,318.30	1	0.00	0	

AS OF 2000-12-31  
M15950

MIDAMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT - PERC FORMAT BY JURISDICTION-12 MONTHS  
CAS

		IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	PERC	%
804009	NR CR	-70.81	70	-13.22	13	-0.52	8	-0.64	1	0.00	0
804011	NR CUM DMD	1,473,552.84	80	402,077.00	9	470,929.63	11	1,075.88	0	0.00	0
804021	NR COMMODITY M&O	276,136,076.27	80	33,350,192.86	10	34,356,993.30	10	2,120,654.23	1	0.00	0
804022	NR COMMODITY M&O	14,674,465.77	236	-3,868,488.80	-62	-4,601,049.62	-74	1,441.56	0	0.00	0
804023	NR COMMODITY M&O	-4,932,726.68	69	-1,078,239.11	15	-1,082,440.98	15	-11,761.42	0	0.00	0
804024	NR COMMODITY	39,807,217.23	79	4,813,433.63	10	5,514,413.26	11	14,749.54	0	0.00	0
804032	NR TRANSMISSION M&O	-100,150.96	78	-16,795.38	13	-10,811.60	8	-810.52	1	0.00	0
804091	NR REVENUE	-2,880,386.00	80	0.00	0	-688,726.00	19	-18,521.00	1	0.00	0
804-NO CITY GAS RUCH		368,815,914.25	82	40,739,067.50	9	38,588,251.83	9	2,449,259.25	1	0.00	0
805002	OTHER GAS SICKL CTT	88,774.10	79	11,037.41	10	11,871.21	11	30.09	0	0.00	0
805111	SALES/REVENUE CR M&O	-5,230,672.88	72	-1,117,407.82	18	-729,975.82	10	-38,818.14	1	0.00	0
805142	WAKE UP CREDIT	748,494.90	100	0.00	0	0.00	0	0.00	0	0.00	0
805171	DAILY MAINTEN CR	-519,483.75	96	-21,276.49	4	-1,088.01	0	0.00	0	0.00	0
805171	CRITICAL PAY CREDIT	28,766.58	106	-1,706.50	-6	0.00	0	0.00	0	0.00	0
805174	LATE FN PER CREDIT	-7,220.00	100	0.00	0	0.00	0	0.00	0	0.00	0
805181	CRP REVENUE CR M&O	-537,069.26	74	-126,239.38	18	-56,976.54	8	-1,045.03	0	0.00	0
805182	OTHER SAVING TRANS	-675,766.13	71	-154,411.00	17	-91,064.34	10	-4,526.08	0	0.00	0
805185	REVENUE CR SURFACE	1,571.22	73	328.15	15	231.71	11	11.15	1	0.00	0
805186	REVENUE CR SURFACE	3,221,691.60	72	547,074.94	18	316,257.90	10	16,888.38	1	0.00	0
805188	REVENUE CR SURFACE	192,930.94	78	19,879.05	8	31,261.37	13	1,771.49	1	0.00	0
805189	REVENUE CR SURFACE	-344,777.30	78	-45,229.89	10	-50,156.15	11	-2,485.53	1	0.00	0
805190	REVENUE ID	481,619.56	78	74,471.39	12	60,732.28	10	3,731.97	1	0.00	0
805192	CRP REVENUE CREDIT	598,054.70	69	-184,021.01	21	-75,150.69	9	-5,059.98	1	0.00	0
805-OTHER GAS RUCH		-4,165,151.02	70	-1,197,511.23	20	-586,253.05	10	-33,522.60	1	0.00	0
806101	CRS M&O	81,144,695.45	78	8,178,136.86	11	8,191,884.26	11	36,649.21	0	0.00	0
806199	CRS M&O ATTNAL	6,512,457.15	70	901,446.58	11	892,215.68	11	11,494.84	0	0.00	0
806201	CRS ISL	82,138,927.79	95	-287,859.67	0	-329,614.68	0	-1,251.31	0	0.00	0
806299	CRS ISL ATTNAL	179,548.56	100	0.00	0	0.00	0	0.00	0	0.00	0
808-GRS ISL M&O		-14,364,244.83	189	8,991,921.77	260	8,956,925.26	219	66,892.82	3	0.00	0
91201	GRS SPP&D SPP&D	1,741,938.44	79	234,560.81	10	231,162.51	10	15,316.06	1	0.00	0
913-GRS SPP&D SPP&D		1,741,938.44	79	234,560.81	10	231,162.51	10	15,316.06	1	0.00	0
92000	ISL REVENUE	549,110.26	78	73,071.50	10	71,514.64	11	5,074.98	1	0.00	0
925-GRS SPP&D SPP&D		549,110.26	78	73,071.50	10	71,514.64	11	5,074.98	1	0.00	0
941001	ISL REVENUE & SPP&D	343,711.79	78	33,615.27	10	31,372.54	11	2,129.72	1	0.00	0
941-GRS SPP&D SPP&D		343,711.79	78	33,615.27	10	31,372.54	11	2,129.72	1	0.00	0
942001	ISL REVENUE	73,134.15	78	9,134.76	10	9,519.99	11	657.24	1	0.00	0
942-GRS SPP&D SPP&D		73,134.15	78	9,134.76	10	9,519.99	11	657.24	1	0.00	0

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GAS

		IOWA		ILLINOIS		SOUTH DAKOTA		NEBRASKA		PERC	
			%		%		%		%		%
870001	G DIST-SUPV & ENG	4,195,552.47	79	444,234.34	8	683,188.03	13	12,664.99	0	0.00	0
	870-SUPV/ENGINEERING	4,195,552.47	79	444,234.34	8	683,188.03	13	12,664.99	0	0.00	0
871001	G DIST-DISPATCHING	1,105,796.00	79	169,202.89	12	102,303.08	7	14,225.63	1	0.00	0
	871-LOAD DISPATCHING	1,105,796.00	79	169,202.89	12	102,383.08	7	14,225.63	1	0.00	0
874001	G DIST-UTIL MNS/SVC	6,726,296.12	80	527,713.17	6	1,073,097.10	13	56,287.46	1	0.00	0
	874-MANS/SVAC EXP	6,726,296.12	80	527,713.17	6	1,073,097.10	13	56,287.46	1	0.00	0
878001	G-MTR SVC MK-C REIM	1,181,219.30	70	297,066.38	18	185,475.23	11	12,066.48	1	0.00	0
	878-MTR/RES REG EXP	1,181,219.30	70	297,066.38	18	185,475.23	11	12,066.48	1	0.00	0
879001	G-SV CALL-CLET OWNE	3,498,684.19	82	373,887.60	9	360,904.70	8	23,757.42	1	0.00	0
879002	G-FLD SVC MK-C REIM	-142,944.27	91	-11,600.25	7	-2,735.77	2	-326.11	0	0.00	0
	879-CLET INSTALL EXP	3,355,739.92	82	362,287.35	9	358,168.93	9	23,431.31	1	0.00	0
880001	G DIST-MISC OPER EX	2,233,064.58	76	231,321.49	8	478,783.70	16	3,175.34	0	0.00	0
880151	G-DIST TRF PRICE EX	142,194,184.00	81	14,836,932.00	8	17,924,739.00	10	1,363,436.00	1	0.00	0
880161	G-DIST TRF PRICE RE	-142,194,184.00	81	-14,836,932.00	8	-17,924,739.00	10	-1,363,436.00	1	0.00	0
	880-OTHER EXPENSE	2,233,064.58	76	231,321.49	8	478,783.70	16	3,175.34	0	0.00	0
901001	CLET ACCT-SUPV	1,136,225.72	78	153,372.33	11	155,525.17	11	10,254.75	1	0.00	0
	901-SUPERVISION	1,136,225.72	78	153,372.33	11	155,525.17	11	10,254.75	1	0.00	0
902001	MTR REG-SUPERVISION	4,854,562.91	83	459,083.28	8	448,310.95	8	56,930.68	1	0.00	0
	902-MTR READING EXP	4,854,562.91	83	459,083.28	8	448,310.95	8	56,930.68	1	0.00	0
903001	CUSTOMER SERVICE	8,239,842.23	79	1,020,915.04	10	1,136,539.70	11	61,198.24	1	0.00	0
903151	CLET SVC DIST TRP	2,575,783.00	79	334,264.00	10	345,309.00	11	23,661.00	1	0.00	0
903161	CLET SVC TRF PR REV	-2,575,783.00	79	-334,264.00	10	-345,309.00	11	-23,661.00	1	0.00	0
	903-CUSTOMER RECORDS	8,239,842.23	79	1,020,915.04	10	1,136,539.70	11	61,198.24	1	0.00	0
904001	UNCOLLECTIBLE ACCTS	17,696.00	74	3,854.96	16	1,538.56	6	952.12	4	0.00	0
904010	DISCOUNT ON SOLD RE	3,182,929.02	78	417,686.94	10	425,974.49	11	29,410.52	1	0.00	0
904100	REG CLET SETTLEMENT	19,357.54	86	968.60	4	1,571.57	7	581.65	3	0.00	0
	904-UNCOLLECT ACCTS	3,219,982.56	78	422,500.50	10	429,084.62	10	30,944.29	1	0.00	0
905001	MISC CLET ACCT EXP	511,984.56	79	64,225.86	10	68,601.13	11	4,451.44	1	0.00	0
	905 MISC CLET ACCTS	511,984.56	79	64,225.86	10	68,601.13	11	4,451.44	1	0.00	0

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GAS

		ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COM
908001	CUSTOMER ASSISTANCE	61,840.89	80	9,978.17	13	4,697.23	6	324.32	0	0.00	0	
908201	DEM PROGRAMS-GAS	260.28	100	0.00	0	0.00	0	0.00	0	0.00	0	
908204	DEM GAS ADJMT	6,103,733.16	100	0.00	0	0.00	0	0.00	0	0.00	0	
908205	DEM GAS CLR EXP	3,827,651.37	100	0.00	0	0.00	0	0.00	0	0.00	0	
908210	G-ENERGY ASSLS CHG	0.00	0	591,107.98	100	0.00	0	0.00	0	0.00	0	
908220	G-RENEW RESOUR CHG	0.00	0	67,384.56	100	0.00	0	0.00	0	0.00	0	
	908-CLET ASSIST EXP	9,993,485.70	94	668,470.71	6	4,697.23	0	324.32	0	0.00	0	
909021	ADMR-LOAD FACTOR IM	207,001.17	75	39,353.74	14	27,701.43	10	1,912.63	1	0.00	0	
	909-INFO/R/DIST ADMR	207,001.17	75	39,353.74	14	27,701.43	10	1,912.63	1	0.00	0	
911001	MARKETING SUPERVISIO	115,815.68	67	41,965.65	24	12,942.01	8	893.48	1	0.00	0	
	911-SUPERVISION	115,815.68	67	41,965.65	24	12,942.01	8	893.48	1	0.00	0	
912001	MARKETING	989,845.28	74	186,087.36	14	151,295.44	11	2,613.97	0	0.00	0	
	912-DEMO/SELLING EXP	989,845.28	74	186,087.36	14	151,295.44	11	2,613.97	0	0.00	0	
916001	MISC MARKETING EXP	213,746.31	71	58,794.60	19	27,410.48	9	1,892.55	1	0.00	0	
	916-MISC SALES EXP	213,746.31	71	58,794.60	19	27,410.48	9	1,892.55	1	0.00	0	
920001	BUSINESS UNIT ADMIN	5,682,569.76	78	849,676.58	12	749,487.59	10	48,354.47	1	0.00	0	
	920-ALD SALARIES	5,682,569.76	78	849,676.58	12	749,487.59	10	48,354.47	1	0.00	0	
921001	BUSINESS UNIT ADMIN	3,414,703.43	78	471,449.27	11	454,174.76	10	28,793.20	1	0.00	0	
921407	MEMBERSHIP FEE/SALUE	62,044.36	78	8,590.49	11	7,987.48	10	493.50	1	0.00	0	
	921-OFFICE SUPPL EXP	3,476,747.79	78	480,039.76	11	462,162.24	10	29,286.70	1	0.00	0	
922011	ADMIN-TRANSFER CR	-80,956.22	78	-11,174.19	11	-10,468.35	10	-652.43	1	0.00	0	
922021	ADMIN-NJ TRANSFER C	-1,744.95	78	-240.38	11	-226.20	10	-14.19	1	0.00	0	
922031	BU - NJ TRANSFER CR	-159,861.32	77	-25,651.20	12	-21,377.58	10	-1,474.55	1	0.00	0	
	922-ADMIN EXP XFER	-242,562.49	77	-37,065.77	12	-32,072.13	10	-2,141.17	1	0.00	0	
923001	OUTSIDE SERVICES BU	2,030,456.41	76	335,380.79	13	275,891.95	10	16,758.48	1	0.00	0	
	923-OUTSIDE SERVICES	2,030,456.41	76	335,380.79	13	275,891.95	10	16,758.48	1	0.00	0	
924011	INS-ADMINISTRATION	51,119.63	80	7,530.09	12	5,103.77	8	240.70	0	0.00	0	
924501	INS-PROPERTY	63,610.27	78	8,791.70	11	8,202.94	10	518.58	1	0.00	0	
	924-PROPERTY INDR	114,729.90	79	16,321.79	11	13,306.71	9	759.28	1	0.00	0	
925003	IT SERVICE-1&D	403,422.36	82	39,694.52	8	50,253.80	10	1,515.71	0	0.00	0	
925021	PUBLIC LIAB SETTLEM	203,571.78	80	24,233.61	10	26,016.35	10	1,127.16	0	0.00	0	

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	ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	
925200	CUST SATISF CERT-PR	7,076.84	90	350.10	4	317.98	4	75.70	1	0.00	0
925501	LIABILITY INSURANCE	113,501.72	72	12,722.81	8	30,550.17	19	397.40	0	0.00	0
925901	WORKMAN COMP LOADIN	660,775.56	78	82,137.04	10	96,128.04	11	4,615.28	1	0.00	0
	925-INJURIES/DAMAGES	1,388,348.26	79	159,138.08	9	203,266.34	12	7,731.25	0	0.00	0
926081	ADMIN-EMPL BENEFITS	150,556.02	78	19,868.83	10	22,872.17	11	1,206.49	1	0.00	0
926101	RETIREMENT PLAN	-2,474,101.11	78	-312,856.09	10	-349,895.14	11	-19,006.98	1	0.00	0
926112	DCP EARNINGS	-253,551.63	79	-34,318.03	11	-32,757.99	10	-1,889.83	1	0.00	0
926117	DC COMP-ENHANCE ENF	-35,951.96	78	-4,546.20	10	-5,118.28	11	-272.27	1	0.00	0
926121	401K CONTRIBUTIONS	1,743,483.05	78	221,054.99	10	249,629.97	11	13,320.84	1	0.00	0
926211	HEALTH-COST BENEFIT	3,226,371.07	78	408,568.33	10	461,435.95	11	24,419.00	1	0.00	0
926215	HEALTH-FAS106 OPEB	2,019,252.38	78	255,212.17	10	286,424.78	11	15,450.87	1	0.00	0
926221	LT DISABILITY PLAN	170,739.95	78	21,642.43	10	24,184.64	11	1,299.82	1	0.00	0
926224	SUPPLEMENTAL PENSIO	1,443,323.24	78	182,191.16	10	207,724.44	11	10,915.09	1	0.00	0
926225	SERP-TICE	16,856.41	78	2,157.21	10	2,362.74	11	125.43	1	0.00	0
926226	DCP-TICE	161,589.97	78	20,428.84	10	23,146.53	11	1,216.27	1	0.00	0
926227	DCP 2ND TIER-TICE	26,811.12	78	3,374.23	10	3,833.53	11	199.14	1	0.00	0
926231	LIFE INSURANCE	92,915.57	78	11,993.10	10	13,023.19	11	678.45	1	0.00	0
926241	GENERAL BENEFITS	166,172.02	78	20,815.54	10	23,958.29	11	1,300.72	1	0.00	0
926251	TUITION REIMBURSE	116,289.82	75	19,202.66	12	19,627.68	13	737.67	0	0.00	0
926271	FLEX BEN RESIDUAL	13,114.67	78	1,656.91	10	1,863.21	11	99.99	1	0.00	0
926281	DENTAL CARE	259,167.52	78	32,767.36	10	36,704.10	11	1,983.13	1	0.00	0
926291	VISION CARE	38,180.69	78	4,826.40	10	5,411.24	11	293.68	1	0.00	0
926901	BENEFITS LOADING	3,932,634.27	79	483,745.63	10	540,332.16	11	30,325.34	1	0.00	0
926902	BEN LOAD-DR-FAS106	1,850,479.59	79	228,028.28	10	254,138.07	11	14,227.40	1	0.00	0
926911	BENEFITS LOADING CR	-4,562,963.35	78	-576,539.35	10	-646,423.42	11	-34,950.79	1	0.00	0
926914	BEN LOAD-CR-FAS106	-2,108,996.76	78	-266,687.64	10	-299,372.89	11	-16,118.92	1	0.00	0
	926-BENEFITS	6,000,372.55	79	742,586.76	10	843,104.97	11	45,560.54	1	0.00	0
928111	FORMAL-RETAIL	140,724.43	73	11,083.22	6	39,862.32	21	0.00	0	0.00	0
928112	DIR/REM ASSESS	902,860.66	92	0.00	0	81,264.43	8	0.00	0	0.00	0
	928-REGULATORY COMM	1,043,585.09	89	11,083.22	1	121,126.75	10	0.00	0	0.00	0
929011	DUPLICATE CHARGE-CR	-433,458.15	87	-50,705.22	10	-11,580.50	2	-113.22	0	0.00	0
	929-DUPLICATE CHGS	-433,458.15	87	-50,705.22	10	-11,580.50	2	-113.22	0	0.00	0
930141	ADMV-INSITUTIV/CDWIL	121,804.48	78	16,679.98	11	15,770.65	10	994.93	1	0.00	0
930203	BANK ACCOUNT MICE	374,409.14	79	49,040.31	10	49,863.70	10	2,780.68	1	0.00	0
930221	INS-OFFICER/DIRECTO	40,970.67	78	5,643.70	11	5,311.72	10	333.05	1	0.00	0
930264	COMMPC/COMMCI, CLUB	15,286.64	51	925.40	3	13,727.72	46	45.26	0	0.00	0
930291	MISC GENERAL EXPENS	24,498.32	78	3,374.61	11	3,176.07	10	199.19	1	0.00	0
	930-MISC A&G EXPENSE	577,049.25	77	75,664.00	10	87,849.86	12	4,353.11	1	0.00	0
931001	HARDWARE RENTAL/LEAS	2,192,493.32	80	254,854.15	9	280,351.85	10	14,818.13	1	0.00	0
931999	RENTS-OPER AGREEMEN	5,398,528.55	81	590,389.35	9	598,218.66	9	41,049.55	1	0.00	0
	931-RENTS	7,591,021.87	81	845,243.50	9	878,570.51	9	55,867.68	1	0.00	0

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GAS

	ICFA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC
ACTIVITIES BY FERC	433,412,153.01	79	57,389,974.22	10	56,246,534.43	10	3,008,378.01	1	0.00
OPERATING EXPENSES	433,412,153.01	79	57,389,974.22	10	56,246,534.43	10	3,008,378.03	1	0.00
741001 LP BLDG & GRDS MTC	54,860.26	78	7,199.12	10	7,342.02	11	506.94	1	0.00
741-STRUCTURES	54,860.26	78	7,199.12	10	7,342.02	11	506.94	1	0.00
742001 LP PK SWABG EQ MTC	10,920.20	78	1,433.05	10	1,461.46	11	100.88	1	0.00
742-PRODUCTION EQUIP	10,920.20	78	1,433.05	10	1,461.46	11	100.88	1	0.00
843200 LNG MICE-STRUCTURES	150,015.60	78	20,693.62	11	19,386.71	10	1,208.58	1	0.00
843300 LNG-GAS HOLDER MICE	170,797.13	78	22,413.25	10	22,857.91	11	1,578.13	1	0.00
843500 LNG-LIQUIFICATION EQ	265,228.51	78	34,805.29	10	35,495.80	11	2,450.63	1	0.00
843600 LNG-VAPORIZING EQ	32,142.55	79	4,212.18	10	4,295.84	10	296.56	1	0.00
843 MAINTENANCE	618,183.87	78	82,124.34	10	82,036.26	10	5,533.90	1	0.00
887001 MICE-STEEL MAIN	3,289,083.45	76	481,086.01	11	565,916.12	13	19,237.35	0	0.00
887-MAINS	3,289,083.45	76	481,086.01	11	565,916.12	13	19,237.35	0	0.00
889001 MICE-DGT REG SDMTG	895,321.65	79	171,094.52	15	57,552.60	5	4,191.95	0	0.00
889-MEAS/REG STRIN-G	895,321.65	79	171,094.52	15	57,552.60	5	4,191.95	0	0.00
892001 PLSTC SVC-PLSTC MAI	1,122,066.76	74	198,985.87	13	193,483.73	13	2,691.36	0	0.00
892-MICE OF SERVICES	1,122,066.76	74	198,985.87	13	193,483.73	13	2,691.36	0	0.00
893001 SHOP TEST-COM METER	2,860,959.34	74	649,749.77	17	351,148.13	9	4,159.81	0	0.00
893-METERS/HOUSE REG	2,860,959.34	74	649,749.77	17	351,148.13	9	4,159.81	0	0.00
935001 HARDWARE MAINT	2,379,159.86	79	309,422.70	10	303,883.71	10	10,724.94	0	0.00
935-MICE GEN PLANT	2,379,159.86	79	309,422.70	10	303,883.71	10	10,724.94	0	0.00
ACTIVITIES BY FERC	11,230,555.39	76	1,901,095.38	13	1,562,824.03	11	47,147.13	0	0.00
MAINTENANCE	11,230,555.39	76	1,901,095.38	13	1,562,824.03	11	47,147.13	0	0.00
403200 DEPR EXP-GAS	19,739,700.00	79	2,682,281.00	11	2,341,798.00	9	170,779.00	1	0.00

AS OF 2000-12-31  
MIS950

MIDAMERSON ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS

	ICGA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%
DEPRECIATION EXPENSE	19,739,700.00	79	2,682,281.00	11	2,341,798.00	9	170,779.00	1	0.00	0
404200 AMORT EXP-GAS	1,824,459.00	81	184,854.00	8	229,454.00	10	9,520.00	0	0.00	0
404-AMORT LID PLANT	1,824,459.00	81	184,854.00	8	229,454.00	10	9,520.00	0	0.00	0
406331 AMORT ACQ ADJUSTMEN	414,732.84	52	0.00	0	383,256.00	48	0.00	0	0.00	0
406-AMORT PLANT ACQ	414,732.84	52	0.00	0	383,256.00	48	0.00	0	0.00	0
ACTIVITIES BY FERC	2,239,191.84	74	184,854.00	6	612,710.00	20	9,520.00	0	0.00	0
AMORT & DEPRT PLT	2,239,191.84	74	184,854.00	6	612,710.00	20	9,520.00	0	0.00	0
408111 TAXES-FICA	2,699,218.44	79	332,787.88	10	372,524.84	11	21,024.19	1	0.00	0
408121 TAXES-FUTA	37,598.58	79	4,790.46	10	5,041.48	11	327.57	1	0.00	0
408131 TAXES-SUTA	51,140.88	79	6,432.51	10	6,937.52	11	470.52	1	0.00	0
408141 TAXES-R&P PROPERTY	12,069,059.85	100	0.00	0	0.00	0	0.00	0	0.00	0
408142 TAXES-IMVSD CAP-IL	0.00	0	322,093.79	100	0.00	0	0.00	0	0.00	0
408143 ILL REAL ESTATE TAX	0.00	0	105,000.00	100	0.00	0	0.00	0	0.00	0
408144 SD PROPERTY TAX	0.00	0	0.00	0	717,034.93	100	0.00	0	0.00	0
408145 NE PROPERTY TAXES	0.00	0	0.00	0	0.00	0	34,992.00	100	0.00	0
408162 TAXES-PUBLIC UTIL-I	0.00	0	2,095,210.36	100	0.00	0	0.00	0	0.00	0
408163 TAXES-ICC FUND	0.00	0	-43,979.32	100	0.00	0	0.00	0	0.00	0
408181 TAXES-OCCUPATION	0.00	0	28,142.40	100	0.00	0	0.00	0	0.00	0
408451 TAXES-MISCELLANEOUS	-1,885.83	59	-683.61	21	-595.56	19	-37.39	1	0.00	0
408-OTHER TAXES	14,855,131.92	79	2,849,794.47	15	1,100,943.21	6	56,776.89	0	0.00	0
ACTIVITIES BY FERC	14,855,131.92	79	2,849,794.47	15	1,100,943.21	6	56,776.89	0	0.00	0
GENERAL TAXES	14,855,131.92	79	2,849,794.47	15	1,100,943.21	6	56,776.89	0	0.00	0
409111 CURRENT FIT EXPENSE	7,453,598.14	81	713,531.77	8	813,443.81	9	227,571.45	2	0.00	0
409118 CLR FIT INTRST SYNC	211,726.00	74	75,695.00	26	3,150.00	1	-4,719.00	-2	0.00	0
409-INCOME TAXES	7,665,324.14	81	789,226.77	8	816,593.81	9	222,852.45	2	0.00	0
ACTIVITIES BY FERC	7,665,324.14	81	789,226.77	8	816,593.81	9	222,852.45	2	0.00	0
CURRENT FED INC TAX	7,665,324.14	81	789,226.77	8	816,593.81	9	222,852.45	2	0.00	0
409121 CURRENT SIT EXPENSE	2,364,812.00	97	58,039.00	2	0.00	0	5,728.00	0	0.00	0

AS OF 2000-12-31  
M15950

MIDAMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS  
GAS

		ICAA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%
409120	CUR SIT INTRST SMC	60,041.00	81	16,993.00	20	0.00	0	-1,517.00	-2	0.00	0
	409-INCOME TAXES	2,432,853.00	97	75,032.00	3	0.00	0	4,211.00	0	0.00	0
	ACTIVITIES BY FERC	2,432,853.00	97	75,032.00	3	0.00	0	4,211.00	0	0.00	0
	CURRENT ST INC TAX	2,432,853.00	97	75,032.00	3	0.00	0	4,211.00	0	0.00	0
410111	PRV DF FIT-OP INC-D	5,797,013.00	81	367,533.00	5	927,460.00	13	36,894.00	1	0.00	0
410121	PRV DF SIT-OP INC-D	664,180.00	89	69,801.00	9	0.00	0	14,222.00	2	0.00	0
	410-DEF INCOME TAXES	6,461,193.00	82	437,334.00	6	927,460.00	12	51,116.00	1	0.00	0
	ACTIVITIES BY FERC	6,461,193.00	82	437,334.00	6	927,460.00	12	51,116.00	1	0.00	0
	PROVISION-DEFER TAX	6,461,193.00	82	437,334.00	6	927,460.00	12	51,116.00	1	0.00	0
411111	PRV DF FIT-OP INC-C	-3,838,916.00	72	-616,851.00	12	-695,149.00	13	-145,913.00	3	0.00	0
411121	PRV DF SIT-OP INC-C	-596,862.00	90	-64,142.00	10	0.00	0	660.00	-0	0.00	0
	411-DF INC TX/INV CR	-4,435,778.00	74	-680,993.00	11	-695,149.00	12	-145,253.00	2	0.00	0
	ACTIVITIES BY FERC	-4,435,778.00	74	-680,993.00	11	-695,149.00	12	-145,253.00	2	0.00	0
	CREDIT - D.I.T.	-4,435,778.00	74	-680,993.00	11	-695,149.00	12	-145,253.00	2	0.00	0
411401	ITC ADJUSTMENT	-464,250.00	86	-64,523.00	12	-3,610.00	1	-8,026.00	1	0.00	0
	411-DF INC TX/INV CR	-464,250.00	86	-64,523.00	12	-3,610.00	1	-8,026.00	1	0.00	0
	ACTIVITIES BY FERC	-464,250.00	86	-64,523.00	12	-3,610.00	1	-8,026.00	1	0.00	0
	INV TAX CREDIT	-464,250.00	86	-64,523.00	12	-3,610.00	1	-8,026.00	1	0.00	0
	OPERATING EXPENSES	493,136,074.30	79	65,564,075.84	10	62,910,104.48	10	3,417,501.50	1	0.00	0
	OPER INCOME/LOSS (-)	26,380,426.25	84	1,886,226.53	6	2,972,799.75	9	293,144.79	1	0.00	0

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Operating Income Statement  
Pro Forma Adjustment - Interest Synchronization  
Test Year Ending December 31, 2000

Line	Description (a)	South Dakota Gas (b)	Reference (c)
1.	<b>OPERATING EXPENSE</b>		
2.	Rate Base	\$50,367,114	From Exh___(MJA-1), Sch 1, Col (d), Ln 20
3.	Construction Work in Progress	\$ 299,052	Statement D, Col. (h), Line 7
4.		\$ 50,666,166	
5.	Weighted Cost of Debt	3.442%	From Exh___(JMB-1), Sch 1, Pg 1, Col (e), Ln 1
6.	Pro Forma Interest	\$ 1,743,929	Line 4 times Line 5
7.	Book Interest	1,553,573	WP RRT/R, Line 9
8.	Difference	<u>\$ 190,356</u>	Line 6 minus Line 7
9.	<b>Pro Forma Adjustment</b>		
10.	Federal Income Taxes (35%)	<u>\$ (66,625)</u>	Line 8 times 35%. To Exh___(RRT-1), Sch. 4, Line 3

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Acquisition Amortization Tax Adjustment  
Test Period Ended December 31, 2000

Line	Description (a)	Amount (b)	Reference (c)
1.	Acquisition Amortization Tax Adjustment:		
2.	Amortization of Acquisition Adjustment	\$383,256	WP RRT/C, Page 3
3.	Federal Income Tax Rate	35.00%	
4.	Reduce Federal Tax Expense	<u>\$134,140</u>	Line 2 * Line 3
5.	Pro Forma Adjustments :		
6.	Decrease Federal Income Tax Expense	<b>\$ (134,140)</b>	To Exh.__(RRT-1), Sch. 5. Line 3

Hamilton, Jim W

WP RRT/C  
Page 2 of 3

**From:** Tunning, Rick R  
**Sent:** Wednesday, August 01, 2001 6:08 PM  
**To:** Augustine, Dick A; Hamilton, Jim W  
**Subject:** FW: Pro forma adjustments for FAS 109, S Dak Acq Adjust

See Tom's note below. Another pro forma for South Dakota to tax effect the amortization of the acquisition adjustment that was erroneously not done during 2000.

-----Original Message-----

**From:** Specketer, Thomas B  
**Sent:** Wednesday, August 01, 2001 6:04 PM  
**To:** Tunning, Rick R  
**Subject:** FW: Pro forma adjustments for FAS 109, S Dak Acq Adjust

See the second tab labeled pro forma adjustment for the South Dakota pro forma.

Ignore the FAS 109 tab.

Tom

-----Original Message-----

**From:** Randolph, Rahn A  
**Sent:** Wednesday, August 01, 2001 2:40 PM  
**To:** Specketer, Thomas B  
**Subject:** Pro forma adjustments for FAS 109, S Dak Acq Adjust

Tom,  
here are the pro forma adjustments we discussed.



Gas Proforma  
Adjustment.xls

I am working on the electric analysis.

Rahn

MidAmerican Energy Company					
C:\Documents and Settings\60264\Local Settings\Temporary Internet Files\OLKE6\Gas Proforma Adjustment.xls		Pro forma adjust			
	Per Midcon as of 12-31-2000				
			S Dakota Gas		
Acct 406.331	Amortization of Acquisition Adjustment		383,256	<i>Page 1, Line 2</i>	
	South Dakota Income Tax Rate		35.0%		
	Reduce Deferred Tax expense		134,140		

Gas Proforma Adjustment

Pro forma adjust

MidAmerican Energy Company  
Docket No. 04G-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Institutional/Goodwill/Promotional Advertising Elimination

Line	Description	Total	Reference
	(a)	(b)	
1.	Test Period Information:		
2.	Sales Expense		
3.	Advertising Expenses		
4.	Account 913		
5.	Promotional Advertising	\$0	WP RRT/D, Page 2
6.	Administrative and General Expenses		
7.	General Advertising Expenses		
8.	Account 930.141		
9.	Institutional and Goodwill Advertising	\$15,771	WP RRT/D, Page 3
10.	Total	<u>\$15,771</u>	
11.	Pro Forma Adjustment	<u>(\$15,771)</u>	To Exh.__(RRT-1), Sch. 6, Line 3

AS OF 2000-12-31  
M15950

MID-AMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS  
GAS

		ICWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%
908001	CUSTOMER ASSISTANCE	61,840.89	80	9,978.17	13	4,697.23	6	324.32	0	0.00	0
908201	DEM PROGRAMS-GAS	260.28	100	0.00	0	0.00	0	0.00	0	0.00	0
908204	DEM GAS-AMCRT	6,103,733.16	100	0.00	0	0.00	0	0.00	0	0.00	0
908205	DEM GAS CLRK EXP	3,827,651.37	100	0.00	0	0.00	0	0.00	0	0.00	0
908210	G-ENERGY ASSIS CHG	0.00	0	591,107.98	100	0.00	0	0.00	0	0.00	0
908220	G-RENEW RESOUR CIG	0.00	0	67,384.55	100	0.00	0	0.00	0	0.00	0
	908-CUST ASSIST EXP	9,993,485.70	94	668,470.71	6	4,697.23	0	324.32	0	0.00	0
909021	ADMR-LOAD FACTOR IM	207,001.17	75	39,353.74	14	27,701.43	10	1,912.63	1	0.00	0
	909-INFORM/INST ADMR	207,001.17	75	39,353.74	14	27,701.43	10	1,912.63	1	0.00	0
911001	MARKETING SUPERVISIO	115,815.68	67	41,965.65	24	12,942.01	8	893.48	1	0.00	0
	911-SUPERVISION	115,815.68	67	41,965.65	24	12,942.01	8	893.48	1	0.00	0
912001	MARKETING	989,845.28	74	186,087.36	14	151,295.44	11	2,613.97	0	0.00	0
	912-DEMO/SELLING EXP	989,845.28	74	186,087.36	14	151,295.44	11	2,613.97	0	0.00	0
916001	MISC MARKETING EXP	213,746.31	71	58,794.60	19	27,410.48	9	1,892.55	1	0.00	0
	916-MISC SALES EXP	213,746.31	71	58,794.60	19	27,410.48	9	1,892.55	1	0.00	0
920001	BUSINESS UNIT ADMIN	5,682,569.76	78	849,676.58	12	749,487.59	10	48,354.47	1	0.00	0
	920-AG SALARIES	5,682,569.76	78	849,676.58	12	749,487.59	10	48,354.47	1	0.00	0
921001	BUSINESS UNIT ADMIN	3,414,703.43	78	471,449.27	11	454,174.76	10	28,793.20	1	0.00	0
921407	MEMBERSHIP FEES/CLUE	62,044.36	78	8,590.49	11	7,987.48	10	493.50	1	0.00	0
	921-OFFICE SUPPL EXP	3,476,747.79	78	480,039.76	11	462,162.24	10	29,286.70	1	0.00	0
922011	ADMIN-TRANSFER CR	-80,956.22	78	-11,174.19	11	-10,468.35	10	-652.43	1	0.00	0
922021	ADMIN-HJ TRANSFER C	-1,744.95	78	-240.38	11	-226.20	10	-14.19	1	0.00	0
922031	HJ - HJ TRANSFER CR	-159,861.32	77	-25,651.20	12	-21,377.58	10	-1,474.55	1	0.00	0
	922-ADMIN EXP XFER	-242,562.49	77	-37,065.77	12	-32,072.13	10	-2,141.17	1	0.00	0
923001	OUTSIDE SERVICES EU	2,030,456.41	76	335,380.79	13	275,891.95	10	16,758.48	1	0.00	0
	923-OUTSIDE SERVICES	2,030,456.41	76	335,380.79	13	275,891.95	10	16,758.48	1	0.00	0
924011	INS-ADMINISTRATION	51,119.63	80	7,530.09	12	5,103.77	8	240.70	0	0.00	0
924501	INS-PROPERTY	63,610.27	78	8,791.70	11	8,202.94	10	518.58	1	0.00	0
	924-PROPERTY INEUR	114,729.90	79	16,321.79	11	13,306.71	9	759.28	1	0.00	0
925001	IT SERVICE-I&D	403,422.36	82	39,694.52	8	50,253.80	10	1,515.71	0	0.00	0
925021	PUBLIC LIAB SETTLEM	203,571.78	80	24,233.61	10	26,016.35	10	1,127.16	0	0.00	0

Acc't 913 = B & D  
7/19/01

AS OF 2000-12-31  
M15950

MIDAMERICAN ENERGY COMPANY  
EMPLOYEE DEFERRED COMPENSATION SYSTEM  
FINANCIAL REPORT - FERC REPORT BY JURISDICTION - 12 MONTHS  
CAS

	UTAH		ILLINOIS		SOUTH DAKOTA		NEBRASKA		FERC		
925200	CUST SWITCH CERT-IR	7,076.04	90	350.10	4	317.90	4	75.70	1	0.00	0
925501	LIABILITY INSURANCE	113,501.72	72	12,723.81	8	30,550.17	19	397.40	0	0.00	0
925901	WORKMAN COMP LOAN	660,775.56	78	83,137.04	10	96,128.04	11	4,615.20	1	0.00	0
	925- INJURIES/DWYRSES	1,388,348.26	79	159,138.08	9	203,266.34	12	7,711.25	0	0.00	0
926081	ADMIN-ENCL BENEFITS	150,556.02	78	19,868.83	10	22,872.17	11	1,208.49	1	0.00	0
926101	RETIREMENT PLAN	-2,474,101.11	78	-312,856.09	10	-349,895.14	11	-19,006.98	1	0.00	0
926112	DCP EARNINGS	-253,551.63	79	-34,318.01	11	-32,757.99	10	-1,889.81	1	0.00	0
926117	DC COMP EMPLOYEE BEN	-35,951.96	78	-4,546.20	10	-5,118.28	11	-272.27	1	0.00	0
926121	401K CONTRIBUTIONS	1,743,383.05	78	221,054.99	10	249,629.97	11	11,120.84	1	0.00	0
926211	HEALTH COST BENEFIT	3,226,371.07	78	408,568.33	10	461,435.95	11	23,419.00	1	0.00	0
926215	HEALTH-FAS106 OPEX	2,019,252.38	78	255,212.17	10	286,424.70	11	15,450.87	1	0.00	0
926221	LT DISABILITY PLAN	170,739.95	78	21,642.43	10	24,184.64	11	1,299.83	1	0.00	0
926224	SUPPLEMENTAL PENSIO	1,443,323.24	78	182,191.16	10	207,724.44	11	10,915.09	1	0.00	0
926225	SERP-11CS	16,856.41	78	2,157.21	10	2,362.74	11	125.43	1	0.00	0
926226	DCP-11CS	161,589.97	78	20,428.84	10	23,146.53	11	1,216.27	1	0.00	0
926227	DCP 2ND TIER-11CE	26,811.12	78	3,374.23	10	3,833.53	11	199.14	1	0.00	0
926231	LIFE INSURANCE	92,815.57	78	11,993.10	10	13,023.19	11	678.45	1	0.00	0
926241	GENERAL BENEFITS	166,172.02	78	20,815.54	10	23,958.29	11	1,000.72	1	0.00	0
926251	TUITION REIMBURSE	116,289.82	75	19,202.66	12	19,627.68	13	717.67	0	0.00	0
926271	FLEX BEN RESIDUAL	13,114.67	78	1,656.91	10	1,863.21	11	99.99	1	0.00	0
926281	DENTAL CARE	259,167.52	78	32,767.36	10	36,704.10	11	1,983.13	1	0.00	0
926291	VISION CARE	38,180.69	78	4,826.40	10	5,411.24	11	293.68	1	0.00	0
926901	BENEFITS LOADING	3,932,634.27	79	481,745.63	10	540,332.16	11	30,325.34	1	0.00	0
926902	BEN LOAN-IR-FAS106	1,859,479.59	79	228,028.28	10	254,138.07	11	14,227.40	1	0.00	0
926911	BENEFITS LOADING CR	-4,562,963.35	78	-576,539.35	10	-646,423.42	11	-34,950.79	1	0.00	0
926914	BEN LOAN-CR-FAS106	-2,108,996.76	78	-266,687.64	10	-299,372.89	11	-16,118.92	1	0.00	0
	926- BENEFITS	6,000,372.55	79	742,586.76	10	843,104.97	11	45,560.54	1	0.00	0
928111	FORMAL RETAIL	140,724.43	73	11,083.22	6	39,862.32	21	0.00	0	0.00	0
928112	DIR/REM ASSESS	902,860.66	92	0.00	0	81,264.43	8	0.00	0	0.00	0
	928- REGULATORY COMM	1,043,585.09	89	11,083.22	1	121,126.75	10	0.00	0	0.00	0
929011	DUPPLICATE CHARGE-CR	-433,458.15	87	-50,705.22	10	-11,580.50	2	-113.22	0	0.00	0
	929- DUPLICATE CHGS	-433,458.15	87	-50,705.22	10	-11,580.50	2	-113.22	0	0.00	0
930141	ADMN- INSTITUTE/CIVIL	121,884.40	78	16,679.98	11	15,770.65	10	934.93	1	0.00	0
930203	BANK ACCOUNT MISC	374,409.14	79	49,040.31	10	49,863.70	10	2,780.68	1	0.00	0
930221	DES-OFFICER/DIRECTO	40,970.67	78	5,643.70	11	5,311.72	10	333.05	1	0.00	0
930264	COMM/CORPORAL CLUB	15,286.64	51	925.40	3	13,727.72	46	45.26	0	0.00	0
930291	MISC GENERAL EXPENS	24,498.32	78	3,374.61	11	3,176.07	10	199.19	1	0.00	0
	930- MISC AEO EXPENSE	577,049.25	77	75,664.00	10	87,849.86	12	4,353.11	1	0.00	0
931001	LANDS RE NTAL/LEAS	2,192,493.32	80	254,854.15	9	280,351.85	10	14,818.11	1	0.00	0
931999	RENTS OVER AGREEMEN	5,398,528.55	81	590,389.35	9	598,218.66	9	41,049.55	1	0.00	0
	931- RENTS	7,591,021.87	81	845,243.50	9	878,570.51	9	55,867.68	1	0.00	0

To B/L, Line 9

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - CSS Amortization Adjustment  
Test Period Ended December 31, 2000

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Impact of amortizing CSS over 7 years		
2.	Total	\$5,714,711	WP RRT/E, Page 3
3.	Jurisdictional Distribution -		
4.	Total of 101 and 106 Acct 303.89	\$64,985,106	WP RRT/E, Page 2
5.	South Dakota Acct 303.89	\$389,911	WP RRT/E, Page 2
6.	South Dakota Percent	0.60%	Line 5/Line 4
7.	South Dakota Amount	\$34,288	Line 2 * Line 6
8.	South Dakota Gas Percent	95.00%	WP RRT/E, Page 4
9.	South Dakota Gas Amount	<u>\$32,574</u>	Line 7 * Line 8
10.	Pro Forma Adjustment -		
11.	Increase Amortization Expense (Gas)	<u>\$32,574</u>	To Exh.__(RRT-1), Sch. 7, Line 3

MIDAMERICAN ENERGY COMPANY

101 AND 106 PLANT ALLOCATED TO JURISDICTION  
 AVERAGES OF 12/99, 01/00, 02/00, 03/00, 04/00, 05/00, 06/00, 07/00, 08/00, 09/00, 10/00, 11/00, 12/00, PAGE

RUN DATE 01/05

ACCOUNT	-----ALLOCATION PERCENTS-----				MIS LOC	BALANCE	-----ALLOCATED DOLLARS-----			
	IL	IA	SD	PERC/NS			IL	IA	SD	
1.301.00					CO	101985.00	10166.88	91170.11		160
1.301.00					CO	50005204.01	4306852.53	46440103.30		137968
1.301.11					CO	83045.83	9467.23	72249.88		664
1.301.12					CO	25421.16	2898.00	22116.44		203
1.301.22					CO	409230.00	46652.22	356030.10		3273
1.301.24					CO	19008.00	2166.91	16536.97		152
1.301.25					CO	7045.00	803.13	6129.15		56
1.301.41					CO	65202.00	7413.03	56725.73		521
1.301.51					CO	8722.00	994.31	7508.11		69
1.301.81					CO	11384.00	1297.78	9904.08		91
1.301.85					CO	2693636.00	1486831.32	1206703.68		
1.301.89					CO	64985105.76	8123138.21	56472056.91		389910
1.301.99					CO	555046.00	61275.24	482890.02		4440
ELECTRIC INTANGIBLE					CO	120302827.78	14062476.79	105692878.50		517999
1.310.11					CO	48088.00	5482.03	41816.57		384
1.310.12					CO	824281.00	93968.03	717124.47		6594
1.310.21					CO	710520.00	80999.28	618152.40		5684
1.310.23					CO	852.00	97.13	741.23		6
1.310.24					CO	518011.00	59053.25	450669.57		4144
1.310.31					CO	874699.00	99715.69	760988.13		6997
1.310.41					CO	3190573.00	363725.32	2775798.52		25524
1.310.51					CO	195852.00	22127.13	170391.23		1566
1.311.11					CO	6699485.38	763741.32	5828552.28		53595
1.311.12					CO	72747333.83	8293196.07	63290180.42		581978
1.311.21					CO	3244262.00	369845.87	2822507.93		25954
1.311.22					CO	11889598.32	1355414.20	10341950.56		95116
1.311.23					CO	12196578.00	1413209.89	10785022.87		99172
1.311.24					CO	21913523.75	2498141.70	19064765.59		175308
1.311.25					CO	1293.00	147.40	1124.92		10
1.311.26					CO	689.00	78.55	599.43		5
1.311.28					CO	13828.00	1576.39	12030.37		110
1.311.31					CO	41750521.63	4759559.45	36322953.88		334004
1.311.41					CO	119393698.00	13610881.57	103872517.27		955149
1.311.45					CO	4660.00	531.24	4054.20		37
1.311.51					CO	8482719.08	967029.98	7379965.60		67861
1.312.11					CO	30303086.08	3454551.81	26363684.89		242424
1.312.12					CO	147034806.69	16761967.96	127920281.85		1176278
1.312.21					CO	18590189.61	2119201.60	16173465.01		148721
1.312.22					CO	54857184.22	6253719.00	47725750.24		438857
1.312.23					CO	83925318.08	9567486.26	73015026.74		671402
1.312.24					CO	95416855.08	10877521.49	83012663.93		763334
1.312.30					CO	1048154.00	119489.56	911893.98		8385
1.312.31					CO	110822067.46	12633715.69	96415198.67		886576
1.312.41					CO	273705983.54	31202482.12	238124205.66		2189647
1.312.51					CO	35389764.77	4034333.17	30789095.40		281118
1.312.81					CO	6688607.00	762501.20	5819088.08		53508
1.312.82					CO	5027235.08	573104.80	4373694.52		40217
1.312.85					CO	9430655.88	1075094.74	8204670.70		75445
1.312.86					CO	6287103.18	716729.76	5469779.84		50296
1.312.87					CO	643675.00	73378.95	559997.25		5149

To Page 1,  
Line 4

$$56,472,056.91 / 64,985,105.76 = 86.9\%$$

Iowa Only Annual Change

Depreciation Expense	
Energy Delivery	\$1,110,248
Production	5,519,208
Transmission	655,433
Retail	0
Total Depreciation	\$4,064,443

*General*

<u>Amortization Expense</u>		
CSS	Iowa 87.00%	\$4,971,799
Total Depreciation and Amortization Expense		\$9,036,247
Change in 184.00 transmission clearing accounts		
Total 1.3 million (Iowa Electric)		
29% Capital		\$900,000
71% O&M		
Total		\$9,936,247

$$4,971,799 \div .87 = \frac{\text{Total Company}}{\underline{\underline{5,714,711}}} \quad T-13, 1, L-2$$

MEC DELIVERY BUSINESS UNIT ALLOCATIONS  
 SOUTH DAKOTA JURISDICTION  
 FOR DECEMBER, 2000

*Rounded to 952, then*

SOURCE: MUDJURISDICTION

ALLOCATION TARGET	ALLOCATION SOURCE	UTILITY			
		REVENUE	2-FACTOR	LABOR \$	PLANT
ELECTRIC DIVISION	COMMON DELIVERY	60.3489%	10.5453%	5.6982%	10.75
GAS DIVISION	COMMON DELIVERY	39.6511%	89.4547%	94.3018%	89.24
ELECTRIC DELIVERY A12	COMMON DELIVERY	60.3489%	10.5453%	5.6982%	10.75
GAS DELIVERY A13	COMMON DELIVERY	39.6511%	89.4547%	94.3018%	89.24
CHECK	ELECTRIC DIVISION GAS DIVISION	60.3489% 39.6511%	10.5453% 89.4547%	5.6982% 94.3018%	10.75 89.24
1) INPUT STATISTICS FOR ALLOCATIONS .....		001431	001441	001471	001521
ELECTRIC DELIVERY	A12	608.80	10,414,263.61	22,527.27	10,251.19
GAS DELIVERY	A13	400.00	88,342,748.49	372,811.70	85,062.90
2) CALCULATE SUBTOTALS .....					
COMMON DELIVERY	A11	1,008.80	98,757,012.10	395,338.97	95,314.09

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Industry Association Dues

Line	Description	Total	Reference
	(a)	(b)	(c)
1.	Test Period Information:		
2.	Miscellaneous General Expenses		
3.	Chamber and Commercial Club Dues		
4.	Acct 930.264	\$13,728	WP RRT/F, Page 2
5.	Misc. General Expense		
6.	Acct 930.291	<u>\$3,176</u>	WP RRT/F, Page 2
7.	Total	<u>\$16,904</u>	
8.	Pro Forma Adjustment	<b>(\$16,904)</b>	To Exh. __ (RRT-1), Sch. 8, Line 3

AS CP 2000-12-31  
 HI5950

MIDAMERICAN ENERGY COMPANY  
 MANAGEMENT INFORMATION SYSTEM  
 FINANCIAL REPORT-FERC FORMAT BY JURISDICTION-12 MONTHS  
 GAS

	ICGA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON
925200	CUST SATISF GRD-FR	7,076.04	59	350.10	4	317.98	4	75.70	1	0.00	0
925501	LIABILITY INSURANCE	113,501.72	72	12,722.81	8	30,550.17	19	397.40	0	0.00	0
925901	WORKMAN COMP LOADIN	660,775.56	78	82,137.04	10	96,128.04	11	4,615.28	1	0.00	0
	925-INJURIES/DAMAGES	1,388,348.26	79	159,138.08	9	203,266.34	12	7,731.25	0	0.00	0
926081	ADMIN-EMPL BENEFITS	158,556.02	78	19,868.83	10	22,872.17	11	1,206.49	1	0.00	0
926101	RETIREMENT PLAN	-2,474,101.11	78	-312,856.09	10	-349,895.14	11	-19,006.98	1	0.00	0
926112	DCP EARNINGS	-253,551.63	79	-34,318.03	11	-32,757.99	10	-1,889.83	1	0.00	0
926117	DCP COMP-EMPHASE EMP	-35,951.96	78	-4,546.20	10	-5,118.28	11	-272.27	1	0.00	0
926121	401K CONTRIBUTIONS	1,743,383.05	78	221,054.99	10	249,629.97	11	13,320.84	1	0.00	0
926211	HEALTH-COST BENEFIT	3,226,371.07	78	408,568.33	10	461,435.95	11	24,419.00	1	0.00	0
926215	HEALTH-FAS106 OPEB	2,019,252.38	78	255,212.17	10	286,424.78	11	15,450.87	1	0.00	0
926221	LT DISABILITY PLAN	170,739.95	78	21,642.43	10	24,184.64	11	1,299.82	1	0.00	0
926224	SUPPLEMENTAL PENSIO	1,443,323.24	78	182,191.16	10	207,724.44	11	10,915.09	1	0.00	0
926225	SERP-1ICE	16,856.41	78	2,157.21	10	2,362.74	11	125.43	1	0.00	0
926226	DCP-1ICE	161,589.97	78	20,428.84	10	23,146.53	11	1,216.27	1	0.00	0
926227	DCP 2ND TIER-1ICE	26,811.12	78	3,374.23	10	3,833.53	11	199.14	1	0.00	0
926231	LIFE INSURANCE	92,815.57	78	11,993.10	10	13,023.19	11	678.45	1	0.00	0
926241	GENERAL BENEFITS	166,172.02	78	20,815.54	10	23,958.29	11	1,300.72	1	0.00	0
926251	TUITION REIMBURSE	116,289.82	75	19,202.66	12	19,627.68	13	737.67	0	0.00	0
926271	FLEX BEN RESIDUAL	13,114.67	78	1,656.91	10	1,863.21	11	99.99	1	0.00	0
926281	DENTAL CARE	259,167.52	78	32,767.36	10	36,704.10	11	1,983.13	1	0.00	0
926291	VISITN CARE	38,180.69	78	4,826.40	10	5,411.24	11	293.68	1	0.00	0
926901	BENEFITS LOADING	3,932,634.27	79	483,745.63	10	540,332.16	11	30,325.34	1	0.00	0
926902	BEN LOAD-OR-FAS106	1,850,479.59	79	228,028.28	10	254,138.07	11	14,227.40	1	0.00	0
926911	BENEFITS LOADING CR	-4,562,963.35	78	-576,539.35	10	-646,423.42	11	-34,950.79	1	0.00	0
926914	BEN LOAD-OR-FAS106	-2,108,996.76	78	-266,687.64	10	-299,372.89	11	-16,118.92	1	0.00	0
	926-BENEFITS	6,000,372.55	79	742,586.76	10	843,104.97	11	45,560.54	1	0.00	0
928311	FORMAL-RETAIL	140,724.43	73	11,083.22	6	39,862.32	21	0.00	0	0.00	0
928312	DIR/REH ASSESS	902,860.66	92	0.00	0	81,264.43	8	0.00	0	0.00	0
	928-REGULATORY COM	1,043,585.09	89	11,083.22	1	121,126.75	10	0.00	0	0.00	0
929011	DUPLICATE CHARGE-CR	-433,458.15	87	-50,705.22	10	-11,580.50	2	-113.22	0	0.00	0
	929-DUPLICATE CHES	-433,458.15	87	-50,705.22	10	-11,580.50	2	-113.22	0	0.00	0
930141	ADM-INSTTUT/CIVIL	<del>121,884.48</del>	78	16,679.98	11	15,770.65	10	994.93	1	0.00	0
930203	BANK ACCOUT MICE	374,409.14	79	49,040.31	10	49,863.70	10	2,780.68	1	0.00	0
930221	INS-OFFICER/DIRECTO	40,970.67	78	5,643.70	11	5,311.72	10	333.05	1	0.00	0
930264	CONF/COMFCL CLUB	15,286.64	51	925.40	3	13,727.72	46	45.26	0	0.00	0
930291	MISC GENERAL EXPENS	24,498.32	78	3,374.61	11	3,176.07	10	199.19	1	0.00	0
	930-MISC A&G EXPENSE	577,049.25	77	75,664.00	10	87,849.86	12	4,353.11	1	0.00	0
931001	HARDWARE RENTAL/LEAS	2,192,493.32	80	254,854.15	9	280,351.85	10	14,818.13	1	0.00	0
931999	RENTS-LEASE AGREEMEN	5,398,528.55	81	590,389.35	9	598,218.66	9	41,049.55	1	0.00	0
	931-RENTS	7,591,021.87	81	845,243.50	9	878,570.51	9	55,867.68	1	0.00	0

To Pg 1, Lines 400-6

MidAmerican Energy Company  
Docket No. NG-01 -  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Bad Debt Reserve  
Test Year Ended December 31, 2000

Line	Description (a)	Amount (b)	Reference (c)
1.	June 2001 bad debt reserve adjustment	\$ 2,000,000	Wp RRT/G, Page 2
2.	August 2001 bad debt reserve adjustment	3,882,000	Wp RRT/G, Page 10
3.	Total bad debt reserve above test year	\$ 5,882,000	
4.	Retail Gas Revenues - 2000	\$ 633,101	Wp RRT/G, Page 7
5.	Retail Electric Revenues - 2000	1,045,774	Wp RRT/G, Page 4
6.	Retail Revenues - Total	\$ 1,678,875	
7.	Per Cent - Gas	37.71%	Line 4 / Line 6
8.	Adjusted Bad Debt Reserve - Gas	\$ 2,218,093	Line 3 * Line 7
9.	Gas Revenues -		
10.	Iowa 79.25%	\$ 501,738	Wp RRT/G, Page 7
11.	Illinois 9.99%	33,220	Wp RRT/G, Page 7
12.	South Dakota 10.19%	64,508	Wp RRT/G, Page 7
13.	Nebraska 0.57%	3,633	Wp RRT/G, Page 7
14.		\$ 633,099	
15.	Adjusted Bad Debt Reserve - Gas		
16.	Iowa	\$ 1,757,863	Line 8 * Line 10
17.	Illinois	221,494	Line 8 * Line 11
18.	South Dakota	226,007	Line 8 * Line 12
19.	Nebraska	12,728	Line 8 * Line 13
20.		\$ 2,218,093	
21.	3 Year Average -		
22.	Iowa	\$ 585,954	Line 16 / 3
23.	Illinois	73,831	Line 17 / 3
24.	South Dakota	75,336	Line 18 / 3
25.	Nebraska	4,243	Line 19 / 3
26.		\$ 739,364	
27.	Pro-Forma Adjustment -		
28.	Increase SD O&M	\$ 75,336	To Exh.__(RRT-1), Sch.9, Line 3

MIS JOURNAL SUMMARY DETAIL

WP RRT/G  
Page 2 of 13

PREPARED BY: Eric Schilling *ES 6-25-01*

JOURNAL ENTRY NO: 16818X

DATE: 25-Jun-01

ENTERED BY: *RE*

MIS EFFECTIVE DATE: 06/25/01

June, 2001

DATE ENTERED: *7/3/01*

TIME ENTERED:

*CS 75-01*

U	BC	RC	ACTIVITY	PROJECT	P	SUB-NUM	LOC	FAC	CE	DR	CR
2	B13	950	004040		6		100		467	1,092,732.00	
8	950	950	144003		6		100		467		1,092,732.00

Additional one time gas accrual

U	BC	RC	ACTIVITY	PROJECT	P	SUB-NUM	LOC	FAC	CE	DR	CR
1	B12	950	904040		6		100		467	907,248.00	
8	950	950	144002		6		100		467		907,248.00

Additional one time electric accrual

E. Schilling

TOTALS

*see Page 3*  
2,000,000.00      2,000,000.00

*To Page 1  
LINE 1*

**MidAmerican Energy Company**  
*Calculation of Allocation of \$2,000,000 Bad Debt Expense Accrual  
 To Electric and Gas Operations  
 To Recognize Additional Write-Offs From Winter of 2000-2001  
 For June 2001 Closing*

<u>High Gas</u> <u>Months</u>	<u>\$000</u> <u>Electric</u> <u>Revenues(1)</u>	<u>\$000</u> <u>Gas</u> <u>Revenues(2)</u>	<u>\$000</u> <u>Total</u> <u>Revenues</u>
Nov-00	\$75,819	\$81,820	\$157,639
Dec-00	\$86,282	\$183,746	\$270,028
Jan-01	\$84,938	\$161,406	\$246,344
Feb-01	\$80,323	\$120,074	\$200,397
Mar-01	\$82,041	\$79,550	\$161,591
Apr-01	\$75,707	\$37,627	\$113,334
May-01	\$87,043	\$24,918	\$111,961
<b>Total</b>	<b>\$572,153</b>	<b>\$689,141</b>	<b>\$1,261,294</b>
% Allocation	45%	55%	100%
<b>Allocation</b>	<b>\$907,248</b>	<b>\$1,092,752</b>	<b>\$2,000,000</b>

To  
Page 2

Source For Revenue Information: MIS420 and MIS430  
 (1) - Excludes Off System, Refund Reserve, and Intercompany  
 (2) - Excludes Intercompany and Transportation

MidAmerican Energy Company  
 Electric Revenues, Sales, and Customers (Displayed Using a FERC Format)  
 For the Year Ended December 31, 2000

	Operating Revenues				
	Iowa	Illinois*	South Dakota	FERC	
Sales of Electricity					
(440) Residential Sales	\$ 387,704,431	\$ 46,608,480	\$ 2,132,299	\$ -	\$
(442) Commercial and Industrial Sales					
Small (or Commercial)	227,134,490	26,570,630	1,976,039	-	
Large (or Industrial)	249,637,374	23,739,955	2,631,658	-	
(444) Public Street and Highway Lighting	11,021,401	460,736	49,109	-	
(445) Other Sales to Public Authorities	54,037,493	5,997,752	217,678	-	
(446) Sales to Railroads and Railways					
(440) Interdepartmental Sales	3,226,155	888,451	28,296	21,375	
TOTAL Sales to Ultimate Consumers	\$ 934,451,344	\$ 104,266,004	\$ 7,035,077	\$ 21,375	\$
(447) Sales for Resale	141,081,856	17,261,760	1,100,206	3,802,016	
TOTAL Sales of Electricity	\$ 1,075,535,200	\$ 121,530,772	\$ 8,225,283	\$ 3,023,421	\$
(Loss) (449.1) Provision for Rate Refunds	(21,642,030)				
TOTAL Revenues Net of Provision for Refunds	\$ 1,056,893,200	\$ 121,530,772	\$ 8,225,283	\$ 3,023,421	\$
Other Operating Revenues					
(450) Forfeited Discounts	1,760,450	173,208	25,298	-	
(451) Miscellaneous Service Revenues	203,289	7,096	5,080	-	
(453) Sales of Water and Water Power					
(454) Rent from Electric Property	2,417,765	692,342	13,273	12,068	
(455) Interdepartmental Rents					
(456) Other Electric Revenues	14,186,119	2,009,077	136,168	124,481	
TOTAL Other Operating Revenues	\$ 18,567,603	\$ 2,882,621	\$ 179,819	\$ 138,549	\$
TOTAL Electric Operating Revenues	\$ 1,075,460,803	\$ 124,413,393	\$ 8,405,102	\$ 3,959,970	\$

Note: Excludes Gains from Disposition of Allowances (Acct. 411.8)

MidAmerican Energy Company  
 Electric Revenues, Sales, and Customers (Displayed Using a FERC Format)  
 For the Year Ended December 31, 2000

Sales of Electricity	Kilowatt Hours Sold			
	Iowa	Illinois*	South Dakota	FERC
(440) Residential Sales	4,311,180,211	559,016,800	29,420,372	-
(442) Commercial and Industrial Sales				
Small (or Commercial)	3,306,771,770	428,461,296	28,540,314	-
Large (or Industrial)	6,126,744,807	586,686,911	58,533,658	-
(444) Public Street and Highway Lighting	59,727,347	5,925,272	410,862	-
(445) Other Sales to Public Authorities	957,158,203	116,437,400	3,215,287	-
(446) Sales to Railroads and Railways				
(448) Interdepartmental Sales	97,300,806	27,505,091	885,815	669,152
TOTAL Sales to Ultimate Consumers	14,868,896,144	1,724,063,590	121,014,338	669,152
(447) Sales for Resale	6,015,135,646	720,760,267	49,688,079	155,426,097
TOTAL Sales of Electricity	20,884,031,790	2,445,623,985	170,702,417	156,095,249
(Less) (449.1) Provision for Rate Refunds				
TOTAL Revenues Net of Provision for Refunds	20,884,031,790	2,445,623,985	170,702,417	156,095,249

Sales of Electricity	Average No. of Customers			
	Iowa	Illinois*	South Dakota	FERC
(440) Residential Sales	497,250	74,234	2,803	-
(442) Commercial and Industrial Sales				
Small (or Commercial)	69,019	7,932	586	-
Large (or Industrial)	1,086	98	10	-
(444) Public Street and Highway Lighting	391	31	5	-
(445) Other Sales to Public Authorities	10,382	915	85	-
(446) Sales to Railroads and Railways				
(448) Interdepartmental Sales				
TOTAL Sales to Ultimate Consumers	579,028	83,210	3,489	-
(447) Sales for Resale	54	6	1	13
TOTAL Sales of Electricity	579,082	83,216	3,490	13
(Less) (449.1) Provision for Rate Refunds				
TOTAL Revenues Net of Provision for Refunds	579,082	83,216	3,490	13

**MidAmerican Energy Company**  
**Electric Revenues, Sales, and Customers (Displayed Using a FERC Format)**  
**For the Year Ended December 31, 2000**

\* Includes the following Commercial and Industrial Revenues, Sales, and Customers for Distribution only service in the Illinois District

	<u>Revenues</u>	<u>KWH Sales</u>	<u>Avg. Customers</u>
Commercial	\$ 218,476	13,623,021	113
Industrial	221,801	24,011,844	10
Total	<u>\$ 440,277</u>	<u>37,634,865</u>	<u>123</u>

MidAmerican Energy Company  
 Gas Revenues, Sales, and Customers (Displayed Using a FERC Format)  
 For the Year Ended December 31, 2000

*To Page 1, Lines 10, 11, 12, 13*

	Operating Revenues				
	Iowa	Illinois	South Dakota	Nebraska	TOTAL
<b>Gas Service Revenues</b>					
480 Residential Sales	\$ 343,965,626	\$ 44,306,719	\$ 40,833,380	\$ 2,215,196	\$ 429,320,921
481 Commercial and Industrial Sales					
Small (or Comm.)	137,632,101	17,709,111	23,150,628	1,297,278	178,789,118
Large (or Ind.)	10,668,850	978,302	624,311	120,837	11,492,300
482 Other Sales to Public Authorities					
484 Interdepartmental Sales	1,471,709	115,311			1,587,020
TOTAL Sales to Ultimate Consumers	\$ 501,738,446	\$ 63,220,343	\$ 64,508,319	\$ 3,633,411	\$ 633,100,519
483 Sales for Resale					
TOTAL Net Gas Service Revenues	\$ 501,738,446	\$ 63,220,343	\$ 64,508,319	\$ 3,633,411	\$ 633,100,519
Revenues from Manufactured Gas					
TOTAL Gas Service Revenues	\$ 501,738,446	\$ 63,220,343	\$ 64,508,319	\$ 3,633,411	\$ 633,100,519
<b>Other Operating Revenues</b>					
485 Intracompany Transfers					
487 Forfeited Discounts	630,825	97,540	91,115	7,897	827,377
488 Miscellaneous Service Revenues	120,066	7,801	32,182	1,458	161,507
489.1 Rev. from Trans. of Gas of others through gathering facilities					
489.2 Rev. from Trans. of Gas of others through transmission					
489.3 Rev. from Trans. of Gas of others through distribution	15,677,247	1,933,335	1,251,288	55,308	18,917,178
489.4 Rev. from storing gas of others					
490 Sales of Products Extracted from Natural Gas					
491 Revenues from Natural Gas Processed by Others					
492 Incidental Gasoline and Oil Sales					
493 Rent from Gas Property	199,360			11,000	210,360
494 Interdepartmental Rents					
495 Other Gas Revenues	1,150,557	2,191,274		1,774	3,343,605
TOTAL Other Operating Revenues	\$ 17,770,055	\$ 4,220,959	\$ 1,374,585	\$ 77,235	\$ 23,433,834
TOTAL Gas Operating Revenues	\$ 519,518,501	\$ 67,450,302	\$ 65,882,904	\$ 3,710,646	\$ 657,562,353
(Less) 496 Provision for Rate Refunds					
TOTAL Gas Operating Revenues Net of Provisi	\$ 519,518,501	\$ 67,450,302	\$ 65,882,904	\$ 3,710,646	\$ 657,562,353

MidAmerican Energy Company  
 Gas Revenues, Sales, and Customers (Deployed Using a FERC Format)  
 For the Year Ended December 31, 2000

Gas Service Revenues	Therms of Natural Gas Sold			
	Iowa	Illinois	South Dakota	Nebraska
480 Residential Sales	418,458,684	59,317,167	54,526,764	3,655,241
481 Commercial and Industrial Sales				
Small (or Comm.)	202,223,107	25,143,514	33,371,849	2,609,424
Large (or Ind.)	31,210,649	1,339,002	999,815	317,410
482 Other Sales to Public Authorities				
484 Interdepartmental Sales	17,708,471	469,597		
TOTAL Sales to Ultimate Consumers	669,609,911	66,269,280	91,808,428	6,682,083
483 Sales for Resale				
TOTAL Net Gas Service Revenues	669,609,911	66,269,280	91,808,428	6,682,083
489.3 Rev. from Trans. of Gas of others through distribution	558,591,127	34,718,887	24,807,743	13,658,065

Gas Service Revenues	Average No. of Customers			
	Iowa	Illinois	South Dakota	Nebraska
480 Residential Sales	454,620	60,145	59,640	4,089
481 Commercial and Industrial Sales				
Small (or Comm.)	47,542	5,082	7,641	518
Large (or Ind.)	788	13	25	0
482 Other Sales to Public Authorities				
484 Interdepartmental Sales				
TOTAL Sales to Ultimate Consumers	502,950	65,240	67,306	4,616
483 Sales for Resale				
TOTAL Net Gas Service Revenues	502,950	65,240	67,306	4,616
489.3 Rev. from Trans. of Gas of others through distribution	411	79	134	3

Finished Dollars as a Percentage of Active Receivables

Month	Total Active Receivables	Accounts finished during month (1-30 days)		Finished accounts with dollars owing (end of 60 days)		Finished accounts with dollars owing (end of 90 days)		Finished accounts with dollars owing (end of 120 days)		Final av
		Dollars	Receivables % of	Dollars	Receivables % of	Dollars	Receivables % of	Dollars	Receivables % of	
Sept 99	84,304,440.03	1,407,507.29	1.74%	608,313.02	1.08%	708,766.43	0.84%	703,007.60	0.83%	
Oct 99	60,201,140.07	1,450,040.50	2.09%	943,603.06	1.30%	842,408.61	1.22%	766,432.16	1.13%	
Nov 99	68,062,647.65	1,664,018.09	1.71%	778,912.18	1.14%	705,815.36	1.03%	632,347.73	0.70%	
Dec 99	88,078,667.42	1,297,219.40	1.40%	665,805.77	0.75%	564,536.05	0.64%	410,184.78	0.47%	
1999 4-Month Average			1.73%		1.08%		0.96%		0.81%	
Jan 00	118,602,103.76	1,224,102.82	1.03%	703,667.18	0.60%	600,473.07	0.51%	453,102.50	0.38%	
Feb 00	123,347,150.24	1,435,149.98	1.16%	795,078.58	0.65%	710,909.63	0.58%	648,748.98	0.53%	
Mar 00	101,573,448.48	1,657,488.78	1.53%	804,747.22	0.80%	805,817.31	0.80%	809,607.66	0.80%	
Apr 00	93,406,884.25	1,427,855.89	1.53%	854,508.00	1.02%	815,793.44	0.87%	732,003.65	0.78%	
May 00	74,428,578.03	1,525,405.74	2.05%	1,022,150.30	1.37%	924,699.34	1.24%	839,354.47	1.13%	
Jun 00	85,004,465.55	1,720,091.59	1.81%	1,070,203.34	1.13%	951,637.81	1.01%	878,886.99	0.92%	
Jul 00	99,729,868.30	1,088,133.40	1.09%	780,940.78	0.78%	647,859.38	0.65%	569,283.80	0.67%	
Aug 00	104,888,126.65	1,626,844.61	1.55%	892,380.38	0.85%	873,308.08	0.83%	779,138.18	0.74%	
Sep 00	105,867,988.01	1,242,781.37	1.17%	763,830.31	0.72%	673,592.94	0.64%	588,880.18	0.54%	
Oct 00	88,790,216.00	1,955,209.70	1.53%	824,428.79	0.93%	667,128.83	0.75%	593,085.85	0.67%	
Nov 00	88,607,108.47	1,243,106.73	1.26%	710,496.55	0.72%	570,157.40	0.50%	524,818.84	0.53%	
Dec 00	157,889,728.03	1,448,824.70	0.92%	650,559.91	0.41%	506,645.03	0.32%	438,100.75	0.28%	
2000 Average			1.39%		0.86%		0.74%		0.66%	
Jan 01	285,733,011.03	2,407,987.52	0.81%	1,083,148.16	0.40%	787,981.40	0.30%	700,747.87	0.26%	
Feb 01	258,836,404.93	2,151,447.35	0.83%	1,148,359.74	0.44%	888,351.43	0.38%	855,474.51	0.33%	
Mar 01	261,706,639.39	2,039,308.64	0.78%	1,326,398.32	0.51%	1,134,321.73	0.43%	1,039,225.77	0.40%	
Apr 01	220,914,544.27	2,103,731.09	0.91%	1,418,684.88	0.62%	1,255,780.51	0.55%			
May 01	183,182,433.24	2,893,165.04	1.40%	1,991,816.41	1.09%					
Jun 01	183,231,772.62	2,418,204.61	1.48%							
2001 YTD Average			1.09%		0.61%		0.41%		0.33%	
Sept 1998 through June 2001 Average			1.38%		0.85%		0.73%		0.64%	

K. Rice 07/11/01  
Funds as % of Receivables

MIS JOURNAL SUMMARY DETAIL

WP RRT/G  
Page 10 of 13

PREPARED BY: Ernie Schilling *ES 9-6-01*

JOURNAL ENTRY NO: 18918x

DATE: 5-Sep-01

ENTERED BY: *ES*

MIS EFFECTIVE DATE: 01-01-01

August, 2001

DATE ENTERED: *9/6/01*

TIME ENTERED:

U	BC	RC	ACTIVITY	PROJECT	P	SUB-NUM	LOC	FAC	CE	DR	CR
2	B13	950	904040		6		100		467	1,863,304.00	
8	950	950	144003		5		100		467		1,863,304.00

Accrue additional bad debt expense

U	BC	RC	ACTIVITY	PROJECT	P	SUB-NUM	LOC	FAC	CE	DR	CR
1	B12	950	904040	6			100		467	2,018,696.00	
8	950	950	144002	6			100		467		2,018,696.00

Accrue additional bad debt expense

E. Schilling

TOTALS

3,882,000.00

3,882,000.00

*To Page 1  
Line 2*

Journal: 18818X Desc: Source: JE Date: 20010831

U	Bc	Rc	Act	Proj	P	Sub No.	Loc	Fac	Ce	D/C	Amount	Un	Dc	Eff	Dt
2	B13	950	904040		6		100		467	D	1863304.00			010831	
			ACCR AIDNTL BAD DEBT EXP												
8	950	950	144003		6		100		467	C	1863304.00			010831	
			ACCR AIDNTL BAD DEBT EXP												
1	B12	950	904040		6		100		467	D	2018696.00			010831	
			ACCR AIDNTL BAD DEBT EXP												
8	950	950	144002		6		100		467	C	2018696.00			010831	
			ACCR AIDNTL BAD DEBT EXP												

Total Debits: 3882000.00 Credits: 3882000.00 Qty:   
 Difference: 0.00 Screen:   
 G31 - ENTER CHANGES Tran:   
 CHG MODE

**MidAmerican Energy Company**

*Calculation of Allocation of \$3,882,000 Bad Debt Expense Accrual  
To Electric and Gas Operations  
To Recognize Additional Write-Offs From Winter of 2000-2001  
For August 2001 Closing*

<u>High Gas</u> <u>Months</u>	<u>\$000</u> <u>Electric</u> <u>Revenues(1)</u>	<u>\$000</u> <u>Gas</u> <u>Revenues(2)</u>	<u>\$000</u> <u>Total</u> <u>Revenues</u>
Nov-00	\$75,819	\$81,820	\$157,639
Dec-00	\$86,282	\$183,746	\$270,028
Jan-01	\$84,938	\$161,406	\$246,344
Feb-01	\$80,323	\$120,074	\$200,397
Mar-01	\$82,041	\$79,550	\$161,591
Apr-01	\$75,707	\$37,627	\$113,334
May-01	\$87,043	\$24,918	\$111,961
Jun-01	\$94,292	\$20,216	\$114,508
Jul-01	\$120,758	\$17,250	\$138,008
<b>Total</b>	<b>\$787,203</b>	<b>\$726,607</b>	<b>\$1,513,810</b>
<b>% Allocation</b>	<b>52%</b>	<b>48%</b>	<b>100%</b>
<b>Allocation</b>	<b>\$2,018,696</b>	<b>\$1,863,304</b>	<b>\$3,882,000</b>

Source For Revenue Information: MI5420 and MI5430

(1) - Excludes Off System, Refund Reserve, and Intercompany

(2) - Excludes Intercompany and Transportation

MidAmerican Energy Company

Estimate of Bad Debt Reserve at

8/31/2001

Only 10% of Finaled Bill Accounts >= 120 Days Are Recovered

(\$000's)

=> Input

Bad Debt Reserve on Finaled Bill Accounts:

8/31/2001 Finaled Bill Accounts 120 Days And Older		\$7,637	
Less Estimated Recoveries of	10%	\$764	
Net Write Offs			\$6,873
8/31/2001 Finaled Bill Accounts Up To 120 Days		\$4,018	
Times % To Be Recovered	55%	\$2,210	
Gross Write Offs		\$1,808	
Less Estimated Recoveries of	10%	\$181	
Net Write Offs			\$1,627

Bad Debt Reserve on Active Bill Accounts:

8/31/2001 Active Bill Accounts (Inc. Budget Deferred)		\$134,694	
Times % To Be Finaled	1.4%	1.4%	
Finaled Amount		\$1,886	
Times % To Be Recovered	55%	\$1,037	
Gross Write Offs		\$849	
Less Estimated Recoveries	10%	\$85	
Net Write Offs			\$764

8/31/2001 Total Estimated Bad Debt Reserve		<u>\$9,264</u>
8/31/2001 Booked Bad Debt Reserve		\$5,382
8/31/2001 Excess (Shortfall)		<u><u>(\$3,882)</u></u>

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - HP Lease  
Test Year Ended December 31, 2000

Line	Description (a)	Amount (b)	Reference (c)
1.	Computer workstation leases - 2000	\$ 3,143,369	WP RRT/H, Page 3
2.	Computer workstation leases - 2001	2,060,394	WP RRT/H, Page 3
3.	Difference	<u>\$ (1,082,975)</u>	Line 1- Line 2
4.	Electric Amount	69.67% \$ (754,529)	Electric Labor Percent
5.	Gas Amount	30.33% \$ (328,446)	Gas Labor Percent (WP RRT/H, Page 2)
6.	<b>Pro Forma Adjustment - Jurisdictional Distribution</b>		
7.	Iowa	78.77% \$ (258,719)	Gas Labor % - Iowa (WP RRT/H, Pg 2)
8.	Illinois	9.88% \$ (32,440)	Gas Labor % - Illinois (WP RRT/H, Pg 2)
9.	South Dakota	10.75% \$ (35,304)	Gas Labor % - So Dakota (WP RRT/H, Pg 2)
10.	Nebraska	0.60% \$ (1,982)	Gas Labor % - Nebraska (WP RRT/H, Pg 2)
11.	<b>Pro Forma Adjustment -</b>		
12.	Increase Gas O&M Expense	<span style="border: 1px solid black;">\$ (35,304)</span>	To Exh.__(RRT-1), Sch. 10, Line 3

Respondent		This Report is:	Date of Report					
American Energy Company			(Mo., Co., Yr.)					
DISTRIBUTION OF SALARIES AND WAGES (Continued)								
Line No.	Classification (a)	Iowa	Illinois	South Dakota	Nebraska	FERC	Total	
<i>To Page 1, Lines 7, 8, 9 and 10</i>								
GAS (Continued)								
48	Total Operation and Maintenance							
49	Production - Manufactured Gas (Total lines 28 and 40)	390,354	16,838	13,164	909	0	421,265	
50	Production - Nat Gas (incl Exp. & Dev.) (Total lines 29 thru 41)	0	0	0	0	0	0	
51	Other Gas Supply (Enter Total lines 30 & 42)	1,608,596	206,731	205,494	14,101	0	2,034,922	
52	Storage, LNG Terminating and Processing (Total lines 31 & 43)	788,379	103,974	105,753	7,131	0	1,005,237	
53	Transmission (lines 32 and 44)	0	0	0	0	0	0	
54	Distribution (Lines 33 and 45)	10,348,923	2,223,783	2,789,788	122,897	0	23,485,371	
55	Customer Accounts (Line 34)	11,147,637	1,285,148	1,345,347	103,454	0	13,881,586	
56	Customer Services and Informational (Line 35)	54,998	6,872	5,938	410	0	68,218	
57	Sales (Line 36)	794,128	188,003	101,247	2,521	0	1,085,999	
58	Administrative and General (lines 37 and 46)	6,393,616	924,789	847,027	51,423	0	8,216,855	
59	TOTAL Operation and Maintenance (Total lines 49 thru 58)	29,526,631	5,956,138	55,393,733	302,802	0	50,179,358	
60	Other Utility Departments	79,773	9,897	10,752	2,603			
61	Operation and Maintenance							
62	TOTAL All Utility Department (Total lines 25, 59, and 61)	\$140,104,755	\$18,508,763	\$8,118,056	\$302,851	\$422,370	\$165,454,794	
63	Utility Plant							
64	Construction (By Utility Departments)							
65	Electric Plant	10,411,142	2,032,024	124,854		128,427	12,696,447	
66	Gas Plant	5,257,991	739,413	517,489	43,564		6,558,457	
67	Other							
68	TOTAL Construction (Total of lines 65 thru 67)	\$21,669,132	\$2,771,437	\$742,343	\$43,564	\$128,427	\$25,354,903	
69	Plant Removal (By Utility Departments)							
70	Electric Plant	1,104,725	136,787	8,351		8,645	1,258,508	
71	Gas Plant	443,390	82,352	52,071	3,674		581,487	
72	Other							
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$1,548,115	\$199,139	\$60,422	\$3,674	\$8,645	\$1,819,995	
74	Other Accounts (Specify):							
75								
76	Other Income Accounts	7,464,738	5,270,345	259,143	119,605	1,076,966	13,030,797	
77	Other Balance Sheet Accounts (Allocate based on line 62)	4,910,830	640,727	214,386	10,615	14,804	5,791,362	
78								
79								
80	Clearing Accounts (Line 3, 184) (Allocate based on lines 25, 59, 65, 66)							
81	Electric Operations & Maintenance	2,786,088	375,418	20,009	0	11,700	3,193,215	
82	Gas Operations & Maintenance	1,094,917	137,299	149,410	8,399	0	1,390,025	
83	Construction Electric Plant	454,601	56,289	3,436	0	3,558	517,884	
84	Construction Gas Plant	145,650	20,482	17,105	1,207	0	184,444	
85	Total Clearing Accounts	4,481,256	589,487	189,960	9,596	15,257	5,285,555	
86								
87								
88								
89								
90								
91								
92								
93								
94								
95	TOTAL Other Accounts	\$18,956,023	\$6,508,545	\$663,470	\$39,875	\$47,022	\$24,114,935	
96	TOTAL SALARIES AND WAGES	\$180,178,029	\$27,987,987	\$7,581,490	\$389,963	\$609,484	\$216,743,953	

Gas Per Cent  
 $50,179,358 / 165,454,794 = 30.33\%$   
*To Page 1 Line 5*



MIDAMERICAN ENERGY CO.  
INFORMATION TECHNOLOGY  
PC LEASE PAYMENT REDUCTION CALCULATION

Month Begins	HP Lease Payments	Number of New Units:			Lease Payments:			Total Lease Payments	Reduction From Current	Reduction by Year
		New Laptops	New High-End Desktops	Standard Desktops	New Laptops	New High-End Desktops	Standard Desktops			
9/1/99	\$ 295,672	0		0	\$ -	\$ -	\$ -	\$ 295,672	\$ -	
10/1/99	\$ 282,272	72		0	\$ 5,967	\$ -	\$ -	\$ 288,239	\$ 7,433	
11/1/99	\$ 282,272	0		0	\$ 5,967	\$ -	\$ -	\$ 288,239	\$ 7,433	
12/1/99	\$ 282,272	0		0	\$ 5,967	\$ -	\$ -	\$ 288,239	\$ 7,433	\$ 22.29
1/1/00	\$ 267,874	77		0	\$ 12,349	\$ -	\$ -	\$ 280,223	\$ 15,449	
2/1/00	\$ 267,874	0		0	\$ 12,349	\$ -	\$ -	\$ 280,223	\$ 15,449	
3/1/00	\$ 256,504	76		0	\$ 18,565	\$ -	\$ -	\$ 275,069	\$ 20,603	
4/1/00	\$ 256,604	0		0	\$ 18,565	\$ -	\$ -	\$ 275,069	\$ 20,603	
5/1/00	\$ 242,056	88		0	\$ 26,521	\$ -	\$ -	\$ 268,587	\$ 27,085	
6/1/00	\$ 227,626	95		0	\$ 34,395	\$ -	\$ -	\$ 262,021	\$ 33,651	
7/1/00	\$ 225,482	15		0	\$ 35,638	\$ -	\$ -	\$ 261,120	\$ 34,652	
8/1/00	\$ 211,307	100		0	\$ 43,926	\$ -	\$ -	\$ 255,233	\$ 40,439	
9/1/00	\$ 211,307	0		0	\$ 43,926	\$ -	\$ -	\$ 255,233	\$ 40,439	
10/1/00	\$ 192,608	0	25	228	\$ 43,926	\$ 2,206	\$ 4,943	\$ 243,683	\$ 51,989	
11/1/00	\$ 192,118	3		0	\$ 44,187	\$ 2,206	\$ 4,943	\$ 243,454	\$ 52,218	
12/1/00	\$ 192,118	0		0	\$ 44,187	\$ 2,206	\$ 4,943	\$ 243,454	\$ 52,218	\$ 404.61
1/1/01	\$ 177,190	0	20	183	\$ 44,187	\$ 3,971	\$ 8,946	\$ 234,294	\$ 61,378	
2/1/01	\$ 136,838	60	54	491	\$ 49,401	\$ 8,736	\$ 19,685	\$ 217,822	\$ 81,012	
3/1/01	\$ 118,916	0	20	180	\$ 49,401	\$ 10,501	\$ 23,622	\$ 202,440	\$ 93,232	
4/1/01	\$ 118,916	0		0	\$ 49,401	\$ 10,501	\$ 23,622	\$ 202,440	\$ 93,232	
5/1/01	\$ 106,180	0	20	182	\$ 49,401	\$ 12,266	\$ 27,603	\$ 195,450	\$ 100,222	
6/1/01	\$ 90,414	0	22	203	\$ 49,401	\$ 14,207	\$ 32,043	\$ 186,065	\$ 109,607	
7/1/01	\$ 48,718	0	60	540	\$ 49,401	\$ 19,502	\$ 43,854	\$ 161,475	\$ 134,197	
8/1/01	\$ -	0	70	630	\$ 49,401	\$ 25,679	\$ 57,634	\$ 132,714	\$ 162,958	
9/1/01	\$ -	0		0	\$ 49,401	\$ 25,679	\$ 57,634	\$ 132,714	\$ 162,958	
10/1/01	\$ -	0		0	\$ 49,401	\$ 25,679	\$ 57,634	\$ 132,714	\$ 162,958	
11/1/01	\$ -	0		0	\$ 49,401	\$ 25,679	\$ 57,634	\$ 132,714	\$ 162,958	
12/1/01	\$ -	0		0	\$ 49,401	\$ 25,679	\$ 57,634	\$ 132,714	\$ 162,958	\$ 1,487.61
Total 2001	\$ 797,172	593	291	2835	\$ 587,598	\$ 208,079	\$ 467,545	\$ 2,060,394	To Page 1, L1	
2002					\$ 592,812	\$ 308,148	\$ 691,608	\$ 1,592,568	\$ 1,955,496	\$ 1,955.41

	Cost per Unit			Monthly Lease Factor		
	New Laptops	New High-End Desktops	Standard Desktops	New Laptops	New High-End Desktops	Standard Desktops
Prs 9-1-00	\$ 2,299	\$ 3,046	\$ 755	3.605%	2.719%	2.719%
As of 9-1-00	\$ 2,299	\$ 3,046	\$ 755	3.780%	2.897%	2.897%

NOTE: "Reduction from Current" does NOT reflect the fact that MEC will purchase monitors, keyboard, mice, etc. from HP at the end of the leases, and therefore does not have to lease them from the new lessor.

Midcon Energy Company  
 United Oil Field  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustment - 2000 Union Payroll Adjustment  
 Test Period Ended December 31, 2000

Line	Description	Amount	Reference
1.	Total Union Payroll Increase	\$ 466,251	WP RRT/H, Page 1
2.	FICA, FUTA, SUTA %	\$ 1,152	WP RRT/H, Page 2
3.	Total Payroll Taxes Increase	\$ 467,403	Line 1 + Line 2
4.	O&M vs Total Labor %	78.69%	Total Labor / Total Labor + Total O&M
5.	O&M Labor Increase	\$ 367,231	Line 1 * Line 4
6.	Payroll Tax Increase	\$ 8,172	Line 3 * Line 4
7.	Electric Labor Amount	\$ 672,856	Electric Labor Percent * Line 5
8.	Electric Payroll Taxes	\$ 25,407	Electric Labor Percent * Line 5
9.	Gas Labor Amount	\$ 118,769	Gas Labor Percent * Line 5
10.	Gas Payroll Taxes	\$ 11,092	Gas Labor Percent * Line 6
11.	Pro Forma Adjustment - Jurisdictional Distribution of Gas O&M Expense Increase		
12.	Iowa	\$ 93,574	Gas Labor % - Iowa
13.	Illinois	\$ 11,733	Gas Labor % - Illinois
14.	South Dakota	\$ 12,769	Gas Labor % - So Dakota
15.	Nebraska	\$ 717	Gas Labor % - Nebraska
16.	Pro Forma Adjustment - Jurisdictional Distribution of Gas Payroll Tax Expense Increase		
17.	Iowa	\$ 8,712	Gas Labor % - Iowa
18.	Illinois	\$ 1,092	Gas Labor % - Illinois
19.	South Dakota	\$ 1,189	Gas Labor % - So Dakota
20.	Nebraska	\$ 67	Gas Labor % - Nebraska
21.	Pro Forma Adjustment - SD		
22.	Increase Union Labor Expense	\$ 12,769	To Exh.__(RRT-1), Sch. 11, Line 3
23.	Pro Forma Adjustment -SD		
24.	Increase Payroll Tax Expense - FICA	\$ 1,152	
25.	Increase Payroll Tax Expense - FUTA	\$ 17	
26.	Increase Payroll Tax Expense - SUTA	\$ 20	
27.	Total	\$ 1,189	To Exh.__(RRT-1), Sch. 11, Line 5

Note: Gas Labor % from WP RRT/H, Page 2

Name of Respondent	This Report is:	Date of Report	Year of Report
MidAmerican Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/2000	Dec 31, 2000

IMPORTANT CHANGES DURING THE YEAR (Continued)

5. None
6. MidAmerican Energy Company filed for and was granted authority to issue up to \$500 million of bonds, notes, debentures, guarantees or other evidence of indebtedness of like kind to bonds, notes, or debentures in docket number ES00-51-000 on September 21, 2000. The authority to issue has an expiration date of November 30, 2002. As of December 31, 2000, no issuances were outstanding pursuant to this order. On July 24, 2000, \$162 Million of medium term notes were issued pursuant to the authority granted in docket number ES98-48-000. Pursuant to an order received in docket number ES99-30-000, MidAmerican Energy Company was also authorized to issue short-term indebtedness in an aggregate principal amount of not more than \$400 million. These securities may be issued during the period ending April 15, 2001, with a final maturity date no later than April 15, 2002. As of December 31, 2000 \$81.6 million of short-term commercial paper was outstanding pursuant to this order.

7. None

8. The following compensation increases were received by MidAmerican Energy Company employees during 2000:

Type	Effective Date	Percent	Pro forma amt	Est. Annual Cost	Pro forma Calc
Clerical Union Contract	2/1/2000	3.00%	2,190	\$ 26,278	12 x 1
Northern Union Contract	3/1/2000	4.97%	202,190	1,216,743	12 x 2
Southern Union Contract (Gas)	3/1/2000	5.33%	54,630	327,785	}
Fort Madison Union Contract	3/1/2000	2.50%	938	5,626	
East Union Contract	3/1/2000	3.88%	125,826	754,959	
East Union Meter Readers	3/1/2000	3.00%	6,670	40,020	
Southern Union Contract (Electric)	3/1/2000	3.17%	106,207	637,242	
Salaried Employees received merit increases as follows:					
Executives	1/1/2000	4.66%		71,839	
Non-exempt	1/1/2000	2.78%		651,785	
Exempt	1/1/2000	3.72%		2,358,134	
Information Technology	1/1/2000	5.44%		517,684	

499,251

To Page 1, Line 1

9. Cooper Litigation

On July 23, 1997, the Nebraska Public Power District filed a complaint, in the United States District Court for the District of Nebraska, naming MidAmerican Energy as the defendant and seeking declaratory judgment as to three issues under the parties' long-term power purchase agreement for Cooper capacity and energy. More specifically, the Nebraska Public Power District sought a declaratory judgment in the following respects: (1) that MidAmerican Energy is obligated to pay 50% of all costs and expenses associated with decommissioning Cooper, and that in the event the Nebraska Public Power District continues to operate Cooper after expiration of the power purchase agreement (September 2004), MidAmerican Energy is not entitled to reimbursement of any decommissioning funds it has paid to date or will pay in the future; (2) that the current method of allocating transition costs as a part of the decommissioning cost is proper under the power purchase agreement; and (3) that the current method of investing decommissioning funds is proper under the power purchase agreement.

MidAmerican Energy filed its answer and contingent counterclaims. The contingent counterclaims filed by MidAmerican Energy are generally as follows: (1) that MidAmerican Energy has no duty under the power purchase agreement to reimburse or pay

February 7, 2000

WP RRT/1  
Page 3 of 3

Subject: Loading and Transportation Rates for 2000

From: Jeff Liitschwager, Dale Miller

The following loading factors for 2000 will be in affect for MEC. Comparisons to 1999 actual rates are included. The new PIP loading rate will be applied only to salaried employee, straight time labor, i.e. cost element 204.

<u>Payroll Loading Factor</u>	2000 <u>Actual</u>	2000 <u>Budget</u>	1999 <u>Actual</u>
Benefits	12.45%	12.45%	18.57%
FAS 106	6.25%	6.25%	7.42 %
Vacations	8.13%	8.13%	7.61%
Holidays	4.39%	4.39%	4.27%
Sick and other PTO	2.81%	2.81%	2.32%
Injuries and Damages	1.09%	1.09%	1.12%
FICA	9.02%	9.02%	8.59%
FUTA	0.13%	0.13%	0.14%
SUTA	0.16%	0.16%	0.12%
PIP	12.43%	-	-
Total	56.86%	44.43%	50.16%

*To Page 1  
Line 2*

*9.31%*

G & A

Electric and Gas Projects	2.00%	2.00%	2.00%
Direct Purchases	1.00%	1.00%	1.00%
Power Stations where MEC is not Managing Partner, (ie QCNPS, OGS)	1.00%	1.00%	1.00%

AFUD Monthly Rate

Electric and Gas	0.4735%	0.4532%	0.4532%
------------------	---------	---------	---------

<u>Inventory</u>	13.5%	13.5%	17.10%
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Hourly Transportation Rates

Class 0 Cars	5.10	5.10	4.10
Class 1 2 Pickups and Vans	3.20	3.20	3.20
Class 3 Digger Derricks	10.10	10.10	10.40
Class 4 Aerials	8.20	8.20	8.20
Class 5 Construction Trucks	5.70	5.70	5.80
Class 7 Trencher Tractors	10.10	10.10	8.00

Please contact Kay Twigg (x2947) or Dale Miller (x2663) with questions.

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - 2001 Union Payroll Adjustment  
Test Period Ended December 31, 2000

Line	Description (a)	Amount (b)	Reference (c)
1.	Total Union Payroll increase	\$ 2,240,752	WP RRT/J, Page 2
2.	Total Payroll Taxes increase	\$ 208,614	WP RRT/J, Page 2
3.	O&M vs Total Labor %	78.46%	WP RRT/J, Page 2
4.	O&M Labor increase	\$ 1,757,999	Line 1 * Line 3
5.	Payroll Tax Increase	\$ 163,670	Line 2 * Line 3
6.	Electric Labor Amount	69.67% \$ 1,224,831	Electric Labor Percent * Line 4
7.	Electric Payroll Taxes	69.67% \$ 114,032	Electric Labor Percent * Line 5
8.	Gas Labor Amount	30.33% \$ 533,168	Gas Labor Percent * Line 4
9.	Gas Payroll Taxes	30.33% \$ 49,638	Gas Labor Percent * Line 5
10.	Pro Forma Adjustment - Jurisdictional Distribution of Gas O&M Expense Increase		
11.	Iowa	78.77% \$ 419,981	Gas Labor % - Iowa
12.	Illinois	9.88% \$ 52,660	Gas Labor % - Illinois
13.	South Dakota	10.75% \$ 57,310	Gas Labor % - So Dakota
14.	Nebraska	0.60% \$ 3,218	Gas Labor % - Nebraska
15.	Pro Forma Adjustment - Jurisdictional Distribution of Gas Payroll Tax Expense Increase		
16.	Iowa	78.77% \$ 39,100	Gas Labor % - Iowa
17.	Illinois	9.88% \$ 4,903	Gas Labor % - Illinois
18.	South Dakota	10.75% \$ 5,336	Gas Labor % - So Dakota
19.	Nebraska	0.60% \$ 300	Gas Labor % - Nebraska
20.	Pro Forma Adjustment - SD		
21.	Increase Union Labor Expense	\$ 57,310	To Exh,__(RRT-1), Sch. 12, Line 3
22.	Pro Forma Adjustment - SD		
23.	Increase Payroll Tax Expense - FICA	\$ 5,169	
24.	Increase Payroll Tax Expense - FUTA	\$ 75	
25.	Increase Payroll Tax Expense - SUTA	\$ 92	
26.	Total	\$ 5,336	To Exh,__(RRT-1), Sch. 12, Line 5

Note: Gas Labor % from WP RRT/H, Page 2

MidAmerican Energy  
Union Payroll  
For Year Ended Dec 31, 2000

	499 / 109	7738	125	Total
Regular	60,820,618.67	1,505,577.21	197,358.90	62,523,554.78
Overtime 1.5	11,700,906.15	240,533.84	4,862.31	11,946,302.30
Overtime 2.0	3,950,401.72	29,266.50	6,837.88	3,986,506.10
OnCall	302,959.04	34,819.22		337,778.26
Shift-Rot	4,162.19			4,162.19
Shift-2nd	154,549.87	4,121.85	570.60	159,242.32
Shift-3rd	73,219.41			73,219.41
Leadman	40,674.20			40,674.20
Standby	252,929.00			252,929.00
Increase Pay	781,650.45			781,650.45
Increase OT	160,839.62			160,839.62
Vacation	5,280,751.65	122,041.81	15,324.41	5,418,117.87
Sick	2,254,337.52	42,348.89	2,443.93	2,299,130.34
Regular Holiday	1,518,120.31	54,512.12	5,171.92	1,577,804.35
Floating Holiday	1,094,886.43	10,705.42	3,307.81	1,108,899.66
Accident	157,785.49			157,785.49
Workers Comp	(96,212.72)			(96,212.72)
Funeral	147,914.43	4,624.80	76.08	152,615.31
Military	18,513.55			18,513.55
Jury Duty	21,291.61	143.20	379.50	21,814.31
Other Leave	33,270.73			33,270.73
Sick Payout	30,690.88			30,690.88
Other Pay	2,503,096.67	7,210.00	150.00	2,510,456.67
Instructor	112,536.42			112,536.42
Incentive			624.00	624.00
Retention				0.00
Safety	303,869.63	4,675.00	525.00	309,069.63
Drawing/Con				0.00
Union Business	226,370.85	7,939.29		234,310.14
Sleep	475,861.87	7,736.12		483,597.99
Stack Pay	8,684.80			8,684.80
Severance	7,384.80			7,384.80
	92,342,065.24	2,076,255.27	237,632.34	94,655,952.85
Total Base Pay + F/O	88,704,260.20	2,048,694.86	236,333.34	90,989,288.40
Increase %	3.00%	3.75%	2.00%	
Increase Date	3/1/01	10/1/01	3/1/01	
2001 Increase Amount	2,217,606.51	19,206.51	3,938.89	2,240,751.91
FICA, FUTA, SUTA %				9.31%
FICA, FUTA, SUTA Amount				208,614.00
Total Increase				2,449,365.91
O&M vs. Total Labor %				78.46%
O&M Increase				1,921,669.06

2,240,751.91 *To Page 1, Line 1*  
*To Page 1, Line 2*  
*To Page 1, Line 4*

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - 2001 Union Contract Savings  
Test Period Ended December 31, 2000

Line	Description	Amount	Reference
a)		(b)	(c)
1.	ation		WP RRT/K, Page 2, Line 2
2.	Job Descriptions	\$ 836,630	
3.	TOTAL	\$ 836,630	Line 2
4.	Delivery		WP RRT/K, Page 2, Lines 5 thru 12
5.	Elimination of Jurisdictional Boundaries	\$ 1,199,740	
6.	Meter Utility Person	105,954	
7.	Utility Locator	67,666	
7.	Serviceman-Lineman Combo	317,562	
8.	Serviceman-Journeyman Combo	820,125	
9.	Four Ten-Hour Days	81,169	
10.	Crew Makeup	349,232	
11.	Distribution Tech	249,752	
12.	TOTAL	\$ 3,191,200	Sum Line 5 thru Line 11
13.	Customer Service		WP RRT/K, Page 2, Line 15
14.	Dedicated Meter Reader Routes	\$ 120,593	
15.	TOTAL	\$ 120,593	Line 14
16.	Other		WP RRT/K, Page 2, Lines 18 thru 20
17.	Meals	\$ 174,408	
18.	Medical	130,000	
19.	Reduced Negotiations	166,667	
20.	TOTAL	\$ 471,075	Sum Line 17 thru Line 19
21.	Subtotal	\$ 4,619,498	Line 3 + Line 12 + Line 15 + Line 20
22.	Decrease in Union Labor	\$ 4,315,090	Line 3 + Line 12 + Line 15 + Line 19
23.	Decrease in Other O&M Expense	\$ 304,408	Line 17 + Line 18
24.		\$ 4,619,498	
25.	Gas Allocation %	30.33%	Gas Labor Percent
26.	SD Allocation %	10.75%	Jurisdictional Gas Labor Percent
27.	Pro-Forma Adjustment - South Dakota -		
28.	Decrease Union Labor	\$ 128,710	(Line 22 * Line 25 * Line 26) / 1.0931
29.	Decrease Payroll Tax - FICA	\$ 11,610	Line 28 * 9.02%
30.	Decrease Payroll Tax - FUTA	\$ 167	Line 28 * 0.13%
31.	Decrease Payroll Tax - SUTA	\$ 206	Line 28 * 0.16%
32.	Decrease Other O&M Expense	\$ 9,925	Line 23 * Line 25 * Line 26

Sum of Lines 28 and 32 to Exh.\_\_(RRT-1), Sch. 13, Line 3

Sum of Lines 29, 30 and 31 to Exh.\_\_(RRT-1), Sch. 13, Line 5

Workpaper RRT/K  
Page 2 of 42MidAmerican Energy Company  
Union Contract Labor Savings Adjustment  
Test Year Ended December 31, 2000

Line No.	Description (A)	Page Ref.	2001 Savings (B)
1	Generation		
2	Job Descriptions	4	\$836,630
3	TOTAL		<u>836,630</u>
4	Delivery		
5	Elimination of Jurisdictional Boundries	15	1,199,740
6	Meter Utility Person	16	105,954
7	Utility Locator	19	67,666
8	Serviceman-Lineman Combo	22	317,562
9	Serviceman-Journeyman Combo	25	820,125
10	Four Ten-Hour Days	27	81,169
11	Crew Makeup	30	349,232
12	Distribution Tech	32	249,752
13	TOTAL		<u>3,191,200</u>
14	Customer Service		
15	Dedicated Meter reader routes	33	120,593
16	TOTAL		<u>120,593</u>
17	Other		
18	Meals	36	174,408
19	Medical	40	130,000
20	Reduced Negotiations	41	166,667
21	TOTAL		<u>471,075</u>
22	Subtotal		<u>4,619,498</u>

**Status Update of Projected Contract Savings**

**Escalated at 3% Per Year**

Description	NPV	2000 Savings	2001 Savings	2002 Savings
<b>Generation</b>				
Job Descriptions	\$2,091,551	\$189,317	\$715,824	\$854,81
<b>TOTAL</b>	<b>\$2,091,551</b>	<b>\$189,317</b>	<b>\$715,824</b>	<b>\$854,81</b>
<b>Delivery</b>				
Joint Construction Services	\$1,998,490	\$50,059	\$600,706	\$1,001,17
Joint Construction	\$859,625	\$60,593	\$242,372	\$363,55
Elimination of Jurisdictional Boundaries	\$1,016,590	\$36,447	\$145,786	\$485,95
Meter Utility Person	\$162,545	\$8,741	\$34,964	\$70,98
Utility Locator	\$225,119	\$5,639	\$67,666	\$112,77
Servicemen-Lineman Combo	\$336,194	\$0	\$0	\$158,78
Servicemen-Journeyman Combo	\$868,243	\$0	\$0	\$410,06
Four ten-hour days	\$160,853	\$10,146	\$40,585	\$81,17
Crew Makeup	\$1,260,404	\$88,843	\$355,372	\$533,05
Distribution Tech	\$969,598	\$0	\$99,901	\$499,50
Reduction in Serviceman Journeyman	-\$518,317	-\$67,775	-\$111,692	-\$215,70
<b>TOTAL</b>	<b>\$7,339,343</b>	<b>\$192,693</b>	<b>\$1,475,660</b>	<b>\$3,501,32</b>
<b>Customer Service</b>				
Dedicated Meter reader routes	\$264,300	\$80,000	\$82,400	\$84,87
<b>TOTAL</b>	<b>\$264,300</b>	<b>\$80,000</b>	<b>\$82,400</b>	<b>\$84,87</b>
<b>Other</b>				
Meals	\$457,805	\$57,555	\$174,408	\$179,64
Medical	\$341,238	\$42,900	\$130,000	\$133,90
Reduced Negotiations	\$256,152	\$82,500	\$0	\$
<b>TOTAL</b>	<b>\$1,055,196</b>	<b>\$182,955</b>	<b>\$304,408</b>	<b>\$313,54</b>
<b>Grand Total of Savings</b>	<b>\$10,750,390</b>	<b>\$644,964</b>	<b>\$2,578,292</b>	<b>\$4,754,54</b>

Delivery  
CAPITAL

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### Generation Jobs

Original savings for 2000 were estimated at \$631,055.  
Because of the timing of contract settlement and training needs those savings were reduced by seventy percent for the year to \$189,317.

Original savings for 2001 were estimated at \$836,630.  
Because of the timing of contract settlement and training needs those savings were reduced by fourteen percent for the year to \$715,824.

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Generation Cost Analysis - Job Description Sub-committee Recommendations 10/15/99

Job Description	Notes:	Generation Totals				
		Year				
		2000	2001	2002	2003	2004
Custodian	(1) Cash Flow	88,892	88,892	88,892	88,892	88,892
	NPV - 2000-2002	221,061				
	NPV - 2000-2004	336,971	This classification is not recommended			
Plant Helper	Cash Flow	(103,171)	(103,171)	(103,171)	(103,171)	(103,171)
	NPV - 2000-2002	(256,571)				
	NPV - 2000-2004	(391,039)				
Storekeeper	Cash Flow	0	0	0	0	0
	NPV - 2000-2002	0				
	NPV - 2000-2004	0				
Unit Operator						
Asst. Unit Operator	Cash Flow	(187,344)	(369,644)	(447,381)	(542,988)	(542,988)
	NPV - 2000-2002	(5811,928)				
	NPV - 2000-2004	(51,519,949)				
Equipment Operator						
Lab Technician	(2) Cash Flow	(40,408)	(40,408) †	(48,359)	(48,359)	(48,359)
	NPV - 2000-2002	(106,462)				
	NPV - 2000-2004	(169,519)				
I & E Technician	(3) Cash Flow	295,685	295,685 *	295,685	120,920	2,326
	NPV - 2000-2002	735,325	These cost will not occur if all facilities do not need to fill this classification.			
	NPV - 2000-2004	819,359				
Instrument Technician	Cash Flow	0	0	0	0	0
	NPV - 2000-2002	0				
	NPV - 2000-2004	0				
Electrical Technician	Cash Flow	0	0	0	0	0
	NPV - 2000-2002	0				
	NPV - 2000-2004	0				
Mechanic/Mechanic/ Welder	(4) Cash Flow	(175,155)	(198,430) †	(223,032)	(235,752)	(264,336)
	NPV - 2000-2002	(490,791)				
	NPV - 2000-2004	(815,944)				
Mechanic/Mechanic/ Cert. Welder	(4) Cash Flow	(80,746)	(80,746) †	(80,746)	(80,746)	(80,746)
	NPV - 2000-2002	(200,803)				
	NPV - 2000-2004	(306,091)				
Fuel Technician	Cash Flow	(44,231)	(44,231) †	(59,906)	(59,906)	(59,906)
	NPV - 2000-2002	(121,773)				
	NPV - 2000-2004	(199,866)				
Working Foreman	(5) Cash Flow	0	0	0	0	0
	NPV - 2000-2002	0				
	NPV - 2000-2004	0				
<b>TOTALS</b>						
Cash Flow	(6)	(631,055)	(836,630)	(962,595)	(1,070,922)	(1,099,506)
NPV - 2000 - 2002	(6)	(1,988,328)				
NPV - 2000 - 2004	(6)	(3,402,489)				

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MEC Job Description Economic Evaluation

Job Description: I & E Technician- Train to be system analyst

Assumption: Training the I & E Tech. to perform system analyst work would require 200 hours of training per employee.  
 NEC recommends that this type of work continue to be performed by salaried and bargaining unit. NEC believes that training employees to the level described in Items 12, 17, and 2 is not practical. NEC is concerned that with its 27 I & E technicians that it is not practical to have this many employees performing system analyst type duties. It is too large of a number to be manageable. This item is spelled out in the following locations in the job descriptions:  
 1) Instrument Technician Item 12. The concern over this language has been noted in a previous letter to Rich Lovig.  
 2) Electrical Technician Item 17.  
 3) Instrument and Electrical Technician Item 2.

Calculation: Training requirements would consist of 27 people attending a 5 week school.

Rates:			Yr 1-3	Yr 4	
I & E Technician - Training	\$23.90		\$50,859	\$43,594	Note: Labor costs used in the e valuation are loaded at 1.52 times the rate.
School Cost-Westinghouse Tuition			\$56,000	\$48,000	
Travel Costs \$100 Daily living plus \$1200 airfare.			\$31,500	\$27,000	
			<u>\$138,359</u>	<u>\$118,594</u>	
Total Cost			\$138,359	\$118,594	NPV is calculated with i = 10%

NPV Calculation		I = 10%				
		2000	2001	2002	2003	2004 Year
Total Cost		\$138,359	\$138,359	\$138,359	\$118,594	\$0
Three Yr Net Present Value		\$344,079				
Five Yr Net Present Value		\$425,080				

Footnote: The cost shown here, to train 27 technicians to System Analyst capability, would be 50% less if the shop is split to Instrument Techs and Electric Techs. We would not propose training Electrical Technicians to System Analyst capability.

This document was provided by MidAmerican Energy Company

Business Unit Name  
Description of Major Initiatives

Initiative Name

303- Combination Service Work

Initiative Description:

Utilize gas and electric combination service personnel in areas that were formerly precluded by labor contract.

Recommended Action:

Implementation Schedule:

1/1/1999

Audit Date:

Sponsor:

Relationship to Corporate

Strategic Objectives:

IRR  
(if applicable)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Annualized 2006-2010</u>
Capital Dollars	-100,706	-1,001,177	-1,001,177	-1,001,177	-1,001,177	-1,002,078
OM with 2000 Loads	0	0	0	0	0	0

Combination Service Work (Joint Construction Service Installation)

Savings estimate was raised from that shown on the worksheet.

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Joint Construction Service Installation

Current Crew Makeup

Local 109	Local 499 N	Local 499 S
2 Linemen	2 Linemen	2 Linemen
2 Mainmen	2 Mainmen	2 Mainmen
2 trucks and 2 trenchers	2 trucks and 2 trenchers	2 trucks and 2 trenchers

Utility Locator  
Proposed Crew Makeup

Local 109	Local 499 N	Local 499 S
Serviceman Journeyman - Electric	1 Serviceman Journeyman - Electric	1 Serviceman Journeyman - Electric
Utility Journeyman - Gas	1 Utility Journeyman - Gas	1 Utility Journeyman - Gas
truck and 1 trencher	1 truck and 1 trencher	1 truck and 1 trencher

It was assumed that it takes four hours to install one service.

By performing joint construction, it is estimated that a second service at a location would take 0.8 hours in local 109 territory, 2.5 hours in local 499 S territory, 2.5 hours in local 499 N territory. The differences stem from the different work practices in each territory and the different city requirements for gas and electric construction (especially in the Des Moines area) between the territories.

PROPOSED SAVINGS

Costs associated with present crew makeup	Costs associated with proposed crew makeup
Electric Working Foreman \$25.83	Serviceman Journeyman - Electric \$20.37
Lineman \$23.00	Utility Journeyman - Gas Foreman \$22.00
Gas Working Foreman \$22.00	Equipment Combined Crew \$15.00
Gas Systems Man \$19.73	Cost per Hour \$57.37
Equipment Electric Crew \$15.00	Cost for 1st Service (4 hours) \$229.48
Joint Gas Crew \$15.00	109 Cost for 2nd Service (0.8 hours) \$45.90
Cost per Hour \$120.56	499 S Cost for 2nd Service (2.5 hours) \$143.43
Cost for both services (4 hours) \$482.24	499 N Cost for 2nd Service (2 hours) \$114.74
	109 Cost for both services \$275.38
	499 S Cost for both services \$372.91
	499 N Cost for both services \$344.22

Estimated Savings for service installation

109 Estimated Savings	\$206.86	42.90%
499 S Estimated Savings	\$109.34	22.67%
499 N Estimated Savings	\$138.02	28.62%

Local	Dollars Budgeted	Percentage	Estimated Dollar Savings
109	\$470,441	42.90%	\$201,802.56
499 S	\$1,392,700	22.67%	\$315,757.41
499 N	\$584,869	28.62%	\$167,392.98
Total Estimated Annualized Savings with Loadings			\$684,952.95
Loadings			0.5061
Total Estimated Annualized Savings			\$454,785.84

	2000	2001	2002	2003	2004
Annualized Savings	\$113,696.46	\$341,089.38	\$454,785.84	\$454,785.84	\$454,785.84
Annualized Savings with Loadings	\$171,238.24	\$513,714.71	\$684,952.95	\$684,952.95	\$684,952.95

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Business Unit Name  
Description of Major Initiatives

Initiative Name: G04- Combination Construction Work

Initiative Description: Joint installation of gas and electric facilities where not currently performed. Implementation has been delayed due to length of contract negotiations.

Recommended Action:

Implementation Schedule: 1/1/2000

Audit Date:

Sponsor:

Relationship to Corporate  
Strategic Objectives:

IRR  
(if applicable)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Annualized 2006-2010</u>
Capital Dollars	-2,372	-363,558	-484,744	-484,744	-484,744	-491,627
OM with 2000 Loads	0	0	0	0	0	0

Combination Construction Work (Joint Construction)

Because of the timing of contract settlement and training needs savings estimates were lowered from those shown on the worksheet.

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There are two approaches to determine the savings potential from joint construction. The first is from the Business Plan and appears to be relatively conservative. The potential savings for joint construction varies throughout the company. Some areas utilize joint construction practices presently. In other areas do not. Because of this variance, the realized savings would be area dependent. The following lists assumptions made to calculate the potential savings associated with joint construction.

**Central District  
Utility Locator  
Des Moines**  
Assumed \$5 million budget, of which 70% relates to plat work. \$3,500,000  
Assumed 40% of remaining dollars are for labor. \$1,400,000  
Assumed 90% of remaining dollars can be completed using joint construction. \$1,260,000  
Assumed an actual 10% savings can be realized using joint construction. \$126,000

**East District  
Quad Cities**  
Assumed \$2.98 million budget, of which 70% relates to plat work. \$2,083,333  
Assumed 40% of remaining dollars are for labor. \$833,333  
Assumed 90% of remaining dollars can be completed using joint construction. \$750,000  
Assumed an actual 10% savings can be realized using joint construction. \$75,000

**Iowa City**  
Assumed \$1.2 million budget, of which 70% relates to plat work. \$833,333  
Assumed 40% of remaining dollars are for labor. \$333,333  
Assumed 90% of remaining dollars can be completed using joint construction. \$300,000  
Assumed an actual 10% savings can be realized using joint construction. \$30,000

**Waterloo District**  
Fully utilizes joint construction so no additional savings estimated.

**Total Estimated Savings: \$231,000**

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The second approach is derived from the staffing plan which estimates the FTE impact that joint construction will have on each district. The staffing plan estimates that 3 FTE employees would be displaced in the East District starting in 2000 and 4 FTE contractors would be displaced in the Central District starting in 2000. The number of displaced contractors would increase by 4 a year until 2003. The total contractor displacement in 2003 would be 16. It is assumed that we would be displacing a PAR apprentice/lineman and a gas serviceman depending on if it is a company or contract displacement.

	FTE Equivalent Reduction	Company/ Contractor	Cost Differential of new position	Hours Per Year Per FTE	Cost of FTE	Savings	Loadings	Savings with Loadings
Des Moines		4 Contractor	\$2.00	2080	\$27.00	\$207,974	0.5061	\$313,230
Waterloo		3 Company	\$2.00	2080	\$20.25	\$113,880	0.5061	\$171,515
						<b>\$321,854</b>		<b>\$484,744</b>
	2000	2001	2002	2003	2004			
Savings	\$321,854	\$529,828	\$737,802	\$945,776	\$945,776			
Savings with Loadings	\$484,744	\$797,974	\$1,111,204	\$1,424,433	\$1,424,433			

To determine the annualized savings, the average of the savings for the five years listed above was calculated.

**Total Annualized Estimated Savings \$696,207**  
**Total Annualized Estimated Savings with Loadings \$1,048,558**

	2000	2001	2002	2003	2004
Annualized Savings	\$348,103.65	\$696,207.30	\$696,207.30	\$696,207.30	\$696,207.30
Annualized Savings with Loadings	\$524,278.91	\$1,048,557.82	\$1,048,557.82	\$1,048,557.82	\$1,048,557.82

Business Unit Name  
Description of Major Initiatives

Initiative Name: IC - Jurisdictional Boundaries

Initiative Description: There are two areas, Ottumwa and Fort Dodge, that have both locals working in them. Solving jurisdictional issues would allow labor reduction.

Recommended Action:

Implementation Schedule: 1/1/2004

Audit Date:

Sponsor:

Relationship to Corporate Strategic Objectives:

IRR  
(if applicable)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Annualized 2006-2010</u>
Capital Dollars	-102,050	-340,167	-510,250	-680,334	-680,334	-704,484
MM with 2000 costs	-41,736	-145,785	-218,679	-291,572	-291,572	-300,318

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## Elimination of Jurisdictional Boundaries

Savings estimates were lowered from that shown on the worksheet due to changes in final contract language.

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### Elimination of Jurisdictional Boundaries

There are two issues to consider. The first is the intra-district jurisdictional issue that prohibits employees in particular local union to logically perform work in their proximity because of contractual constraints. This is especially important in the Central District where they estimate that 4 FTE can be reduced by eliminating the boundaries. Two from the North area and two from the South area.

The second issue is movement of crews from one district/contract to another area of MEC to offset the use of contractors. Again this impacts the Central District heavily. The actual potential savings is dependent upon the number of crews that Utility Locator are moved into the Central District during construction season. Using 1999, as a benchmark. It is reasonable to estimate 6 FTE contractors can be displaced in a year.

The East and West Districts have examined possible opportunities from the elimination of jurisdictional boundaries and see no obvious savings at this time.

Although it is difficult to determine which district would be directly impacted, it is believed that we can displace an additional 6 FTE contractors by eliminating jurisdictional boundaries. By utilizing crews that are close to the proximity of the work regardless of their local, we can decrease travel time and increase time on the job sight. The increased productive time directly corresponds to the reduction in 6 FTE contractors.

Using the explanation above, the potential savings is calculated below.

	Number of Employees Affected	Gas FTE	Electric FTE	Company/ Contractor	Cost of Gas FTE	Cost of Electric FTE	Hours Per Year Per Employee	Total Cost Differential
Issue One	4	2		2 Company	\$21.35	\$22.93	2080	\$184,204.80
Issue Two	6	3		3 Contractor	\$23.66	\$25.41	2080	\$306,191.28
Additional	6	3		3 Contractor	\$23.66	\$25.41	2080	\$306,191.28
<b>Total Annualized Estimated Savings</b>								<b>\$796,587.35</b>
Loadings								0.5061
<b>Total Annualized Estimated Savings with Loadings</b>								<b>\$1,199,740.21</b>

	2000	2001	2002	2003	2004
Annualized Savings	\$398,293.68	\$796,587.35	\$796,587.35	\$796,587.35	\$796,587.35
Annualized Savings with Loadings	\$599,870.10	\$1,199,740.21	\$1,199,740.21	\$1,199,740.21	\$1,199,740.21

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Meter Utility Person

Original savings were estimated at \$105,953.52.

Because of the timing of contract settlement and training needs those savings were reduced by sixty-seven percent for the year 2001 to arrive at \$34,964 and by another seventy-five percent for the year 2000 to equal \$8,741.

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### Meter Utility Person

uming the proposed job descriptions and soft ons/offers are approved, the task of turning off a meter can be performed by either a Combination Serviceman or a Meter Utility Person. The Combination Serviceman is a skilled position warranting a higher wage rate than the Meter Utility Person. This wage differential presents one automatic savings over present costs. The other savings comes from the value of doing soft ons/offers.

Using the assumptions in the 2000-2009 Business Plan, there are 9480 requests to turn off meters per year.

#### Utility Locator

Present time of gas/electric off	0.4 manhours
Proposed time of gas read/electric off	<u>0.36 manhours</u>
Proposed time savings for offs	0.04 manhours

Present time of gas/electric on	0.59 manhours
Proposed time of gas read/electric on	<u>0.36 manhours</u>
Proposed time savings for ons	0.23 manhours

#### Daily rate of performing ons/offers

Assumed Present Labor Rate	\$20.00
Labor Rate with Combination Serviceman	\$23.33
Labor Rate with Meter Utility Person	\$19.33
Vehicle Rate	\$3.20

Present Hourly Rate	\$23.20
Rate with Combination Serviceman	\$26.53
Rate with Meter Utility Person	\$22.53

Present cost of ons	\$129,762.24
Cost of ons with Combination Serviceman	\$79,620.62
Cost of ons with Meter Utility Person	\$65,969.42

Present cost of offs	\$87,974.40
Cost of offs with Combination Serviceman	\$72,433.27
Cost of 2nd Trip for hard Off	\$18,108.32
Cost of offs with Meter Utility Person	\$61,512.31
Cost of 2nd Trip for hard Off	\$18,108.32

Total Cost of ons/offers Present	\$217,736.64
Combination Serviceman	\$170,162.21
Meter Utility Person	\$145,590.05

Including estimated \$1,797 loss of gas, the estimated savings between present and proposed are as follows:

<b>Total Annualized Estimated Savings</b>	
Present and Combination	\$45,777.43
Present and Meter Utility	\$70,349.59
Combination and Meter Utility	\$24,572.16

Loadings	0.5061
----------	--------

<b>Total Annualized Estimated Savings with Loadings</b>	
Present and Combination	\$68,945.39
Present and Meter Utility	\$105,953.52
Combination and Meter Utility	\$37,008.13

### Utility Locator

Original savings for 2000 was estimated at \$28,194.19  
Because of the timing of contract settlement and training needs the savings were reduced  
by eighty percent to \$5,639 for the year 2000.

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### Utility Locator Leak Surveyor

Most savings from this classification comes primarily from the cost differential between the wages of the individuals currently performing the work and the wage for the job classification.

	Number of Employees Affected	Wage Differential	Hours Per Year Per Employee	Total Cost Differential	Loadings	Total Savings with Loadings
Council Bluffs	2	\$4.00	2080	\$16,640.00	0.5061	\$25,061.50
Waterloo	1	\$1.00	2080	\$2,080.00	0.5061	\$3,132.69
Sioux City	3	\$1.00	2080	<u>-6,240.00</u>	0.51	<u>-9,398.06</u>
Utility Locator				\$12,480.00		\$18,796.13

Contract Locators are operating in the Quad Cities, Cedar Rapids, and Iowa City. A shift to return to Company Locators would most likely increase costs in these areas. One approach to offset these increased costs is to offer our locating services to other utilities. The revenue received from the work can directly offset increased costs associated with Company locators. Additionally, savings will be realized by having leak survey work performed in house. Building inspections can be performed during the winter months when locate requirements are minimal.

Actual savings realized by this job classification is highly dependent on our ability to offer our skillset to other utilities and our ability to utilize our resources efficiently during the winter.

Another cost savings comes from adding the leak survey skill set to the locator classification. Since their primary work will continue locating, it was assumed that the group would only perform building leak surveys during the winter months. We would continue to hire a contractor to perform the remaining leak surveys during the year. By performing building leak surveys, it was assumed we could displace 2 FTE equivalents in the Des Moines area.

	Number of Employees Affected	Equivalent Contractor Wage	Hours Per Year Per Employee	Total Cost Differential	Loadings	Total Savings with Loadings
Des Moines	2	\$15.00	2080	\$62,400.00	0.5061	\$93,980.64

	2000	2001	2002	2003	2004
Annualized Savings	\$18,720.00	\$44,928.00	\$74,880.00	\$74,880.00	\$74,880.00
Annualized Savings with Loadings	\$28,194.19	\$67,666.06	\$112,776.77	\$112,776.77	\$112,776.77

499S	2000	2001	2002	2003	2004
Annualized Savings	\$19,760.00	\$47,424.00	\$79,040.00	\$79,040.00	\$79,040.00
Annualized Savings with Loadings	\$29,760.54	\$71,425.29	\$119,042.14	\$119,042.14	\$119,042.14

499N	2000	2001	2002	2003	2004
Annualized Savings	\$1,040	\$2,496	\$4,160	\$4,160	\$4,160
Annualized Savings with Loadings	\$1,566.34	\$3,759.23	\$6,265.38	\$6,265.38	\$6,265.38

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G31

Business Unit Name  
Description of Major Initiatives

Initiative Name: G 11-Serviceman Uneman  
Initiative Description: Savings part of the consolidated bargaining agreement.

Recommended Action:

Implementation Schedule:

Audit Date:

Sponsor:

Relationship to Corporate

Strategic Objectives:

IRR  
(if applicable)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Annualized 2006-2010</u>
Capital Dollars	0	-63,512	-127,024	-254,048	-254,048	-263,065
Off with 2000 Leads	0	-95,268	-190,538	-381,075	-381,075	-392,507

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Serviceman Lineman-Combo

Original savings for 2000 were estimated at \$158,780.79 and for 2001 at \$317,561.58. Because of the timing of contract settlement and training needs those savings were shifted forward by two years.

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Serviceman Lineman - Combo

... this position is the amount of work that it is capable of performing. Since it is able to do both gas and electric work, ... perform an equal amount of work with less individuals. An analysis was performed to determine the FTE equivalents that ... in each area by adding Serviceman Lineman - Combo. The corresponding cost savings appears below.

... was assumed that a lineman would take the necessary training to add the gas skillset. The position would be paid \$2.00 more per ... than the existing electric serviceman position. The displaced FTE would be a gas serviceman or a contractor. The wage rate ... the reduced FTE would thus reflect current wages paid to the respective FTE.  
... Locater

	FTE Equivalent Reduction	Company/ Contractor	Cost Differential of new position	Hours Per Year Per FTE	Cost of FTE	Savings
... Moines	3	Contractor	\$2.00	2080	\$27.00	\$155,981
... Waterloo	1	Company	\$2.00	2080	\$20.25	\$37,960
... Inside Waterloo	1	Company	\$2.00	2080	\$20.25	\$37,960
... ...ville	1	Company	\$2.00	2080	\$20.25	\$37,960
... ...ars	1	Company	\$2.00	2080	\$20.25	\$37,960
... ...Bluffs	1	Company	\$2.00	2080	\$20.25	\$37,960
... ...Oak	1	Company	\$2.00	2080	\$20.25	\$37,960
... ...Dodge	1	Company	\$2.00	2080	\$20.25	\$37,960
	10					\$421,701 Total Estimated Annualized Savings
						0.5061 Loadings
						\$635,123 Total Estimated Annualized Savings with Loadings

	2000	2001	2002	2003	2004
Annualized Savings	\$105,425.13	\$210,850.26	\$316,275.40	\$421,700.53	\$421,700.53
Annualized Savings with Loadings	\$158,790.79	\$317,561.58	\$476,342.37	\$635,123.16	\$635,123.16

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Business Unit Name  
Description of Major Initiatives

Initiative Name: G 12-Serviceman Journeyman  
 Initiative Description: Savings part of the consolidated bargaining agreement.

Recommended Action:

Implementation Schedule:

Audit Date:

Sponsor:

Relationship to Corporate  
Strategic Objectives:

IRR  
(if applicable)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Annualized 2006-2010</u>
Capital Dollars	0	-102,516	-205,031	-410,063	-410,063	-423,492
Off with 2000 Leads	0	-307,548	-615,093	-1,230,189	-1,230,189	-1,267,093

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Serviceman Journeyman Combo

Original savings for 2000 were estimated at \$410,062.53 and for 2001 at \$820,125.05. Because of the timing of contract settlement and training needs those savings were shifted forward by two years.

### Serviceman Journeyman - Combo

Benefit of this position is the amount of work that it is capable of performing. Since it is able to do both gas and electric work, it can perform an equal amount of work with less individuals. An analysis was performed to determine the FTE equivalents that can be reduced in each area by adding Serviceman Journeyman - Combo. The corresponding cost savings appears below.

It was assumed that a gas serviceman would take the necessary training to add the electric skillset. The position would be paid \$2.00 more per hour than the gas/electric serviceman position. The displaced FTE would be a gas serviceman or a contractor. The wage rate for the reduced FTE would thus reflect current wages paid to the respective FTE.

#### Utility Locator

	Present Electric Serviceman	Present Gas Serviceman	Future Combined Workforce	FTE Equivalent Reduction	Company/ Contractor	Cost Differential of new position	Hours Per Year Per FTE	Cost of FTE	Savings
Des Moines	18	28	37	9	Contractor	\$2.00	2080	\$27.00	\$467,942
Quad Cities	10	29	32	8	Company	\$2.00	2080	\$23.33	\$354,931
Waterloo	3	9	10	2	Company	\$2.00	2080	\$23.33	\$88,733
Iowa City	2	6	6	2	Company	\$2.00	2080	\$23.33	\$88,733
Sioux City	3	9	10	2	Company	\$2.00	2080	\$23.33	\$88,733
Fort Dodge	4	2	6	0	Company	\$2.00	2080	\$23.33	\$0

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Total Estimated Annualized Savings \$1,089,071  
Loadings 0.5061

Total Estimated Annualized Savings with Loadings \$1,640,250

	2000	2001	2002	2003	2004
Annualized Savings	\$272,267.80	\$544,535.59	\$816,803.39	\$1,089,071.18	\$1,089,071.18
Annualized Savings with Loadings	\$410,062.53	\$820,125.05	\$1,230,187.58	\$1,640,250.11	\$1,640,250.11

### Four Ten-Hour Days

Original savings for 2001 were estimated at \$81,169.38. Because of the timing of contract settlement and training needs those savings were reduced by fifty percent for the year 2001 to \$40,585 and reduced from that by seventy-five percent for the year 2000 to equal \$10,146.

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Four - 10 hour days

Voluntary

Employees	
5 Electric Foremen	\$25.83
5 Gas Foremen	\$22.00
10 Laborers	\$19.20
Hourly Savings per week	2.5
Weeks per year	50
Hourly savings per year	125
Gas Crew Rate	\$41.20
Electric Crew Rate	\$45.03
Gas Crew Savings	\$0.00
Electric Crew Savings	\$0.00
	\$0.00

If Four-10 hour days is voluntary, we can assume that we will get some benefit from the agreement. Instead of 60 FTE, we can reduce the benefit number down to 20 FTEs.

5 Electric Foremen	\$25.83
5 Gas Foremen	\$22.00
10 Laborers	\$19.20
Hourly Savings per week	2.5
Weeks per year	50
Hourly savings per year	125
Gas Crew Rate	\$41.20
Electric Crew Rate	\$45.03
Gas Crew Savings	\$25,750.00
Electric Crew Savings	\$28,143.75
	\$53,893.75

Total Estimated Annualized Savings \$53,894  
Loadings 0.5061

Total Estimated Annualized Savings with Loadings \$81,169

	2000	2001	2002	2003	2004
Annualized Savings	\$26,946.88	\$53,893.75	\$53,893.75	\$53,893.75	\$53,893.75
Annualized Savings with Loadings	\$40,584.69	\$81,169.38	\$81,169.38	\$81,169.38	\$81,169.38

99 Local

	2000	2001	2002	2003	2004
Annualized Savings	\$19,132	\$38,265	\$38,265	\$38,265	\$38,265
Annualized Savings with Loadings	\$28,815	\$57,630	\$57,630	\$57,630	\$57,630

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	2000	2001	2002	2003	2004
Annualized Savings	\$7,815	\$15,629	\$15,629	\$15,629	\$15,629
Annualized Savings with Loadings	\$11,770	\$23,539	\$23,539	\$23,539	\$23,539

Grand Total

	2000	2001	2002	2003	2004
Annualized Savings	\$26,947	\$53,894	\$53,894	\$53,894	\$53,894
Annualized Savings with Loadings	\$40,585	\$81,169	\$81,169	\$81,169	\$81,169

NOTE: Savings were split between 499 and 109 on the basis of union membership in the two Local's.

Local 499	1160	71%
Local 109	471	29%
	1631	100%

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G10

Business Unit Name  
Description of Major Initiatives

Initiative Name: 110- Crew Makeup

Initiative Description:

Recommended Action:

Implementation Schedule: 1/1/2000

Audit Date:

Sponsor:

Relationship to Corporate

Strategic Objectives:

IRR  
(if applicable)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>Annualized 2006-2010</u>
Capital Dollars	355,370	-533,058	-710,755	-888,430	-888,430	-919,966
Cost with 2000 Leads	0	0	0	0	0	0

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## Crew Makeup for Construction

Due to the need to fill new positions the savings estimates for the year 2000 were lowered.

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## Crew Makeup for Construction

was assumed that work can be performed more cost effectively by changing the makeup of a construction crew by increasing the number of utility operators and decreasing the number of skilled gas systemmen and linemen on a construction site, the same work can be performed at a lower cost. This shift in construction crew makeup naturally drives the total job

ation makeup within each Service Center. One must also consider that although construction work makes up a large portion of total Service Center work, it is not all the work performed. Maintenance and emergency work comprise much of the work as well. When adjusting crew makeup, it is necessary to leave enough skilled gas systemmen and linemen in the Service Center to respond to this work. This is especially true in the Rural areas where staff is already limited. For this reason, it appears that limited Utility Locator

savings can be derived from altering job classification makeup in the Rural communities. In the metro areas, crew and Service Center makeup could be modified slightly to achieve savings. Because of the nature of the work and the requirements for emergency response, it was estimated that 20% of the existing Metro electric linemen could be replaced with utility operators. While 30% of the existing Metro gas systemsmen could be replaced with utility operators.

### Estimated Reductions

		Current Gas	Current Electric	Current Operator	Decreased Systemsmen	Decreased Linemen	Increased Utility Operator
Two Rivers Gas	Gas Construction	33	-	1	9	-	9
Lawrence	Electric Construction	-	27	2	-	3	3
Nutmeg Ridge	Electric Construction	-	33	4	-	3	3
Greenfield	Electric Construction	-	12	-	-	2	2
Gas West	Gas Construction	26	-	6	2	-	2
Skaloosa	Electric Construction	-	10	-	-	2	2
	Gas Construction	3	-	-	-	-	-
Itumwa	Gas Construction	10	-	2	1	-	1
Port Dodge	Electric Construction	-	14	1	-	2	2
	Gas Construction	12	-	3	1	-	1
Cox Falls	Gas Construction	13	-	-	4	-	4
Cox City	Electric Construction	-	32	-	-	6	6
	Gas Construction	26	-	-	8	-	8
Mill Bluffs	Electric Construction	-	26	-	-	5	5
	Electric Construction	-	10	-	-	2	2
	Gas Construction	4	-	-	1	-	1
DeMars	Electric Construction	-	6	-	-	1	1
	Gas Construction	4	-	1	-	-	-
Edgar Rapids	Gas Construction	25	-	1	7	-	7
Attendorf	Electric Construction	-	20	-	-	4	4
	Gas Construction	22	-	-	7	-	7
Waterloo	Electric Construction	-	25	1	-	4	4
	Gas Construction	18	-	1	4	-	4
Rock Island SB	Electric Construction	30	-	2	7	-	7
	Gas Construction	32	-	2	8	-	8
Avonport	Electric Construction	-	20	-	-	4	4
Wana City	Electric Construction	-	16	-	-	3	3
	Gas Construction	13	-	-	4	-	4
<b>Totals Central</b>		<b>84</b>	<b>96</b>	<b>19</b>	<b>13</b>	<b>12</b>	<b>25</b>
<b>Totals West</b>		<b>47</b>	<b>74</b>	<b>1</b>	<b>13</b>	<b>14</b>	<b>27</b>
<b>Totals East</b>		<b>140</b>	<b>81</b>	<b>7</b>	<b>37</b>	<b>15</b>	<b>52</b>

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### Current Wage Breakdown

	Central	East	West	Total	Wage	Yearly Hours	Total Wage
Electric Construction	12	14	15	41	\$24.00	2,080	\$2,046,720
Gas Construction	13	13	37	63	\$20.50	2,080	\$2,686,320
							\$4,733,040

### Utility Operator Wage Breakdown

	Central	East	West	Total	Wage	Yearly Hours	Total Wage
Utility Operator	25	27	52	104	\$19.20	2,080	\$4,153,344

\$4,733,040

Loadings 0.5061

**Total Estimated Annualized Savings with Loadings \$873,080**

**\$579,696 Total Estimated Annualized Savings**

	2000	2001	2002	2003	2004
Annualized Savings	\$115,939.20	\$231,878.40	\$347,817.60	\$463,756.80	\$579,696.00
Annualized Savings with Loadings	\$174,616.03	\$349,232.06	\$523,848.09	\$698,464.12	\$873,080.15

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Distribution Technician

Original savings for 2000 was estimated at \$99,901.  
Because of the timing of contract settlement and training needs those savings were shifted to the year 2001.

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**Distribution Tech**

benefit of this position is the work it would perform that traditionally is performed by a lineman - mainly streetlight maintenance. It was assumed that an electric serviceman/lineman would be replaced with a tech.

	FTE Equivalent Reduction	Company/ Contractor	Cost Differential of new position	Hours Per Year Per FTE	Cost of FTE	Savings	
Des Moines	4	Contractor	\$3.29	2080	\$27.00	\$197,241	
Quad Cities	4	Company	\$3.29	2080	\$23.66	\$169,478	
Waterloo	3	Company	\$3.29	2080	\$23.66	\$127,109	
Iowa City	4	Company	\$3.29	2080	\$23.66	\$169,478	
	15						
						<b>Total Estimated Annualized Savings</b>	\$663,307
						<b>Loadings</b>	0.5061
						<b>Total Estimated Annualized Savings with Loadings</b>	\$999,006

	2000	2001	2002	2003	2004
Annualized Savings	\$66,330.68	\$165,826.71	\$497,480.13	\$663,306.84	\$663,306.84
Annualized Savings with Loadings	\$99,900.64	\$249,751.61	\$749,254.82	\$999,006.43	\$999,006.43

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**DEDICATED METER READING ROUTES**

Issue: Meter Reading operations is having a difficult challenge in hiring well-qualified part-time employees. A Company benefit package would allow our team more hiring leverage in the labor market.

Cost

Estimated monthly benefit costs for one additional part-time meter reader include:

Medical	\$390
Dental	\$40
Vision	\$10
Life	\$5
Pension	\$80
401k	\$40
	<hr/>
	\$565 per month/employee

Estimated overtime costs

key facts: one part-time to service 6-7 meter readers and this group will average 60 hours overtime to cover for absences.

$$\begin{array}{r}
 60 \text{ hours overtime to cover for 6-7 full-time employees/month} \\
 \times \quad 22.5 \text{ per hour (blended overtime rate)} \\
 \hline
 \$1,350 \text{ per month}
 \end{array}$$

\$785 difference per month.      \$9,420 difference per year.

Benefit

Savings per part-time employee per year	\$9,420
Number needed	8.5
Total Savings	<hr/>
	\$80,070

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Meals

Original savings were estimated at \$174,408.  
Because of the timing of contract settlement those savings were reduced by sixty-seven percent for the year 2000 to arrive at \$57,555.

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**MEAL CO CALCULATION**

**Contract Change**

When it is necessary that employees work outside their regular schedule and work past midnight, 6:00 AM, Noon, 6:00 PM they shall have the option of being paid a meal allowance or paid in lieu of the meal. The meal allowance shall be 75% of the average of the Line Crew Foreman and the Gas Crew Foreman rate rounded to the nearest dollar. When an employee is entitled to a meal the employee shall have the option of (A) \$15.00 in lieu of a meal or (B) eating a meal on Company time, not to exceed 60 minutes.

Current Line Crew Foreman Hourly Rate (499S):	\$25.83
Current Gas Crew Foreman Hourly Rate (109):	\$23.80
75% of Average	\$18.61
Rounded	\$19.00

	1998 Meal Cost	Average Meal Cost	Average Number of Meals	Rounded Number of Meals
Gas	\$34,926	\$20	1,746	2,000
499 North	\$83,970	\$11	7,634	8000
499 South	\$129,795	\$15	8,653	9000
109	\$64,351	\$12	5,363	6000
<b>Total</b>	<b>\$313,041</b>		<b>23,395</b>	<b>25,000</b>

**Current Meal Cost**

	Number of Meals	% on Clock	Average Wage Rate	Hours to Eat Meal	Overtime Multiplier	Cost of Time to Eat	Average Meal Cost	Total Cost of Meals	Grand Total: Time to Eat + Meal Cost
Gas	2,000	100%	\$22	1.75	1.5	\$115,500	\$20	\$40,000	\$155,500
499 North	8,000	20%	\$22	1.25	1.5	\$66,000	\$11	\$17,600	\$83,600
499 South	9,000	100%	\$22	1.75	1.5	\$519,750	\$15	\$135,000	\$654,750
109	6,000	70%	\$22	1.25	1.5	\$173,250	\$12	\$50,400	\$223,650
<b>Total</b>						<b>\$874,500</b>		<b>\$243,000</b>	<b>\$1,117,500</b>

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MEAL CO CALCULATION

		% off Clock	Average Wage Rate	Hours Credit to Eat	Overtime Multiplier	Cost of Time Credit to Eat	Average Meal Cost	Total Cost of Meals	Grand Total: Time to Eat + Mea Cost
499 North	8,000	80%	22	0.5	1.5	\$105,600	\$10	\$64,000	\$169,600
109	6,000	30%	22	0.5	1.5	\$29,700	\$5	\$9,000	\$38,700
						\$135,300		\$73,000	\$208,300
<b>Total Current</b>									\$1,325,800

Proposed Meal Cost

	Number of Meals	% on Clock	Average Wage Rate	Hours to Eat Meal	Overtime Multiplier	Cost of Time to Eat	Average Meal Cost	Total Cost of Meals	Total of Eating
Gas	2,020	30%	\$22	1	1.5	\$19,998	\$19	\$11,514	\$31,512
499 North	8,000	20%	\$22	1	1.5	\$52,800	\$19	\$30,400	\$83,200
499 South	9,500	30%	\$22	1	1.5	\$94,050	\$19	\$54,150	\$148,200
109	6,000	30%	\$22	1	1.5	\$59,400	\$19	\$34,200	\$93,600
<b>Total</b>						\$226,248		\$130,264	\$356,512

Meal Cost Savings

Gas	\$60,358
499 North	-\$118,000
499 South	\$207,300
109	-\$20,250
<b>Total</b>	\$129,408

Admin. Asst. Savings

\$45,000

**Grand Total** \$174,408

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contractcosting/Meal ProvisionEsc1  
12/18/2000  
TJS

## MEAL CC CALCULATION

### Notes

1. "In lieu of" meal is calculated by taking the percentage who do not eat the meal and multiplying by \$45
2. Number of meals increase under the new provision in Gas and 499 South.
3. By doing away with the need to track meal receipts and credit card statements generated by 1600+ employees it is estimated that the Company can save the equivalent of one full-time administrative assistant. The loaded cost of one administrative assistant =  $1.4 * \$32,000 = \$45,000$  (calculated by looking at average of HR administrative assistants).

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contractcosting/Meal ProvisionEsc1  
12/18/2000  
TJS

Medical

Original savings were estimated at \$130,000.  
Because of the timing of contract settlement those savings were reduced by sixty-seven percent for the year 2000 to arrive at \$42,900.

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COMPANY PROPOSAL - summary of total costs

*WIFE ONLY*

Endorse upon 1993 plan and 2000 rates

Basic Assumptions:

- South Electric medical plan design and cost sharing 60/10
- Plan modified to include drug card with \$10/\$20 copayments
- 60% participation in managed care options
- 5% waive medical coverage
- Dental cost sharing 60/40 - Rates annual max to \$1500 and lifetime orthodontia to \$1500
- 80% participation in dental
- Vision cost sharing 60/50
- 65% participation in vision
- Company will provide basic life insurance in amount equal to 1.5 x base salary
- LTD - same as currently offered to 499

	Local 109	434	Current				Estimate of Proposed										
			Employee	Avg Cost	Per	Company	Avg Cost	Per	Total	Employee	Avg Cost	Per	Company	Avg Cost	Per	Total	Emp
Medical		434	\$ 387,625		21%	\$1,420,745		79%	\$ 1,808,370	\$ 162,892		10%	\$ 1,466,932		90%	\$1,629,924	\$ (22-
Dental		0	\$ -			\$ -		\$ -	\$ -	\$ 90,067		40%	\$ 135,100		60%	\$ 225,167	\$ 90
Vision		0	\$ -			\$ -		\$ -	\$ -	\$ 21,439		50%	\$ 21,439		50%	\$ 42,878	\$ 2'
\$9000 Basic Life		434	\$ -		0%	\$ 7,032		100%	\$ 7,032	\$ -		0%	\$ 51,360		100%	\$ 51,360	\$
50% LTD		285	\$ 149,112		100%	\$ -		0%	\$ 149,112	\$ -		0%	\$ 81,951		100%	\$ 81,951	\$ (149
			\$ 538,737	\$ 1,236.72	27%	\$1,427,777	\$ 3,289.81	73%	\$ 1,964,514	\$ 274,498	\$ 632.48	14%	\$ 1,756,782	\$ 4,047.88	86%	\$ 2,031,280	\$ (286

	109 Meter Readers	37	Current				Estimate of Proposed										
			Employee	Avg Cost	Per	Company	Avg Cost	Per	Total	Employee	Avg Cost	Per	Company	Avg Cost	Per	Total	Emp
Medical		34	\$ 20,820		18%	\$ 98,040		82%	\$ 118,860	\$ 12,102		10%	\$ 108,918		90%	\$ 121,020	\$ (8
Dental		18	\$ 3,977		40%	\$ 5,964		80%	\$ 9,941	\$ 3,840		40%	\$ 5,759		60%	\$ 9,599	\$
Vision		14	\$ 954		50%	\$ 954		50%	\$ 1,908	\$ 986		50%	\$ 986		50%	\$ 1,972	\$
\$9000 Basic Life		37	\$ -		0%	\$ 600		100%	\$ 600	\$ -		0%	\$ 2,928		100%	\$ 2,928	\$
50% LTD		20	\$ 2,892		100%	\$ -		0%	\$ 2,892	\$ -		0%	\$ 4,670		100%	\$ 4,670	\$ (2
			\$ 28,443	\$ 788.73	21%	\$ 105,558	\$ 2,852.92	79%	\$ 134,001	\$ 16,928	\$ 457.51	12%	\$ 123,261	\$ 3,331.38	88%	\$ 140,189	\$ (11

	499 Clancal	27	Current				Estimate of Proposed										
			Employee	Avg Cost	Per	Company	Avg Cost	Per	Total	Employee	Avg Cost	Per	Company	Avg Cost	Per	Total	Emp
Medical		27	\$ 3,720		4%	\$ 98,580		98%	\$ 102,300	\$ 10,084		10%	\$ 90,752		90%	\$ 100,838	\$ 8.
Dental		24	\$ 3,962		44%	\$ 4,962		58%	\$ 8,924	\$ 5,380		40%	\$ 8,070		60%	\$ 13,450	\$ 1.
Vision		0	\$ -		0%	\$ -		0%	\$ -	\$ 1,022		50%	\$ 1,022		50%	\$ 2,044	\$ 1.
1.5X Basic Life		27	\$ -		0%	\$ 2,052		100%	\$ 2,052	\$ -		0%	\$ 2,052		100%	\$ 2,052	\$
65% LTD		27	\$ -		0%	\$ 3,008		100%	\$ 3,008	\$ -		0%	\$ 3,008		100%	\$ 3,008	\$
			\$ 7,682	\$ 284.52	7%	\$ 108,602	\$ 4,022.30	93%	\$ 118,284	\$ 16,466	\$ 810.59	14%	\$ 104,904	\$ 3,885.33	86%	\$ 121,390	\$ 8.

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	405	Current					Estimate of Proposed					Employee				
		Employee	Avg Cost	Per	Company	Total	Employee	Avg Cost	Per	Company	Total					
Medical	405	\$ 174,080		10%	\$1,568,010	90%	\$ 1,740,800	\$ 187,117	10%	\$ 1,684,055	90%	\$1,671,172	\$ 13,027			
Dental	237	\$ 98,211		87%	\$ 14,220	13%	\$ 112,431	\$ 94,892	40%	\$ 141,893	60%	\$ 238,485	\$ (3,619)			
Vision	0	\$ -		0%	\$ -	0%	\$ -	\$ 23,008	50%	\$ 23,008	50%	\$ 46,012	\$ 23,008			
5X Basic Life	405	\$ -		0%	\$ 18,428	100%	\$ 18,428	\$ -	0%	\$ 49,284	100%	\$ 49,284	\$ -			
05% LTD	405	\$ -		0%	\$ 78,308	100%	\$ 78,308	\$ -	0%	\$ 78,308	100%	\$ 78,308	\$ -			
		\$ 272,301	\$ 672.35	14%	\$1,675,768	\$4,137.69	86%	\$ 1,948,067	\$ 304,715	\$ 752.38	13%	\$ 1,976,546	\$4,880.38	87%	\$2,281,261	\$ 32,414

	098	Current					Estimate of Proposed					Employee				
		Employee	Avg Cost	Per	Company	Total	Employee	Avg Cost	Per	Company	Total					
Medical	098	\$ 223,920		7%	\$3,099,552	93%	\$ 3,323,472	\$ 311,471	10%	\$ 2,803,237	90%	\$3,114,708	\$ 87,55			
Dental	098	\$ -		0%	\$ 387,210	100%	\$ 387,210	\$ 172,895	40%	\$ 259,365	60%	\$ 432,260	\$ 172,895			
Vision	098	\$ -		0%	\$ 125,700	100%	\$ 125,700	\$ 40,791	50%	\$ 40,791	50%	\$ 81,582	\$ 40,791			
1.5X Basic Life	098	\$ -		0%	\$ 82,044	100%	\$ 82,044	\$ -	0%	\$ 82,044	100%	\$ 82,044	\$ -			
05% LTD	098	\$ -		0%	\$ 128,659	100%	\$ 128,659	\$ -	0%	\$ 128,659	100%	\$ 128,659	\$ -			
		\$ 223,920	\$ 320.80	6%	\$3,823,165	\$5,477.31	94%	\$ 4,047,085	\$ 525,157	\$ 752.37	14%	\$ 3,314,096	\$4,747.99	86%	\$3,839,253	\$ 301,23

	1801	Current					Estimate of Proposed					Employee				
		Employee	Avg Cost	Per	Company	Total	Employee	Avg Cost	Per	Company	Total					
Totals																
Medical		\$ 810,175		11%	\$8,283,727	89%	\$ 7,093,802	\$ 883,768	10%	\$ 8,153,894	90%	\$8,837,660	\$ (128,40)			
Dental		\$ 106,150		20%	\$ 412,338	80%	\$ 518,506	\$ 368,774	40%	\$ 550,187	60%	\$ 916,981	\$ 260,62			
Vision		\$ 954		1%	\$ 128,854	99%	\$ 127,800	\$ 87,244	50%	\$ 87,244	50%	\$ 174,488	\$ 66,29			
Basic Life		\$ -		0%	\$ 108,158	100%	\$ 108,158	\$ -	0%	\$ 187,688	100%	\$ 187,688	\$ -			
LTD		\$ 151,004		42%	\$ 209,975	38%	\$ 381,770	\$ -	0%	\$ 298,598	100%	\$ 298,598	\$ (151,80)			
		\$1,069,083	\$ 667.78	13%	\$7,140,068	\$4,460.25	87%	\$ 8,209,951	\$1,137,784	\$ 710.67	14%	\$ 7,275,389	\$4,544.40	86%	\$ 8,413,373	\$ 68,70

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Negotiation

Original savings were estimated at \$250,000.  
Because of the timing of contract settlement those savings were reduced by sixty-seven percent for the year 2000 to arrive at \$82,500.

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## REDUCED NEGOTIATIONS EXPENSE

### Assumptions:

Consolidating the present six contracts into one will reduce the number of negotiations by five (5)

Average Hourly Negotiator Salary:	\$50
Number of People Involved per Negotiation:	6
Number of Hours Spent per Negotiator per Negotiation:	160
Miscellaneous Costs per Negotiation:	\$2,000

### Cost per Negotiation

Average Hourly Negotiator Salary	Number of Negotiators	Number of Hours per Negotiator per Negotiation	Labor Cost of Negotiation	Miscellaneous Cost	Total Cost per Negotiation
\$50	6	160	\$48,000	\$2,000	\$50,000

Total Savings of Reduced Negotiations

\$250,000

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MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - 2001 Salaried Labor Adjustment  
Test Period Ended December 31, 2000

Line	Description (a)	Amount (b)	Reference (c)
1.	Total Salaried Labor increase	\$ 4,195,149	WP RRT/L, Page 2
2.	Total Payroll Taxes increase	\$ 390,568	WP RRT/L, Page 2
3.	O&M vs Total Labor %	78.46%	WP RRT/L, Page 2
4.	O&M Labor increase	\$ 3,291,336	Line 1 * Line 3
5.	Payroll Tax Increase	\$ 306,423	Line 2 * Line 3
6.	Electric Labor Amount	69.67% \$ 2,293,135	Electric Labor Percent * Line 4
7.	Electric Payroll Taxes	69.67% \$ 213,491	Electric Labor Percent * Line 5
8.	Gas Labor Amount	30.33% \$ 998,201	Gas Labor Percent * Line 4
9.	Gas Payroll Taxes	30.33% \$ 92,933	Gas Labor Percent * Line 5
10.	<b>Pro Forma Adjustment - Jurisdictional Distribution of Gas O&amp;M Expense Increase</b>		
11.	Iowa	78.77% \$ 786,290	Gas Labor % - Iowa
12.	Illinois	9.88% \$ 98,591	Gas Labor % - Illinois
13.	South Dakota	10.75% \$ 107,296	Gas Labor % - So Dakota
14.	Nebraska	0.60% \$ 6,025	Gas Labor % - Nebraska
15.	<b>Pro Forma Adjustment - Jurisdictional Distribution of Gas Payroll Tax Expense Increase</b>		
16.	Iowa	78.77% \$ 73,204	Gas Labor % - Iowa
17.	Illinois	9.88% \$ 9,179	Gas Labor % - Illinois
18.	South Dakota	10.75% \$ 9,989	Gas Labor % - So Dakota
19.	Nebraska	0.60% \$ 561	Gas Labor % - Nebraska
20.	<b>Pro Forma Adjustment - South Dakota</b>		
21.	Increase Salaried Labor Expense	\$ 107,296	To Exh.__(RRT-1), Sch. 14, Line 3
22.	<b>Pro Forma Adjustment - South Dakota</b>		
23.	Increase Payroll Tax Expense - FICA	\$ 9,678	
24.	Increase Payroll Tax Expense - FUTA	\$ 139	
25.	Increase Payroll Tax Expense - SUTA	\$ 172	
26.	Total	\$ 9,989	To Exh.__(RRT-1), Sch. 14, Line 5

Note: Gas Labor % from WP RRT/H, Page 2

MidAmerican Energy  
Salaried Payroll  
For Year Ended Dec 31, 2000

	Total Salaried YTD	Executives YTD	All Others YTD
Regular	89,450,890.68	4,382,139.43	85,068,751.25
Overtime 1.5	941,610.14		941,610.14
Overtime 2.0	168,421.05		168,421.05
Vacation	7,523,513.67	360,163.29	7,163,350.38
Sick	4,346.41		4,346.41
STD	1,427,362.88	15,405.61	1,411,957.27
Regular Holiday	1,932,270.79	94,477.95	1,837,792.84
Floating Holiday	1,591,311.90	77,626.92	1,513,684.98
Accident	27,296.92		27,296.92
Funeral	154,216.06	5,298.28	148,917.78
Military	5,742.73		5,742.73
Jury Duty	16,267.25		16,267.25
Other Leave	161,425.95	3,014.77	158,411.18
Other Pay	8,256,109.35	258,941.88	7,997,167.47
Workers Comp	(29,226.54)		(29,226.54)
Saverance	525,276.01		525,276.01
<b>Total</b>	<b>112,156,835.25</b>	<b>5,197,068.13</b>	<b>106,959,767.12</b>
Total Base Pay + PTO	103,404,676.43	4,938,126.25	98,466,550.18
Increase %		3.20%	4.10%
Increase Date	<i>To Page 1</i>	1/1/01	1/1/01
2001 Increase Amount	<i>Line 1</i> <u>4,195,148.60</u>	158,020.04	4,037,128.56
FICA, FUTA, SUTA %	9.31%		
FICA, FUTA, SUTA amount	<u>390,568.33</u>	<i>To Page 1</i>	
Total Increase	4,585,716.93	<i>Line 2</i>	
O&M vs. Total Labor %	<u>78.46%</u>	<i>To Page 1</i>	
O&M Increase	3,597,759.86	<i>Line 3</i>	

MidAmerican Energy Company  
Docket No. NG-0  
South Dakota Wage and Salary Adjustments Labor Distribution  
Per FERC Form Labor Distribution Workpapers  
December 31, 2000

Line	Description	South Dakota		Pro Forma Adjustments			
		A	B	Year 2000	Year 2001	Savings	Total
1	Pro Forma Adjustment			\$12,769	\$57,310	(\$128,710)	(\$58,631)
2							
3	Gas Operation and Maintenance Direct Payroll Distribution -						
4	Manufactured Gas						
5	Acct 711		\$0	\$0	\$0	\$0	\$0
6	Acct 715		1,430	9	40	(89)	(41)
7	Acct 741		3,276	20	91	(204)	(93)
8	Acct 742		1,001	6	28	(62)	(28)
9	Total		5,707	35	158	(355)	(162)
10	Other Gas Supply Expense						
11	Acct 811		0	0	0	0	0
12	Other Storage Expenses						
13	Acct 821		26,546	164	735	(1,652)	(752)
14	Acct 841		12,191	75	338	(759)	(346)
15	Acct 842		24,608	152	682	(1,531)	(697)
16	Total		63,345	391	1,755	(3,941)	(1,795)
17	Distribution Expenses						
18	Acct 871		29,547	182	819	(1,838)	(837)
19	Acct 872		51,195	316	1,418	(3,185)	(1,451)
20	Acct 873		506,558	3,127	14,033	(31,517)	(14,357)
21	Acct 874		82,002	506	2,272	(5,102)	(2,324)
22	Acct 875		189,002	1,167	5,236	(11,759)	(5,357)
23	Acct 881		233,076	1,439	6,457	(14,502)	(6,606)
24	Acct 882		262,029	1,617	7,259	(16,303)	(7,426)
25	Acct 883		20,670	128	573	(1,286)	(586)
26	Acct 884		71,802	443	1,989	(4,457)	(2,035)
27	Acct 891		160,410	990	4,444	(9,980)	(4,546)
28	Total		1,606,291	9,915	44,500	(99,941)	(45,526)
29	Customer Accounts Expenses						
30	Acct 901		0	0	0	0	0
31	Acct 902		295,889	1,826	8,197	(18,410)	(8,386)
32	Acct 903		58,653	362	1,625	(3,649)	(1,662)
33	Acct 904		1,787	11	50	(111)	(51)
34	Total		356,329	2,199	9,872	(22,170)	(10,099)
35	Customer Service and Informational Expenses						
36	Acct 905		0	0	0	0	0
37	Sales Expenses						
38	Acct 911		0	0	0	0	0
39	Acct 912		2	0	0	(0)	(0)
40	Acct 913		0	0	0	0	0
41	Total		2	0	0	(0)	(0)
42	Administrative and General Expenses						
43	Acct 921		5,321	33	147	(331)	(151)
44	Acct 922		0	0	0	0	0
45	Acct 923		0	0	0	0	0
46	Acct 924		3,862	24	107	(240)	(109)
47	Acct 925		80	0	2	(5)	(2)
48	Acct 931		0	0	0	0	0
49	Acct 932		0	0	0	0	0
50	Acct 933		27,749	171	769	(1,726)	(786)
51	Total		37,012	228	1,025	(2,303)	(1,049)
52	Total Union Payroll		\$2,068,686	\$12,769	\$57,310	(\$128,710)	(\$58,631)

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Wage and Salary Adjustments Labor Distribution  
Per FERC Form 1 Labor Distribution Workpapers  
December 31, 2000

Line	Description	South	
		Dakota	Year 2000
	A	B	C
1	Pro Forma Adjustment		\$107,296
2			
3	Gas Operation and Maintenance Direct Payroll Distribution -		
4	Manufacture of Gas		
5	Acct 714	\$0	\$0
6	Acct 735	7,332	237
7	Acct 741	104	3
8	Acct 742	21	1
9	Total	<u>7,457</u>	<u>241</u>
10	Other Gas Supply Expense		
11	Acct 813	205,494	6,631
12	Other Storage Expenses		
13	Acct 840	24,324	785
14	Acct 841	8,168	264
15	Acct 843	9,916	320
16	Total	<u>42,408</u>	<u>1,368</u>
17	Distribution Expenses		
18	Acct 870	584,927	18,875
19	Acct 871	40,745	1,315
20	Acct 874	84,936	2,741
21	Acct 878	25,302	816
22	Acct 879	118,285	3,817
23	Acct 880	188,922	6,096
24	Acct 887	70,608	2,278
25	Acct 889	4,492	145
26	Acct 892	23,913	772
27	Acct 893	21,347	689
28	Total	<u>1,163,477</u>	<u>37,544</u>
29	Customer Accounts Expenses		
30	Acct 901	132,810	4,286
31	Acct 902	67,990	2,194
32	Acct 903	739,541	23,864
33	Acct 905	48,577	1,571
34	Total	<u>989,018</u>	<u>31,915</u>
35	Customer Service and Informational Expenses		
36	Acct 908	5,938	192
37	Sales Expenses		
38	Acct 911	7,077	228
39	Acct 912	86,107	2,779
40	Acct 916	8,061	260
41	Total	<u>101,245</u>	<u>3,267</u>
42	Administrative and General Expenses		
43	Acct 920	744,167	24,014
44	Acct 922	(6,135)	(198)
45	Acct 924	4,099	132
46	Acct 925	21,870	706
47	Acct 926	14,071	454
48	Acct 930	14,341	463
49	Acct 931	5,019	162
50	Acct 935	12,583	406
51	Total	<u>810,015</u>	<u>26,138</u>
52	Total Salary and Payroll	<u>\$3,325,052</u>	<u>\$107,296</u>

MicAmerican Energy Company  
Negative Balancing  
Calendar Year 2000 Only

G/L Period	JE Number		Iowa	Illinois	South Dakota	Nebraska	Total
March 2001							
	13-203-4	Res	\$ 1,071,053.14	\$ 143,190.28	\$ 146,214.18	\$ 1,934.37	\$ 1,362,391.97
		Com	533,321.19	61,298.94	99,891.97	1,429.79	695,941.89
		Ind	53,808.02	3,472.97	2,523.59	145.40	59,949.98
			<u>\$ 1,658,182.35</u>	<u>\$ 207,962.19</u>	<u>\$ 248,629.74</u>	<u>\$ 3,509.56</u>	<u>\$ 2,118,293.84</u>
	13-203-2	Res	\$ 185,668.25	\$ 91,246.70	\$ 366.08	\$ -	\$ 277,281.04
		Com	92,732.05	39,532.22	252.98	-	132,517.25
		Ind	9,158.76	2,142.70	6.36	-	11,307.82
			<u>\$ 287,559.07</u>	<u>\$ 132,921.62</u>	<u>\$ 625.42</u>	<u>\$ -</u>	<u>\$ 421,106.11</u>
April 2001							
	14-203-2	Res	\$ 797,645.19	\$ 88,855.39	\$ 72,860.43	\$ 18.31	\$ 959,379.32
		Com	398,680.54	38,651.64	50,223.28	13.84	487,569.30
		Ind	38,897.17	1,957.50	1,262.11	1.25	42,118.03
			<u>\$ 1,235,222.90</u>	<u>\$ 129,464.53</u>	<u>\$ 124,345.82</u>	<u>\$ 33.40</u>	<u>\$ 1,489,066.65</u>
TOTAL	480041	Res	\$ 2,054,366.59	\$ 323,292.37	\$ 219,440.69	\$ 1,952.68	\$ 2,599,052.33
	481041	Com	1,024,733.78	139,482.80	150,368.23	1,443.63	1,316,028.44
	481241	Ind	101,863.95	7,573.17	3,792.06	146.65	113,375.83
			<u>\$ 3,180,964.32</u>	<u>\$ 470,348.34</u>	<u>\$ 373,600.98</u>	<u>\$ 3,542.96</u>	<u>\$ 4,028,456.60</u>

To est. - (RRT-1)  
Sch. 18, Line 3

Adjusting journal entries were recorded during the March 2001 & April 2001 closings for negative balancing related to calendar year 2000. The purpose of this schedule is to show the impact to each revenue activity for each state.

MidAmerican Energy Company  
Docket No. N 3-98-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Economic Development Expenditures

Line	Description	Total (a)	Total (b)	Total (c)
1.	Test Period Information:			
2.	2000 Economic Development Expenditures			
3.	Development Group Support -			
4.	Forward Sioux Falls			\$12,000
5.	Yankton Area Progressive Growth			3,000
6.	Siouxland initiative			1,500
7.	Vermillion Development Co.			1,000
8.	Sioux Falls Development Foundation			850
9.	Minnichaha County Economic Development Association			3,500
10.	Lincoln County Economic Development Association			3,500
11.	Individual Community Support -			
12.	Alcester Development Corp	\$200		
13.	Centerville Development Corp	200		
14.	Elk Point Gold Program	200		
15.	Flandreau Improvement Corp	200		
16.	Jefferson Development Corp	200		
17.	Montrose Development Corp	200		
18.	North Sioux City Development Corp	200		
19.	Salem Development Corp	200		1,600
20.				
21.	Economic Assistance Programs -			
22.	Gold Community Achievement			1,500
23.	Business Attraction Incentives -			
24.	Trade show expenses			534
25.	Marketing Assistance			3,485
26.	Travel and associated expenses			4,599
27.	Total			<u>\$37,068</u>
28.	Base Rate Information:			
29.	The Docket No. NG95-006 Settlement Agreement approved			
30.	recovery of one half (\$17,500) of the total (\$35,000) economic			
31.	development expenditures. The program began in 1996 and			
32.	shall continue thereafter until revised by the Commission.			
33.	Base Rate Amount			\$17,500
34.	Pro Forma Adjustment			<b>(\$19,568)</b>

MIDAMERICAN ENERGY COMPANY  
SOUTH DAKOTA  
2000 ECONOMIC DEVELOPMENT  
ACTUAL EXPENDITURES

Development Group Support

Forward Sioux Falls .....	\$12,000
Yankton Area Progressive Growth .....	3,000
Siouxland Initiative .....	1,500
Vermillion Development Co. ....	1,000
Sioux Falls Development Foundation .....	850
Minnehaha County Economic Development Association (MCEDA) .....	3,500
(Includes community development support for: Baltic, Brandon, Colton, Dell Rapids and Hartford)	
Lincoln County Economic Development Association (LCEDA) .....	3,500
(Includes community development support for: Beresford, Canton, Harrisburg, Lennox, Tea and Worthing)	

Individual Community Development Support:

Alcester Development Corp .....	\$200
Centerville Development Corp.....	200
Elk Point Gold Program .....	200
Flandreau Improvement Corp .....	200
Jefferson Development Corp.....	200
Montrose Development Corp.....	200
North Sioux City Development Corp.....	200
Salem Development Corp .....	200

Program Subtotal ..... 1,600

Economic Assistance Programs

Gold Community Achievement Awards Program .....	1,500
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Business Attraction Incentives

Allocation of trade show expenses on behalf of South Dakota communities for National Plastics Expo and FabTech International.....	534
Marketing assistance for available industrial building at Yankton .....	3,485
Allocation of travel and associated expenses for MEC developers working with and/or on behalf of South Dakota communities .....	4,599

TOTAL ACTUAL EXPENDITURES \$37,068

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Late Payment Charge

Line	Description	Total
	(a)	(b)
	<p>The Docket No. NG95-006 Settlement Agreement adjusted revenues by excluding late payment charge revenues from the revenue requirement calculation. This reflects the use of a 20-day pay lag cut off which does not reflect cost of service for payments made after the 20-day period.</p>	
1.	Test Period Information:	
2.	Other Operating Revenues	
3.	Forfeited Discounts	
4.	Acct 487	\$91,114
5.	Pro Forma Adjustment	<b>(91,114)</b>

To Exh.\_\_(RRT-1), Sch. 25, Line 3

Sources:  
Workpaper RRT/P, Page 2

AS OF 2000-12-31  
M15950

MIDMERCION ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL RESULT FERC REPORT BY JURISDICTION-12 MONTHS  
CAS

	ICGA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%
<b>BASE SUBJECT</b>										
480011	G RESID BILLED REV	289,923,866.03	80	37,400,139.22	10	35,659,255.01	10	2,016,285.24	1	0.00
480021	G RESID (UNBILLED) REV	1,855,242.00	80	315,121.00	7	550,576.00	12	31,036.00	1	0.00
480011	G RESID REV ADJUSTMT	-1,838,550.39	82	0.00	0	-406,968.19	18	-10,111.71	0	0.00
480011	G RESID BILLED ICA	52,558,340.47	81	6,452,013.57	10	5,590,516.35	9	177,985.63	0	0.00
480042	G RESID EE REVMR O/U	-532,272.60	100	0.00	0	0.00	0	0.00	0	0.00
480043	G RES-ILL MFG MATCH	0.00	0	139,406.00	100	0.00	0	0.00	0	0.00
	<b>G-RESID REVENUE</b>	<b>343,965,626.31</b>	<b>80</b>	<b>44,306,718.79</b>	<b>10</b>	<b>40,813,379.97</b>	<b>9</b>	<b>2,215,195.63</b>	<b>1</b>	<b>0.00</b>
<b>G-COMM SUBJECT</b>										
481011	G COMM BILLED REV	112,488,273.50	76	14,793,442.27	10	19,437,416.89	13	1,171,652.08	1	0.00
481021	G COMM (UNBILLED) REV	1,251,959.00	78	160,754.00	10	177,666.00	11	11,736.00	1	0.00
481011	G COMM REV ADJUSTMT	-909,049.82	76	0.00	0	-274,388.44	23	-7,468.47	1	0.00
481041	G COMM BILLED ICA	24,770,285.55	79	2,784,379.71	9	3,809,933.67	12	121,358.32	0	0.00
481042	G COMM EE REVMR O/U	30,712.94	100	0.00	0	0.00	0	0.00	0	0.00
481043	G COMM-ILL MFG MATCH	0.00	0	60,535.00	100	0.00	0	0.00	0	0.00
	<b>G-COMM REVENUE</b>	<b>137,632,181.17</b>	<b>77</b>	<b>17,799,110.98</b>	<b>10</b>	<b>23,150,628.12</b>	<b>13</b>	<b>1,297,277.93</b>	<b>1</b>	<b>0.00</b>
<b>G-INDUSTRIAL SUBJECT</b>										
481211	G-IND BILLED REV	15,739,639.04	92	843,151.70	5	445,389.27	3	120,747.84	1	0.00
481221	G-IND (UNBILLED) REV	249,549.00	108	-24,150.00	-10	7,853.00	3	-1,473.00	-1	0.00
481211	G-IND REV ADJUSTMT	-132,785.79	94	0.00	0	-7,369.37	5	-942.82	1	0.00
481241	G-IND BILLED ICA	2,805,504.21	92	146,899.66	5	78,418.00	3	2,605.30	0	0.00
481242	G-IND EE REVMR O/U	6,943.00	100	0.00	0	0.00	0	0.00	0	0.00
481243	G-IND-ILL MFG MATCH	0.00	0	12,401.00	100	0.00	0	0.00	0	0.00
	<b>G-INDUSTRIAL REVENUE</b>	<b>18,668,849.46</b>	<b>92</b>	<b>978,302.36</b>	<b>5</b>	<b>524,310.90</b>	<b>3</b>	<b>120,937.32</b>	<b>1</b>	<b>0.00</b>
<b>G-INTERNAL SUBJECT</b>										
484011	G-REV-INTERNAL	1,052,215.36	96	47,491.39	4	0.00	0	0.00	0	0.00
484015	G-REV-INTERCEPT-TRES	419,573.77	83	88,719.30	17	0.00	0	0.00	0	0.00
	<b>G-INTER SALES REV</b>	<b>1,471,789.13</b>	<b>92</b>	<b>136,210.69</b>	<b>8</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>G-FORFEITED SUBJECT</b>										
487011	G-FORFEITED DISCOUNT	630,824.89	76	97,549.09	12	91,114.43	11	7,697.41	1	0.00
	<b>G-FORFEITED DISCOUNT</b>	<b>630,824.89</b>	<b>76</b>	<b>97,549.09</b>	<b>12</b>	<b>91,114.43</b>	<b>11</b>	<b>7,697.41</b>	<b>1</b>	<b>0.00</b>
<b>G-OTHER SUBJECT</b>										
488001	G-MISC SERVICE REV	184.02	100	0.00	0	0.00	0	0.00	0	0.00
488011	G-BAD DEBK CHARGE	46,191.64	74	5,754.80	9	9,768.00	16	391.00	1	0.00
488034	G-DIVERSN & INVESTIG	12,000.00	100	0.00	0	0.00	0	0.00	0	0.00
488051	G-RELIABILITY FEES	61,689.93	71	2,046.50	2	22,414.28	26	1,065.00	1	0.00
489005	ENERGY ASSIST CIG	0.00	0	11,120.78	100	0.00	0	0.00	0	0.00
489006	REPAIR RESTITUTE CIG	0.00	0	1,390.12	100	0.00	0	0.00	0	0.00
489009	G-TRANS REV ESTIMATE	211,455.29	42	56,155.32	11	234,565.71	45	3,930.65	1	0.00
489011	G-TRANSFER FEE	2,516,200.38	92	85,676.26	3	120,344.00	4	10,200.00	0	0.00
489013	G-CUST FEE ADJUSTIN	6,900.00	85	0.00	0	1,250.00	15	0.00	0	0.00
489014	G-CUST FEE GROUP BAL	456,408.30	87	29,648.29	6	25,259.61	5	11,231.34	2	0.00

To Pg 1, Line 3

NG95-006  
Settlement StipulationWP RRT/P  
Page 3 of 3

Sioux Falls liquefied petroleum plant.

27. Column AF adjusts late payment charge revenues by excluding them from the revenue requirement calculation. This corresponds to the use of a 20-day pay lag cut off which does not reflect cost of service for payments made after the 20-day period.

28. Columns AG and AH reflect the agreed upon treatment of the acquisition adjustment related to the exchange of properties between Midwest Gas and Minnegasco, Inc. Column AG reflects a reversal of the depreciation expense related to the acquisition. Column AG also reflects an increase in federal income taxes which corresponds with the agreement that Midwest Gas would retain the tax benefit attributable to the exchange. Column AH reflects the amortization expense attributable to 50% of the acquisition adjustment which will be included in rate base.

29. Column AI reflects a pro forma increase in property taxes which became effective after the filing of this rate application. These numbers were updated when the property tax changes became known.

30. Column AJ reflects a decrease in test year federal income taxes which are related to the interest deduction which is obtained by using the interest synchronization method of calculation.

31. Column AK represents the adjusted income statement incorporating all of the previously mentioned pro forma adjustments.

MidAmerican Energy Company  
Docket No. N 01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Deferred Budget Balances  
Test Year Ended December 31, 2000

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	Deferred Budget Balances (South Dakota Customers Only):		
2.	Total of 1999 and 2000 Balances	(\$15,545,286)	WP RTT/Q, Page 2, Line 48
3.	Average Monthly Balance 1999-2000	<u>(\$647,720)</u>	Line 2 / 24
4.	Total of August 2000-July 2001 Balances	\$45,014,326	WP RTT/Q, Page 2, Line 57
5.	Average Monthly Balance August 2000-July 2001	<u>\$3,751,194</u>	Line 4 / 12
6.	Increase in Average Balance	\$4,398,914	Line 5 - Line 3
7.	Allocation to Utility (based on Residential Revenue):		
8.	Electric	\$2,132,299	\$218,309 WP RTT/Q, Page 3
9.	Gas	<u>\$40,833,380</u>	<u>\$4,180,605</u> WP RTT/Q, Page 4
10.		\$42,965,679	<u>\$4,398,914</u> Line 8 + Line 9
11.	Gas Utility Amount	\$4,180,605	Line 9
12.	Rate of Return	9.91%	Line 10 * Line 12
13.		<u>\$414,298</u>	
14.	Amortized over 3 Years	\$138,099	Line 13/3
15.	Decrease Operating Income	\$138,099	Line 14
16.	Decrease Federal Income Taxes	<u>\$74,361</u>	Line 15/(1-.35)*.35
17.	Total	<u>\$212,460</u>	Line 15 + Line 16
18.	Pro Forma Adjustment		
19.	Increase O&M Expense	<u>\$212,460</u>	To Exh.__(RRT-1), Sch. 26, Line 3

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Deferred Budget Balances  
Test Year Ended December 31, 2000

Line	Month (a)	Amount (b)
20.	1999	
21.	January	(\$1,126,875)
22.	February	(\$741,045)
23.	March	(\$579,550)
24.	April	(\$790,184)
25.	May	(\$1,248,711)
26.	June	(\$1,538,662)
27.	July	(\$1,850,617)
28.	August	(\$2,155,406)
29.	September	(\$2,384,451)
30.	October	(\$2,454,975)
31.	November	(\$2,265,621)
32.	December	(\$1,653,790)
33.	Total of 1999 Balances	<u>(\$18,789,887)</u>
34.	2000	
35.	January	\$1,043,097
36.	February	\$1,160,471
37.	March	\$510,712
38.	April	\$370,222
39.	May	(\$83,006)
40.	June	(\$351,045)
41.	July	(\$424,532)
42.	August	(\$489,909)
43.	September	(\$450,281)
44.	October	(\$199,916)
45.	November	\$267,338
46.	December	\$1,891,450
47.	Total of 2000 Balances	<u>\$3,244,601</u>
48.	Total of 1999 and 2000 Balances	<u>(\$15,545,286)</u>
49.	2001	
50.	January	\$5,668,824
51.	February	\$8,016,558
52.	March	\$8,911,174
53.	April	\$8,430,185
54.	May	\$6,323,836
55.	June	\$4,350,260
56.	July	\$2,294,807
57.	Total of August 2000-July 2001 Balances	<u>\$45,014,326</u>

MIDAMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT-FERC REPORT BY JURISDICTION-YTD  
ELECTRIC

	IOGA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON
<b>INCOME STATEMENT</b>											
440011	E-RESID-BILLED REV	190,018,851.29	89	47,003,527.01	11	2,147,450.59	0	0.00	0	0.00	0
440021	E-RESID-UNBILLED REV	-2,728,630.00	89	-317,991.00	10	-16,175.00	1	0.00	0	0.00	0
440041	E-RESID-BILLED ETC	-192,888.29	97	-7,753.00	4	1,023.00	-1	0.00	0	0.00	0
440042	E-RES-ILL MFG MATCH	0.00	0	-121,235.00	100	0.00	0	0.00	0	0.00	0
440043	E-RES-NUC DEC MATCH	0.00	0	-28,068.00	100	0.00	0	0.00	0	0.00	0
440045	E-RESID-EE RECVR O/U	394,229.17	100	0.00	0	0.00	0	0.00	0	0.00	0
440046	E-RES-COOPER TRK O/U	302,869.19	100	0.00	0	0.00	0	0.00	0	0.00	0
<b>E-RESID SALES REV</b>											
		387,794,431.36	89	46,608,480.01	11	2,132,290.59	0	0.00	0	0.00	0
<i>To Pg 1, Line 8</i>											
442011	E-COMM-BILLED REV	228,663,726.97	89	26,614,441.05	10	1,997,517.62	1	0.00	0	0.00	0
442016	E-COMM-DIS REVENUES	0.00	0	218,476.43	100	0.00	0	0.00	0	0.00	0
442021	E-COMM-UNBILLED REV	-1,361,092.00	88	-167,259.00	11	-19,343.00	1	0.00	0	0.00	0
442041	E-COMM-BILLED ETC	-23,765.21	38	-37,111.00	59	-1,636.00	3	0.00	0	0.00	0
442042	E-COMM-ILL MFG MATCH	0.00	0	-68,865.00	100	0.00	0	0.00	0	0.00	0
442043	E-COMM-NUC DEC MATCH	0.00	0	10,948.00	100	0.00	0	0.00	0	0.00	0
442045	E-COMM-EE RECVR O/U	-240,946.00	100	0.00	0	0.00	0	0.00	0	0.00	0
442046	E-COMM-COOPER TRACK	96,565.52	100	0.00	0	0.00	0	0.00	0	0.00	0
<b>E-COMM SALES REV</b>											
		227,134,489.28	89	26,570,630.48	10	1,976,038.62	1	0.00	0	0.00	0
442211	E-IND-BILLED REV	249,608,845.22	90	23,761,182.71	9	2,645,198.97	1	0.00	0	0.00	0
442215	E-GENERATION FAS REV	3,276,819.96	100	0.00	0	0.00	0	0.00	0	0.00	0
442216	E-IND-DIST REVENUES	0.00	0	221,800.70	100	0.00	0	0.00	0	0.00	0
442221	E-IND-UNBILLED REV	-870,776.99	120	163,510.00	-22	-20,353.00	3	0.00	0	0.00	0
442231	E-IND-REV ADJUSTMENT	-1,964,589.92	92	-179,500.04	8	0.00	0	0.00	0	0.00	0
442241	E-IND-BILLED ETC	59,974.39	-91	-132,466.00	202	6,810.00	-10	0.00	0	0.00	0
442242	E-IND-ILL MFG MATCH	0.00	0	-47,687.00	100	0.00	0	0.00	0	0.00	0
442243	E-IND-NUC DEC MATCH	0.00	0	-46,885.00	100	0.00	0	0.00	0	0.00	0
442245	E-IND-EE RECVR O/U	-476,527.15	100	0.00	0	0.00	0	0.00	0	0.00	0
442246	E-IND-COOPER TRACK	3,628.51	100	0.00	0	0.00	0	0.00	0	0.00	0
<b>E-IND SALES REV</b>											
		249,637,374.02	90	23,739,955.37	9	2,631,655.97	1	0.00	0	0.00	0
444211	E-ST-LT-BILLED REV	11,869,159.93	96	461,637.63	4	49,201.49	0	0.00	0	0.00	0
444241	E-ST-LT-BILLED ETC	7,029.85	147	-2,150.00	-45	-92.00	-2	0.00	0	0.00	0
444243	E-ST-NUC DEC MATCH	0.00	0	1,248.00	100	0.00	0	0.00	0	0.00	0
444245	E-ST-LT-EE RECVR O/U	3,925.00	100	0.00	0	0.00	0	0.00	0	0.00	0
444246	E-ST-LT-COOPER TRACK	-58,713.56	100	0.00	0	0.00	0	0.00	0	0.00	0
<b>E-ST LIGHTING REV</b>											
		11,821,401.22	96	460,735.63	4	49,109.49	0	0.00	0	0.00	0
445011	E-FIB-AUT-BILLED REV	55,509,430.86	90	6,059,542.02	10	219,889.83	0	0.00	0	0.00	0
445021	E-FIB-AUT-UNBILL REV	-592,049.00	96	-21,020.00	3	-1,877.00	0	0.00	0	0.00	0
445041	E-FIB-AUT-BILLED REV	10,716.26	-306	-13,883.00	396	-335.00	10	0.00	0	0.00	0
445043	E-FIB-NUC DEC MATCH	0.00	0	-26,887.00	100	0.00	0	0.00	0	0.00	0
445246	E-FIB-COOPER TRACK	-90,604.69	100	0.00	0	0.00	0	0.00	0	0.00	0

23 of 2000-12-31  
MIS560

MINNERSON ENERGY COMPANY  
PAYMENT INFORMATION SYSTEM  
FINANCIAL REPORT BY JURISDICTION 12 MONTHS  
CNS

ICM	INDIS	SOUTH MOUNTAIN	NEVADA	PERC	CPA
480011	80	10	10	1	0
G RESID BILLED REV	209,922,866.81	37,400,170.22	35,059,255.81	2,016,205.71	0.00
400031	80	7	12	1	0
G RESID UNBILLED REV	3,055,242.00	315,121.00	590,576.00	31,036.00	0.00
400031	82	0	18	0	0
G RESID REV ADJUSTM	1,030,550.39	0.00	406,988.19	10,111.71	0.00
400041	81	10	9	0	0
G RESID BILLED FCA	52,550,340.47	6,452,013.57	5,590,516.35	177,905.63	0.00
400042	100	0	0	0	0
G RESID EE RECVR O/U	-512,272.60	0.00	0.00	0.00	0.00
401013	0	100	0	0	0
G RES II, NEG MATCH	0.00	139,406.00	0.00	0.00	0.00
480011	76	10	13	1	0
G ICM BILLED REV	112,488,273.50	14,793,442.27	19,437,416.89	1,171,652.08	0.00
401021	78	10	11	1	0
G ICM UNBILLED REV	1,251,959.00	160,754.00	177,666.00	11,736.00	0.00
401031	76	0	23	0	0
G ICM BILLED FCA	-909,019.82	0.00	-274,388.44	7,468.47	0.00
401041	79	9	12	0	0
G ICM BILLED ICA	24,770,285.55	2,784,379.71	3,809,933.67	121,358.32	0.00
401042	100	0	0	0	0
G ICM EE RECVR O/U	30,712.94	0.00	0.00	0.00	0.00
401043	0	100	0	0	0
G ICM II, NEG MATCH	0.00	60,535.00	0.00	0.00	0.00
481211	92	5	3	1	0
G IND BILLED REV	15,729,629.04	843,151.70	445,389.27	120,747.84	0.00
401221	108	-10	3	-1	0
G IND UNBILLED REV	249,549.00	-24,150.00	7,853.00	-1,473.00	0.00
401231	94	0	5	1	0
G IND REV ADJUSTM	-122,785.79	0.00	-7,369.37	-942.82	0.00
401241	92	5	3	0	0
G IND BILLED FCA	2,805,504.31	146,899.66	78,438.00	2,805.00	0.00
401242	100	0	0	0	0
G IND EE RECVR O/U	6,941.00	0.00	0.00	0.00	0.00
401243	0	100	0	0	0
G IND II, NEG MATCH	0.00	12,401.00	0.00	0.00	0.00
401251	92	5	3	0	0
G INDUSTRIAL REVENUE	18,668,819.46	978,302.36	524,310.90	120,917.32	0.00
404011	96	4	0	0	0
G REV INTERNAL	1,052,215.36	47,491.39	0.00	0.00	0.00
404015	83	17	0	0	0
G REV INTEREST-FRSE	419,573.77	88,719.30	0.00	0.00	0.00
487011	76	12	11	1	0
G INTER SALES REV	1,471,789.13	176,210.69	0.00	0.00	0.00
487012	76	12	11	1	0
G FORFEITED DISCONT	630,824.89	97,549.09	91,114.43	7,697.41	0.00
488001	100	0	0	0	0
G MISC SERVICE REV	184.02	0.00	0.00	0.00	0.00
488011	74	9	16	0	0
G INV CHECK GRACE	46,191.64	5,754.80	9,768.00	391.00	0.00
488021	100	0	0	0	0
G DIVIDEN & INTERSTG	12,000.00	0.00	0.00	0.00	0.00
488051	71	2	26	1	0
G RETIRELT FEES	61,689.91	2,046.50	22,414.28	1,065.00	0.00
489006	0	0	0	0	0
RETRMT RETIRESE O/E	0.00	0.00	0.00	0.00	0.00
489009	42	11	46	1	0
G TRMS REV ESTIMTE	211,455.29	56,155.32	234,565.71	3,910.65	0.00
489011	92	3	4	0	0
G TRMRT FEE	2,516,200.38	85,676.26	120,344.00	10,200.00	0.00
489013	85	0	15	0	0
G TRM FEE ALFRGMN	6,900.00	0.00	1,250.00	0.00	0.00
489014	87	6	5	2	0
G TRM FEE GRUP B/L	456,408.30	29,648.29	25,259.61	11,211.34	0.00

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40,833,379.97

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Jurisdictional Income Taxes  
Test Period Ended December 31, 2000

Line	Description (1)	South Dakota Jurisdictional (2)
1	Revenues	\$65,382,904
2	Operation Expense	56,246,534
3	Maintenance Expense	1,562,824
4	Depreciation	2,341,798
5	Amortization	229,454
6	Amortization of Acquisition Adj.	383,256
7	Taxes other than income	1,100,943
8	Pre tax, pre interest net income	<u>4,018,095</u>
9	Interest Expense	<u>1,553,573</u>
10	Pre Tax Book Income	2,464,522
11	Schedule "M" Items	<u>(877,528)</u>
12	Taxable Income	<u>\$1,586,994</u>
13	Federal Current at 35%	\$555,448
14	Federal Deferred Taxes	495,814
15	Subtotal	1,051,262
16	<b>Book-to-Tax</b>	
17	Federal Current	261,146
18	Federal Deferred	(263,502)
19	Total	\$1,048,906
20	<b>SUMMARY</b>	
21	Federal Current	\$816,594
22	Deferred, Net	232,312
23	Total	<u>\$1,048,906</u>

Source: Company Books and Records

MidAmerican Energy Company  
 Order No. NGR-00-0000  
 South Dakota Gas Operating Income Statement  
 Income Statement Pro Forma Adjustments by FERC Account  
 Test Year Ending December 31, 2000

Acct No.	(a) Income Statement Component	(b) South Dakota Jurisdiction	(c) Interest Synchroniz	(d) Acquisition Adjustment Taxes	(e) Promotional Goodwill Advertising	(f) Customer Service System	(g) Utility Asset Dues	(h) Bad Debt Reserve
	Gas Operating Revenues							
	Gas Service Revenues	\$ 64,508,319						
	Other Operating Revenues	\$ 1,374,585						
	Total	\$ 65,882,904						
	Oper & Maint Expenses							
710	Super & Eng							
712	Other Power Expense	957						
714	LPG Cleanup	7,342						
717	LPG Oper Equip							
728	LPG Gas	1,711						
735	Misc Prod Exp	11,535						
740	Super & Eng							
741	Struct & Improv							
742	Prod Equip	1,461						
804	Nat Gas City Rate	38,588,252						
805	Other Gas Purchase	(585,253)						
807	Other Purchased Gas Exp							
808.1	Gas W/D Storage - Cr	9,286,120						
808.2	Gas Del Storage - Cr	(323,615)						
812	Gas Op Oper Cr							
813	Other Gas Supply Expense	223,102						
840	Oper Super & Eng	72,515						
841	Oper Labor & Exp	13,373						
842.1	Rents	9,520						
842.1	Fuel							
842.2	Power							
843.1	Maint Super & Eng							
843.2	Maint Strct & Improv	19,387						
843.3	Maint Gas Heaters	22,858						
843.4	Maint Prod Equip							
843.5	Maint Liquid Equip	35,496						
843.6	Maint Vapor Equip	4,296						
843.7	Maint Common Equip							
843.8	Maint Meas & Reg							
843.9	Maint Other Equip							
870	Oper Super & Eng	683,188						
871	Distr Load Dispatch	102,383						
874	Mains & Serv Exp	1,073,097						
875	Meas & Reg - Gen							
876	Meas & Reg - Ind							
877	Meas & Reg - CG							
878	Meter & House Reg	185,475						
879	Cust Install Exp	358,169						
880	Other Expenses	478,784						
881	Rents							
885	Maint Super & Eng							
886	Maint Str & Improv							
887	Maint of Meas & Reg	565,915						
889	Maint Meas & Reg - Gen	57,553						
890	Maint Meas & Reg - Ind							

MidAmerican Energy Company  
 Docet No. 16-11-  
 South Dakota Gas Operating Income Statement  
 Income Statement Pro Forma Adjustments by FEPC Account  
 Test Year Ending December 31, 2000

Acct No	(a) Income Statement Component	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		South Dakota Jurisdiction	Interest Synchroniz	Acquisition Adjustment Taxes	Promotional Goodwill Advertising	Customer Service System	Utility Assoc. Dues	Bad Debt Reserve
891	Maint Meas & Reg - CG							
892	Maint of Services	193,484						
893	Maint Met & Gas Reg	351,140						
894	Maint Oth Equip							
901	Supervision	155,525						
902	Meter Reading Exp	448,311						
903	Cust Rec & Collect	1,138,540						
904	Uncollect Accts	429,085						575,336
905	Misc Cust Accts	68,501						
907	Supervision							
908	Cust Assist Equip	4,697						
909	Info & Instruct Exp	27,701						
910	Cust Serv & Info							
911	Supervision	12,942						
912	Demo & Setting	151,295						
913	Adv Expenses							
919	Misc Sales Equip	27,411						
920	Admin & Gen Salaries	749,487						
921	Office Supplies & Exp	462,182						
922	Admin Exp Trans - Cr	(32,072)						
923	Outside Serv Exp	275,892						
924	Property Insurance	13,357						
925	Injuries & Damages	203,266						
926	Employee Pkts & Ben	642,105						
927	Franchise Payment							
928	Reg Commission Exp	121,127						
929	Duplicate Charges - Cr	(11,581)						
930.1	Gen & Adv Expenses	15,771						
930.2	Misc General Exp	72,079			(15,771)		(16,904)	
931	Rents	378,570					32,574	
935	Maint of Gen Equip	303,884						
	Total Oper & Maint	\$ 57,809,259	\$ -	\$ -	\$ (15,771)	\$ 32,574	\$ (16,904)	\$ 75,336
	Depreciation	\$ 2,564,508						
	Other Taxes - Property	717,035						
	Other Taxes - Misc	(596)						
	Other Taxes - Payroll	304,504						
	Federal Income Taxes	816,594	(56,625)	(134,140)	\$6,520	(\$11,401)	\$5,916	(\$26,367)
	Deferred Taxes	232,311						
	Investment Tax Credit	(3,610)						
	Total Gas Oper Exp	\$ 62,910,105	\$ (66,625)	\$ (134,140)	\$ (10,251)	\$ 21,173	\$ (10,988)	\$ 48,969
	Net Gas Oper Income	\$ 2,972,799	\$ 66,625	\$ 134,140	\$ 10,251	\$ (21,173)	\$ 10,988	\$ (48,969)



MidAmerican Energy Company  
Docket No. NG-01  
South Dakota Gas Operating Income Statement  
Income Statement Pro Forma Adjustments by FERC A  
Test Year Ending December 31, 2000

Acct No	(a) Income Statement Component	(i) HP Lease	(j) Union Payroll Adjustments	(k) Salaried Labor Adjustment	(l) Sales Growth 2000	(m) Sales Growth 2001	(n) Weather Normalization	(o) Negative Balancing Adjustment	(p) Economic Development Adjustment
891	Maint Meas & Prg - CG								
892	Maint of Service		(2,035)	772					
893	Maint Met & Hse Reg		(4,546)	689					
894	Maint Oth Equip								
901	Supervision			4,286					
902	Meter Reading Exp		(8,386)	2,194					
903	Cust Rec & Collect		(1,862)	23,864					
904	Uncollect Accts								
905	Misc Cust Accts		(51)	1,571					
907	Supervision								
908	Cust Asset Exp			192					
909	Info & Instruct Exp								(179,562)
910	Cust Serv & Int								
911	Supervision			228					
912	Drawn & Sewing			2,779					
913	Adv Expense			260					
916	Misc Sales Exp								
920	Admin & Gen Expenses		(151)	24,014					
921	Office Supplies - Exp		(9,925)						
922	Admin Exp Travel - Cr			(198)					
923	Outside Serv Exp								
924	Property Insurance			132					
925	Injuries & Damages		(109)	706					
926	Employee Pencil Bon		(2)	454					
927	Franchise Request								
928	Reg Commission Exp								
929	Duplicate Checks - Cr								
930.1	Gen & Adv Expenses								
930.2	Misc Generation			663					
931	Rents	(335,304)		162					
935	Maint of Gen P		(785)	406					
Total Oper & Maint		\$ (35,304)	\$ (98,556)	\$ 107,296	\$ -	\$ -	\$ -	\$ -	\$ (19,568)
Depreciation					\$9,946	\$13,535			
Other Taxes - Property									
Other Taxes - Misc									
Other Taxes - Payroll			(55,459)	29,989					
Federal Income Taxes		\$12,357	\$25,905	(\$41,050)	\$102,255	\$66,393	(\$28,683)	(\$130,760)	\$6,849
Deferred Tax									
Investment Tax Credit									
Total Gas Oper Exp.		\$ (22,947)	\$ (48,110)	\$ 76,235	\$ 141,201	\$ 82,898	\$ (28,683)	\$ (130,760)	\$ (12,719)
Net Gas Operating Income		\$ 22,947	\$ 48,110	\$ (76,235)	\$ 245,618	\$ 128,816	\$ (53,269)	\$ (242,841)	\$ 12,719

MidAmerican Energy Company  
Docket No. 163-21-  
South Dakota Gas Operating Income Statement  
Income Statement Form: Form A Adjustments by FERC A  
Test Year Ending December 31, 2000

Account No.	(a) Income Statement Component	(g) Operators Qualification Plan	(h) Mercury Seal Project	(s) Capital Projects	(i) Acquisition Adjustment Reversal	(u) Acquisition Adjustment at 50%	(v) Late Payment Charges	(w) Deferred Budget Balances
	Gas Operating Revenues							
	Gas Service Revenues							
	Other Operating Revenues							(231,114)
	Total							<u>\$ (21,114)</u>
	Oper & Maint Expenses							
710	Super & Eng							
712	Other Power Expenses							
714	LPG Cleanup							
717	LPG Oper Equip							
728	LPG Gas							
725	Misc Prod Exp							
740	Super & Eng							
741	Struct & Improv							
742	Prod Equip							
804	Nat Gas City Gate							
805	Other Gas Purchase							
807	Other Purchased Gas Exp							
808.1	Gas W/D Storage							
808.2	Gas Dtl Storage							
812	Gas Otr Oper - C							
813	Other Gas Supply Expense							
840	Oper Super & Eng							
841	Other Labor & Exp							
842.1	Rents							
842.1	Fuel							
842.2	Power							
843.1	Maint Super & Eng							
843.2	Maint Struct & Imp							
843.3	Maint Gas Holdrs							
843.4	Maint Purl Equip							
843.5	Maint Liquid Equip							
843.6	Maint Vapor Equip							
843.7	Maint Compr Equip							
843.8	Maint Meas & Re							
843.9	Maint Other Equip							
870	Oper Super & Eng		5423					
871	Distr Load Separat		5,602					
874	Maint & Serv Exp		29,757					
875	Meas & Reg St - Gen							
876	Meas & Reg St - G							
877	Meas & Reg St - G							
878	Maner & House Proj		13,166					
879	Cust Install Exp		24,750					
880	Other Expenses		8,125					
881	Rents							
885	Maint Super & Eng							
886	Maint Str & Improv							
887	Maint of Meas		22,630					
889	Maint Meas & Reg - Gen		5,512					
890	Maint Meas & Reg - Ind							

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Income Statement Pro Forma Adjustments by FERC A  
Test Year Ending December 31, 2000

Acct No.	(a) Income Statement Component	(q) Operator's Qualification Plan	(r) Mercury Seal Project	(s) Capital Projects	(t) Acquisition Adjustment Reversal	(u) Acquisition Adjustment at 50%	(v) Late Payment Charges	(w) Deferred Budget Balances
891	Maint Meas & Reg - G							
892	Maint of Services	5,459						
893	Maint Met & Hse Res	21,784						
894	Maint Oth Equip							
901	Supervision							
902	Meter Reading Exp							
903	Cust Rec & Collect							
904	Uncollect Accts							
905	Misc Cust Accts							
907	Supervision							
908	Cust Assist Exp							
909	Info & Instruct Exp							
910	Cust Serv & Info							
911	Supervision							
912	Demo & Selling							
913	Adv Expense							
915	Misc Sales Exp							
920	Adm'n & Gen Salaries							
921	Office Supplies & Exp							
922	Adm'n Exp Trans - C							
923	Outs 'n Serv Exp							
924	Property Insurance							
925	Injures & Damages							
926	Employee Pens & Bn							
927	Franchise Reprint							
928	Reg Commission Exp							
929	Duplicate Charges -							
930.1	Gen & Adv Expense							\$212,460
930.2	Misc General Exp							
931	Rents							
935	Maint of Gen P't							
	Total Oper & Maint	\$ 136,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,460
	Depreciation		\$12,124	\$47,573	(\$283,256)	\$191,628		
	Other Taxes - Property							
	Other Taxes - Misc							
	Other Taxes - Payroll							
	Federal Income Tax	(\$48,458)	(\$4,243)	(\$16,585)	\$134,140		(\$31,890)	(\$74,361)
	Deferred Taxes							
	Investment Tax Credit							
	Total Gas Oper Exp	\$ 89,901	\$ 7,881	\$ 30,987	\$ (249,116)	\$ 191,628	\$ (31,890)	\$ 138,099
	Net Gas Oper Income	\$ (89,901)	\$ (7,881)	\$ (30,987)	\$ 249,116	\$ (191,628)	\$ (59,274)	\$ (138,099)

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Income Statement Pro Forma Adjustments by FERC A  
Test Year Ending December 31, 2000

Acct No	(a) Income Statement Component	(x) Pension Costs	(y) Health Care Benefits	(z) PGA Interest Income	(aa) Transportation Revenue Accrual	(ad) Total Adjustments	(ac) Subtotal	(ad) Additional Revenue Requirement
	Gas Operating Revenues			(\$177,133)	(\$216,225)	(250,377)	64,257,942	\$ 3,480,434
	Gas Service Revenues					(91,114)	1,283,471	
	Other Operating Revenues							
	Total			\$ (177,133)	\$ (216,225)	(341,451)	65,541,413	\$ 3,480,434
	Oper & Maint Expenses					\$ -	\$ -	
710	Super & Eng						957	
712	Other Power Expense						7,342	
716	LPG Cleanup						-	
717	LPG Oper Equip						1,711	
726	LPG Gas					196	11,731	
725	Misc Prod Exp						-	
740	Super & Eng					(89)	(89)	
741	Struct & Improv					(28)	1,433	
742	Prod Equip						38,588,252	
804	Nat Gas City Gate						(586,253)	
805	Other Gas Purchase						-	
807	Other Purchased Gas Exp						9,286,120	
808.1	Gas W/D Storage - Cr						(329,515)	
808.2	Gas Del Storage - Cr						-	
812	Gas Oth Oper - Cr					6,631	229,733	
813	Other Gas Supply Expense					33	71,548	
840	Oper Super & Eng					(82)	33,291	
841	Other Labor & Exp						9,520	
842.1	Rents						-	
842.1	Fuel						-	
842.2	Power						-	
843.1	Maint Super & Eng						19,387	
843.2	Maint Strct & Imp						22,858	
843.3	Maint Gas Holdrs						-	
843.4	Maint Purif Equip					(377)	35,119	
843.5	Maint Liquef Equip						4,296	
843.6	Maint Vapor Equip						-	
843.7	Maint Compr Equip						-	
843.8	Maint Meas & Reg						-	
843.9	Maint Other Equip					18,461	701,649	
870	Oper Super & Eng					5,546	107,929	
871	Distr Load Dispatch					18,141	1,091,238	
874	Mains & Serv Exp						-	
875	Meas & Reg St - Gen						-	
876	Meas & Reg St - Ind						-	
877	Meas & Reg St - Cr					11,659	197,134	
878	Meter & House Res					23,220	331,389	
879	Cust Install Exp					7,826	406,410	
880	Other Expenses						-	
881	Rents						-	
885	Maint Super & Eng						-	
886	Maint Str & Improv					17,482	583,398	
887	Maint of Mains					5,071	62,624	
889	Maint Meas & Reg - Gen						-	
890	Maint Meas & Reg - Ind						-	

McAmerican Energy Company  
 Exhibit No. 16G-21  
 South Dakota Gas Company's Operating Income Statement  
 Income Statement with Form Adjustments by FERC A  
 Test Year Ending December 31, 2000

Acct No.	(a) Income Statement Component	(x) Pension Costs	(y) Health Care Benefits	(z) PGA Interest Income	(aa) Transportation Revenue Accrual	(ab) Total Adjustments	(ac) Subtotal	(ad) Additional Revenue Requirement
891	Maint Meas & Reg CG							
892	Maint of Services					5,195	198,680	
893	Maint Met & Hse Eq					17,927	369,075	
894	Maint On Equip							
901	Supervision					4,286	159,811	
902	Meter Reading Exp					(6,192)	442,119	
903	Cust Rec & Collect					22,202	1,158,742	
904	Uncollect Accts					75,336	504,421	
905	Misc Cust Accts					1,520	70,121	
907	Supervision							
908	Cust Assist Exp					192	4,899	
909	Info & Instruct Exp					(19,568)	8,133	
910	Cust Serv & Info							
911	Supervision					228	13,170	
912	Demo & Selling					2,779	154,074	
913	Adv Expense					260	260	
916	Misc Sales Exp						27,411	
920	Admin & Gen Salaries					23,863	773,350	
921	Office Supplies & Exp					(9,925)	452,237	
922	Admin Exp Trans					(193)	(32,270)	
923	Outside Serv Exp						275,892	
924	Property Insurance					132	13,439	
925	Injur. & Damages					596	203,862	
926	Employee Pens & Liab	\$135,546	\$20,375			156,373	999,478	
927	Franchise Reqmnt							
928	Reg Commission Exp						121,127	
929	Duplicate Charges						(11,581)	
930.1	Gen & Adv Expenses						15,771	
930.2	Misc General Exp					180,248	252,327	
931	Rents					(2,569)	876,001	
935	Maint of Gen Pr					(380)	303,504	
	Total Oper & Maint	\$ 135,546	\$ 20,375	\$ -	\$ -	\$ 565,793	\$ 58,375,152	\$ -
	Depreciation					\$ (109,350)	\$ 2,645,158	
	Other Taxes - Property						717,035	
	Other Taxes - Misc						(596)	5,213
	Other Taxes - Payroll					4,531	289,025	
	Federal Income Taxes	(547,441)	(57,131)	(61,997)	(575,679)	(414,557)	492,837	1,216,328
	Deferred Taxes						232,311	
	Investment Tax Credit						(3,610)	
	Total Gas Oper Exp	\$ 88,105	\$ 13,244	\$ (61,997)	\$ (75,679)	\$ 48,417	\$ 62,956,522	\$ 1,221,541
	Net Gas Oper Income	\$ (88,105)	\$ (13,244)	\$ (115,136)	\$ (140,546)	\$ (387,908)	\$ 2,584,891	\$ 2,258,893

MidAmerican Energy Company  
Docket No. 145-01  
South Dakota Gas Operating Income Statement  
Income Statement with Form Adjustments by FERC A  
Test Year Ending December 31, 2000

Account No	(a) Income Statement Component	(b) Adjusted Income Statement
	<b>Gas Operating Revenues</b>	
	Gas Service Revenues	\$ 67,738,376
	Other Operating Revenues	\$ 1,263,471
	<b>Total</b>	<b>\$ 69,021,847</b>
	<b>Oper &amp; Maint Expenses</b>	
710	Super & Eng	\$ -
712	Other Power Expense	957
714	LPG Cleanup	7,342
717	LPG Oper Equip	-
728	LPG Gas	1,711
735	Misc Prod Exp	11,731
740	Super & Eng	-
741	Struct & Improv	(89)
742	Prod Equip	1,433
804	Nat Gas City Gate	38,588,252
805	Other Gas Purchases	(586,253)
807	Other Purchased Gas Exp	-
808.1	Gas W/D Storage	9,285,120
808.2	Gas Del Storage	(329,615)
812	Gas Oth Oper - O	-
813	Other Gas Supply Expense	229,733
840	Oper Super & Eng	71,548
841	Other Labor & Exp	33,291
842.1	Rents	9,525
842.1	Fuel	-
842.2	Power	-
843.1	Maint Super & Eng	-
843.2	Maint Struct & Improv	19,387
843.3	Maint Gas Holdrs	22,858
843.4	Maint Prod Equip	-
843.5	Maint Liquid Equip	35,119
843.6	Maint Vapor Equip	4,296
843.7	Maint Compr Equip	-
843.8	Maint Meas & Reg	-
843.9	Maint Other Equip	-
870	Oper Super & Eng	701,649
871	Distr Load Deprec	107,929
874	Maint & Serv Exp	1,091,238
875	Meas & Reg St - Gen	-
876	Meas & Reg St - Ind	-
877	Meas & Reg St - C&S	-
878	Meter & House Exp	197,134
879	Cust Install Exp	381,380
880	Other Expenses	466,410
881	Rents	-
885	Maint Super & Eng	-
886	Maint Str & Improv	-
887	Maint of Maint	563,398
889	Maint Meas & Reg - Gen	62,524
890	Maint Meas & Reg - Ind	-

MidAmerican Energy Company  
Docket No. NG-91  
South Dakota Gas - Operating Income Statement  
Income Statement - No Formal Adjustments by FERC A  
Test Year Ending December 31, 2000

Acc No	(a) Income Statement Component	(a) Adjusted Income Statement
891	Maint Meas & Re CG	-
892	Maint of Services	198,680
893	Maint Met & Hse Mag	369,075
894	Maint Oth Equip	-
901	Supervision	159,811
902	Meter Reading Exp	442,119
903	Cust Rec & Collec	1,158,742
904	Uncollect Accts	504,421
905	Misc Cust Accts	70,121
907	Supervision	-
908	Cust Assist Exp	4,809
909	Info & Instruct Exp	8,133
910	Cust Serv & Info	-
911	Supervision	13,170
912	Demo & Selling	154,074
913	Adv Expense	260
916	Misc Sales Exp	27,411
920	Admin & Gen Sales	773,250
921	Office Supplies & Exp	452,237
922	Admin Exp Transp	(32,270)
923	Outside Serv Exp	275,892
924	Property Insurance	13,439
925	Injuries & Damage	203,862
926	Employee Pens & Plan	999,478
927	Franchise Recruit	-
928	Reg Commission Exp	121,127
929	Duplicate Charges - Cr	(11,581)
930.1	Gen & Adv Expenses	15,771
930.2	Misc General Exp	252,327
931	Rents	875,001
935	Maint of Gen Plt	303,704
	Total Oper & Maint	\$ 58,375,152
	Depreciation	\$ 2,845,158
	Other Taxes - Property	717,035
	Other Taxes - Misc	4,617
	Other Taxes - Payroll	389,035
	Federal Income Taxes	1,618,365
	Deferred Taxes	232,311
	Investment Tax Credit	(3,610)
	Total Gas Oper Expense	\$ 54,178,053
	Net Gas Oper Income	\$ 4,843,784

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Operator's Qualification Plan  
Test Year Ended December 31, 2000

Line	Description (a)	Amount (b)	Reference (c)
1.	Additional expenditures - 2001	\$ 435,703	EAD Exhibit 1
2.	Additional expenditures - 2002	1,950,648	EAD Exhibit 1
3.	Total added expenditures 2001-02	\$ 2,386,351	Line 1 + Line 2
4.	Annual ongoing expense	736,905	EAD Exhibit 2
5.	Added expenditures net of ongoing expense	\$ 1,649,446	Line 3 - Line 4
6.	Net added costs amortized - 3 Years	\$ 549,815	Line 5 / 3
7.	On-Going Expense	736,905	Line 4
8.	Pro Forma Expense	\$ 1,286,720	Line 6 - Line 7
9.			
10.	Jurisdictional Distribution		
11.	Iowa	78.77% \$ 1,013,559	Jurisdictional Gas Labor %
12.	Illinois	9.88% 127,087	Jurisdictional Gas Labor %
13.	South Dakota	10.75% 138,309	Jurisdictional Gas Labor %
14.	Nebraska	0.60% 7,766	Jurisdictional Gas Labor %
15.		\$ 1,286,720	
16.			
17.	Pro Forma Adjustment:		
18.	Increase SD O&M Expense	\$ 138,309	To Exh.__(RRT-1), Sch. 20, Line 3

Respondent	This Report	Date of Report	DISTRIBUTION OF SALARIES AND WAGES - Continued					Total
Midcon Energy Company		11/16/04	Iowa	Illinois	South Dakota	Nebraska	FERD	Total
Line No.	Classification							
48	Total Operation and Maintenance							
49	Production - Manufacture of Gas	(Total lines 49-51)	130,034	16,303	10,184	909	0	167,430
50	Production - Nat Gas	Eng. & Dev. (Total lines 49 thru 51)	0	0	0	0	0	0
51	Other Gas Supply	Enter Total lines 49-51	130,034	16,303	10,184	909	0	167,430
52	Storage, LNG Terminal and Processing	Total lines 52-54	738,079	100,374	105,763	7,107	0	1,051,323
53	Transmission	Lines 53 and 441	0	0	0	0	0	0
54	Distribution	Lines 53 and 451	13,048,523	2,000,739	2,739,798	100,297	0	22,889,357
55	Customer Accounts	Line 241	11,747,507	1,285,448	1,245,047	100,454	0	24,378,456
56	Customer Services and Promotional	Line 251	54,389	5,370	5,333	410	0	65,492
57	Sales	Line 251	794,129	188,203	101,247	3,827	0	1,087,406
58	Administrative and General	Lines 27 and 451	4,032,816	324,739	347,327	51,423	0	4,756,305
59	TOTAL Operation and Maintenance	Total lines 49 thru 59	303,626,601	51,368,108	55,030,738	300,245	0	510,325,692
60	Other Utility Departments							
61	Operation and Maintenance		18.77%	9.88%	10.75%	.60%		100.00%
62	TOTAL - Other Departments	Total lines 60 and 61	314,034,783	51,302,743	56,145,336	300,845	0	521,823,707
63	Utility Plant							
64	Construction - By Utility Department							
65	Electric Plant		16,211,142	2,000,224	104,224	128,427	0	18,344,017
66	Gas Plant		2,257,391	709,410	977,489	40,354	0	3,984,644
67	Other		0	0	0	0	0	0
68	TOTAL Construction	Total lines 65 thru 67	18,468,533	2,709,634	1,081,713	168,781	0	22,328,661
69	Plant Removal - By Utility Department							
70	Electric Plant		1,134,726	109,787	3,251	3,545	0	1,248,309
71	Gas Plant		440,090	62,250	62,271	2,874	0	567,485
72	Other		0	0	0	0	0	0
73	TOTAL Plant Removal	Total lines 70 thru 72	1,574,816	172,037	3,522	6,419	0	1,756,804
74	Other Accounts	Specify:						
75								
76	Other Income Accounts		7,454,129	5,270,345	259,140	19,556	15,261	13,008,431
77	Other Balance Sheet Accounts - All	None based on line 30	4,310,830	444,707	214,365	10,515	14,304	4,994,721
78								
79								
80	Cleaving Accounts - 65, 64, Aug	None based on lines 25, 55, 65, 66						
81	Electric Operations & Maintenance		2,785,281	375,179	20,209	0	11,700	3,182,369
82	Gas Operations & Maintenance		1,094,317	107,293	149,410	3,281	0	1,354,301
83	Construction Electric Plant		454,507	56,299	3,403	0	3,553	517,762
84	Construction Gas Plant		145,650	20,482	17,125	1,207	0	184,464
85	TOTAL Clearing Accounts		4,479,155	559,253	290,147	4,960	15,253	5,348,668
86								
87								
88								
89								
90								
91								
92								
93								
94								
95	TOTAL Other Accounts		516,356,323	56,309,643	569,470	309,375	347,022	573,712,833
96	TOTAL SALARIES AND WAGES		518,078,228	57,387,487	57,387,487	309,375	360,044	573,712,833

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Operator's Qualification Plan Pro Forma Adjustment Distribution  
December 31, 2000

Line	Description	South Dakota Labor	Operator's Qualification Plan Adjustment
	A	B	C
	Pro Forma Adjustment		\$138,309
1	Gas Operation and Maintenance Direct Payroll Distribution -		
2	Distribution Expenses		
3	Acct 870	\$32,130	\$423
4	Acct 871	431,082	5,682
5	Acct 874	2,257,631	29,757
6	Acct 878	998,916	13,166
7	Acct 879	1,878,526	24,760
8	Acct 880	617,277	8,136
9	Acct 887	1,716,905	22,630
10	Acct 889	418,178	5,512
11	Acct 892	490,053	6,459
12	Acct 893	1,652,778	21,784
13	Total	<u>\$10,493,476</u>	<u>\$138,309</u>

MidAmerican Energy Company  
Docket No. NG-01 -  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Sales Growth - Year 2000  
Test Period Ended December 31, 2000

Line	Description (a)	Residential (b)	Commercial (c)	Reference (d)
1.	End of Period Customers	61,086	7,801	
2.	Average Customers	59,640	7,641	
3.	Change in Customers	1,446	160	Line 1 - Line 2
4.	Test Year Sales (therms)	50,276,103	34,428,686	
5.	Test Year Billed Revenues -			
6.	Account	480,011	481,011	
7.	Billed Amount	\$35,059,256	\$19,437,417	
8.	less: P&G Revenue	\$22,646,518	\$15,336,779	Company Workpapers
9.	Net Billed Amount	\$12,412,738	\$4,100,638	Line 7 minus Line 8
10.	Average Revenue -			
11.	Dollars per Therm	\$ 0.2469	\$ 0.1191	Line 9 / Line 4
12.	Average Therm -			
13.	Per Customer	843	4,506	Line 4 / Line 2
14.	Based on End of Period Customers -			
15.	Sales	51,495,071	35,149,611	Line 1 * Line 13
16.	Revenue	\$12,713,691	\$4,186,504	Line 11 * Line 15
17.	End of Period Customer Pro Forma Adjustments -			
18.	Sales	1,218,968	720,925	Line 15 minus Line 4
19.	Revenue	\$300,953	\$85,866	Line 16 minus Line 16
20.	Depreciation Expense	\$8,576	\$1,556	WP MJA/C, Page 1, Line 14
21.	Total Sales		<b>1,939,893</b>	
22.	Total Revenue		<b>\$386,819</b>	To Exh.__(RRT-1), Sch. 15, Line 2
23.	Total Depreciation Expense		<b>\$10,132</b>	To Exh.__(RRT-1), Sch. 15, Line 5

Sources:

- Col. (b), Line 1 - WP RRT/U, Page 2, Col. (c), Line 26
- Col. (b), Line 2 - WP RRT/U, Page 2, Col. (c), Line 28
- Col. (b), Line 4 - WP RRT/U, Page 2, Col. (c), Line 13
- Col. (b), Line 7 - WP RRT/U, Page 2, Col. (c), Line 14
- Col. (b), Line 7 - WP RRT/U, Page 4
- Col. (c), Line 1 - WP RRT/U, Page 3, Col. (g), Line 26
- Col. (c), Line 2 - WP RRT/U, Page 3, Col. (g), Line 28
- Col. (c), Line 4 - WP RRT/U, Page 3, Col. (g), Line 13
- Col. (c), Line 7 - WP RRT/U, Page 3, Col. (g), Line 14
- Col. (c), Line 8 - WP RRT/U, Page 4

MidAmerican Energy Company  
Docket No. NG-10-  
Gas Billed Sales & Customers  
12 Month Period Ending December 31, 2000

Line	Mo/Yr	Billed Sales			
		Residential			
		Iowa (a)	Illinois (b)	So Dakota (c)	Nebraska (d)
1.	Jan-00	71,167,037	9,985,795	8,636,566	568,936
2.	Feb-00	72,937,301	10,554,918	8,595,028	586,526
3.	Mar-00	46,842,936	6,531,147	5,858,021	396,221
4.	Apr-00	33,302,500	4,815,070	4,442,070	297,202
5.	May-00	18,308,579	2,875,103	2,561,065	157,860
6.	Jun-00	11,362,198	1,748,039	1,504,723	102,746
7.	Jul-00	8,440,278	1,216,013	1,012,610	75,788
8.	Aug-00	8,269,286	1,295,148	1,065,315	81,012
9.	Sep-00	8,456,570	1,250,300	1,088,670	87,386
10.	Oct-00	16,214,080	2,324,638	2,199,933	146,093
11.	Nov-00	28,780,531	3,906,615	3,729,028	248,084
12.	Dec-00	63,024,762	8,679,101	9,583,074	619,499
13.	<b>Billed Sales</b>	<u>387,106,058</u>	<u>55,181,887</u>	<u>50,276,103</u>	<u>3,367,353</u>
14.	<b>Billed Revenues</b>	\$ 289,922,867	\$ 37,400,178	\$ 35,059,256	\$ 2,016,286
		Customers			
		Residential			
		Iowa (a)	Illinois (b)	So Dakota (c)	Nebraska (d)
15.	Jan-00	453,545	60,251	59,152	4,128
16.	Feb-00	453,905	60,268	59,237	4,126
17.	Mar-00	454,066	60,227	59,300	4,117
18.	Apr-00	453,810	60,152	59,245	4,097
19.	May-00	453,192	60,044	59,147	4,073
20.	Jun-00	453,079	60,007	59,084	4,058
21.	Jul-00	453,223	59,983	59,112	4,055
22.	Aug-00	453,707	59,960	59,288	4,056
23.	Sep-00	454,532	60,012	59,731	4,058
24.	Oct-00	455,923	60,166	60,402	4,074
25.	Nov-00	457,880	60,304	60,892	4,109
26.	Dec-00	458,575	60,371	61,086	4,115
27.		<u>5,455,437</u>	<u>721,745</u>	<u>715,676</u>	<u>49,066</u>
28.	<b>Average</b>	454,620	60,145	59,640	4,089

Source: Company Books and Records

MidAmerican Energy Company  
Docket No. NG-10-  
Gas Billed Sales & Customers  
12 Month Period Ending December 31, 2000

Line	Mo/Yr	Billed Sales			
		Commercial			
		Iowa (e)	Illinois (f)	So Dakota (g)	Nebraska (h)
1.	Jan-00	34,065,513	4,726,866	5,644,657	359,273
2.	Feb-00	35,388,387	4,826,920	5,601,677	381,494
3.	Mar-00	22,472,891	2,892,714	3,815,587	268,476
4.	Apr-00	15,359,391	1,964,091	2,965,161	188,995
5.	May-00	9,189,353	1,220,068	1,756,436	140,829
6.	Jun-00	5,793,912	664,984	1,176,089	107,054
7.	Jul-00	5,331,926	582,069	782,855	139,292
8.	Aug-00	4,487,333	408,387	878,927	125,167
9.	Sep-00	4,980,505	521,877	854,538	126,042
10.	Oct-00	8,507,797	907,266	1,557,017	149,237
11.	Nov-00	14,030,573	1,688,469	2,693,468	220,867
12.	Dec-00	31,045,770	3,508,071	6,702,274	269,305
13.	Billed Sales	190,653,351	23,911,782	34,428,686	2,476,031

14. Billed Revenues \$ 112,488,273 \$ 14,793,442 \$ 19,437,417 \$ 1,171,652

		Customers			
		Commercial			
		Iowa (e)	Illinois (f)	So Dakota (g)	Nebraska (h)
15.	Jan-00	47,622	5,138	7,619	512
16.	Feb-00	47,619	5,111	7,617	513
17.	Mar-00	47,543	5,099	7,636	518
18.	Apr-00	47,444	5,095	7,633	518
19.	May-00	47,383	5,080	7,609	515
20.	Jun-00	47,307	5,064	7,587	516
21.	Jul-00	47,236	5,062	7,578	516
22.	Aug-00	47,261	5,042	7,576	515
23.	Sep-00	47,395	5,044	7,606	519
24.	Oct-00	47,621	5,059	7,665	524
25.	Nov-00	47,978	5,087	7,764	526
26.	Dec-00	48,089	5,105	7,801	526
27.		570,498	60,986	91,691	6,218
28.	Average	47,542	5,082	7,641	518

Source: Company Books and Records

Purchased Gas Recoveries  
For the Year 2000

WP RRT/U  
Page 4 of 4

	Illinois			
	Residential	Commercial	Industrial	Total
Jan-00	3,909,566.44	1,711,051.24	108,860.08	5,729,477.76
Feb-00	4,244,123.83	1,890,961.10	110,039.09	6,245,124.02
Mar-00	2,686,377.81	1,199,048.74	63,619.13	3,949,045.68
Apr-00	2,000,693.76	882,132.87	49,795.93	2,932,622.56
May-00	1,244,382.84	548,036.32	31,814.64	1,824,233.80
Jun-00	1,018,500.52	445,843.37	27,570.59	1,491,914.98
Jul-00	793,902.19	348,315.26	22,015.65	1,164,233.10
Aug-00	675,888.62	295,799.69	18,668.22	990,356.53
Sep-00	761,332.28	332,584.61	19,565.75	1,113,588.64
Oct-00	1,528,386.56	667,987.66	37,847.72	2,234,221.96
Nov-00	2,372,462.68	1,045,983.81	56,467.35	3,474,913.84
Dec-00	5,439,533.88	2,357,115.50	126,694.26	7,923,343.64
<b>Total</b>	<b>26,675,157.41</b>	<b>11,724,960.69</b>	<b>672,952.41</b>	<b>33,343,598.75</b>

	So. Dakota			
	Residential	Commercial	Industrial	Total
Jan-00	2,814,744.49	1,919,367.90	48,382.20	4,782,994.59
Feb-00	3,188,437.34	2,150,401.67	55,235.32	5,394,074.33
Mar-00	2,048,717.03	1,382,480.27	34,273.51	3,465,470.81
Apr-00	1,657,690.36	1,106,233.58	26,002.11	2,789,926.05
May-00	1,006,385.33	679,775.82	15,107.26	1,701,268.41
Jun-00	866,087.97	582,668.33	12,847.50	1,461,603.74
Jul-00	608,980.98	409,030.26	8,851.56	1,026,862.80
Aug-00	597,789.69	401,118.26	8,268.92	1,007,176.87
Sep-00	570,954.59	383,361.96	7,647.52	961,964.17
Oct-00	1,271,571.56	853,826.09	16,557.31	2,141,954.96
Nov-00	2,102,816.36	1,419,846.72	28,551.77	3,551,214.85
Dec-00	5,912,342.47	4,046,568.21	92,796.64	10,053,807.32

Total  
To Page 1  
Line 8  
Col (c)

22,646,518.11    15,336,779.07    355,021.72    33,555,324.31

To Page 1  
Line 8  
col (c)

	Nebraska			
	Residential	Commercial	Industrial	Total
Jan-00	136,031.05	103,334.36	12,884.95	252,250.36
Feb-00	155,322.36	112,836.47	15,913.75	284,072.58
Mar-00	101,151.15	74,917.56	9,288.24	185,356.97
Apr-00	77,601.18	57,104.24	7,624.62	142,330.04
May-00	41,016.36	30,460.17	3,860.26	75,336.79
Jun-00	29,663.11	21,682.38	2,768.47	54,113.96
Jul-00	30,051.70	22,488.57	2,774.01	55,314.28
Aug-00	28,556.60	21,656.90	2,593.89	52,807.29
Sep-00	48,363.60	36,364.38	4,239.22	89,567.20
Oct-00	95,165.20	73,097.09	8,113.28	176,375.57
Nov-00	136,889.68	107,024.42	11,825.39	255,739.49
Dec-00	317,725.02	233,627.46	25,515.50	577,870.98
<b>Total</b>	<b>1,197,537.01</b>	<b>895,193.92</b>	<b>108,404.58</b>	<b>1,943,885.15</b>

Note: Recoveries allocated to Customer Classes based on Sales.

MidAmerican Energy Company  
Docket No. NC-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Sales Growth - Year 2001  
Test Period Ended December 31, 2000

Line	Description (a)	Residential (b)	Commercial (c)	Reference (d)
1.	Year 2000 Billed Revenues, Sales and Customers -			
2.	Account	480,011	481,011	
3.	Net Billed Revenues	\$12,412,738	\$4,100,638	WP RRT/U, Page 1, Line 9
4.	Sales (therms)	50,276,103	34,428,686	WP RRT/U, Page 1, Line 4
5.	Average Customers	59,640	7,641	WP RRT/U, Page 1, Line 2
6.	Dollar per Therm	\$ 0.2469	\$ 0.1191	Line 3/ Line 4
7.	Average Therm -			
8.	Per Customer	843	4506	Line 4 / Line 5
9.	Projected Increase in Customers -			
10.	Year 2001 from Year 2000	1,141	(48)	WP RRT/V, Page 2
11.	Year 2001 Pro Forma Adjustments -			
12.	Sales	961,855	(216,278)	Line 8 * Line 10
13.	Revenue	\$237,474	(\$25,760)	Line 12 * Line 6
14.	Depreciation Expense	\$13,535		WP MJAD, Page 1, Line 14
15.	Total Sales		745,577	Col. (b) + Col. (c), Line 12
16.	Total Revenue		\$211,714	Col. (b) + Col. (c), Line 13
17.	Total Depreciation Expense		\$13,535	Col. (b), Line 14 Line 16 to Exh.__(RRT-1), Sch. 16, Line 2 Line 17 to Exh.__(RRT-1), Sch. 16, Line 5

## Gas Residential and Commercial Customers - South Dakota

	<u>2000 (Actual)</u>	<u>2001(Budget)</u>	<u>2002 (Budget)</u>
Residential Customers	61,086	62,227	64,870
Inc (Dec) from Prior period		1,141	2,643
Commercial Customers	7,801	7,753	7,992
Inc (Dec) from Prior period		(48)	239
Res and Comm Customers	68,887	69,980	72,862
Inc (Dec) from Prior period		1,093	2,882

MidAmerican Energy Company  
Docket No. NR-01-  
South Dakota Gas Operating Income Statement  
DISTRIBUTION OF SALARIES AND WAGES  
Jurisdictional GAS Operation and Maintenance Payroll Costs  
December 31, 2000  
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
1	Direct Payroll Distribution Summary -					
2	Manufactured Gas	\$390,354	\$16,838	\$13,164	\$909	\$421,265
3	Other Gas Supply	1,608,596	206,731	205,494	14,101	2,034,922
4	Storage, LNG	788,379	103,974	105,753	7,131	1,005,237
5	Distribution	18,348,923	2,223,783	2,769,768	122,897	23,465,371
6	Customer Accounts	11,147,637	1,285,148	1,345,347	103,454	13,881,586
7	Customer Serv. And Info.	54,998	6,872	5,938	410	68,218
8	Sales	794,128	188,003	101,247	2,521	1,085,899
9	Admin. And General	6,393,616	924,789	847,027	51,428	8,216,860
10	Total	<u>\$39,526,631</u>	<u>\$4,956,138</u>	<u>\$5,393,738</u>	<u>\$302,851</u>	<u>\$50,179,358</u>
11	Gas Operation and Maintenance Direct Payroll Distribution -					
12	Total Gas					
13	Manufactured Gas					
14	Acc 714	\$291,989	\$3,930	\$0	\$0	\$295,919
15	Acc 735	65,471	8,592	8,762	605	83,430
16	Acc 741	25,256	3,314	3,380	233	32,183
17	Acc 742	7,638	1,002	1,022	71	9,733
18	Total	<u>390,354</u>	<u>16,838</u>	<u>13,164</u>	<u>909</u>	<u>421,265</u>
19	Other Gas Supply Expense					
20	Acc 813	<u>1,608,596</u>	<u>206,731</u>	<u>205,494</u>	<u>14,101</u>	<u>2,034,922</u>
21	Other Storage Expenses					
22	Acc 840	380,120	49,883	50,870	3,513	484,386
23	Acc 841	148,335	19,596	20,359	1,285	189,575
24	Acc 843	259,924	34,495	34,524	2,334	331,277
25	Total	<u>788,379</u>	<u>103,974</u>	<u>105,753</u>	<u>7,132</u>	<u>1,005,238</u>
26	Distribution Expenses					
27	Acc 870	3,783,850	397,443	614,474	11,284	4,807,051
28	Acc 871	770,356	75,799	91,940	12,732	950,827
29	Acc 874	3,150,555	249,626	591,494	39,803	4,031,478
30	Acc 878	1,373,949	123,575	107,304	12,289	1,617,117
31	Acc 879	2,817,315	320,214	307,287	20,581	3,465,397
32	Acc 880	1,619,165	204,580	421,998	2,424	2,248,167
33	Acc 887	1,941,538	257,973	332,637	16,500	2,548,648
34	Acc 889	487,801	55,203	25,162	3,225	571,391
35	Acc 892	552,576	134,471	55,715	2,426	785,188
36	Acc 893	1,851,818	404,899	181,757	1,633	2,440,107
37	Total	<u>18,348,923</u>	<u>2,223,783</u>	<u>2,769,768</u>	<u>122,897</u>	<u>23,465,371</u>

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December 31, 2000  
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
38	Customer Accounts Expenses					
39	Acc 901	\$991,131	\$134,056	\$132,810	\$9,047	\$1,267,044
40	Acc 902	4,125,737	400,122	363,879	50,447	4,940,185
41	Acc 903	5,656,657	704,164	798,194	40,719	7,199,734
42	Acc 905	374,112	46,806	50,464	3,241	474,623
43	Total	<u>11,147,637</u>	<u>1,285,148</u>	<u>1,345,347</u>	<u>103,454</u>	<u>13,881,586</u>
44	Customer Service and Informational Expenses					
45	Acc 908	54,998	6,872	5,938	410	68,218
46	Sales Expenses					
47	Acc 911	67,312	26,245	7,077	488	101,122
48	Acc 912	666,983	130,871	86,109	1,476	885,439
49	Acc 916	59,833	30,887	8,061	557	99,338
50	Total	<u>794,128</u>	<u>188,003</u>	<u>101,247</u>	<u>2,521</u>	<u>1,085,899</u>
51	Administrative and General Expenses					
52	Acc 920	5,682,569	849,676	749,488	48,354	7,330,087
53	Acc 922	-47,411	-6,549	-6,135	-382	-60,477
54	Acc 924	44,109	6,959	4,099	209	55,376
55	Acc 925	252,395	26,857	25,732	1,161	306,145
56	Acc 926	99,010	12,530	14,151	754	126,445
57	Acc 930	117,186	14,234	14,341	861	146,622
58	Acc 931	-2,065	278	5,019	16	3,248
59	Acc 935	247,823	20,804	40,332	455	309,414
60	Total	<u>6,393,616</u>	<u>924,789</u>	<u>847,027</u>	<u>51,428</u>	<u>8,216,860</u>
61	Total Gas Payroll	<u>\$39,526,631</u>	<u>\$4,956,138</u>	<u>\$5,393,738</u>	<u>\$302,852</u>	<u>\$50,179,359</u>

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December 31, 2000  
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total
		A	B	C	D	E
62	Gas Operation and Maintenance Direct Payroll Distribution -					
63	Hourly (or union) utility personnel:					
64	Manufactured Gas					
65	Acct 714	\$11,015	\$0	\$0	\$0	\$11,015
66	Acct 735	10,678	1,402	1,430	98	13,608
67	Acct 741	24,490	3,214	3,276	227	31,207
68	Acct 742	7,477	981	1,001	69	9,528
69	Total	<u>53,660</u>	<u>5,597</u>	<u>5,707</u>	<u>394</u>	<u>65,358</u>
70	Other Gas Supply Expense					
71	Acct 813	5,978	3,703	0	0	9,681
72	Other Storage Expenses					
73	Acct 340	198,354	26,031	26,546	1,832	252,763
74	Acct 341	93,220	12,461	12,191	830	118,702
75	Acct 343	185,650	24,709	24,608	1,655	236,622
76	Total	<u>477,224</u>	<u>63,201</u>	<u>63,345</u>	<u>4,317</u>	<u>608,087</u>
77	Distribution Expenses					
78	Acct 870	32,130	16,104	29,547	9	77,790
79	Acct 871	431,082	25,228	51,195	9,569	517,074
80	Acct 874	2,257,631	159,548	506,558	36,350	2,960,087
81	Acct 878	998,916	78,316	82,002	11,440	1,170,674
82	Acct 879	1,878,526	212,170	189,002	13,400	2,293,098
83	Acct 880	617,277	83,129	233,076	858	934,340
84	Acct 887	1,716,905	234,340	262,029	16,254	2,229,528
85	Acct 889	418,178	47,915	20,670	2,855	489,618
86	Acct 892	490,053	123,326	71,802	2,108	687,289
87	Acct 893	1,652,778	368,335	160,410	2,427	2,183,950
88	Total	<u>10,493,476</u>	<u>1,348,411</u>	<u>1,606,291</u>	<u>95,270</u>	<u>13,543,448</u>

MidAmerican Energy Company  
Docket No. NR-01-  
South Dakota Gas Operating Income Statement  
DISTRIBUTION OF SALARIES AND WAGES  
Jurisdictional GAS Operation and Maintenance Payroll Costs  
December 31, 2000  
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
89	Customer Accounts Expenses					
90	Acct 901	\$51	\$0	\$0	\$0	\$51
91	Acct 902	2,925,293	252,896	295,889	44,208	3,518,286
92	Acct 903	227,543	25,749	58,653	1,017	312,962
93	Acct 905	2,665	0	1,787	0	4,452
94	Total	<u>3,155,552</u>	<u>278,645</u>	<u>356,329</u>	<u>45,225</u>	<u>3,835,751</u>
95	Customer Service and Informational Expenses					
96	Acct 908	0	0	0	0	0
97	Sales Expenses					
98	Acct 911	0	0	0	0	0
99	Acct 912	15	2	2	0	19
100	Acct 916	0	0	0	0	0
101	Total	<u>15</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>19</u>
102	Administrative and General Expenses:					
103	Acct 920	41,089	5,635	5,321	333	52,378
104	Acct 922	0	0	0	0	0
105	Acct 924	8	0	0	0	8
106	Acct 925	27,205	2,054	3,862	0	33,121
107	Acct 926	0	0	80	0	80
108	Acct 930	594	0	0	30	624
109	Acct 931	-7,046	0	0	0	-7,046
110	Acct 935	65,711	12,376	27,749	25	105,861
111	Total	<u>127,561</u>	<u>20,065</u>	<u>37,012</u>	<u>388</u>	<u>185,026</u>
112	Total Union Payroll	<u>\$14,313,466</u>	<u>\$1,719,624</u>	<u>\$2,068,686</u>	<u>\$145,594</u>	<u>\$18,247,370</u>

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DISTRIBUTION OF SALARIES AND WAGES  
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December 31, 2000  
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
113	Gas Operation and Maintenance Direct Payroll Distribution -					
114	Salaried utility personnel:					
115	Manufactured Gas					
116	Acc 714	\$280,974	\$3,930	\$0	\$0	\$284,904
117	Acc 735	54,793	7,190	7,332	507	69,822
118	Acc 741	766	100	104	6	976
119	Acc 742	161	21	21	2	205
120	Total	<u>336,694</u>	<u>11,241</u>	<u>7,457</u>	<u>515</u>	<u>355,907</u>
121	Other Gas Supply Expense					
122	Acc 813	<u>1,602,618</u>	<u>203,028</u>	<u>205,494</u>	<u>14,101</u>	<u>2,025,241</u>
123	Other Storage Expenses					
124	Acc 840	181,766	23,852	24,324	1,681	231,623
125	Acc 841	55,115	7,135	8,168	455	70,873
126	Acc 843	74,274	9,786	9,916	679	94,655
127	Total	<u>311,155</u>	<u>40,773</u>	<u>42,408</u>	<u>2,815</u>	<u>397,151</u>
128	Distribution Expenses					
129	Acc 870	3,751,720	381,339	584,927	11,275	4,729,261
130	Acc 871	339,274	50,571	40,745	3,163	433,753
131	Acc 874	892,924	90,078	84,936	3,453	1,071,391
132	Acc 878	375,033	45,259	25,302	849	446,443
133	Acc 879	938,789	108,044	118,285	7,181	1,172,299
134	Acc 880	1,001,888	121,451	188,922	1,566	1,313,827
135	Acc 887	224,633	23,633	70,608	246	319,120
136	Acc 889	69,623	7,288	4,492	370	81,773
137	Acc 892	62,523	11,145	23,913	318	97,899
138	Acc 893	199,040	36,564	21,347	-794	256,157
139	Total	<u>7,855,447</u>	<u>875,372</u>	<u>1,163,477</u>	<u>27,627</u>	<u>9,921,923</u>

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
DISTRIBUTION OF SALARIES AND WAGES  
Jurisdictional GAS Operation and Maintenance Payroll Costs  
December 31, 2000  
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
		A	B	C	D	E
140	Customer Accounts Expenses					
141	Acct 001	\$991,080	\$134,056	\$132,810	\$9,047	\$1,266,993
142	Acct 002	1,200,444	147,226	67,990	6,239	1,421,899
143	Acct 003	5,429,114	678,415	739,541	39,702	6,886,772
144	Acct 005	371,447	46,806	48,677	3,241	470,171
145	Total	<u>7,992,085</u>	<u>1,006,503</u>	<u>989,018</u>	<u>58,229</u>	<u>10,045,835</u>
146	Customer Service and Informational Expenses					
147	Acct 008	54,998	6,872	5,938	410	68,218
148	Sales Expenses					
149	Acct 011	67,312	26,245	7,077	488	101,122
150	Acct 012	666,968	130,869	86,107	1,476	885,420
151	Acct 016	59,833	30,887	8,061	557	99,338
152	Total	<u>794,113</u>	<u>188,001</u>	<u>101,245</u>	<u>2,521</u>	<u>1,085,880</u>
153	Administrative and General Expenses					
154	Acct 020	5,641,480	844,041	744,167	48,021	7,277,709
155	Acct 022	-47,411	-6,549	-6,135	-382	-60,477
156	Acct 024	44,101	6,959	4,099	209	55,368
157	Acct 025	225,190	24,803	21,870	1,161	273,024
158	Acct 026	99,010	12,530	14,071	754	126,365
159	Acct 030	116,592	14,234	14,341	831	145,998
160	Acct 031	4,981	278	5,019	16	10,294
161	Acct 035	182,112	8,428	12,583	430	203,553
162	Total	<u>6,266,055</u>	<u>904,724</u>	<u>810,015</u>	<u>51,040</u>	<u>8,031,834</u>
163	Total Salaried Payroll	<u>\$25,213,165</u>	<u>\$3,236,514</u>	<u>\$3,325,052</u>	<u>\$157,258</u>	<u>\$31,931,989</u>

MidAmerican Energy Company  
Docket No. RPU-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Pension, SERP, OPEB Costs  
Test Period Ended December 31, 2000

Line	Description	Amount	Reference
	(a)	(b)	(c)
1.	1999 Pension Costs - SD Gas	(392,819)	WP RRT/X Page 2, Col. (e), Line 1
2.	2000 Pension Costs - SD Gas	(349,895)	WP RRT/X Page 2, Col. (e), Line 2
3.	1999 SERP Costs - SD Gas	401,054	WP RRT/X Page 2, Col. (e), Line 4
4.	2000 SERP Costs - SD Gas	207,724	WP RRT/X Page 2, Col. (e), Line 5
5.	1999 OPEB Costs - SD Gas	346,578	WP RRT/X Page 2, Col. (e), Line 7
6.	2000 OPEB Costs - SD Gas	286,425	WP RRT/X Page 2, Col. (e), Line 8
7.	2001 Pension Costs - SD Gas	(186,928)	WP RRT/X Page 2, Col. (e), Line 10
8.	2001 SERP Costs - SD Gas	200,209	WP RRT/X Page 2, Col. (e), Line 11
9.	2001 OPEB Costs - SD Gas	456,754	WP RRT/X Page 2, Col. (e), Line 12
10.	3-Year Total		
11.	Pension Costs	(929,642)	Line 1 + Line 2 - Line 7
12.	SERP Costs	808,987	Line 3 + Line 4 + Line 8
13.	OPEB Costs	1,089,757	Line 5 + Line 6 + Line 9
14.	3-Year Average		
15.	Pension Costs	(309,881)	Line 11 / 3
16.	SERP Costs	269,662	Line 12 / 3
17.	OPEB Costs	363,252	Line 13 / 3
18.	Test Year		
19.	Pension Costs	(349,895)	Line 2
20.	SERP Costs	207,724	Line 4
21.	OPEB Costs	286,425	Line 6
22.	Difference		
23.	Pension Costs	40,014	Line 15 - Line 19
24.	SERP Costs	61,938	Line 16 - Line 20
25.	OPEB Costs	76,527	Line 17 - Line 21
26.	% Charged to SD Gas O&M		
27.	Pension Costs	76.09%	WP RRT/X Page 2, Col. (e), Line 19
28.	SERP Costs	75.44%	WP RRT/X Page 2, Col. (e), Line 26
29.	OPEB Costs	75.98%	WP RRT/X Page 2, Col. (e), Line 33
30.	Change in O&M Expense		
31.	Pension Costs	30,447	Line 23 * Line 27
32.	SERP Costs	46,726	Line 24 * Line 28
33.	OPEB Costs	58,373	Line 25 * Line 29
34.	Total	<u>135,546</u>	Line 31 + Line 32 + Line 33
35.	Pro Forma Adjustment		
36.	Increase O&M Expense	<u>135,546</u>	To Exh.__(RRT-1), Sch. 27, Line 3

MidAmerican Energy Company  
Docket No. RRU-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Pension, SERP, OPEB Costs  
Test Period Ended December 31, 2000

Line	Description (a)	Account (b)	Total Company (c)	Total Gas (d)	South Dakota Gas (e)	Reference (f)
1.	1999 Pension Costs	926.101	(12,182,417)	(3,656,503)	(392,819)	WP RRT/X Pgs 3 & 4
2.	2000 Pension Costs	926.101	(10,406,929)	(3,155,859)	(349,895)	WP RRT/X Pgs 5 & 6
3.	Jurisdictional Distribution - Year 2000			30.32%	11.09%	
4.	1999 SERP Costs	926.224	11,033,721	3,455,068	401,054	WP RRT/X Pgs 3 & 4
5.	2000 SERP Costs	926.224	6,126,080	1,844,154	207,724	WP RRT/X Pgs 5 & 6
6.	Jurisdictional Distribution - Year 2000			30.10%	11.26%	
7.	1999 OPEB Costs	926.215	10,352,123	3,170,923	346,578	WP RRT/X Pgs 3 & 4
8.	2000 OPEB Costs	926.215	8,507,593	2,576,340	286,425	WP RRT/X Pgs 5 & 6
9.	Jurisdictional Distribution - Year 2000			30.28%	11.12%	
10.	2001 Pension Costs		(5,559,815)	(1,685,991)	(186,928)	WP RRT/W Page 7
11.	2001 SERP Costs		5,954,809	1,805,772	200,209	WP RRT/W Page 7
12.	2001 OPEB Costs		13,585,247	4,119,671	456,754	WP RRT/W Page 7
13.	2000 Pension Costs		(10,406,929)			Line 2
14.	O&M Labor Percent of Total Labor		78.46%			WP RRT/I, Pg 1, L. 4
15.	O&M Portion of 2000 Pension Costs		(8,165,276)			Line 13 * Line 14
16.	Gas O&M Labor Percent of Total O&M Labor			30.33%	10.75%	WP RRT/I, Pg 1
17.	Gas O&M Portion of 2000 Pension Costs			(2,476,528)		Line 15 * Line 16
18.	Gas O&M Portion of 2000 Pension Costs				(266,227)	Line 16 * Line 17
19.	SD Gas Percent of Total				76.09%	Line 18/Line 2
20.	2000 SERP Costs		6,126,080			Line 5
21.	O&M Labor Percent of Total Labor		78.46%			Line 14
22.	O&M Portion of 2000 SERP Costs		4,806,522			Line 20 * Line 21
23.	Gas O&M Labor Percent of Total O&M Labor			30.33%	10.75%	Line 16
24.	Gas O&M Portion of 2000 SERP Costs			1,457,818		Line 22 * Line 23
25.	Gas O&M Portion of 2000 SERP Costs				156,715	Line 23 * Line 24
26.	SD Gas Percent of Total				75.44%	Line 25/Line 5
27.	2000 OPEB Costs		8,507,593			Line 8
28.	O&M Labor Percent of Total Labor		78.46%			Line 14
29.	O&M Portion of 2000 OPEB Costs		6,675,057			Line 27 * Line 28
30.	Gas O&M Labor Percent of Total O&M Labor			30.33%	10.75%	Line 16
31.	Gas O&M Portion of 2000 OPEB Costs			2,024,545		Line 29 * Line 30
32.	Gas O&M Portion of 2000 OPEB Costs				217,639	Line 30 * Line 31
33.	SD Gas Percent of Total				75.98%	Line 32/Line 8

AS OF 1999-12-31  
 M15951

METROPOLITAN BERRY COMPANY  
 FINANCIAL REPORTING SYSTEM  
 FINANCIAL REPORTING BY JURISDICTION AND  
 METROPOLITAN BERRY

		ICWA		ILLINOIS		SOUTH CAROLINA		MISSISSIPPI		FERC	
916001	MISC MARKETING EXP	2,230,297.00	81	397,819.22	14	109,920.19	4	7,420.82	0	15.65	0
	916-MISC SALES EXP	2,230,297.00	81	397,819.22	14	109,920.19	4	7,420.82	0	15.65	0
920001	BUSINESS UNIT ADMIN	21,542,984.61	84	3,152,528.44	12	810,865.80	3	35,498.44	0	112,070.04	0
920402	JOINT PLANT MGT (M)	-1,089,225.55	88	-133,041.83	11	-9,209.62	1	0.00	0	-13,067.45	1
	920-ADJ SALARIES	20,453,759.06	84	3,019,486.61	12	821,656.18	1	35,498.44	0	99,002.59	0
921001	BUSINESS UNIT ADMIN	26,615,831.56	86	3,272,522.61	11	812,921.37	3	42,441.81	0	131,563.83	0
921402	JOINT PLANT MGT (M)	-285,670.32	88	-34,892.75	11	-2,415.42	1	0.00	0	-3,427.21	1
921407	MEMBERSHIP FEES/INT	254,228.19	85	34,510.10	12	7,219.29	2	362.62	0	1,428.67	0
	921-OFFICE SUPPL EXP	26,584,389.43	86	3,272,159.96	11	817,745.24	1	42,804.45	0	129,565.29	0
922011	ADMIN TRANSFER CR	-546,392.69	86	-72,041.12	11	-16,275.92	3	-811.82	0	0.00	0
922021	ADMIN (M) TRANSFER C	-45,060.51	86	-5,727.94	11	-1,228.78	2	58.14	0	-272.65	1
922031	INT - (M) TRANSFER CR	-282,145.12	83	-38,046.25	11	-16,978.24	5	-1,159.51	0	-46.23	0
	922-ADMIN EXP XFER	-873,598.32	85	-115,815.51	11	-14,482.94	1	-2,032.67	0	-318.88	0
923001	ONSITE SERVICES (M)	12,531,437.34	82	2,104,790.35	14	575,439.15	4	16,144.72	0	43,047.16	0
	923-ONSITE SERVICES	12,531,437.34	82	2,104,790.35	14	575,439.15	4	16,144.72	0	43,047.16	0
924011	REG ADMINISTRATION	174,937.55	88	18,509.25	9	4,711.35	2	188.38	0	507.71	0
924501	REG-PROPERTY	899,796.27	87	111,948.05	11	13,011.51	1	380.69	0	8,214.46	1
	924-PROPERTY REAR	1,074,733.92	87	130,457.30	11	17,744.86	1	569.07	0	8,722.17	1
925001	IT SERVICE-ITD	1,242,987.01	83	183,648.65	12	64,011.47	4	1,057.74	0	4,796.34	0
925021	INSTRIC LAB SETTLEM	554,355.61	77	73,156.24	10	89,204.01	12	17.75	0	652.91	0
925022	WARRANTY CLAIMS	604.34	96	32.38	5	6.62	1	0.26	0	2.04	0
925200	CUST SERVICE CENTER	132,421.49	92	6,300.41	4	4,281.49	3	305.59	0	0.00	0
925501	ITD EXPENSE	1,120,730.00	82	119,165.32	9	121,188.85	9	2,419.99	0	108.05	0
925901	ITD FUNDING	3,142,099.11	83	441,744.54	12	177,810.57	5	8,216.75	0	4,264.26	0
	925-SALARIES/WAGES	6,193,197.56	83	824,047.54	11	456,543.01	6	12,038.08	0	9,823.60	0
926001	ADMIN EMP. BENEFITS	458,272.58	84	61,073.35	11	20,808.10	4	1,032.07	0	1,910.73	0
926101	RETIREMENT PLAN	-10,310,835.72	85	-1,361,562.85	11	-444,741.31	4	-21,491.43	0	-43,785.84	0
926112	PROPERTY BENEFIT (M)	1,941,226.81	84	263,528.97	11	87,609.36	4	4,471.92	0	8,061.81	0
926117	IF EMP-BENEFIT (M)	-33,305.69	81	-4,600.65	12	-1,547.27	4	-81.82	0	-142.02	0
926121	401K CONTRIBUTIONS	4,756,698.76	84	635,030.37	11	215,297.18	4	10,386.51	0	19,668.56	0
926211	HEALTH-COST BENEFIT	10,861,058.21	81	1,449,958.07	11	492,094.91	4	24,018.48	0	44,966.85	0
926215	HEALTH-FRSILOG CRED	8,719,789.47	84	1,165,667.10	11	391,144.71	4	19,167.18	0	36,354.99	0
926221	EMP DISABILITY CLAIM	598,329.04	84	79,699.95	11	26,421.71	4	1,288.77	0	2,497.26	0
926224	CASH-BENEFIT, FRSILOG	9,280,511.12	84	1,245,352.81	11	448,568.31	4	21,623.06	0	37,645.91	0
926225	EMP LIFE	55,742.15	84	7,427.29	11	2,502.69	4	121.47	0	231.44	0
926226	EMP LIFE	488,043.42	84	65,038.81	11	21,811.71	4	1,067.67	0	2,032.42	0
926227	EMP (M) THER LIFE	108,854.85	84	14,506.50	11	4,871.61	4	238.14	0	453.33	0

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MULTI-PARTY BUDGET SYSTEM  
FISCAL YEAR 1999-2000 BY JURISDICTION-YTD

(25)

JURISDICTION	FY	AMOUNT	FY	AMOUNT	FY	AMOUNT	FY	AMOUNT	FY	AMOUNT
921-OFFICE SERV, EXP	01	5,443,697.26	9	580,312.65	10	681,425.16	10	42,801.45	1	0.00
92011-NUM TRUCKER CR	79	-109,904.46	11	-14,910.43	10	-13,168.01	10	-814.82	1	0.00
92021-NUM TRUCKER C	79	-769.98	11	-1,050.78	10	-917.97	10	-58.31	1	0.00
92011-NUM TRUCKER CR	79	-125,537.77	11	-16,571.86	10	-16,012.67	10	-1,159.51	1	0.00
922-NUM EXP XFR	79	-243,292.21	11	-32,561.07	10	-30,128.65	10	-2,032.67	1	0.00
92001-CUSTOMER SERVICES (U)	79	4,231,922.09	11	597,566.55	10	519,075.12	10	36,144.72	1	0.00
923-CUSTOMER SERVICES	79	4,231,922.09	11	597,566.55	10	519,075.12	10	36,144.72	1	0.00
924-REGULAR REAR	01	98,323.24	10	11,762.41	10	10,272.89	9	569.07	0	0.00
925001-IT SERVICE-TAD	76	359,929.40	11	52,970.46	11	59,228.45	11	1,057.71	0	0.00
925021-IT SERVICE-TAD	63	176,165.08	8	22,905.56	8	80,579.41	29	17.75	0	0.00
925022-IT SERVICE-TAD	95	105.67	4	4.77	3	4.90	3	0.26	0	0.00
925011-IT SERVICE-TAD	75	452.86	7	47,117.42	7	115,480.91	10	2,419.99	0	0.00
925901-IT SERVICE-TAD	78	1,180,223.76	10	156,122.34	10	165,418.46	11	8,216.75	1	0.00
925-UTILITIES/WAGES	76	2,261,905.88	9	281,907.00	9	421,719.18	14	12,018.08	0	0.00
92601-NUM TRUCKER CR	78	110,781.98	10	17,314.13	10	18,475.01	11	1,012.07	1	0.00
92612-IT SERVICE-TAD	78	560,112.47	10	74,413.46	10	77,251.66	11	1,411.92	1	0.00
92617-IT SERVICE-TAD	78	9,491.32	10	-1,258.11	10	1,176.56	11	81.82	1	0.00
92621-IT SERVICE-TAD	78	1,350,526.29	10	179,064.45	10	191,089.64	11	10,386.51	1	0.00
926211-IT SERVICE-TAD	78	3,081,869.68	10	408,707.40	10	416,006.41	11	21,018.38	1	0.00
926215-IT SERVICE-TAD	78	2,476,340.77	10	328,837.19	10	316,578.05	11	19,167.18	1	0.00
926231-IT SERVICE-TAD	78	168,783.86	10	22,422.89	10	21,726.76	11	1,288.77	2	0.00
926235-IT SERVICE-TAD	78	2,769,287.35	10	351,103.89	10	401,053.52	11	21,621.06	2	0.00
926255-IT SERVICE-TAD	78	159,882.54	10	2,105.29	10	2,219.72	11	121.47	1	0.00
926256-IT SERVICE-TAD	78	138,101.00	10	18,123.79	10	18,779.72	11	218.11	1	0.00
926277-IT SERVICE-TAD	78	30,802.52	10	4,086.98	10	4,317.26	11	218.11	1	0.00
926281-IT SERVICE-TAD	78	133,351.70	10	17,691.32	10	18,101.81	11	1,011.68	1	0.00
926281-IT SERVICE-TAD	78	185,067.42	10	50,011.51	10	51,517.17	11	3,061.91	0	0.00
926281-IT SERVICE-TAD	78	108,608.19	10	14,506.40	10	16,105.02	12	642.56	0	0.00
926281-IT SERVICE-TAD	78	14,001.80	10	1,858.68	10	1,961.01	11	108.32	1	0.00
926281-IT SERVICE-TAD	78	269,853.51	10	35,813.36	10	37,773.31	11	2,078.48	1	0.00
926291-IT SERVICE-TAD	78	28,909.78	10	3,823.93	10	4,117.16	11	222.81	1	0.00
926901-IT SERVICE-TAD	79	5,565,188.91	10	712,313.06	10	741,511.08	11	41,862.14	0	0.00
926902-IT SERVICE-TAD	79	2,223,153.74	10	284,571.87	10	296,229.81	11	16,716.64	0	0.00
926911-IT SERVICE-TAD	78	-6,180,854.11	10	-817,497.58	10	-891,329.91	11	-19,264.70	0	0.00
926914-IT SERVICE-TAD	78	-2,545,912.06	10	-318,147.41	10	-356,115.23	11	-19,656.38	0	0.00
926-RENTS	79	7,564,595.16	10	963,337.10	10	1,047,802.70	11	58,660.53	1	0.00

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# MidAmerican Energy Holdings Company

## Fiscal 2001 Expense Allocations

Plan	Regulated	Nonregulated*	Total
Qualified Pension <i>T. 142, Col. (c) Line 10</i> →	<u>(\$5,559,815)</u>	\$1,428,601	(\$4,131,214)
SERP* <i>Col. (c) Line 11</i> →	<u>5,954,809</u>	3,713,305	9,668,114
Postretirement Welfare			
Nonunion	9,591,433	932,227	10,523,660
Union	<u>3,993,814</u>	0	3,993,814
Subtotal <i>Col. (c) Line 12</i> →	<u>13,585,247</u>	932,227	14,517,474
Grand Total	13,980,241	6,074,135	20,054,374
Assumptions:			
Discount rate			7.00%
Interest Crediting Rate			6.25%
Salary Scale			
Qualified Pension			5.00%
SERP			6.50%
Ultimate Medical Plan Trend			6.00%
Ultimate Health Care Cost Trend			5.50%
Return on Assets (Pre-Tax)			9.00%

\* Nonregulated SERP expense includes \$88,375 for Mr. Melstad

DRAFT

September 7, 2001

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Health Care Benefits  
Test Period Ended December 31, 2000

Line	Description (a)	Amount (b)	Reference (c)
1.	Year-to-Date August 31, 2001	\$307,369	WP RRT/Y Page 2, Acct 926.211
2.	Year-to-Date August 31, 2000	289,970	WP RRT/Y Page 3, Acct 926.211
3.	Difference	17,399	
4.	Annualize Difference	\$25,969	Line 3/.67
5.	O&M Labor Percent of Total Labor	78.46%	WP RRT/I, Page 1, Line 4
6.	Change in O&M Expense	\$20,375	Line 4 **Line 5
7.	Pro Forma Adjustment		
8.	Increase O&M Expense	\$20,375	To Exh.__(RRT-1), Sch. 28, Line 3

YR TO DATE AS OF 2001-08-31  
 11/947

MEMPHIS DEPT CITY  
 FINANCIAL DEPARTMENT  
 FISCAL YEAR - 2001-08-31  
 JURISDICTION - YTD  
 GAS

To Page, Line 1

CODE		DEBITS		CREDIT BALANCE		BALANCE		TRAC		COMM	
689101	ME/TKN CLET CDM	62,159.35	73	15,080.71	16	9,607.47	10	586.11	1	0.00	0
689104	TRM INT CDM SVCS	26,362.96	70	1,616.81	11	1,504.86	10	209.67	1	0.00	0
689105	ME/TKN MEDIA REIS	17,127.01	70	5,057.28	11	4,964.19	10	104.61	1	0.00	0
689201	ME CMT/HS AFFAIRS	51,272.47	75	7,367.79	11	9,006.51	13	407.86	1	0.00	0
689101	STACM REI/HEU SAC	125,613.07	81	14,013.55	9	14,021.79	9	760.21	0	0.00	0
689101	SLP BILLS/AVF ASSOC	32,368.60	73	5,254.99	12	6,678.77	15	215.46	1	0.00	0
921407	MEMBERSHIP FEES/QUES	45,522.01	70	6,301.06	11	5,129.64	11	358.91	1	0.00	0
922011	ADMIN TRANSFER CR	-10,102.73	70	-5,240.80	11	-5,050.46	10	-102.11	1	0.00	0
922021	ADMIN TO TRANSFER CR	-1,024.72	78	-141.36	11	-116.24	10	8.16	1	0.00	0
922031	BU - TO TRANSFER CR	-121,071.21	78	-16,280.60	10	-16,811.17	11	-1,176.91	1	0.00	0
924501	INS-INSURTY	44,498.32	70	6,172.07	11	5,911.12	10	351.78	1	0.00	0
925021	MULIC LIAB SETTLMT	74,767.82	65	13,560.09	12	26,805.75	23	0.98	0	0.00	0
925200	CURT SPOTIF CRT-INT	2,141.67	71	262.15	9	627.79	21	1.41	0	0.00	0
925501	LIAILITY BENEFIT	175,284.19	77	22,257.87	10	28,786.91	11	1,229.12	1	0.00	0
925901	WARRANTY COMP LOGS	1,472.98	80	383.19	9	548.38	13	-19.26	-1	0.00	0
926101	REPAIRS/INT	-1,102,911.49	79	-118,818.40	10	-140,425.91	11	-7,756.12	1	0.00	0
926112	REP PARTS	-161,200.09	70	-21,294.51	10	21,569.21	11	-711.46	0	0.00	0
926117	REP PARTS	11,756.19	79	1,246.50	8	1,821.51	12	81.76	1	0.00	0
926121	ADK COMMERCIAL	927,196.47	79	116,271.71	10	127,429.28	11	6,221.76	1	0.00	0
926211	TECHNICAL BENEFITS	2,227,495.25	79	218,202.69	10	107,168.81	11	11,721.79	1	0.00	0
926215	TECHNICAL BENEFITS	1,807,569.12	79	226,494.77	10	250,059.74	11	11,971.45	1	0.00	0
926221	LT DISABILITY BEN	121,391.19	79	15,214.00	10	16,677.47	11	818.46	1	0.00	0
926224	SUBSCRIPTION MEMER	865,126.87	79	108,566.16	10	118,918.72	11	5,826.00	1	0.00	0
926225	REP LIC	6,239.84	79	789.71	10	854.68	11	42.00	1	0.00	0
926226	REP LIC	97,673.32	79	12,250.17	10	13,419.41	11	650.59	2	0.00	0
926227	REP 2ND TIER LIC	21,319.28	79	2,675.68	10	2,929.11	11	141.79	1	0.00	0
926231	LIFE BENEFIT	81,803.48	79	10,291.39	10	11,225.51	11	545.34	1	0.00	0
926241	GENERAL BENEFITS	106,423.24	79	13,259.34	10	14,278.16	11	741.92	1	0.00	0
926251	TUITION BENEFIT	95,481.31	76	14,186.52	11	15,638.01	12	693.57	1	0.00	0
926271	FLEX BEN BENEFIT	7,202.74	79	902.90	10	989.75	11	48.56	1	0.00	0
926281	LEADY CR	180,814.85	79	22,681.89	10	24,814.12	11	1,219.18	1	0.00	0
926291	VISIT CR	30,226.34	79	3,793.29	10	4,152.62	11	203.79	1	0.00	0
926361	MAX BENEFIT OFFSET	-8.33	65	-0.68	5	5.16	40	1.34	-10	0.00	0
926911	BENEFITS FUNDING CR	-3,647,551.42	79	-456,890.12	10	-500,645.06	11	-24,510.02	1	0.00	0
926914	INT UNY CR FASING	-1,879,116.82	79	-235,171.91	10	-257,810.85	11	-12,651.57	1	0.00	0
928111	UNY BENEFIT	91,938.44	47	78,362.54	40	26,574.88	11	0.00	0	0.00	0
928112	DURHAM ASSES	-96,426.45	-495	0.00	0	115,910.16	595	0.00	0	0.00	0
929011	MULTI-CR OFFICE CR	-712,546.96	88	-80,805.18	10	-14,736.81	2	-60.11	0	0.00	0
910221	US OFFICER/DIRECTOR	28,349.76	78	3,910.96	11	3,769.04	10	225.60	1	0.00	0
910264	CLERK/UNY BENEFIT	7,219.65	74	502.27	5	2,072.29	21	19.20	0	0.00	0
910291	MISC GENERAL EXPENSE	14,513.63	78	2,002.22	11	1,929.56	10	115.48	1	0.00	0
911999	RENTS CR AGREEMENT	3,108,802.84	82	345,703.05	9	332,018.08	9	19,999.06	1	0.00	0
ADMIN & GENERAL EXP		18,032,143.64	78	2,410,577.83	10	2,667,125.11	11	118,851.10	1	0.00	0
OPERATING EXPENSES		55,211,549.44	81	6,300,483.49	9	6,609,254.07	10	323,312.58	0	0.00	0
MAINTENANCE:											
629002	OTHER STORAGE EXP-MT:	106,661.57	78	13,826.07	10	14,571.21	11	977.05	1	0.00	0

YEAR TO DATE AS OF 2000-08-31  
MIS417

MID-AMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT-SEC REPORT BY JURISDICTION - YTD  
GAS

To Page 1, Line 2

	ICMA		ILLINOIS		SOUTH DAKOTA		NEBRASKA		FERC		CPMII	
60700	HW ASSESSMENT/REPAIR	26,000.01	93	2,600.00	0	2,491.21	0	155.34	0	0.00	0	0.00
60701	HW ASSESSMENT/REPAIR	5,726.64	91	174.10	3	407.23	6	10.18	0	0.00	0	0.00
60705	DISTRICT (UN)NO WASTE	43,916.29	92	3,756.20	8	265.69	1	14.17	0	0.00	0	0.00
60800	MAIL SERVICE	176,456.05	79	20,212.45	9	24,178.13	11	1,278.36	1	0.00	0	0.00
60801	ACCOUNT COLLECTION	159,956.94	78	21,661.78	11	20,976.74	10	1,364.02	1	0.00	0	0.00
60802	COMMISSIONS/FEES/SALES	46,382.09	78	6,334.75	11	6,047.98	10	386.24	1	0.00	0	0.00
60810	UTILITY MGMT SVCS	48,619.95	78	6,746.00	11	6,278.18	10	394.40	1	0.00	0	0.00
608104	OFFICE SERVICES	325,483.84	74	72,459.18	17	37,013.69	8	4,278.55	1	0.00	0	0.00
60900	HW MAINTENANCE DEPT	21,637.01	78	2,980.42	11	2,805.16	10	175.88	1	0.00	0	0.00
609002	HW MAINTENANCE CUM	4,167.18	79	553.72	11	521.24	10	32.68	1	0.00	0	0.00
60901	HW TO DIRECT DEPT	132,760.31	78	18,287.54	11	17,211.90	10	1,079.58	1	0.00	0	0.00
60904	HW MAINT/REPAIR DEPT	-1,928.30	78	-265.65	11	-250.02	10	-15.72	1	0.00	0	0.00
60910	HW/TO/DIR DEPT CUM	30,651.22	79	4,142.21	11	3,900.48	10	244.76	1	0.00	0	0.00
609104	HW TO/DIR DEPT SVCS	59,235.09	78	8,087.68	11	7,747.11	10	499.48	1	0.00	0	0.00
609105	HW/TO/DIR DEPT DEPT	21,720.87	78	2,923.07	11	2,751.18	10	172.54	1	0.00	0	0.00
60920	HW GEN/DIR/MAINT SVCS	55,807.54	77	7,795.51	11	8,652.94	12	429.05	1	0.00	0	0.00
609101	HW TO/DIR DEPT SVCS	96,273.46	79	11,869.87	10	12,755.05	10	692.48	1	0.00	0	0.00
609101	HW TO/DIR DEPT SVCS	34,427.40	75	5,228.04	11	5,790.73	13	225.17	0	0.00	0	0.00
92107	PROPERTY MAINTENANCE	41,285.18	78	5,735.81	11	5,408.30	10	331.65	1	0.00	0	0.00
92201	HW MAINTENANCE CR	-55,879.70	78	-7,710.39	11	-7,223.16	10	-450.21	1	0.00	0	0.00
92201	HW MAINTENANCE CR	-3,445.65	78	-474.62	11	-446.69	10	-28.01	1	0.00	0	0.00
92201	HW MAINTENANCE CR	-92,587.57	78	-13,494.34	11	-12,381.85	10	-851.99	1	0.00	0	0.00
92501	HW MAINTENANCE	42,315.62	78	5,848.34	11	5,456.98	10	345.04	1	0.00	0	0.00
92501	HW MAINTENANCE	60,411.18	85	7,946.76	10	4,216.92	5	9.42	0	0.00	0	0.00
92500	HW MAINTENANCE CR	5,844.79	93	251.41	4	152.45	2	8.85	0	0.00	0	0.00
92501	HW MAINTENANCE	81,459.41	75	9,603.17	9	17,874.76	16	129.46	0	0.00	0	0.00
92500	HW MAINTENANCE	117,139.72	77	15,196.53	10	18,125.10	12	728.52	0	0.00	0	0.00
92510	HW MAINTENANCE	-2,110,657.17	78	-267,017.27	10	-297,231.30	11	-16,107.97	1	0.00	0	0.00
92512	HW MAINTENANCE	106,235.90	79	11,244.53	8	16,180.75	12	986.20	1	0.00	0	0.00
92512	HW MAINTENANCE	21,180.16	78	-2,704.65	10	-3,011.17	11	-165.17	1	0.00	0	0.00
92511	HW MAINTENANCE	1,102,711.30	78	140,420.07	10	155,217.66	11	8,680.82	1	0.00	0	0.00
92511	HW MAINTENANCE	2,058,103.70	78	261,107.60	10	289,970.21	11	15,991.61	1	0.00	0	0.00
92511	HW MAINTENANCE	1,526,917.41	78	193,114.26	10	215,087.12	11	11,272.41	1	0.00	0	0.00
92511	HW MAINTENANCE	112,811.35	78	14,965.51	10	16,587.10	11	964.11	1	0.00	0	0.00
92511	HW MAINTENANCE	908,597.00	78	115,073.90	10	128,086.81	11	7,014.72	1	0.00	0	0.00
92515	HW MAINTENANCE	10,276.77	78	1,316.76	10	1,411.11	11	76.99	1	0.00	0	0.00
92526	HW MAINTENANCE	94,503.15	78	11,977.47	10	11,110.59	11	726.94	1	0.00	0	0.00
92527	HW MAINTENANCE	15,869.44	78	1,995.59	10	2,219.60	11	118.17	1	0.00	0	0.00
92521	HW MAINTENANCE	77,081.07	78	9,978.09	10	10,825.89	11	561.52	1	0.00	0	0.00
92511	HW MAINTENANCE	177,402.45	79	22,477.51	10	21,662.21	11	1,100.11	1	0.00	0	0.00
92521	HW MAINTENANCE	96,102.50	75	15,645.04	12	15,198.45	12	616.99	0	0.00	0	0.00
92521	HW MAINTENANCE	8,617.52	78	1,118.90	10	1,244.89	11	18.15	1	0.00	0	0.00
92521	HW MAINTENANCE	179,910.26	78	22,758.96	10	25,119.29	11	1,199.21	1	0.00	0	0.00
92521	HW MAINTENANCE	24,456.88	78	3,085.58	10	3,450.61	11	192.78	1	0.00	0	0.00
92511	HW MAINTENANCE	-1,101,367.96	78	-191,822.17	10	-177,162.68	11	-24,887.15	1	0.00	0	0.00
92511	HW MAINTENANCE	-1,451,947.19	78	-181,761.20	10	-204,646.50	11	-11,218.12	1	0.00	0	0.00
92511	HW MAINTENANCE	94,757.21	78	121.91	0	26,574.88	22	0.00	0	0.00	0	0.00
92512	HW MAINTENANCE	586,850.27	91	0.00	0	47,499.41	9	0.00	0	0.00	0	0.00
92511	HW MAINTENANCE	250,110.29	85	-36,279.49	12	-7,161.89	7	5.78	0	0.00	0	0.00
92521	HW MAINTENANCE	26,094.67	78	3,594.54	11	1,181.88	10	212.12	1	0.00	0	0.00
92521	HW MAINTENANCE	11,077.61	62	685.29	4	6,154.01	14	18.41	0	0.00	0	0.00
92521	HW MAINTENANCE	16,936.92	78	2,331.05	11	2,155.79	10	117.11	1	0.00	0	0.00

MidAmerican Energy Company  
Docket No. 11G - 01  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - PGA Interest Income  
Test Period Ended December 31, 2000

Line	Month	Residential Acct 480.041	Commercial Acct 481.041	Industrial Acct 481.241	Total
	a)	(b)	(c)	(d)	(e)
1.	January	\$ 13,968.99	\$ 9,413.58	\$ 252.42	\$ 23,634.99
2.	February	13,656.23	9,312.15	237.16	23,205.54
3.	March	6,758.85	4,558.43	117.09	11,434.37
4.	April	4,060.01	2,739.71	67.92	6,867.64
5.	May	865.21	577.39	13.57	1,456.17
6.	June	5,966.11	4,029.88	89.56	10,085.55
7.	July	6,246.18	4,202.18	92.66	10,541.02
8.	August	6,313.90	4,240.81	91.77	10,646.48
9.	September	6,827.10	4,581.01	94.44	11,502.55
10.	October	6,601.65	4,432.62	88.43	11,122.70
11.	November	8,893.66	5,971.85	115.81	14,981.32
12.	December	24,665.45	16,654.40	334.90	41,654.75
13.	Total	<u>\$ 104,823.34</u>	<u>\$ 70,714.01</u>	<u>\$ 1,595.73</u>	<u>\$ 177,133.08</u>
14.	Pro Forma Adjustment				
15.	Reduce Gas Operating Revenues				<u>(S177.133)</u>

The amounts shown above represent Interest Income to MEC since MEC was undercollected during this period.

MidAmerican Energy Company  
 Docket No. NG-01-  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustment - Transportation Revenue Accrual  
 Test Period Ended December 31, 2000

Line	Description (a)	Amount (b)	Reference (c)
1.	Over (under) statement of test year revenue due to December 1999 keypunch error on		
2.	transportation revenue accrual:		
3.			
4.	Iowa	(\$219,927)	WP RRT/AA Page 2
5.	South Dakota	216,225	WP RRT/AA Page 2
6.	Nebraska	3,702	WP RRT/AA Page 2
7.			
8.	Pro Forma Adjustment to Increase (Decrease) Revenue:		
9.			
10.	Iowa	\$219,927	
11.	South Dakota	(\$216,225)	
12.	Nebraska	(\$3,702)	

WP EE-1/AA  
Page 2

Tunning, Rick R

---

**From:** Miltenberger, Roger J  
**Sent:** Wednesday, September 12, 2001 2:02 PM  
**To:** Tunning, Rick R; Schaefer, Gregory C  
**Cc:** Smith, Cathy J  
**Subject:** Additional Pro Forma's 2000 Test Year

Rick/Greg,

After discussing Account 489009 which is the Transportation Revenue Accrual account with Greg, I have reviewed the amounts by state and have found an error.

In December 1999 when the transportation revenue accrual for the West system was entered into MIS, the location was incorrectly keypunched. It was all charged to Iowa or Location 200. In the following month of January 2000, this entry was auto reversed.

The net impact of this keypunch error to Iowa is Account 489009 is understated by \$219,926.94.  
The net impact of this keypunch error to South Dakota is Account 489009 is overstated by \$216,224.78.  
The net impact of this keypunch error to Nebraska is Account 489009 is overstated by \$3,702.16.

If you need any further information, please let me know.

Thanks,  
Roger

D-204

MIDAMERICAN ENERGY  
MANAGEMENT INFORMATION SYSTEM  
DDA EXTRACT DETAIL REPORT - JE/ALLOCATION  
REPORT MI0400A

RUN D  
RUN T

COMPANY: MEC  
JOURNAL: 012040  
POSTED DATE: 01/31/2000

UC	DT	U	B/C	R/C	ACTIVITY	PROJ	P	SUB	NUMBER	LOC	FAC	C/E	SOURCE	DESCRIPTION	AMOUNT
8	950	950			142008		6			100		991	JE	CIS BILL TOTAL	\$923,694.36-
8	941	941			489009		6			200		911	JE	AMR-1A	\$51,473.74
8	941	941			489009		6			200		911	JE	NGPL-1A	\$55,538.58
8	941	941			489009		6			200		911	JE	ING - 1A	\$594,688.94
8	941	941			489009		6			200		911	JE	ING-NEBRASKA	\$3,702.16
8	941	941			489009		6			200		911	JE	ING-SO. DAKOTA	\$216,224.78
8	941	941			484015		6			200		911	JE	ING-IOWA CT'S	\$2,066.16

JOURNAL NO.	POSTED DATE	DEBITS AMT	CREDITS AMT	QUANTITY	JL CNT	PROJECT AMT
012040	01/31/2000	\$923,694.36 ✓	\$923,694.36-	0.00	7	\$0.00

R. Miltner  
2/4/2000

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

---

IN RE: )  
          ) DOCKET NO. NG01-\_\_\_\_  
MIDAMERICAN ENERGY COMPANY )  
          )

---

DIRECT TESTIMONY  
OF  
RICHARD A. AUGUSTINE

1   **Q. Please state your name and business address for the record.**

2   A. Richard A. Augustine, 401 Douglas Street, Sioux City, Iowa 51101.

3   **Q. By whom are you employed and in what position?**

4   A. I am employed as a Gas Pricing Analyst with MidAmerican Energy Company  
5       (MidAmerican or Company).

6   **Q. Please describe your education and business experience.**

7   A. I am a 1965 graduate of Nettleton Business College, Sioux City, Iowa, with a  
8       certificate in Professional Accounting. In May 1980, I graduated from  
9       Morningside College with a Bachelor of Science Degree majoring in Business  
10       Administration. I have also taken various courses and attended seminars  
11       pertaining to the utility business.

12       I started working for the Company in March 1965 as an Accounting Clerk  
13       in the Property Accounting Department. In October 1965 I left the Company for  
14       a three year service obligation in the United States Army. After being honorably  
15       discharged from the Army in November 1968, I resumed my employment with

16 the Company in the Financial Reporting Department. Until my transfer to the  
17 Regulated Pricing Department in January 1987, I held several different positions  
18 in the Financial Reporting Department, the majority of which dealt with the  
19 budgeting and forecasting activities of the Company.

20 **Q. Have you provided testimony in previous dockets?**

21 A. I filed prepared testimony in Docket Nos. NG95-006 and NG98-011 with the  
22 South Dakota Public Utilities Commission (Commission) and Docket Nos. RPU-  
23 90-6, RPU-91-5, RPU-94-3 and RPU-98-5 with the Iowa Utilities Board.

24 **Purpose of Direct Testimony**

25 **Q. What is the purpose of your prepared direct testimony?**

26 A. The purpose of my testimony is to present to the Commission my calculation of  
27 the working capital portion of the natural gas rate base which is shown on  
28 Exhibit\_\_\_\_(RAA-1).

29 **Cash Working Capital**

30 **Q. Please explain Exhibit\_\_\_\_(RAA-1), Schedule 1, Page 1 of 2.**

31 A. Exhibit\_\_\_\_(RAA-1), Schedule 1, Page 1 of 2 displays the components of the  
32 Company's South Dakota jurisdictional working capital portion of the rate base.

33 **Q. Would you please define working capital?**

34 A. For ratemaking purposes, "working capital" is generally the amount of day-to-  
35 day capital required to operate a business. Working capital is required to cover  
36 the time lag between the expenditure of cash in the production and delivery of  
37 services and the collection of revenues from the sale of such services.

38 **Q. Is the method used in performing the working capital calculation the same as**  
39 **that used in prior rate cases?**

40 A. The methodology used in this proceeding is the same as that used in prior  
41 Company rate proceedings, namely Docket Nos. NG95-006 and NG98-011.

42 **Q. Please explain the net day amount shown in Column (b), Line 29 of Schedule**  
43 **1, Page 1 of 2.**

44 A. The net day amount shown in Column (b), Line 29 of Schedule 1, Page 1 of 2 is  
45 the net difference between revenue lag days and the days of expense lead time.

46 **Q. Would you please define the terms "lag days" and "lead time"?**

47 A. The term "lag days" refers to the time lag between the rendering of the service  
48 and payment by the customer. "Lead time" measures the amount of time before  
49 expenses are paid.

50 **Q. Please explain the make up of revenue lag days.**

51 A. There are three components that make up revenue lag days. The three  
52 components are billing period days, processing period days and collection period  
53 days.

54 **Q. In this proceeding, what is the number of revenue lag days you propose to**  
55 **use?**

56 A. The number of revenue lag days I propose to use in this proceeding is 36.00 days.

57 **Q. Of the total revenue lag days, what portion is represented by each of the**  
58 **components?**

59 A. The billing period component is 15.21 days, the processing period is .79 days and  
60 the collection period is 20.00 days.

61 **Q. How was the billing period component of 15.21 days determined?**

62 A. The 15.21 days was determined by dividing the 365 days of a normal calendar  
63 year by 12 months to arrive at the number of days in an average month, which is  
64 then divided by two in order to determine the billing period of an average  
65 customer. Gas customers are billed on a monthly basis.

66 **Q. Please explain how you determined a collection period of 20.00 days.**

67 A. In the Settlement Stipulation of Docket No. NG-95-006, the Company and  
68 Commission Staff agreed to the use of a 20-day pay lag cut off since Section V,  
69 Sheet No. 19 of the Company's filed tariff with the Commission states that bills  
70 will be due twenty (20) days after the mailing date. Since a calculation of the  
71 collection period made by the Company utilizing actual collection data supports  
72 an amount greater than the twenty days used, the Company has made a pro forma  
73 adjustment to the test period income statement to remove late payment penalties.  
74 This adjustment, supported by Company witness Tunning, corresponds to the use  
75 of the 20-day pay lag cut off which does not reflect cost of service for payments  
76 made after the 20-day period.

77 **Q. Please explain the calculation of the bill processing period of .79 days.**

78 A. A two-part calculation was used to arrive at the bill processing period of .79 days  
79 (See WPR-1, Page 1 of 20). Part one is to calculate read-bill days by adding the  
80 sample months' "read-bill-total-amount"<sup>1</sup> and bill amount totals, by revenue  
81 class, to arrive at totals for the respective revenue classes in order to determine a  
82 class average. As an example, two read-bill days would occur if a customer's

---

<sup>1</sup> Read-bill-total-amount is the amount of the bill amount times the number of days between reading the customer's meter and billing the customer.

83 meter were read on the 3<sup>rd</sup> of the month and the bill mailed on the 5<sup>th</sup>. The  
84 second part of the calculation is to arrive at the overall average number of  
85 processing days. This is accomplished by multiplying the previously calculated  
86 class average bill processing days times the 2000 revenue for that class and  
87 arriving at weighted processing dollar days total. The weighted processing dollar  
88 days total is then divided by total revenue to arrive at a weighted bill-processing  
89 figure.

90 **Q. Are there any other aspects used in the calculation of the bill processing**  
91 **period that you would like to point out?**

92 **A.** Yes, there are two items that I would like to point out. First, in the calculation of  
93 the bill processing period, I used data from the test year months of March, June,  
94 September and December for all of the revenue classes with the exception of  
95 transportation customers, where November data was substituted for December  
96 data. November, instead of December, data was used for transportation  
97 customers since the bill pay date for December billings was not available in the  
98 year 2000 transaction history obtained. The sample months used represent each  
99 of the four seasons of the calendar year. I believe that the resultant component  
100 factors are fairly representative of the total test year. Second, the accounts that  
101 make up the sampling are South Dakota only gas customers.

102 **Q. Please explain the amounts shown in Column (f), Lines 1-24 of Schedule 1,**  
103 **Page 1 of 2.**

104 A. The amounts shown in Column (f), Lines 1-24 of Schedule 1, Page 1 of 2 are the  
105 calculated days of lead time attributable to the expense items described in  
106 Column (a) of the Schedule.

107 **Q. How were the days of lead time for gas purchased for resale determined for**  
108 **purposes of your working capital calculation?**

109 A. For the calculation of lead time days for gas purchased for resale, I took each  
110 voucher pertaining to gas purchased for resale during 2000 and subtracted from  
111 the date paid the end of the billing month to arrive at the number of lead days.  
112 The resultant number of lead days was multiplied by the amount of the invoice to  
113 determine the weighted dollars amount. The weighted dollar amount of all the  
114 invoices was totaled and divided by the total amount due of the same invoices to  
115 determine the weighted dollar days. The weighted dollar days were then added to  
116 the 15.2 billing period days, thereby arriving at the days of lead time for gas  
117 purchased for resale.

118 **Q. Explain how you determined the lead time days shown for labor costs?**

119 A. For union labor costs, which are paid on a bi-weekly basis, the average number of  
120 days in a working period was added to the number of days between the cutoff  
121 date and the pay date. For office labor costs, which are paid semi-monthly, the  
122 average working period was used since the pay period ends on the pay date.

123 **Q. You have calculated a lead time of 5.15 days for other operating and**  
124 **maintenance expenses. How was that calculated?**

125 A. From the test year 2000 I selected four months (February, May, August and  
126 November) as being representative of the entire year since each of the four

127 seasons of the calendar year are represented. A query of vouchers paid provided  
128 me with a list of vouchers classified to gas operations and maintenance activities  
129 during the selected months. The number of days between the voucher date and  
130 the paid date, which are shown on the schedule (See WPR-6, Pages 1 through  
131 185), was multiplied by the invoice amount to determine a weighted dollar  
132 amount. An average weighted dollar day was computed by dividing the total  
133 weighted dollars by the total dollar amount of the invoices.

134 **Q. What modifications to working capital are made for federal income taxes,**  
135 **pension expense, property taxes, gross receipt taxes, unemployment taxes,**  
136 **interest on long-term debt, and preferred stock dividends?**

137 A. These items are collected on a monthly basis prior to being paid and are thus  
138 computed as a reduction to working capital, which in turn reduces revenue  
139 requirements (See WPR-5 and WPR-7 through WPR-13) related to these items  
140 does not vary from those in the aforementioned dockets.

141 **Q. Does this conclude your prepared direct testimony?**

142 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA )  
 ) ss.  
COUNTY OF Woodbury )

I, Richard A. Augustine, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Richard A. Augustine

Subscribed and sworn to before me this 5<sup>th</sup> day of September, 2001.

Wesley A. Martin  
Notary Public in and for the State of Iowa

MidAmerican Energy Company  
 Gas Working Capital - South Dakota  
 Test Year Ending December 31, 2000  
 (Thousands of Dollars)

Line No.	(a) Description of Expense	(b) South Dakota Per Books	(c) Adjustments	(d) Pro Forma Expense	(e) Expense Per Day (Col d / 366)	(f) Days of Lead Time	(g) Expense Dollar Days
1	Cost of Gas Purchased	\$ 46,960	\$ -	\$ 46,960	\$ 128	39.40	\$ 5,043
2							
3	Union Labor	2,069	(59)	2,010	5	12.00	60
4	Office Labor	3,325	107	3,432	9	7.50	68
5							
6	Pension Expense	(350)	136	(214)	(1)	49.24	(49)
7							
8	Other Oper and Maint [1]	5,078	382	5,459	15	5.15	77
9							
10	Depreciation Expense	2,955	(109)	2,845	8	-	-
11							
12	Taxes Other Than Income:						
13	Property	717	-	717	2	395.42	791
14	Gross Receipts	121	5	126	-	329.33	-
15	Payroll - FICA	373	4	377	1	10.23	10
16	Payroll - FUTA	5	0	5	-	47.04	-
17	Payroll - SUTA	7	0	7	-	47.04	-
18	Other	-	-	-	-	-	-
19	Income Taxes:						
20	Federal	817	877	1,694	5	48.12	241
21	Deferred Income Taxes	232	-	232	1	-	-
22							
23	Interest on Long Term Debt			1,744	5	91.46	457
24	Preferred Stock Dividends			88	-	45.63	-
25	Total Working Capital				\$ 178	37.63	\$ 6,698
26							
27	Revenue Lag Days	36.00					
28	Expense Lead Days	37.63					
29	Net Days	(1.63)					
30							
31	Cash Working Capital	\$ (290)					

[1] Excludes Uncollectible Accounts Expenses and Injuries & Damages

Sources:

- Col (b), Ln 1-91: Exhibit (RRT-1), Schedule 2, Col (b)
- Col (b), Ln 27: Workpapers of Richard A. Augustine, WPR-1, Pg 1 of 20, Col (D), Ln 11 plus 20 plus 15.21
- Col (c), Ln 1-51: Exhibit (RRT-1), Schedule 2, Col (c)
- Col (d), Ln 23: Exhibit (MJA-1), Schedule 1, Col (d), Ln 20 plus Statement D, Pg 1, Col (h), Ln 7 times Exhibit (JMB-1), Schedule 1, Pg 1, Col (e), Ln 1
- Col (d), Ln 24: Workpapers of Richard A. Augustine, WPR-2, Pg 2 of 2
- Col (f), Ln 1: Workpapers of Richard A. Augustine, WPR-3, Pg 29 of 29, Col (f), Ln 1779
- Col (f), Ln 3: Workpapers of Richard A. Augustine, WPR-4, Pg 1 of 1, Col (b), Ln 2
- Col (f), Ln 4: Workpapers of Richard A. Augustine, WPR-4, Pg 1 of 1, Col (b), Ln 5
- Col (f), Ln 6: Workpapers of Richard A. Augustine, WPR-5, Pg 1 of 1, Col (f), Ln 16
- Col (f), Ln 8: Workpapers of Richard A. Augustine, WPR-6, Pg 185 of 185, Col (i), Ln 8657
- Col (f), Ln 13: Workpapers of Richard A. Augustine, WPR-7, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 14: Workpapers of Richard A. Augustine, WPR-8, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 15: Workpapers of Richard A. Augustine, WPR-9, Pg 1 of 7, Col (d), Ln 6
- Col (f), Ln 16: Workpapers of Richard A. Augustine, WPR-10, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 17: Workpapers of Richard A. Augustine, WPR-10, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 20: Workpapers of Richard A. Augustine, WPR-11, Pg 1 of 1, Col (f), Ln 17
- Col (f), Ln 23: Workpapers of Richard A. Augustine, WPR-12, Pg 1 of 1, Col (f), Ln 13
- Col (f), Ln 24: Workpapers of Richard A. Augustine, WPR-13, Pg 1 of 1, Col (f), Ln 13

MidAmerican Energy Company  
 Gas Tax Collections Available - South Dakota  
 Test Year Ending December 31, 2000  
 (Thousands of Dollars)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Test Year Per Books	Adjustments	Pro Forma Collections	Collections Per Day col (d)/366	Collection Lead Days	Available
1	Employee FICA	\$ 373	\$ 4	\$ 377	\$ 1	10.23	\$ 10
2							
3	Federal Withholding	546	-	546	1	10.23	10
4							
5	Sales Tax	3,111	139	3,250	9	9.65	87
6							
7	Total	\$ 4,029	\$ 144	\$ 4,173			\$ 107

Sources:

Col (b), Ln 1: Exhibit\_\_\_\_(RRT-1), Schedule 2, Col (b)  
 Col (b), Ln 3: Workpapers of Richard A. Augustine, WPR-14, Pg 1 of 3  
 Col (b), Ln 5: Workpapers of Richard A. Augustine, WPR-15, Pg 1 of 6  
 Col (c), Ln 1-5: Exhibit\_\_\_\_(RRT-1), Schedule 2, Col (c)  
 Col (f), Ln 1 & 3: Workpapers of Richard A. Augustine, WPR-9, Pg 1 of 7, Col (d), Ln 6  
 Col (f), Ln 5:  $\lfloor 366/12 \rfloor / 2 + 30.4 - 36.00$  (revenue lag) reflects South Dakota sales tax remittance statute

# Workpapers

MIDAMERICAN ENERGY COMPANY  
 WORKING CAPITAL ANALYSIS - BILL PROCESSING TIME (South Dakota)  
 TEST YEAR ENDING DECEMBER 31, 2000

LINE NO.	(A) REVENUE CLASS	(B) 2000 REVENUE (-\$-)	(C) BILL PROCESSING PERIOD (DAYS)	(D) WEIGHTED PROCESSING DAYS (\$)
1	RESIDENTIAL	\$ 40,833,380	0.076	\$3,107,420
2				
3	COMMERCIAL	23,150,628	1.487	34,424,984
4				
5	INDUSTRIAL - OTHER	524,311	5.106	2,677,131
6				
7	TRANSPORTATION - 489	1,251,289	9.492	11,876,980
8	TOTAL	\$65,759,608		\$52,086,516
9				
10				
11	WEIGHTED PROCESSING DAYS			0.79
12				
13				

Sources:

Col B, Ln 1, 3 & 5: Workpapers of Richard A. Augustine, WPR-1, Pg 2 of 20  
 Col B, Ln 7: Workpapers of Richard A. Augustine, WPR-1, Pg 3 of 20  
 Col C, Ln 1, 3, & 5: Workpapers of Richard A. Augustine, WPR-1, Pg 4 of 20  
 Col C, Ln 7: Workpapers of Richard A. Augustine, WPR-1, Pg 10 of 20

AS OF 2000-12-31  
H15950

MIDMERION ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT-EPSC REPORT BY JURISDICTION-12 MONTHS  
EPS

	ICPA		ILLINOIS		SOUTH DAKOTA		NEBRASKA		FEPC		OTHER	
<b>HOUSE STAFF</b>												
480011	G RESID BILLED REV	289,922,866.83	80	37,400,178.22	10	35,059,255.81	10	2,016,285.71	1	0.00	0	0.00
480021	G RESID UNBILLED REV	3,855,242.00	80	315,121.00	7	590,576.00	12	31,036.00	1	0.00	0	0.00
480031	G RESID REV ADJUSTMENT	-1,838,550.39	82	0.00	0	-406,968.19	18	-10,111.71	0	0.00	0	0.00
480041	G RESID BILLED ICA	52,558,340.47	81	6,452,013.57	10	5,590,516.35	9	177,985.63	0	0.00	0	0.00
480042	G RESID EE RECOVER O/U	-532,272.60	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00
480043	G RES-ILL REG MATCH	0.00	0	139,406.00	100	0.00	0	0.00	0	0.00	0	0.00
	<b>G RESID REVENUE</b>	<b>343,965,626.31</b>	<b>80</b>	<b>41,306,718.79</b>	<b>10</b>	<b>40,833,379.97</b>	<b>9</b>	<b>2,215,195.63</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>COMM</b>												
481011	G COMM BILLED REV	112,488,273.50	76	14,793,442.27	10	19,437,416.89	13	1,171,652.08	1	0.00	0	0.00
481021	G COMM UNBILLED REV	1,251,950.00	78	160,754.00	10	177,666.00	11	11,736.00	1	0.00	0	0.00
481031	G COMM REV ADJUSTMENT	-909,049.82	76	0.00	0	-274,388.44	23	-7,468.47	1	0.00	0	0.00
481041	G COMM BILLED ICA	24,770,285.55	79	2,781,179.71	9	3,809,933.67	12	121,358.32	0	0.00	0	0.00
481042	G COMM EE RECOVER O/U	30,712.94	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00
481043	G COMM-ILL REG MATCH	0.00	0	60,535.00	100	0.00	0	0.00	0	0.00	0	0.00
	<b>G COMM REVENUE</b>	<b>137,632,181.17</b>	<b>77</b>	<b>17,799,110.98</b>	<b>10</b>	<b>23,150,626.12</b>	<b>13</b>	<b>1,297,277.93</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>IND</b>												
481211	G IND BILLED REV	15,739,639.04	92	813,151.70	5	445,389.27	3	120,747.84	1	0.00	0	0.00
481221	G IND UNBILLED REV	249,549.00	108	-24,150.00	-10	7,853.00	3	-1,473.00	-1	0.00	0	0.00
481231	G IND REV ADJUSTMENT	-132,785.79	94	0.00	0	-7,369.37	5	-942.82	1	0.00	0	0.00
481241	G IND BILLED ICA	2,805,504.21	92	116,899.66	5	78,438.00	3	2,695.30	0	0.00	0	0.00
481242	G IND-EE RECOVER O/U	6,943.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00
481243	G IND-ILL REG MATCH	0.00	0	12,401.00	100	0.00	0	0.00	0	0.00	0	0.00
	<b>G INDUSTRIAL REVENUE</b>	<b>18,668,849.46</b>	<b>92</b>	<b>978,302.36</b>	<b>5</b>	<b>524,310.90</b>	<b>3</b>	<b>120,937.32</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>INT</b>												
481011	G REV-INTEREST	1,052,215.36	96	47,491.39	4	0.00	0	0.00	0	0.00	0	0.00
481015	G REV-INTEREST-TREAS	419,573.77	81	88,719.30	17	0.00	0	0.00	0	0.00	0	0.00
	<b>G INTERESTS REV</b>	<b>1,471,789.13</b>	<b>92</b>	<b>136,210.69</b>	<b>8</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>DISCOUNT</b>												
487011	G DISCOUNT DISCOUNT	610,821.89	76	97,549.09	12	91,114.43	11	7,697.41	1	0.00	0	0.00
	<b>G DISCOUNT DISCOUNT</b>	<b>610,821.89</b>	<b>76</b>	<b>97,549.09</b>	<b>12</b>	<b>91,114.43</b>	<b>11</b>	<b>7,697.41</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>MISC</b>												
488001	G MISC SERVICE REV	184.02	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00
488011	G BUDGET OFFICE	46,191.64	74	5,754.80	9	9,769.00	16	394.00	1	0.00	0	0.00
488034	G DEPARTMENTAL ASSISTING	12,000.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00
488051	G BUDGET HELP FEES	61,689.93	71	2,046.50	2	22,414.28	26	1,065.00	1	0.00	0	0.00
489005	HEAVY ASSIST CNT	0.00	0	11,120.78	100	0.00	0	0.00	0	0.00	0	0.00
489006	HEAVY ASSIST CNT	0.00	0	1,390.12	100	0.00	0	0.00	0	0.00	0	0.00
489009	G TRAFFIC REV-ENTRANCE	211,455.29	42	56,155.32	11	234,565.71	48	3,930.65	1	0.00	0	0.00
489011	G TRAFFIC FEE	2,516,200.38	92	85,676.26	3	120,344.00	4	10,200.00	0	0.00	0	0.00
489013	G TRAFFIC FEE-MILITARY	6,900.00	85	0.00	0	1,250.00	15	0.00	0	0.00	0	0.00
489014	G TRAFFIC FEE-HELP DW.	456,408.30	87	29,648.29	6	25,259.61	5	11,211.34	2	0.00	0	0.00

AS OF 2000-12-31  
M15950

MID-AMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT - FERC REPORT BY JURISDICTION-12 MONTHS  
GAS

	IOVA		ILLINOIS		SOUTH DAKOTA		NEBRASKA		FERC		CPMID	
489015 TRNS NTHN OFFICE	157,990.16	82	33,952.54	18	0.00	0	0.00	0	0.00	0	0.00	0
489016 DISB BOND CLM MR	2,240,802.39	85	397,057.81	15	0.00	0	0.00	0	0.00	0	0.00	0
489017	0.00	0	10,368.86	100	0.00	0	0.00	0	0.00	0	0.00	0
489022 G-TRNG DIS-SUTLBY	9,799,445.15	82	1,247,577.16	10	854,732.87	7	26,351.55	0	0.00	0	0.00	0
489024 G-STEINR RSHDM	14,779.55	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
489026 G-TRNG-LATE RCM FEE	10,990.02	88	791.67	6	566.67	5	129.63	1	0.00	0	0.00	0
489027 TRNG ASSTT CHGR	12,945.12	85	2,307.38	15	0.00	0	0.00	0	0.00	0	0.00	0
489038 G-FES/RESERVATION	124,917.89	88	5,008.05	4	9,572.91	7	3,126.99	2	0.00	0	0.00	0
489039 G-FES/CUMULITY	15,666.81	87	874.45	5	1,108.29	6	347.12	2	0.00	0	0.00	0
489053 G-TRNS REV-PT RIDER	-3,292.27	12	-23,392.90	88	0.00	0	0.00	0	0.00	0	0.00	0
489054 G-TRNS REV-10 RIDER	56,694.58	94	0.00	0	3,888.47	6	0.00	0	0.00	0	0.00	0
493001 G-RENT REC-CAS TRF	198,620.71	95	0.00	0	0.00	0	11,000.00	5	0.00	0	0.00	0
493011 G-RENT REC-FRM TRF	1,057.97	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
493021 G-RENT EXP-FRM TRF	-318.17	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
495051 G-LL WTRC UTIL TAX	0.00	0	2,149,269.33	100	0.00	0	0.00	0	0.00	0	0.00	0
495061 G-OTHER GAS REVENUE	1,150,556.92	96	42,005.04	4	0.00	0	1,773.72	0	0.00	0	0.00	0
G-OTHER GAS REVENUE	17,147,229.59	76	4,132,410.46	18	1,283,470.81	6	69,538.00	0	0.00	0	0.00	0
<b>① 1,251,288.53</b>												
OPERATING REVENUES	519,516,500.55	79	67,450,302.37	10	65,882,904.23	10	1,710,646.29	1	0.00	0	0.00	0
OPERATING EXPENSES												
589001 DIST-TRAINING	11.25	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
588 MISC DISTRIB EXP	11.25	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
712001 WTR SERVING RWR	7,151.13	78	938.43	10	957.06	11	66.07	1	0.00	0	0.00	0
712-OTHER WTR EXP	7,151.13	78	938.43	10	957.06	11	66.07	1	0.00	0	0.00	0
714001 HIG G-3 CLETRF-INT	305,221.83	99	3,930.12	1	0.00	0	0.00	0	0.00	0	0.00	0
714021 HIG GAS CLETRF-EXT	4,475,078.55	100	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
714031 HIG H/WH-CLETRF-1	0.00	0	-74,546.00	100	0.00	0	0.00	0	0.00	0	0.00	0
714-TRITRER GAS EXP	4,780,300.38	102	-70,615.88	-2	0.00	0	0.00	0	0.00	0	0.00	0
728001 IP GAS UNOZRD INT	12,832.84	78	1,902.97	12	1,710.57	10	3.36	0	0.00	0	0.00	0
728-IP GAS	12,832.84	78	1,902.97	12	1,710.57	10	3.36	0	0.00	0	0.00	0
735001 IP SUTLBY EXPENSE	86,187.42	78	11,310.12	10	11,534.56	11	796.45	1	0.00	0	0.00	0
735 MISC WTRD EXP	86,187.42	78	11,310.12	10	11,534.56	11	796.45	1	0.00	0	0.00	0
804001 HIG H/WHD HIG	27,517,631.82	78	4,617,369.92	13	2,996,979.49	8	222,741.22	1	0.00	0	0.00	0
804002 HIG H/WHD HIG	13,136,966.91	78	2,202,164.95	13	1,119,168.22	8	106,177.31	1	0.00	0	0.00	0
804003 HIG H/WHD HIG	623,800.97	78	104,591.62	13	67,175.00	8	4,951.31	1	0.00	0	0.00	0
804004 HIG H/WHD	1,028,435.87	78	172,410.12	13	111,175.16	8	8,318.38	1	0.00	0	0.00	0

MidAmerican Energy Company  
 Working Capital Analysis - South Dakota  
 Bill-Processing Period Calculation  
 Test Year Ending December 31, 2000

Line No.	Description	(a)	(b)	(c)
			Read-Bill Total Amount	Bill Amount
1	Residential			
2	March 2000		\$ 1,592,566.91	\$ 2,138,673.42
3	June 2000		558,794.61	930,436.98
4	September 2000		657,422.50	717,013.21
5	December 2000		3,855,909.41	4,971,851.07
6			\$ 6,664,693.43	\$ 8,757,974.68
7				
8	Bill-Processing Period (Days)	0.761		
9				
10				
11	Commercial			
12	March 2000		\$ 3,137,108.08	\$ 1,495,337.31
13	June 2000		1,499,155.64	666,505.67
14	September 2000		649,634.01	509,434.52
15	December 2000		4,234,744.16	3,729,603.68
16			\$ 9,520,641.89	\$ 6,400,881.18
17				
18	Bill-Processing Period (Days)	1.487		
19				
20				
21	Industrial			
22	March 2000		\$ 281,422.59	\$ 52,101.22
23	June 2000		170,176.18	27,204.42
24	September 2000		213,368.48	25,632.68
25	December 2000		729,857.80	168,232.45
26			\$ 1,394,825.05	\$ 273,170.77
27				
28	Bill-Pay Processing (Days)	5.106		
29				
30				
31				
32	Sources:			
33	Col (b) & (c), Lines 2, 12 & 22: Workpapers of Richard A. Augustine, WPR-1, Pg 6 of 20			
34	Col (b) & (c), Lines 3, 13 & 23: Workpapers of Richard A. Augustine, WPR-1, Pg 7 of 20			
35	Col (b) & (c), Lines 4, 14 & 24: Workpapers of Richard A. Augustine, WPR-1, Pg 8 of 20			
36	Col (b) & (c), Lines 5, 15 & 25: Workpapers of Richard A. Augustine, WPR-1, Pg 9 of 20			
37				

4-28-2000

CO\_CD VALUES

- 15 = Illinois
- 16 = Iowa
- 17 = Nebraska
- 18 = South Dakota

TRF\_TYPE\_CD VALUES

- 01 = Residential
- 03 = Commercial
- 05 = Industrial
- 06 = Street & Highway Light
- 07 = Public Authority
- 20 = Wholesale
- 21 = Interdepartmental
- 22 = Company Use

ODDAYCNT	2001-07-27 TIME 09:11:25	GAS ONLY USAGE/NO BUDGET FOR 03-2000			LAG BETWEEN READING, BI			
CO TYPE	BILL-ACCT	READ-DATE	DAYS	BILL-DATE	DAYS	PAYMENT-DATE	BILL-AMOUNT	READ-BILL-TOT-AMT
17 05			388.5		13987.0		41,337.54	58,548.11
	READ-BILL-CALC		58,548.11	/		41,337.54	=	1.42
	BILL-PAY-CALC		1,052,204.65	/		41,337.54	=	25.45
17 07			372.5		14576.0		36,259.28	26,701.98
	READ-BILL-CALC		26,701.98	/		36,259.28	=	1.74
	BILL-PAY-CALC		951,340.15	/		36,259.28	=	26.24
18 01 +			30531.0		1167718.5		2,138,673.42	1,592,566.91
	READ-BILL-CALC		1,592,566.91	/		2,138,673.42	=	74
	BILL-PAY-CALC		64,263,205.12	/		2,138,673.42	=	30.05
18 03 +			7436.5		143800.0		1,495,337.31	3,137,108.08
	READ-BILL-CALC		3,137,108.08	/		1,495,337.31	=	2.10
	BILL-PAY-CALC		31,456,681.08	/		1,495,337.31	=	21.04
18 05 +			148.5		763.0		52,101.22	281,422.59
	READ-BILL-CALC		281,422.59	/		52,101.22	=	5.40
	BILL-PAY-CALC		1,013,261.52	/		52,101.22	=	19.45
18 07			673.0		13737.5		285,669.84	524,617.18
	READ-BILL-CALC		524,617.18	/		285,669.84	=	1.84
	BILL-PAY-CALC		6,369,225.75	/		285,669.84	=	22.30
18 22			3.0		2.5		1,069.56	608.97
	READ-BILL-CALC		608.97	/		1,069.56	=	.57
	BILL-PAY-CALC		534.79	/		1,069.56	=	.50

ODDAYCNT	CO	TYPE	BILL-ACGT	READ-DATE	DAYS	BILL-DATE	DAYS	PAYMENT-DATE	BILL-AMOUNT	LAG BETWEEN READ-BILL-
2001-07-27 TIME 11:08:20 GAS ONLY USAGE/NO BUDGET FOR 06-2000										
17	05				348.5		12598.0		16,088.15	37
			READ-BILL-CALC						16,088.15	=
			BILL-PAY-CALC						16,088.15	=
					37,583.78	/				2.34
					391,024.91	/				24.31
17	07				332.5		13004.5		13,256.90	7
			READ-BILL-CALC						13,256.90	=
			BILL-PAY-CALC						13,256.90	=
					7,952.15	/				1.60
					327,951.47	/				24.71
18	01	+			24602.0		1148022.0		930,436.98	558
			READ-BILL-CALC						930,436.98	=
			BILL-PAY-CALC						930,436.98	=
					558,794.61	/				.60
					27,097,088.92	/				29.12
18	03	+			6280.0		142810.0		666,505.67	1,499
			READ-BILL-CALC						666,505.67	=
			BILL-PAY-CALC						666,505.67	=
					1,499,155.64	/				2.25
					14,023,522.70	/				21.04
18	05	+			152.0		1007.0		27,204.42	170
			READ-BILL-CALC						27,204.42	=
			BILL-PAY-CALC						27,204.42	=
					170,176.18	/				6.26
					584,392.28	/				21.48
18	07				694.0		13976.0		85,947.30	124
			READ-BILL-CALC						85,947.30	=
			BILL-PAY-CALC						85,947.30	=
					124,225.93	/				1.45
					1,755,345.40	/				20.42
18	22				3.0		2.5		278.55	
			READ-BILL-CALC						278.55	=
			BILL-PAY-CALC						278.55	=
					146.54	/				.53
					139.28	/				.50
20	81				10.0		30.0		34.62	
			READ-BILL-CALC						34.62	=
			BILL-PAY-CALC						34.62	=
					140.94	/				4.07
					358.50	/				10.36

ODDAYCNT	2001-07-27 TIME 12:51:24	GAS ONLY	USAGE/NO BUDGET FOR	(09-2000)	LAG BETWEEN READING,		
CO TYPE	BILL-ACCT READ-DATE	DAYS	BILL-DATE	DAYS	PAYMENT-DATE	BILL-AMOUNT	READ-BILL-TOT-AMT
17 05		306.5		12152.5		12,030.72	35,808.65
	READ-BILL-CALC		35,808.65	/	12,030.72	=	2.98
	BILL-PAY-CALC		283,933.37	/	12,030.72	=	23.60
17 07		289.0		12482.5		10,840.75	6,879.92
	READ-BILL-CALC		6,879.92	/	10,840.75	=	.63
	BILL-PAY-CALC		261,764.80	/	10,840.75	=	24.15
18 01 +		22169.5		963379.5		717,013.21	657,422.50
	READ-BILL-CALC		657,422.50	/	717,013.21	=	.92
	BILL-PAY-CALC		18,928,809.83	/	717,013.21	=	26.40
18 03 +		4940.5		125696.0		509,434.52	649,634.01
	READ-BILL-CALC		649,634.01	/	509,434.52	=	1.28
	BILL-PAY-CALC		10,493,755.53	/	509,434.52	=	20.60
18 05 +		157.0		891.0		25,632.68	213,368.48
	READ-BILL-CALC		213,368.48	/	25,632.68	=	8.32
	BILL-PAY-CALC		569,634.99	/	25,632.68	=	22.22
18 07		565.5		11434.5		66,281.17	85,637.45
	READ-BILL-CALC		85,637.45	/	66,281.17	=	1.29
	BILL-PAY-CALC		1,481,082.23	/	66,281.17	=	22.35
18 22		1.5-		2.5		214.90	187.94
	READ-BILL-CALC		187.94	/	214.90	=	.87
	BILL-PAY-CALC		107.47	/	214.90	=	.50
20 81		49.0		55.0		66.99	291.24
	READ-BILL-CALC		291.24	/	66.99	=	4.35
	BILL-PAY-CALC		874.39	/	66.99	=	12.60

ODDAYCNT	2001-07-27 TIME 14:36:09	GAS ONLY	USAGE/NO BUDGET FOR	12-2000	LAG BETWEEN READING			
CO TYPE	BILL-ACCT	READ-DATE	DAYS	BILL-DATE	DAYS	PAYMENT-DATE	BTL-AMOUNT	READ-BILL-TOT-A
17 05			431.5		13657.5		103,088.13	128,832.
	READ-BILL-CALC		128,832.33	/		103,088.13	=	1.25
	BILL-PAY-CALC		2,697,178.71	/		103,088.13	=	26.76
17 07			431.5		14247.5		97,900.19	89,636.
	READ-BILL-CALC		89,636.79	/		97,900.19	=	9.22
	BILL-PAY-CALC		2,396,635.89	/		97,900.19	=	24.48
18 01 +			30782.0		1062127.5		+ 4,971,851.07	+ 3,855,909.
	READ-BILL-CALC		3,855,909.41	/		4,971,851.07	=	7.8
	BILL-PAY-CALC		135,074,513.94	/		4,971,851.07	=	27.17
18 03 +			6810.5		144534.5		+ 3,729,603.68	+ 4,234,744.
	READ-BILL-CALC		4,234,744.16	/		3,729,603.68	=	1.14
	BILL-PAY-CALC		83,666,177.23	/		3,729,603.68	=	22.43
18 05 +			214.5		940.0		+ 168,232.45	+ 729,857.
	READ-BILL-CALC		729,857.80	/		168,232.45	=	4.34
	BILL-PAY-CALC		3,234,250.07	/		168,232.45	=	19.22
18 07			1615.5		13561.5		688,353.32	1,753,608.9
	READ-BILL-CALC		1,753,608.99	/		688,353.32	=	2.55
	BILL-PAY-CALC		16,067,440.85	/		688,353.32	=	23.34
18 22			16.0		21.5		3,194.60	8,176.0
	READ-BILL-CALC		8,176.08	/		3,194.60	=	2.56
	BILL-PAY-CALC		3,727.03	/		3,194.60	=	1.17
20 81			115.0		318.0		5,661.63	41,171.8
	READ-BILL-CALC		41,171.88	/		5,661.63	=	7.27
	BILL-PAY-CALC		206,220.05	/		5,661.63	=	36.42

**CALCULATION OF REVENUE LAG DAYS  
TRANSPORTATION CUSTOMERS - SOUTH DAKOTA  
TEST YEAR 2000**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
LINE NO.	ACCOUNT NUMBER	READ DATE	BILL DATE	NUMBER OF DAYS	PAY DATE	NUMBER OF DAYS	BILL AMOUNT	PAY AMOUNT	READ-BILL TOTAL \$ DAYS
1	61860-56013	29-Feb-00	10-Mar-00	10	27-Mar-00	17	\$2,450.92	\$2,450.92	\$24,509.20
2	61860-56013	31-May-00	09-Jun-00	9	03-Jul-00	24	1,894.57	1,854.97	17,051.13
3	61860-56013	31-Aug-00	11-Sep-00	11	03-Oct-00	22	1,883.17	1,883.17	20,714.87
4	61860-56013	31-Oct-00	08-Nov-00	8	01-Dec-00	23	2,283.03	2,283.03	18,264.24
5	00960-60012	29-Feb-00	10-Mar-00	10	03-Apr-00	24	307.54	307.54	3,075.40
6	00960-60012	31-May-00	09-Jun-00	9	26-Jun-00	17	284.48	284.48	2,560.32
7	00960-60012	31-Aug-00	11-Sep-00	11	04-Oct-00	23	421.25	421.25	4,633.75
8	00960-60012	31-Oct-00	08-Nov-00	8	01-Dec-00	23	373.56	373.56	2,988.48
9	48840-17019	29-Feb-00	10-Mar-00	10	27-Mar-00	17	461.10	461.10	4,611.00
10	48840-17019	31-May-00	09-Jun-00	9	26-Jun-00	17	418.98	418.98	3,770.82
11	48840-17019	31-Aug-00	11-Sep-00	11	29-Sep-00	18	502.81	502.81	5,530.91
12	48840-17019	31-Oct-00	08-Nov-00	8	01-Dec-00	23	428.75	428.75	3,430.00
13	04740-52028	29-Feb-00	10-Mar-00	10	03-Apr-00	24	449.76	449.76	4,497.60
14	04740-52028	31-May-00	09-Jun-00	9	26-Jun-00	17	64.55	64.55	580.95
15	07470-52028	31-Aug-00	11-Sep-00	11	04-Oct-00	23	42.91	42.91	472.01
16	07470-52028	31-Oct-00	08-Nov-00	8	01-Dec-00	23	142.31	142.31	1,138.48
17	28470-21019	29-Feb-00	10-Mar-00	10	03-Apr-00	24	339.76	339.76	3,397.60
18	28470-21019	31-May-00	09-Jun-00	9	13-Jul-00	34	185.39	185.39	1,668.51
19	28470-21019	31-Aug-00	11-Sep-00	11	03-Oct-00	22	159.40	159.40	1,753.40
20	28470-21019	31-Oct-00	08-Nov-00	8	30-Nov-00	22	242.02	242.02	1,936.16
21									
22									
23									
24	<b>TOTAL</b>						<b>\$13,336.26</b>	<b>\$13,296.66</b>	<b>\$126,584.83</b>
25									
26	<b>BILL PROCESSING DAYS</b>							<b>126,584.83 /</b>	<b>13,336.26</b>
27									
28	<b>BILL COLLECTION DAYS</b>							<b>283,935.68 /</b>	<b>13,336.26</b>
29									
30									

Source:  
Customer Information System

TRANSLAG\_SD  
8/17/2001

CUAR038

Account Activity Statement

\*\*\* Account Information \*\*\*

\*\*\* Current Account Sta

Account Number:  
61860-56013 +

Mail To:  
[REDACTED]

Balance Due: \$1702.86

Requested By:  
[REDACTED]

DATE	ACCOUNT ACTIVITY	TRANSACTION AMOUNT	PREVIOUS BALANCE	TOTAL BILL	DAYS USED	METER READING
01/12/00	Gas - Actual	\$2571.50	\$0.00	\$0.00	31	3684
01/12/00	Late Payment Charge	\$33.47	\$0.00	\$0.00		
01/12/00	Regular Bill	\$0.00	\$2264.52	\$4836.02		
01/28/00	Payment - Check	\$-2231.05	\$0.00	\$0.00		
02/04/00	Payment - Check	\$-2571.50	\$0.00	\$0.00		
02/04/00	Payment - Check	\$-33.47	\$0.00	\$0.00		
02/10/00	Gas - Actual	\$2819.98	\$0.00	\$0.00	31	7696
02/10/00	Regular Bill	\$0.00	\$0.00	\$2819.98		
03/03/00	Payment - Check	\$-2819.98	\$0.00	\$0.00		
03/10/00	Gas - Actual	\$2450.92	\$0.00	\$0.00	29	11531
+ 03/10/00	Regular Bill	\$0.00	\$0.00	\$2450.92		
+ 03/27/00	Payment - Check	\$-2450.92	\$0.00	\$0.00		
04/11/00	Gas - Actual	\$2343.76	\$0.00	\$0.00	31	4469
04/11/00	Regular Bill	\$0.00	\$0.00	\$2343.76		
05/08/00	Payment - Check	\$-2343.76	\$0.00	\$0.00		
05/15/00	Gas - Actual	\$2275.09	\$0.00	\$0.00	30	7687
05/15/00	Regular Bill	\$0.00	\$0.00	\$2275.09		
06/05/00	Payment - Check	\$-2275.09	\$0.00	\$0.00		
06/09/00	Gas - Actual	\$1894.57	\$0.00	\$0.00	31	360
+ 06/09/00	Regular Bill	\$0.00	\$0.00	\$1894.57		
+ 07/03/00	Payment - Check	\$-1894.57	\$0.00	\$0.00		
07/11/00	Gas - Actual	\$1784.70	\$0.00	\$0.00	30	2863
07/11/00	Regular Bill	\$0.00	\$0.00	\$1784.70		

07/31/00	Payment - Check	\$-1784.70	\$0.00	\$0.00		
08/10/00	Gas - Actual	\$1795.34	\$0.00	\$0.00	31	53712
08/10/00	Regular Bill	\$0.00	\$0.00	\$1795.34		
09/01/00	Payment - Check	\$-1795.34	\$0.00	\$0.00		
09/11/00	Gas - Actual	\$1883.17	\$0.00	\$0.00	31	79858
09/11/00	Regular Bill	\$0.00	\$0.00	\$1883.17		
10/03/00	Payment - Check	\$-1883.17	\$0.00	\$0.00		
10/10/00	Gas - Actual	\$1868.61	\$0.00	\$0.00	30	5846
10/10/00	Regular Bill	\$0.00	\$0.00	\$1868.61		
10/26/00	Payment - Check	\$-1868.61	\$0.00	\$0.00		
11/08/00	Gas - Actual	\$2283.03	\$0.00	\$0.00	31	37831
11/08/00	Regular Bill	\$0.00	\$0.00	\$2283.03		
12/01/00	Payment - Check	\$-2283.03	\$0.00	\$0.00		
12/11/00	Gas - Actual	\$2603.76	\$0.00	\$0.00	30	74619
12/11/00	Regular Bill	\$0.00	\$0.00	\$2603.76		
12/29/00	Payment - Check	\$-2603.76	\$0.00	\$0.00		

CUAR038

Account Activity Statement

\*\*\* Account Information \*\*\*

\*\*\* Current Account Status

Account Number:  
00960-60012

Mail To:

Balance Due: \$409.41

Requested By:

DATE	ACCOUNT ACTIVITY	TRANSACTION AMOUNT	PREVIOUS BALANCE	TOTAL BILL	DAYS USED	METER READ
01/12/00	Gas - Actual	\$409.29	\$0.00	\$0.00	31	60796
01/12/00	Regular Bill	\$0.00	\$0.00	\$409.29		
02/02/00	Payment - Check	\$-409.29	\$0.00	\$0.00		
02/10/00	Gas - Actual	\$437.95	\$0.00	\$0.00	31	65387
02/10/00	Regular Bill	\$0.00	\$0.00	\$437.95		
03/02/00	Payment - Check	\$-437.95	\$0.00	\$0.00		
03/10/00	Gas - Actual	\$307.54	\$0.00	\$0.00	29	68362
+ 03/10/00	Regular Bill	\$0.00	\$0.00	\$307.54		
+ 04/03/00	Payment - Check	\$-307.54	\$0.00	\$0.00		
04/11/00	Gas - Actual	\$273.26	\$0.00	\$0.00	31	70928
04/11/00	Regular Bill	\$0.00	\$0.00	\$273.26		
05/01/00	Payment - Check	\$-273.26	\$0.00	\$0.00		
05/15/00	Gas - Actual	\$269.04	\$0.00	\$0.00	30	73447
05/15/00	Regular Bill	\$0.00	\$0.00	\$269.04		
06/05/00	Payment - Check	\$-269.04	\$0.00	\$0.00		
+ 06/09/00	Gas - Actual	\$284.48	\$0.00	\$0.00	31	76161
+ 06/09/00	Regular Bill	\$0.00	\$0.00	\$284.48		
+ 06/26/00	Payment - Check	\$-284.48	\$0.00	\$0.00		
07/11/00	Gas - Actual	\$290.90	\$0.00	\$0.00	30	78944
07/11/00	Regular Bill	\$0.00	\$0.00	\$290.90		
08/01/00	Payment - Check	\$-290.90	\$0.00	\$0.00		
08/10/00	Gas - Actual	\$367.89	\$0.00	\$0.00	31	82654
08/10/00	Regular Bill	\$0.00	\$0.00	\$367.89		

08/31/00	Payment - Check	\$-367.89	\$0.00	\$0.00		
09/11/00	Gas - Actual	\$421.25	\$0.00	\$0.00	31	86980
✓ 09/11/00	Regular Bill	\$0.00	\$0.00	\$421.25		
✓ 10/04/00	Payment - Check	\$-421.25	\$0.00	\$0.00		
10/10/00	Gas - Actual	\$378.85	\$0.00	\$0.00	30	90801
10/10/00	Regular Bill	\$0.00	\$0.00	\$378.85		
11/03/00	Payment - Check	\$-378.85	\$0.00	\$0.00		
11/08/00	Gas - Actual	\$373.56	\$0.00	\$0.00	31	94564
✓ 11/08/00	Regular Bill	\$0.00	\$0.00	\$373.56		
✓ 12/01/00	Payment - Check	\$-373.56	\$0.00	\$0.00		
12/11/00	Gas - Actual	\$543.72	\$0.00	\$0.00	30	420
12/11/00	Regular Bill	\$0.00	\$0.00	\$543.72		

CUAR038

Account Activity Statement

\*\*\* Account Information \*\*\*

\*\*\* Current Account St

Account Number:  
48840-17019

Mail To:  
[REDACTED]

Balance Due: \$0.00

Requested By:  
[REDACTED]

DATE	ACCOUNT ACTIVITY	TRANSACTION AMOUNT	PREVIOUS BALANCE	TOTAL BILL	DAYS USED	MET RE
01/12/00	Gas - Actual	\$489.86	\$0.00	\$0.00	31	709
01/12/00	Regular Bill	\$0.00	\$0.00	\$489.86		
01/26/00	Payment - Check	\$-489.86	\$0.00	\$0.00		
02/10/00	Gas - Actual	\$547.13	\$0.00	\$0.00	31	46
02/10/00	Regular Bill	\$0.00	\$0.00	\$547.13		
02/25/00	Payment - Check	\$-547.13	\$0.00	\$0.00		
03/10/00	Gas - Actual	\$461.10	\$0.00	\$0.00	29	794
03/10/00	Regular Bill	\$0.00	\$0.00	\$461.10		
03/27/00	Payment - Check	\$-461.10	\$0.00	\$0.00		
04/11/00	Gas - Actual	\$471.69	\$0.00	\$0.00	31	831
04/11/00	Regular Bill	\$0.00	\$0.00	\$471.69		
05/01/00	Payment - Check	\$-471.69	\$0.00	\$0.00		
05/15/00	Gas - Actual	\$415.63	\$0.00	\$0.00	30	861
05/15/00	Regular Bill	\$0.00	\$0.00	\$415.63		
06/05/00	Payment - Check	\$-415.63	\$0.00	\$0.00		
06/09/00	Gas - Actual	\$418.98	\$0.00	\$0.00	31	901
06/09/00	Regular Bill	\$0.00	\$0.00	\$418.98		
06/26/00	Payment - Check	\$-418.98	\$0.00	\$0.00		
07/11/00	Gas - Actual	\$447.27	\$0.00	\$0.00	30	941
07/11/00	Regular Bill	\$0.00	\$0.00	\$447.27		
08/01/00	Payment - Check	\$-447.27	\$0.00	\$0.00		
08/10/00	Gas - Actual	\$438.39	\$0.00	\$0.00	31	971
08/10/00	Regular Bill	\$0.00	\$0.00	\$438.39		

08/29/00	ment - Check	\$-438.39	\$	\$0.00		
09/11/00	Gas - Actual	\$502.81	\$0.00	\$0.00	31	1879
+ 09/11/00	Regular Bill	\$0.00	\$0.00	\$502.81		
+ 09/29/00	Payment - Check	\$-502.81	\$0.00	\$0.00		
10/10/00	Gas - Actual	\$377.78	\$0.00	\$0.00	30	5696
10/10/00	Regular Bill	\$0.00	\$0.00	\$377.78		
10/24/00	Payment - Check	\$-377.78	\$0.00	\$0.00		
11/08/00	Gas - Actual	\$428.75	\$0.00	\$0.00	31	10118
+ 11/08/00	Regular Bill	\$0.00	\$0.00	\$428.75		
+ 12/01/00	Payment - Check	\$-428.75	\$0.00	\$0.00		
12/11/00	Gas - Actual	\$482.74	\$0.00	\$0.00	30	15230
12/11/00	Regular Bill	\$0.00	\$0.00	\$482.74		

CUAR038

Account Activity Statement

\*\*\* Account Information \*\*\*

\*\*\* Current Account Status

Account Number:  
04740-52038

Mail To:

Balance Due:

\$59.81

Requested By:

[Redacted]

DATE	ACCOUNT ACTIVITY	TRANSACTION AMOUNT	PREVIOUS BALANCE	TOTAL BILL	DAYS USED	METER READ
01/12/00	Gas - Actual	\$506.52	\$0.00	\$0.00	31	61944
01/12/00	Regular Bill	\$0.00	\$0.00	\$506.52		
02/02/00	Payment - Check	\$-506.52	\$0.00	\$0.00		
02/10/00	Gas - Actual	\$578.25	\$0.00	\$0.00	31	68387
02/10/00	Regular Bill	\$0.00	\$0.00	\$578.25		
03/02/00	Payment - Check	\$-578.25	\$0.00	\$0.00		
03/10/00	Gas - Actual	\$449.76	\$0.00	\$0.00	29	73289
+ 03/10/00	Regular Bill	\$0.00	\$0.00	\$449.76		
- 04/03/00	Payment - Check	\$-449.76	\$0.00	\$0.00		
04/11/00	Gas - Actual	\$332.30	\$0.00	\$0.00	31	76831
04/11/00	Regular Bill	\$0.00	\$0.00	\$332.30		
05/01/00	Payment - Check	\$-332.30	\$0.00	\$0.00		
05/15/00	Gas - Actual	\$240.41	\$0.00	\$0.00	30	79301
05/15/00	Regular Bill	\$0.00	\$0.00	\$240.41		
06/05/00	Payment - Check	\$-240.41	\$0.00	\$0.00		
06/09/00	Gas - Actual	\$64.55	\$0.00	\$0.00	31	79703
+ 06/09/00	Regular Bill	\$0.00	\$0.00	\$64.55		
- 06/26/00	Payment - Check	\$-64.55	\$0.00	\$0.00		
07/11/00	Gas - Actual	\$50.23	\$0.00	\$0.00	30	79944
07/11/00	Regular Bill	\$0.00	\$0.00	\$50.23		
08/01/00	Payment - Check	\$-50.23	\$0.00	\$0.00		
08/10/00	Gas - Actual	\$38.40	\$0.00	\$0.00	31	80109
08/10/00	Regular Bill	\$0.00	\$0.00	\$38.40		

08/31/00	ment - Check	\$-38.40	\$0.00	\$0.00		
09/11/00	Gas - Actual	\$42.91	\$0.00	\$0.00	31	80303
09/11/00	Regular Bill	\$0.00	\$0.00	\$42.91		
10/04/00	Payment - Check	\$-42.91	\$0.00	\$0.00		
10/10/00	Gas - Actual	\$96.76	\$0.00	\$0.00	30	81077
10/10/00	Regular Bill	\$0.00	\$0.00	\$96.76		
11/03/00	Payment - Check	\$-96.76	\$0.00	\$0.00		
11/08/00	Gas - Actual	\$142.31	\$0.00	\$0.00	31	82380
11/08/00	Regular Bill	\$0.00	\$0.00	\$142.31		
12/01/00	Payment - Check	\$-142.31	\$0.00	\$0.00		
12/11/00	Gas - Actual	\$482.32	\$0.00	\$0.00	30	87670
12/11/00	Regular Bill	\$0.00	\$0.00	\$482.32		

CUAR038

## Account Activity Statement

\*\*\* Account Information \*\*\*

\*\*\* Current Account Status

Account Number:  
28470-21019 +

Mail To:

Balance Due: \$193.39

Requested By:

DATE	ACCOUNT ACTIVITY	TRANSACTION AMOUNT	PREVIOUS BALANCE	TOTAL BILL	DAYS USED	METER READ
01/12/00	Gas - Actual	\$388.02	\$0.00	\$0.00	31	52571
01/12/00	Regular Bill	\$0.00	\$0.00	\$388.02		
02/02/00	Payment - Check	\$-388.02	\$0.00	\$0.00		
02/10/00	Gas - Actual	\$439.05	\$0.00	\$0.00	31	58510
02/10/00	Regular Bill	\$0.00	\$0.00	\$439.05		
03/02/00	Payment - Check	\$-439.05	\$0.00	\$0.00		
03/10/00	Gas - Actual	\$339.76	\$0.00	\$0.00	29	62861
+ 03/10/00	Regular Bill	\$0.00	\$0.00	\$339.76		
+ 04/03/00	Payment - Check	\$-339.76	\$0.00	\$0.00		
04/11/00	Gas - Actual	\$282.11	\$0.00	\$0.00	31	66321
04/11/00	Regular Bill	\$0.00	\$0.00	\$282.11		
05/01/00	Payment - Check	\$-282.11	\$0.00	\$0.00		
05/15/00	Gas - Actual	\$237.89	\$0.00	\$0.00	30	6909
05/15/00	Regular Bill	\$0.00	\$0.00	\$237.89		
06/05/00	Payment - Check	\$-237.89	\$0.00	\$0.00		
06/09/00	Gas - Actual	\$185.39	\$0.00	\$0.00	31	7079
+ 06/09/00	Regular Bill	\$0.00	\$0.00	\$185.39		
07/11/00	Gas - Actual	\$162.51	\$0.00	\$0.00	30	7216
07/11/00	Regular Bill	\$0.00	\$184.12	\$346.63		
07/13/00	Change Meter - Out Reading	\$0.00	\$0.00	\$0.00		7216
07/13/00	Change Meter - In Reading	\$0.00	\$0.00	\$0.00		7216
+ 07/13/00	Payment - Direct Deposit	\$-185.39	\$0.00	\$0.00		
07/31/00	Payment - Direct Deposit	\$-161.24	\$0.00	\$0.00		

08/10/00	- Actual	\$145.93	\$0.00	\$0.00	31	73340
08/10/00	Regular Bill	\$0.00	\$0.00	\$136.62		
08/31/00	Payment - Direct Deposit	\$-136.62	\$0.00	\$0.00		
09/11/00	Gas - Actual	\$159.40	\$0.00	\$0.00	31	74552
09/11/00	Regular Bill	\$0.00	\$0.00	\$159.40		
10/03/00	Payment - Direct Deposit	\$-159.40	\$0.00	\$0.00		
10/10/00	Gas - Actual	\$184.28	\$0.00	\$0.00	30	76099
10/10/00	Regular Bill	\$0.00	\$0.00	\$180.67		
11/02/00	Payment - Direct Deposit	\$-180.67	\$0.00	\$0.00		
11/08/00	Gas - Actual	\$242.02	\$0.00	\$0.00	31	78500
11/08/00	Regular Bill	\$0.00	\$0.00	\$242.02		
11/30/00	Payment - Direct Deposit	\$-242.02	\$0.00	\$0.00		
12/11/00	Gas - Actual	\$441.34	\$0.00	\$0.00	30	83483
12/11/00	Regular Bill	\$0.00	\$0.00	\$441.34		

AS OF 2000-12-31  
M15950

MIDWICH ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT BY JURISDICTION-12 MONTHS  
END

	ICWA	Y	ILLINOIS	Y	GEORGIA	Y	MISSISSIPPI	Y	INDIANA	Y	OHIO	Y	CONNECTICUT	Y
WORTH LOSS TO DATE	829,069.84	78	114,377.35	11	107,060.07	10	6,791.42	1	0.00	0	0.00	0	0.00	0
432011 ADDED VALUE WORKAW	-191,595.51	91	-11,859.13	6	-5,961.61	3	-453.43	0	0.00	0	0.00	0	0.00	0
432-REAR (UNIT FID)	-191,595.51	91	-11,859.13	6	-5,961.61	3	-453.43	0	0.00	0	0.00	0	0.00	0
ACTIVITIES BY FISC	-191,595.51	91	-11,859.13	6	-5,961.61	3	-453.43	0	0.00	0	0.00	0	0.00	0
CREDIT ADJIC	-191,595.51	91	-11,859.13	6	-5,961.61	3	-453.43	0	0.00	0	0.00	0	0.00	0
430002 INT EXP OTHER UNIT	1,128,402.12	78	155,672.08	11	145,711.24	10	9,243.84	1	0.00	0	0.00	0	0.00	0
430-INT-ASSET CD	1,128,402.12	78	155,672.08	11	145,711.24	10	9,243.84	1	0.00	0	0.00	0	0.00	0
431011 INT EXP MISC	726,073.47	76	16,010.49	2	204,041.65	21	9,410.15	1	0.00	0	0.00	0	0.00	0
431021 INT EXP-FED IN ASSE	356.05	78	49.13	11	45.98	10	2.90	1	0.00	0	0.00	0	0.00	0
431022 INT EXP-ST IN ASSE	56,194.31	95	413.89	1	2,332.41	4	24.58	0	0.00	0	0.00	0	0.00	0
431031 INT EXP-CLER INTRCS	22,951.15	78	3,010.12	10	3,069.84	11	211.95	1	0.00	0	0.00	0	0.00	0
431051 INT EXP-CLER FINANC	932,461.90	78	128,641.16	11	120,410.99	10	7,638.76	1	0.00	0	0.00	0	0.00	0
431111 INT EXP-ST UNIT	1,882.91	78	259.76	11	243.14	10	15.42	2	0.00	0	0.00	0	0.00	0
431-OTH INTEREST EX	1,739,919.79	78	148,392.55	7	330,144.01	15	17,311.76	1	0.00	0	0.00	0	0.00	0
ACTIVITIES BY FISC	2,868,321.91	78	304,065.43	8	475,857.25	13	26,555.60	1	0.00	0	0.00	0	0.00	0
INTEREST OTHER EXP	2,868,321.91	78	304,065.43	8	475,857.25	13	26,555.60	1	0.00	0	0.00	0	0.00	0
FIXED CHARGES	11,093,106.91	78	1,451,318.63	10	1,556,722.79	11	95,049.03	1	0.00	0	0.00	0	0.00	0
INTEREST CHARGES	11,093,106.91	78	1,451,318.63	10	1,556,722.79	11	95,049.03	1	0.00	0	0.00	0	0.00	0
NET INC DEBORS (30) REC	22,034,370.19	87	734,437.93	3	2,368,548.37	9	224,237.73	1	0.00	0	0.00	0	0.00	0
118110 EQUITY IN REC	-70,304.38	78	-9,699.12	11	-9,078.54	10	-575.95	1	0.00	0	0.00	0	0.00	0
EQUITY - SUB INTRC	-70,304.38	78	-9,699.12	11	-9,078.54	10	-575.95	1	0.00	0	0.00	0	0.00	0
NET DIVIDENDS ( )	21,964,065.81	87	724,738.81	3	2,359,469.83	9	224,661.78	1	0.00	0	0.00	0	0.00	0
437001 PFD SIK (AD) \$1.75	19,700.61	78	2,717.90	11	2,543.95	10	161.38	1	0.00	0	0.00	0	0.00	0
437002 PFD SIK (AD) \$1.90	17,455.51	78	2,408.18	11	2,254.11	10	143.03	1	0.00	0	0.00	0	0.00	0
437003 PFD SIK (AD) \$1.20	27,285.60	78	3,764.17	11	3,521.42	10	223.55	1	0.00	0	0.00	0	0.00	0
437011 PFD SIK (AD) \$1.30	22,181.76	78	3,087.79	11	2,890.19	10	183.29	1	0.00	0	0.00	0	0.00	0
437012 PFD SIK (AD) \$1.35	29,860.67	78	4,111.31	11	3,818.26	10	244.16	1	0.00	0	0.00	0	0.00	0
437013 PFD SIK (AD) \$1.40	30,176.39	78	4,163.14	11	3,896.76	10	247.11	1	0.00	0	0.00	0	0.00	0
437014 PFD SIK (AD) \$1.80	32,852.61	78	4,512.29	11	4,242.35	10	269.15	1	0.00	0	0.00	0	0.00	0

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MIDAMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT FISCAL YEAR BY JURISDICTION 12 MONTH  
(75)

	IAA	A	ILLINOIS	A	FLORIDA	A	MISSISSIPPI	A	INDIANA	A	CURTIS
41318 110 SIK 110 \$7.80	427,955.89	70	59,040.24	11	55,262.98	10	1,505.90	1	0.00	0	
41319 110 SIK 110 \$5.25	72,011.87	70	9,934.68	11	9,299.04	10	509.92	1	0.00	0	
110 110 110 110 SIK	679,620.34	70	91,759.70	11	87,761.06	10	5,567.49	1	0.00	0	
FINANCIAL REPORT FISCAL YEAR BY JURISDICTION 12 MONTH	21,284,115.17	87	630,979.11	3	2,271,708.77	9	219,094.29	1	0.00	0	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted L/Days
1	ANR PIPELINE	200001	MEC	000265134	\$ 384.49	01/31/00	02/22/00	22	\$ 8,458.76	
2	ANR PIPELINE	200001	MEC	000265134	453.90	01/31/00	02/22/00	22	9,985.80	
3	ANR PIPELINE	200001	MEC	000265134	586.71	01/31/00	02/22/00	22	12,907.62	
4	ANR PIPELINE	200001	MEC	000265134	1,097.78	01/31/00	02/22/00	22	24,151.16	
5	ANR PIPELINE	200001	MEC	000265134	2,748.12	01/31/00	02/22/00	22	60,458.64	
6	ANR PIPELINE	200001	MEC	000265134	17,587.25	01/31/00	02/22/00	22	386,919.50	
7	ANR PIPELINE	200001	MEC	000265134	81.96	01/31/00	02/22/00	22	1,803.12	
8	ANR PIPELINE	200001	MEC	000265134	508.60	01/31/00	02/22/00	22	11,189.20	
9	ANR PIPELINE	200001	MEC	000265134	2.96	01/31/00	02/22/00	22	65.12	
10	ANR PIPELINE	200001	MEC	000265134	759.51	01/31/00	02/22/00	22	16,709.22	
11	ANR PIPELINE	200001	MEC	000265134	18.53	01/31/00	02/22/00	22	407.66	
12	ANR PIPELINE	200001	MEC	000265134	4,625.60	01/31/00	02/22/00	22	101,763.20	
13	ANR PIPELINE	200001	MEC	000265134	1,734.60	01/31/00	02/22/00	22	38,161.20	
14	ANR PIPELINE	200001	MEC	000265134	9,452.00	01/31/00	02/22/00	22	207,944.00	
15	ANR PIPELINE	200001	MEC	000265134	14,659.09	01/31/00	02/22/00	22	322,499.98	
16	ANR PIPELINE	200001	MEC	000265134	15,935.13	01/31/00	02/22/00	22	350,572.66	
17	ANR PIPELINE	200001	MEC	000265134	17,592.00	01/31/00	02/22/00	22	387,024.00	
18	ANR PIPELINE	200001	MEC	000265134	32,905.25	01/31/00	02/22/00	22	723,937.50	
19	ANR PIPELINE	200001	MEC	000265134	34,782.00	01/31/00	02/22/00	22	765,204.00	
20	ANR PIPELINE	200001	MEC	000265134	45,099.60	01/31/00	02/22/00	22	992,191.20	
21	ANR PIPELINE	200001	MEC	000265134	1,038.63	01/31/00	02/22/00	22	22,849.86	
22	CIBOLA ENERGY SERVICES CORP	200001	MEC	000267320	22,500.00	01/31/00	02/25/00	25	562,500.00	
23	CIBOLA ENERGY SERVICES CORP	200001	MEC	000267320	(1,233,162.19)	01/31/00	02/25/00	25	(30,829,054.75)	
24	CIBOLA ENERGY SERVICES CORP	200001	MEC	000267320	744,758.12	01/31/00	02/25/00	25	18,618,953.00	
25	CIBOLA ENERGY SERVICES CORP	200001	MEC	000267320	2,945,484.53	01/31/00	02/25/00	25	73,637,113.25	
26	EL PASO ENERGY MARKETING COMPANY	200001	MEC	000255562	483,072.38	01/31/00	02/04/00	4	1,932,313.52	
27	EL PASO ENERGY MARKETING COMPANY	200001	MEC	000257203	883,443.89	01/31/00	02/25/00	25	22,086,097.25	
28	ENRON SWAB GAS	200001	MEC	000261124	7,500.00	01/31/00	02/15/00	15	112,500.00	
29	ENRON SWAB GAS	200001	MEC	000261898	74,771.01	01/31/00	02/16/00	16	1,196,336.16	
30	ENRON NORTH AMERICA	200001	MEC	000267189	716,914.12	01/31/00	02/25/00	25	17,922,853.00	
31	ENRON NORTH AMERICA	200001	MEC	000267189	1,314,199.64	01/31/00	02/25/00	25	32,854,991.00	
32	ENRON NORTH AMERICA	200001	MEC	000267189	1,124,037.66	01/31/00	02/25/00	25	28,100,944.00	
33	KN GAS MARKETING INC	200001	MEC	000265583	22,226.40	01/31/00	02/04/00	4	88,905.60	
34	KN GAS MARKETING INC	200001	MEC	000267212	138,217.98	01/31/00	02/25/00	25	3,455,449.50	
35	KN GAS MARKETING INC	200001	MEC	000267212	1,253,888.61	01/31/00	02/25/00	25	31,347,215.25	
36	KN GAS MARKETING INC	200001	MEC	000267212	(97,413.48)	01/31/00	02/25/00	25	(2,435,337.00)	
37	KN GAS MARKETING INC	200001	MEC	000267212	2,013,222.84	01/31/00	02/25/00	25	50,330,571.00	
38	KN GAS MARKETING INC	200001	MEC	000267212	2,183,724.06	01/31/00	02/25/00	25	54,593,101.50	
39	BURLINGTON RESOURCES TRADING INC	200001	MEC	000268652	708,846.00	01/31/00	02/29/00	29	20,556,534.00	
40	BURLINGTON RESOURCES TRADING INC	200001	MEC	000268652	371,721.48	01/31/00	02/29/00	29	10,779,922.92	
41	BURLINGTON RESOURCES TRADING INC	200001	MEC	000268652	136,333.48	01/31/00	02/29/00	29	3,953,380.92	
42	DUKE ENERGY TRADING & MARKETING	200001	MEC	000267202	8,960.00	01/31/00	02/25/00	25	224,000.00	
43	DUKE ENERGY TRADING & MARKETING	200001	MEC	000267202	81,201.00	01/31/00	02/25/00	25	2,030,025.00	
44	DUKE ENERGY TRADING & MARKETING	200001	MEC	000267202	105,258.76	01/31/00	02/25/00	25	2,631,469.00	
45	DUKE ENERGY TRADING & MARKETING	200001	MEC	000267202	1,597,156.82	01/31/00	02/25/00	25	39,928,920.50	
46	DUKE ENERGY TRADING & MARKETING	200001	MEC	000267202	662,011.51	01/31/00	02/25/00	25	16,550,287.75	
47	DYNEGY MARKETING & TRADE	200001	MEC	000255503	10,619.00	01/31/00	02/04/00	4	42,476.00	
48	DYNEGY MARKETING & TRADE	200001	MEC	000267191	4,270.00	01/31/00	02/25/00	25	106,750.00	
49	DYNEGY MARKETING & TRADE	200001	MEC	000267191	156,877.90	01/31/00	02/25/00	25	3,921,947.50	
50	DYNEGY MARKETING & TRADE	200001	MEC	000267191	67,906.98	01/31/00	02/25/00	25	1,697,674.50	
51	DYNEGY MARKETING & TRADE	200001	MEC	000267191	33,610.80	01/31/00	02/25/00	25	845,270.00	
52	DYNEGY MARKETING & TRADE	200001	MEC	000267191	38,625.00	01/31/00	02/25/00	25	965,625.00	
53	DYNEGY MARKETING & TRADE	200001	MEC	000267191	99,650.00	01/31/00	02/25/00	25	2,491,250.00	
54	CONSUMERS ENERGY	200001	MEC	000256602	865.88	01/31/00	02/04/00	4	3,463.52	
55	MICHCON	200001	MEC	000260667	2,499.95	01/31/00	02/14/00	14	34,999.30	
56	NATURAL GAS PIPELINE	200001	MEC	000265132	1,041,680.00	01/31/00	02/22/00	22	22,916,520.00	
57	NATURAL GAS PIPELINE	200001	MEC	000265132	165,254.40	01/31/00	02/22/00	22	3,635,596.80	
58	NATURAL GAS PIPELINE	200001	MEC	000265132	913.85	01/31/00	02/22/00	22	20,104.70	
59	NATURAL GAS PIPELINE	200001	MEC	000265132	(12.53)	01/31/00	02/22/00	22	(275.66)	
60	NATURAL GAS PIPELINE	200001	MEC	000265132	(30,000.00)	01/31/00	02/22/00	22	(660,000.00)	
61	NORTHERN BORDER PIPELINE CO	200001	MEC	000267217	23,000.00	01/31/00	02/25/00	25	575,000.00	
62	NORTHERN BORDER PIPELINE CO	200001	MEC	000267217	3,000.00	01/31/00	02/25/00	25	75,000.00	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

Line No.	(a) Vendor	(b) Billing Month	(c) Division	(d) Voucher Number	(e) Amount	(f) End of Billing Month	(g) Date Paid	(h) Number of Lead Days	(i) Weighted Dollars	(j) Weighted %/Days
53	NORTHERN BORDER PIPELINE CO	200001	MEC	000267217	89,000.00	01/31/00	02/25/00	25	2,225,000.00	
54	NATURAL GAS PIPELINE	200001	MEC	000265132	13,526.99	01/31/00	02/22/00	22	297,593.78	
55	NATURAL GAS PIPELINE	200001	MEC	000265132	9,303.11	01/31/00	02/22/00	22	204,668.42	
56	NATURAL GAS PIPELINE	200001	MEC	000265132	2,042.92	01/31/00	02/22/00	22	44,944.24	
57	NATURAL GAS PIPELINE	200001	MEC	000265132	66.47	01/31/00	02/22/00	22	1,462.34	
58	NATURAL GAS PIPELINE	200001	MEC	000265132	(29.06)	01/31/00	02/22/00	22	(639.32)	
59	NATURAL GAS PIPELINE	200001	MEC	000265132	(28.13)	01/31/00	02/22/00	22	(618.86)	
70	NATURAL GAS PIPELINE	200001	MEC	000265132	(25.33)	01/31/00	02/22/00	22	(557.26)	
71	NORTHERN NATURAL GAS	200001	MEC	000265135	128.38	01/31/00	02/22/00	22	2,824.36	
72	NORTHERN NATURAL GAS	200001	MEC	000265135	55,878.50	01/31/00	02/22/00	22	1,229,327.00	
73	NORTHERN NATURAL GAS	200001	MEC	000265135	39,174.90	01/31/00	02/22/00	22	861,847.80	
74	NORTHERN NATURAL GAS	200001	MEC	000265135	191,717.79	01/31/00	02/22/00	22	4,217,791.38	
75	NORTHERN NATURAL GAS	200001	MEC	000265135	102,743.14	01/31/00	02/22/00	22	2,250,349.08	
76	NORTHERN NATURAL GAS	200001	MEC	000265135	(2,107.71)	01/31/00	02/22/00	22	(58,369.62)	
77	NORTHERN NATURAL GAS	200001	MEC	000265135	23.50	01/31/00	02/22/00	22	517.00	
78	NORTHERN NATURAL GAS	200001	MEC	000265135	47.41	01/31/00	02/22/00	22	1,043.02	
79	NORTHERN NATURAL GAS	200001	MEC	000265135	481,091.75	01/31/00	02/22/00	22	10,584,018.50	
80	NORTHERN NATURAL GAS	200001	MEC	000265135	37.52	01/31/00	02/22/00	22	825.44	
81	NORTHERN NATURAL GAS	200001	MEC	000265135	31,899.76	01/31/00	02/22/00	22	701,794.72	
82	NORTHERN NATURAL GAS	200001	MEC	000265135	1,493.62	01/31/00	02/22/00	22	32,859.64	
83	NORTHERN NATURAL GAS	200001	MEC	000265135	30,334.90	01/31/00	02/22/00	22	667,361.20	
84	NORTHERN NATURAL GAS	200001	MEC	000265135	7,525.00	01/31/00	02/22/00	22	167,750.00	
85	NORTHERN NATURAL GAS	200001	MEC	000265135	3,264.35	01/31/00	02/22/00	22	72,255.70	
86	NORTHERN NATURAL GAS	200001	MEC	000265135	2,578.18	01/31/00	02/22/00	22	56,719.95	
87	NORTHERN NATURAL GAS	200001	MEC	000265135	2,500.00	01/31/00	02/22/00	22	55,000.00	
88	NORTHERN NATURAL GAS	200001	MEC	000259901	164,850.56	01/31/00	02/11/00	11	1,813,356.16	
89	NORTHERN NATURAL GAS	200001	MEC	000259901	2,692,354.79	01/31/00	02/11/00	11	29,615,902.69	
90	NORTHERN NATURAL GAS	200001	MEC	000259901	654,870.00	01/31/00	02/11/00	11	7,203,570.00	
91	NORTHERN NATURAL GAS	200001	MEC	000259901	639,900.00	01/31/00	02/11/00	11	7,038,900.00	
92	NORTHERN NATURAL GAS	200001	MEC	000259901	20,585.00	01/31/00	02/11/00	11	226,435.00	
93	NORTHERN NATURAL GAS	200001	MEC	000259901	197,927.50	01/31/00	02/11/00	11	2,177,202.50	
94	NORTHERN NATURAL GAS	200001	MEC	000259901	61,170.00	01/31/00	02/11/00	11	672,870.00	
95	NORTHERN NATURAL GAS	200001	MEC	000259901	29,264.00	01/31/00	02/11/00	11	321,904.00	
96	NORTHERN NATURAL GAS	200001	MEC	000259901	5,000.00	01/31/00	02/11/00	11	55,000.00	
97	NORTHERN NATURAL GAS	200001	MEC	000259901	380,545.00	01/31/00	02/11/00	11	4,218,995.00	
98	TEXACO NATURAL GAS INC	200001	MEC	000255130	139,367.15	01/31/00	02/22/00	22	3,056,077.30	
99	TEXACO NATURAL GAS INC	200001	MEC	000255130	6,439.62	01/31/00	02/22/00	22	141,671.64	
100	WESTERN GAS RESOURCES INC	200001	MEC	000267274	714,526.95	01/31/00	02/25/00	25	17,863,173.75	
101	WESTERN GAS RESOURCES INC	200001	MEC	000267274	6,495.00	01/31/00	02/25/00	25	162,375.00	
102	AQUILA POWER CORPORATION	200001	MEC	000265128	58,061.03	01/31/00	02/22/00	22	1,277,342.66	
103	AQUILA POWER CORPORATION	200001	MEC	000265128	193,177.70	01/31/00	02/22/00	22	4,249,909.40	
104	AQUILA POWER CORPORATION	200001	MEC	000265128	94,036.19	01/31/00	02/22/00	22	2,068,795.18	
105	AQUILA POWER CORPORATION	200001	MEC	000265128	50.00	01/31/00	02/22/00	22	1,100.00	
106	TENASKA MARKETING VENTURES	200001	MEC	000267194	34,853.50	01/31/00	02/25/00	25	871,337.50	
107	TENASKA MARKETING VENTURES	200001	MEC	000267194	49,956.81	01/31/00	02/25/00	25	1,248,920.25	
108	TENASKA MARKETING VENTURES	200001	MEC	000267194	250,951.03	01/31/00	02/25/00	25	6,273,775.75	
109	PG&E ENERGY TRADING CORP	200001	MEC	000267224	64,275.85	01/31/00	02/25/00	25	1,606,896.25	
110	PG&E ENERGY TRADING CORP	200001	MEC	000267224	1,123,918.95	01/31/00	02/25/00	25	28,097,973.75	
111	PG&E ENERGY TRADING CORP	200001	MEC	000267224	1,485,271.78	01/31/00	02/25/00	25	37,131,794.50	
112	PG&E ENERGY TRADING CORP	200001	MEC	000267224	2,701,732.93	01/31/00	02/25/00	25	67,543,323.25	
113	ANADARKO TRADING COMPANY	200001	MEC	000267313	3,100.00	01/31/00	02/25/00	25	77,500.00	
114	ANADARKO TRADING COMPANY	200001	MEC	000267313	193,775.76	01/31/00	02/25/00	25	4,844,394.00	
115	ANADARKO TRADING COMPANY	200001	MEC	000267313	266,952.50	01/31/00	02/25/00	25	6,673,812.50	
116	ANADARKO TRADING COMPANY	200001	MEC	000267313	1,047,809.53	01/31/00	02/25/00	25	26,195,240.75	
117	ANADARKO TRADING COMPANY	200001	MEC	000267313	1,084,929.78	01/31/00	02/25/00	25	27,123,244.50	
118	HUSKY OIL	200001	MEC	000267219	374,639.65	01/31/00	02/25/00	25	9,365,991.25	
119	PANCANADIAN ENERGY SERVICES INC	200001	MEC	000267229	24,043.32	01/31/00	02/25/00	25	601,083.00	
120	PANCANADIAN ENERGY SERVICES INC	200001	MEC	000267229	11,822.00	01/31/00	02/25/00	25	290,550.00	
121	PANCANADIAN ENERGY SERVICES INC	200001	MEC	000267229	5,180.00	01/31/00	02/25/00	25	129,500.00	
122	PANCANADIAN ENERGY SERVICES INC	200001	MEC	000267229	3,816.50	01/31/00	02/25/00	25	95,412.50	
123	PANCANADIAN ENERGY SERVICES INC	200001	MEC	000267229	89.60	01/31/00	02/25/00	25	2,240.00	
124	PANCANADIAN ENERGY SERVICES INC	200001	MEC	000267229	1,564.50	01/31/00	02/25/00	25	39,112.50	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
125	PAN CANADIAN ENERGY SERVICES INC	200001	MEC	000267229	375,431.70	01/31/00	02/25/00	25	9,385,792.50	
126	PAN ALBERTA GAS US INC	200001	MEC	000267327	620,080.10	01/31/00	02/25/00	25	15,502,002.50	
127	PAN ALBERTA GAS US INC	200001	MEC	000267327	383,642.48	01/31/00	02/25/00	25	9,591,062.00	
128	AEP ENERGY SERVICES INC	200001	MEC	000267286	285,309.28	01/31/00	02/25/00	25	7,132,732.00	
129	AEP ENERGY SERVICES INC	200001	MEC	000267286	144,301.28	01/31/00	02/25/00	25	3,607,532.00	
130	SOUTHERN CO ENERGY MARKETING LP	200001	MEC	000267187	1,561,879.20	01/31/00	02/25/00	25	39,046,980.00	
131	SOUTHERN CO ENERGY MARKETING LP	200001	MEC	000267187	3,100.00	01/31/00	02/25/00	25	77,500.00	
132	SOUTHERN CO ENERGY MARKETING LP	200001	MEC	000267187	716,100.00	01/31/00	02/25/00	25	17,902,500.00	
133	ENGAGE ENERGY US LP	200001	MEC	000267223	501,963.28	01/31/00	02/25/00	25	12,549,082.00	
134	KOCH ENERGY TRADING	200001	MEC	000267352	34,288.35	01/31/00	02/25/00	25	857,209.00	
135	KOCH ENERGY TRADING	200001	MEC	000267353	15,540.00	01/31/00	02/25/00	25	388,500.00	
136	RELIANT ENERGY	200001	MEC	000267188	327,792.50	01/31/00	02/25/00	25	8,194,812.50	
137	RELIANT ENERGY	200001	MEC	000267188	1,464,800.00	01/31/00	02/25/00	25	36,620,000.00	
138	RELIANT ENERGY	200001	MEC	000267188	754,075.00	01/31/00	02/25/00	25	18,851,875.00	
139	RELIANT ENERGY	200001	MEC	000267188	715,592.31	01/31/00	02/25/00	25	17,889,807.75	
140	RELIANT ENERGY	200001	MEC	000267188	718,127.40	01/31/00	02/25/00	25	17,953,185.00	
141	RELIANT ENERGY	200001	MEC	000267188	30,288.92	01/31/00	02/25/00	25	757,223.00	
142	MARATHON OIL COMPANY	200001	MEC	000267338	1,483,284.90	01/31/00	02/25/00	25	37,082,122.50	
143	MARATHON OIL COMPANY	200001	MEC	000267338	43,751.28	01/31/00	02/25/00	25	1,094,507.00	
144	MARATHON OIL COMPANY	200001	MEC	000267338	42,000.00	01/31/00	02/25/00	25	1,050,000.00	
145	MARATHON OIL COMPANY	200001	MEC	000267338	8,366.50	01/31/00	02/25/00	25	209,165.00	
146	MARATHON OIL COMPANY	200001	MEC	000267338	5,460.00	01/31/00	02/25/00	25	135,000.00	
147	MARATHON OIL COMPANY	200001	MEC	000267338	103,028.50	01/31/00	02/25/00	25	2,575,712.50	
148	MARATHON OIL COMPANY	200001	MEC	000268922	(42,000.00)	01/31/00	02/29/00	29	(1,218,000.00)	
149	MARATHON OIL COMPANY	200001	MEC	000268922	42,000.00	01/31/00	02/29/00	29	1,218,000.00	
150	CITY OF DAKOTA CITY	200001	MEC	000255270	29,030.00	01/31/00	02/03/00	3	87,090.00	
151	COMMODITY DERIVATIVES	200001	MEC	000255829	31,424.32	01/31/00	02/03/00	3	94,272.96	
152	COMMODITY DERIVATIVES	200001	MEC	000265140	2,700.00	01/31/00	02/22/00	22	59,400.00	
153	TXU ENERGY TRADING	200001	MEC	000267349	3,540.94	01/31/00	02/25/00	25	88,523.50	
154	TXU ENERGY TRADING	200001	MEC	000267349	2,260.00	01/31/00	02/25/00	25	56,500.00	
155	ALTRADE TRANSACTION LLC	200001	MEC	000267209	1,313,346.75	01/31/00	02/25/00	25	32,833,668.75	
156	COENERGY TRADING COMPANY	200001	MEC	000267207	2,303,800.31	01/31/00	02/25/00	25	57,595,007.75	
157	OXY USA INC	200001	MEC	000267193	62,482.83	01/31/00	02/25/00	25	1,562,070.75	
158	OGE ENERGY RESOURCES INC	200001	MEC	000267225	161,307.20	01/31/00	02/25/00	25	4,032,680.00	
159	OGE ENERGY RESOURCES INC	200001	MEC	000267225	26,819.10	01/31/00	02/25/00	25	670,477.50	
160	OGE ENERGY RESOURCES INC	200001	MEC	000267225	1,862,852.05	01/31/00	02/25/00	25	46,571,301.50	
161	WILLIAMS ENERGY SERVICE COMPANY	200001	MEC	000268605	11,750.00	01/31/00	02/29/00	29	340,750.00	
162	WILLIAMS ENERGY SERVICE COMPANY	200001	MEC	000268605	721,822.35	01/31/00	02/29/00	29	20,932,848.15	
163	NICOR HUB SERVICES	200001	MEC	000265157	1,500.00	01/31/00	02/22/00	22	33,000.00	
164	BARRETT RESOURCES CORPORATION	200001	MEC	000266746	347,825.00	01/31/00	02/24/00	24	8,347,800.00	
165	BARRETT RESOURCES CORPORATION	200001	MEC	000266746	362,675.00	01/31/00	02/24/00	24	8,704,200.00	
166	ENERGY	200001	MEC	000267235	48,578.42	02/29/00	02/25/00	(4)	(194,313.68)	
167	ANR PIPELINE	200002	MEC	000309194	641.08	02/29/00	03/21/00	21	13,462.68	
168	ANR PIPELINE	200002	MEC	000309194	285.18	02/29/00	03/21/00	21	5,988.78	
169	ANR PIPELINE	200002	MEC	000309194	258.81	02/29/00	03/21/00	21	5,435.01	
170	ANR PIPELINE	200002	MEC	000309194	125.43	02/29/00	03/21/00	21	2,534.03	
171	ANR PIPELINE	200002	MEC	000309194	1,422.13	02/29/00	03/21/00	21	29,664.73	
172	ANR PIPELINE	200002	MEC	000309194	723.61	02/29/00	03/21/00	21	15,195.81	
173	ANR PIPELINE	200002	MEC	000309194	1,734.60	02/29/00	03/21/00	21	36,426.60	
174	ANR PIPELINE	200002	MEC	000309194	4,625.60	02/29/00	03/21/00	21	97,137.60	
175	ANR PIPELINE	200002	MEC	000309194	9,830.63	02/29/00	03/21/00	21	206,443.23	
176	ANR PIPELINE	200002	MEC	000309194	14,659.09	02/29/00	03/21/00	21	307,840.89	
177	ANR PIPELINE	200002	MEC	000309194	16,404.22	02/29/00	03/21/00	21	344,488.62	
178	ANR PIPELINE	200002	MEC	000309194	17,592.00	02/29/00	03/21/00	21	369,432.00	
179	ANR PIPELINE	200002	MEC	000309194	18,449.16	02/29/00	03/21/00	21	387,432.36	
180	ANR PIPELINE	200002	MEC	000309194	34,782.00	02/29/00	03/21/00	21	730,422.00	
181	ANR PIPELINE	200002	MEC	000309194	45,835.04	02/29/00	03/21/00	21	964,635.84	
182	ANR PIPELINE	200002	MEC	000309194	32,906.25	02/29/00	03/21/00	21	691,031.25	
183	CBOLA ENERGY SERVICES CORP	200002	MEC	000311076	2,155,424.16	02/29/00	03/24/00	24	51,970,179.84	
184	CBOLA ENERGY SERVICES CORP	200002	MEC	000311076	22,728.80	02/29/00	03/24/00	24	545,491.20	
185	CBOLA ENERGY SERVICES CORP	200002	MEC	000311076	1,493,888.51	02/29/00	03/24/00	24	35,853,324.24	
186	EL PASO ENERGY MARKETING COMPANY	200002	MEC	000311059	919,973.67	02/29/00	03/24/00	24	22,079,368.08	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted 1/Days
187	EL PASO ENERGY MARKETING COMPANY	200002	MEC	000311059	130,109.18	02/29/00	03/24/00	24	3,122,620.32	
188	ENRG SWAP GAS	200002	MEC	000301961	51,880.00	02/29/00	03/07/00	7	363,160.00	
189	ENRG SWAP GAS	200002	MEC	000304410	54,274.76	02/29/00	03/13/00	13	705,571.88	
190	ENRG NORTH AMERICA	200002	MEC	000311126	3,728,230.82	02/29/00	03/24/00	24	89,477,542.08	
191	ENRG NORTH AMERICA	200002	MEC	000311126	1,143,159.84	02/29/00	03/24/00	24	27,435,836.16	
192	ENRG NORTH AMERICA	200002	MEC	000311126	403,083.90	02/29/00	03/24/00	24	9,574,013.60	
193	KN GAS MARKETING INC	200002	MEC	000311062	1,775,703.47	02/29/00	03/24/00	24	42,515,883.28	
194	KN GAS MARKETING INC	200002	MEC	000311062	272,881.18	02/29/00	03/24/00	24	6,549,148.32	
195	KN GAS MARKETING INC	200002	MEC	000311062	2,287,359.44	02/29/00	03/24/00	24	54,895,626.56	
196	KN GAS MARKETING INC	200002	MEC	000311062	176,775.53	02/29/00	03/24/00	24	4,242,612.72	
197	KN GAS MARKETING INC	200002	MEC	000311062	2,144,679.47	02/29/00	03/24/00	24	51,472,307.28	
198	BURLINGTON RESOURCES TRADING INC	200002	MEC	000314519	797,181.37	02/29/00	03/31/00	31	24,712,622.47	
199	BURLINGTON RESOURCES TRADING INC	200002	MEC	000314519	138,386.76	02/29/00	03/31/00	31	4,289,803.56	
200	BURLINGTON RESOURCES TRADING INC	200002	MEC	000314519	364,171.47	02/29/00	03/31/00	31	11,289,315.57	
201	PSI EXAMINATION SERVICES	200002	MEC	000311056	40,900.00	02/29/00	03/24/00	24	981,600.00	
202	PSI EXAMINATION SERVICES	200002	MEC	000311056	140,929.82	02/29/00	03/24/00	24	3,382,315.68	
203	PSI EXAMINATION SERVICES	200002	MEC	000311056	685,254.34	02/29/00	03/24/00	24	16,446,104.16	
204	PSI EXAMINATION SERVICES	200002	MEC	000311056	3,107,192.61	02/29/00	03/24/00	24	74,579,829.64	
205	DYNEX MARKETING & TRADE	200002	MEC	000311144	97,729.93	02/29/00	03/24/00	24	2,345,518.32	
206	DYNEX MARKETING & TRADE	200002	MEC	000311144	43,344.00	02/29/00	03/24/00	24	1,040,256.00	
207	DYNEX MARKETING & TRADE	200002	MEC	000311144	46,461.70	02/29/00	03/24/00	24	1,115,085.84	
208	DYNEX MARKETING & TRADE	200002	MEC	000311144	4,421.50	02/29/00	03/24/00	24	106,116.00	
209	DYNEX MARKETING & TRADE	200002	MEC	000311144	536.00	02/29/00	03/24/00	24	12,864.00	
210	DYNEX MARKETING & TRADE	200002	MEC	000311144	32,460.00	02/29/00	03/24/00	24	779,040.00	
211	DYNEX MARKETING & TRADE	200002	MEC	000311144	16,826.16	02/29/00	03/24/00	24	403,875.84	
212	MACHON	200002	MEC	000304887	(2,499.95)	02/29/00	03/14/00	14	(34,999.30)	
213	NORTHERN BORDER PIPELINE CO	200002	MEC	000311796	3,000.00	02/29/00	03/27/00	27	81,000.00	
214	NORTHERN BORDER PIPELINE CO	200002	MEC	000311796	21,000.00	02/29/00	03/27/00	27	561,000.00	
215	NORTHERN BORDER PIPELINE CO	200002	MEC	000311796	83,000.00	02/29/00	03/27/00	27	2,221,300.00	
216	NATURAL GAS PIPELINE	200002	MEC	000308385	300,687.41	02/29/00	03/20/00	20	6,013,748.20	
217	NATURAL GAS PIPELINE	200002	MEC	000308385	(158,824.38)	02/29/00	03/20/00	20	(3,116,487.60)	
218	NATURAL GAS PIPELINE	200002	MEC	000308385	177,591.65	02/29/00	03/20/00	20	3,511,833.00	
219	NATURAL GAS PIPELINE	200002	MEC	000308385	2,042.82	02/29/00	03/20/00	20	40,858.40	
220	NATURAL GAS PIPELINE	200002	MEC	000308385	976.03	02/29/00	03/20/00	20	19,520.60	
221	NATURAL GAS PIPELINE	200002	MEC	000308385	(2.25)	02/29/00	03/20/00	20	(45.00)	
222	NATURAL GAS PIPELINE	200002	MEC	000308385	1,049,969.00	02/29/00	03/20/00	20	20,999,380.00	
223	NORTHERN NATURAL GAS	200002	MEC	000304421	1,160.00	02/29/00	03/13/00	13	15,080.00	
224	NORTHERN NATURAL GAS	200002	MEC	000304421	794.00	02/29/00	03/13/00	13	10,322.00	
225	NORTHERN NATURAL GAS	200002	MEC	000308419	318.00	02/29/00	03/20/00	20	6,360.00	
226	NORTHERN NATURAL GAS	200002	MEC	000308419	2,196.08	02/29/00	03/20/00	20	43,921.60	
227	NORTHERN NATURAL GAS	200002	MEC	000308419	182.54	02/29/00	03/20/00	20	3,650.80	
228	NORTHERN NATURAL GAS	200002	MEC	000308419	3,074.00	02/29/00	03/20/00	20	61,480.00	
229	NORTHERN NATURAL GAS	200002	MEC	000308419	172.85	02/29/00	03/20/00	20	3,457.00	
230	NORTHERN NATURAL GAS	200002	MEC	000308419	4.27	02/29/00	03/20/00	20	85.40	
231	NORTHERN NATURAL GAS	200002	MEC	000308419	(5.30)	02/29/00	03/20/00	20	(106.00)	
232	NORTHERN NATURAL GAS	200002	MEC	000308419	(40,441.94)	02/29/00	03/20/00	20	(808,838.80)	
233	NORTHERN NATURAL GAS	200002	MEC	000308419	23,549.04	02/29/00	03/20/00	20	470,980.80	
234	NORTHERN NATURAL GAS	200002	MEC	000308419	7,177.34	02/29/00	03/20/00	20	143,546.80	
235	NORTHERN NATURAL GAS	200002	MEC	000308419	40.26	02/29/00	03/20/00	20	805.20	
236	NORTHERN NATURAL GAS	200002	MEC	000308419	81,732.72	02/29/00	03/20/00	20	1,634,654.40	
237	NORTHERN NATURAL GAS	200002	MEC	000308419	54,281.87	02/29/00	03/20/00	20	1,085,637.40	
238	NORTHERN NATURAL GAS	200002	MEC	000308419	31,447.45	02/29/00	03/20/00	20	628,949.00	
239	NORTHERN NATURAL GAS	200002	MEC	000308419	10,118.48	02/29/00	03/20/00	20	202,369.60	
240	NORTHERN NATURAL GAS	200002	MEC	000308419	154,280.92	02/29/00	03/20/00	20	3,085,618.40	
241	NORTHERN NATURAL GAS	200002	MEC	000308419	21,659.70	02/29/00	03/20/00	20	433,194.00	
242	NORTHERN NATURAL GAS	200002	MEC	000304421	20,585.00	02/29/00	03/13/00	13	267,605.00	
243	NORTHERN NATURAL GAS	200002	MEC	000304421	61,170.00	02/29/00	03/13/00	13	795,210.00	
244	NORTHERN NATURAL GAS	200002	MEC	000304421	615,534.84	02/29/00	03/13/00	13	8,001,952.92	
245	NORTHERN NATURAL GAS	200002	MEC	000304421	164,850.56	02/29/00	03/13/00	13	2,143,057.28	
246	NORTHERN NATURAL GAS	200002	MEC	000304421	5,000.00	02/29/00	03/13/00	13	65,000.00	
247	NORTHERN NATURAL GAS	200002	MEC	000304421	197,927.50	02/29/00	03/13/00	13	2,573,057.50	
248	NORTHERN NATURAL GAS	200002	MEC	000304421	375,570.00	02/29/00	03/13/00	13	4,882,410.00	

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Line No.	(a) Vendor	(b) Billing Month	(c) Division	(d) Voucher Number	(e) Amount	(f) End of Billing Month	(g) Date Paid	(h) Number of Lead Days	(i) Weighted Dollars	(j) Weighted \$/Days
249	NORTHERN NATURAL GAS	200002	MEC	000304421	(10,908.00)	02/29/00	03/13/00	13	(141,804.00)	
250	NORTHERN NATURAL GAS	200002	MEC	000304421	12,644.00	02/29/00	03/13/00	13	114,372.00	
251	NORTHERN NATURAL GAS	200002	MEC	000304421	654,870.00	02/29/00	03/13/00	13	8,513,310.00	
252	NORTHERN NATURAL GAS	200002	MEC	000304421	2,682,813.70	02/29/00	03/13/00	13	34,816,578.10	
253	TEXACO NATURAL GAS INC	200002	MEC	000311057	222,758.11	02/29/00	03/24/00	24	5,346,194.64	
254	WESTERN GAS RESOURCES INC	200002	MEC	000311055	740,950.00	02/29/00	03/24/00	24	17,772,800.00	
255	COAL ENERGY RESOURCES LP	200002	MEC	000311055	1,530,803.34	02/29/00	03/24/00	24	26,729,280.16	
256	ACQUILA POWER CORPORATION	200002	MEC	000308509	271,496.66	02/29/00	03/20/00	20	5,421,933.20	
257	ACQUILA POWER CORPORATION	200002	MEC	000308509	278,851.29	02/29/00	03/20/00	20	5,577,025.80	
258	ACQUILA POWER CORPORATION	200002	MEC	000308509	87.15	02/29/00	03/20/00	20	1,743.00	
259	NEBRASKA MARKETING VENTURES	200002	MEC	000311803	237,331.64	02/29/00	03/27/00	27	6,407,954.28	
260	NEBRASKA MARKETING VENTURES	200002	MEC	000311803	145.15	02/29/00	03/27/00	27	3,919.05	
261	NEBRASKA MARKETING VENTURES	200002	MEC	000311803	51,847.50	02/29/00	03/27/00	27	1,399,882.50	
262	NEBRASKA MARKETING VENTURES	200002	MEC	000311803	696,995.13	02/29/00	03/27/00	27	18,818,868.51	
263	PGA ENERGY TRADING CORP	200002	MEC	000311090	1,574,562.16	02/29/00	03/24/00	24	37,789,491.84	
264	PGA ENERGY TRADING CORP	200002	MEC	000311090	1,161,413.03	02/29/00	03/24/00	24	27,873,912.72	
265	PGA ENERGY TRADING CORP	200002	MEC	000311090	111,868.86	02/29/00	03/24/00	24	2,664,852.64	
266	PGA ENERGY TRADING CORP	200002	MEC	000311090	14,281.45	02/29/00	03/24/00	24	342,754.80	
267	ANAPKO TRADING COMPANY	200002	MEC	000311071	1,134,175.26	02/29/00	03/24/00	24	27,220,206.24	
268	ANAPKO TRADING COMPANY	200002	MEC	000311071	985,229.71	02/29/00	03/24/00	24	23,645,513.04	
269	ANAPKO TRADING COMPANY	200002	MEC	000311071	25,472.15	02/29/00	03/24/00	24	611,331.84	
270	ANAPKO TRADING COMPANY	200002	MEC	000311071	12,625.00	02/29/00	03/24/00	24	303,000.00	
271	ANAPKO TRADING COMPANY	200002	MEC	000311071	2,900.00	02/29/00	03/24/00	24	59,600.00	
272	MUSKIE OIL	200002	MEC	000311070	387,137.68	02/29/00	03/24/00	24	9,291,304.32	
273	PAN-CANADIAN ENERGY SERVICES INC	200002	MEC	000308520	387,877.90	02/29/00	03/20/00	20	7,717,558.00	
274	PAN-CANADIAN ENERGY SERVICES INC	200002	MEC	000308520	12,441.34	02/29/00	03/20/00	20	248,826.80	
275	PAN-ALBERTA GAS US INC	200002	MEC	000311079	650,903.32	02/29/00	03/24/00	24	29,841,579.52	
276	PAN-ALBERTA GAS US INC	200002	MEC	000311079	170,170.61	02/29/00	03/24/00	24	4,084,094.64	
277	SOUTHERN CO ENERGY MARKETING LP	200002	MEC	000311083	22,514.22	02/29/00	03/24/00	24	540,341.28	
278	SOUTHERN CO ENERGY MARKETING LP	200002	MEC	000311083	24,937.50	02/29/00	03/24/00	24	593,500.00	
279	SOUTHERN CO ENERGY MARKETING LP	200002	MEC	000311083	208,629.12	02/29/00	03/24/00	24	5,007,098.88	
280	SOUTHERN CO ENERGY MARKETING LP	200002	MEC	000311083	2,138,362.19	02/29/00	03/24/00	24	51,320,692.56	
281	CONTINENTAL NATURAL GAS INC	200002	MEC	000307521	39,689.16	02/29/00	03/17/00	17	674,715.72	
282	ENRIDGE ENERGY US LP	200002	MEC	000311088	511,588.12	02/29/00	03/24/00	24	12,274,114.88	
283	KOCH ENERGY TRADING	200002	MEC	000311113	12,974.32	02/29/00	03/24/00	24	311,383.68	
284	RELIANT ENERGY	200002	MEC	000311134	378,641.40	02/29/00	03/24/00	24	9,072,593.60	
285	RELIANT ENERGY	200002	MEC	000311134	361,229.99	02/29/00	03/24/00	24	8,669,759.76	
286	RELIANT ENERGY	200002	MEC	000311134	657,509.42	02/29/00	03/24/00	24	15,780,228.08	
287	RELIANT ENERGY	200002	MEC	000311134	747,066.10	02/29/00	03/24/00	24	17,929,586.40	
288	RELIANT ENERGY	200002	MEC	000311134	775,025.00	02/29/00	03/24/00	24	18,600,600.00	
289	ONEOK GAS MARKETING	200002	MEC	000311124	188,280.59	02/29/00	03/24/00	24	4,518,734.16	
290	MARATHON OIL COMPANY	200002	MEC	000311789	18,142.40	02/29/00	03/27/00	27	489,844.80	
291	MARATHON OIL COMPANY	200002	MEC	000311789	30,752.59	02/29/00	03/27/00	27	800,319.93	
292	MARATHON OIL COMPANY	200002	MEC	000311789	47,342.46	02/29/00	03/27/00	27	1,278,246.42	
293	MARATHON OIL COMPANY	200002	MEC	000311789	149,674.80	02/29/00	03/27/00	27	4,041,219.60	
294	MARATHON OIL COMPANY	200002	MEC	000311789	1,543,246.60	02/29/00	03/27/00	27	41,667,658.20	
295	MARATHON OIL COMPANY	200002	MEC	000311789	162,573.00	02/29/00	03/27/00	27	4,389,471.00	
296	CITY OF DAKOTA CITY	200002	MEC	000301790	33,062.50	02/29/00	03/07/00	7	231,437.50	
297	CITY OF SOUTH SIOUX CITY	200002	MEC	000301791	4,109.65	02/29/00	03/07/00	7	28,767.55	
298	NEBRASKA PUBLIC GAS AGENCY	200002	MEC	000301793	201,372.85	02/29/00	03/07/00	7	1,409,609.95	
299	CITY OF SOUTH SIOUX CITY	200002	MEC	000304733	3,593.55	02/29/00	03/14/00	14	50,309.70	
300	NEBRASKA PUBLIC GAS AGENCY	200002	MEC	000304735	176,083.95	02/29/00	03/14/00	14	2,455,175.30	
301	CITY OF DAKOTA CITY	200002	MEC	000309543	25,210.00	02/29/00	03/22/00	22	564,620.00	
302	NEBRASKA PUBLIC GAS AGENCY	200002	MEC	000309545	129,348.65	02/29/00	03/22/00	22	3,064,570.36	
303	CITY OF SOUTH SIOUX CITY	200002	MEC	000309555	2,843.85	02/29/00	03/24/00	24	68,252.48	
304	COMMODITY DERIVATIVES	200002	MEC	000300366	143,974.16	02/29/00	03/03/00	3	431,922.48	
305	TRU ENERGY TRADING	200002	MEC	000311081	22,257.62	02/29/00	03/24/00	24	534,182.88	
306	CO ENERGY TRADING COMPANY	200002	MEC	000311063	2,399,152.46	02/29/00	03/24/00	24	57,579,659.04	
307	CONSUMERS ENERGY	200002	MEC	000312449	890.42	02/29/00	03/28/00	28	24,931.76	
308	CONSUMERS ENERGY	200002	MEC	000312449	1,312.25	02/29/00	03/28/00	28	36,743.00	
309	OXYGENA INC	200002	MEC	000311130	773,850.00	02/29/00	03/24/00	24	18,574,800.00	
310	COAL ENERGY RESOURCES INC	200002	MEC	000311093	163,395.68	02/29/00	03/24/00	24	3,921,496.32	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
311	OGE ENERGY RESOURCES INC	200002	MEC	000311093	1,636,550.92	02/29/00	03/24/00	24	39,277,222.08	
312	WILLIAMS ENERGY SERVICE COMPANY	200002	MEC	000312444	229,147.26	02/29/00	03/28/00	28	6,388,123.28	
313	NICOR HUB SERVICES	200002	MEC	000308502	2,700,000.00	02/29/00	03/20/00	20	54,000,000.00	
314	NICOR HUB SERVICES	200002	MEC	000311100	614.00	02/29/00	03/24/00	24	14,736.00	
315	BARRETT RESOURCES CORPORATION	200002	MEC	000308492	8,981.25	02/29/00	03/20/00	20	179,625.00	
316	MICHCON	200002	MEC	000304887	2,499.95	02/29/00	03/14/00	14	34,999.30	
317	MICHCON	200002	MEC	000312445	100.00	02/29/00	03/28/00	28	2,800.00	
318	ANR PIPELINE	200003	MEC	000425974	492.22	03/31/00	04/24/00	24	11,813.28	
319	ANR PIPELINE	200003	MEC	000425974	45.98	03/31/00	04/24/00	24	1,127.52	
220	ANR PIPELINE	200003	MEC	000425974	502.95	03/31/00	04/24/00	24	12,071.76	
221	ANR PIPELINE	200003	MEC	000425974	667.72	03/31/00	04/24/00	24	16,025.28	
222	ANR PIPELINE	200003	MEC	000425974	951.63	03/31/00	04/24/00	24	22,839.12	
323	ANR PIPELINE	200003	MEC	000425974	1,210.71	03/31/00	04/24/00	24	29,057.04	
324	ANR PIPELINE	200003	MEC	000425974	2,330.89	03/31/00	04/24/00	24	55,941.36	
325	ANR PIPELINE	200003	MEC	000425974	250.48	03/31/00	04/24/00	24	6,011.52	
326	ANR PIPELINE	200003	MEC	000425974	4,638.00	03/31/00	04/24/00	24	111,312.00	
327	ANR PIPELINE	200003	MEC	000425974	14,729.30	03/31/00	04/24/00	24	353,503.20	
328	ANR PIPELINE	200003	MEC	000425974	1,739.25	03/31/00	04/24/00	24	41,742.00	
329	ANR PIPELINE	200003	MEC	000425974	32,906.25	03/31/00	04/24/00	24	789,750.00	
330	ANR PIPELINE	200003	MEC	000425974	9,452.00	03/31/00	04/24/00	24	226,848.00	
331	ANR PIPELINE	200003	MEC	000425974	17,587.25	03/31/00	04/24/00	24	422,094.00	
332	ANR PIPELINE	200003	MEC	000425974	45,220.50	03/31/00	04/24/00	24	1,085,292.00	
333	ANR PIPELINE	200003	MEC	000425974	34,875.00	03/31/00	04/24/00	24	837,000.00	
334	ANR PIPELINE	200003	MEC	000425974	15,992.60	03/31/00	04/24/00	24	383,822.40	
335	ANR PIPELINE	200003	MEC	000425974	17,885.00	03/31/00	04/24/00	24	424,440.00	
336	CBOLA ENERGY SERVICES CORP	200003	MEC	000426485	1,206,503.53	03/31/00	04/25/00	25	30,162,588.25	
337	CBOLA ENERGY SERVICES CORP	200003	MEC	000426485	1,036,666.11	03/31/00	04/25/00	25	25,916,652.75	
338	EL PASO ENERGY MARKETING COMPANY	200003	MEC	000426408	180,082.55	03/31/00	04/25/00	25	4,502,063.75	
339	EL PASO ENERGY MARKETING COMPANY	200003	MEC	000426408	78,741.32	03/31/00	04/25/00	25	1,968,533.00	
340	EL PASO ENERGY MARKETING COMPANY	200003	MEC	000429195	638,689.67	03/31/00	04/28/00	28	17,883,310.76	
341	EL PASO ENERGY MARKETING COMPANY	200003	MEC	000429195	21,850.00	03/31/00	04/28/00	28	611,800.00	
342	ENRON SWAB GAS	200003	MEC	000419767	144,089.50	03/31/00	04/12/00	12	1,729,074.00	
343	ENRON NORTH AMERICA	200003	MEC	000426547	564,808.37	03/31/00	04/25/00	25	14,120,209.25	
344	ENRON NORTH AMERICA	200003	MEC	000426547	3,545,085.48	03/31/00	04/25/00	25	88,627,137.00	
345	ENRON NORTH AMERICA	200003	MEC	000426547	288,625.00	03/31/00	04/25/00	25	7,215,625.00	
346	KN GAS MARKETING INC	200003	MEC	000426410	1,081,997.49	03/31/00	04/25/00	25	27,049,937.25	
347	KN GAS MARKETING INC	200003	MEC	000426410	1,059,058.96	03/31/00	04/25/00	25	26,476,474.00	
348	KN GAS MARKETING INC	200003	MEC	000426410	1,599,743.22	03/31/00	04/25/00	25	39,991,580.50	
349	KN GAS MARKETING INC	200003	MEC	000426410	2,395,484.03	03/31/00	04/25/00	25	59,837,100.75	
350	KN GAS MARKETING INC	200003	MEC	000426410	729,615.48	03/31/00	04/25/00	25	18,240,387.00	
351	BURLINGTON RESOURCES TRADING INC	200003	MEC	000429186	785,478.00	03/31/00	04/28/00	28	21,993,384.00	
352	BURLINGTON RESOURCES TRADING INC	200003	MEC	000429186	728,156.52	03/31/00	04/28/00	28	20,388,382.56	
353	BURLINGTON RESOURCES TRADING INC	200003	MEC	000429186	72,830.16	03/31/00	04/28/00	28	2,039,244.48	
354	DUKE ENERGY TRADING & MARKETING	200003	MEC	000426477	721,232.98	03/31/00	04/25/00	25	18,030,824.50	
355	DUKE ENERGY TRADING & MARKETING	200003	MEC	000426477	392,150.00	03/31/00	04/25/00	25	9,803,750.00	
356	DUKE ENERGY TRADING & MARKETING	200003	MEC	000426477	3,962.00	03/31/00	04/25/00	25	99,050.00	
357	DUKE ENERGY TRADING & MARKETING	200003	MEC	000426477	1,568,600.00	03/31/00	04/25/00	25	39,215,000.00	
358	MONTEZUMA NATURAL GAS DEPT	200003	MEC	000419509	4,270.00	03/31/00	04/11/00	11	46,970.00	
359	DYNEGY MARKETING & TRADE	200003	MEC	000426551	3,238.65	03/31/00	04/25/00	25	80,966.25	
360	DYNEGY MARKETING & TRADE	200003	MEC	000426551	600,647.50	03/31/00	04/25/00	25	15,016,187.50	
361	DYNEGY MARKETING & TRADE	200003	MEC	000426551	240,008.58	03/31/00	04/25/00	25	6,000,214.50	
362	DYNEGY MARKETING & TRADE	200003	MEC	000426551	181,194.45	03/31/00	04/25/00	25	4,529,861.25	
363	DYNEGY MARKETING & TRADE	200003	MEC	000426551	40,614.35	03/31/00	04/25/00	25	1,015,358.75	
364	DYNEGY MARKETING & TRADE	200003	MEC	000426551	4,901.89	03/31/00	04/25/00	25	122,547.25	
365	DYNEGY MARKETING & TRADE	200003	MEC	000426551	9,502.50	03/31/00	04/25/00	25	237,562.50	
366	NATURAL GAS PIPELINE	200003	MEC	000424608	165,254.40	03/31/00	04/20/00	20	3,305,088.00	
367	NATURAL GAS PIPELINE	200003	MEC	000424608	208,629.50	03/31/00	04/20/00	20	4,172,590.00	
368	NATURAL GAS PIPELINE	200003	MEC	000424608	2,042.92	03/31/00	04/20/00	20	40,858.40	
369	NATURAL GAS PIPELINE	200003	MEC	000424608	913.85	03/31/00	04/20/00	20	18,277.00	
370	NORTHERN BORDER PIPELINE CO	200003	MEC	000426440	3,000.00	03/31/00	04/25/00	25	75,000.00	
371	NORTHERN BORDER PIPELINE CO	200003	MEC	000426440	23,000.00	03/31/00	04/25/00	25	575,000.00	
372	NORTHERN BORDER PIPELINE CO	200003	MEC	000426440	89,000.00	03/31/00	04/25/00	25	2,225,000.00	

MidAmerican Energy Company  
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
373	NATURAL GAS PIPELINE	200003	MEC	000424508	2.57	03/31/00	04/27/00	27	51.45	
374	NATURAL GAS PIPELINE	200003	MEC	000424608	1,041,660.00	03/31/00	04/29/00	29	20,833,200.00	
375	NATURAL GAS PIPELINE	200003	MEC	000424608	31,494.44	03/31/00	04/20/00	20	629,888.80	
376	NATURAL GAS PIPELINE	200003	MEC	000424608	9,663.71	03/31/00	04/20/00	20	193,274.20	
377	NATURAL GAS PIPELINE	200003	MEC	000424608	7,215.15	03/31/00	04/20/00	20	144,303.00	
378	NATURAL GAS PIPELINE	200003	MEC	000424608	(0.22)	03/31/00	04/20/00	20	(4.40)	
379	NATURAL GAS PIPELINE	200003	MEC	000424608	66.47	03/31/00	04/20/00	20	1,329.40	
380	NATURAL GAS PIPELINE	200003	MEC	000424608	979.95	03/31/00	04/20/00	20	19,599.00	
381	NORTHERN NATURAL GAS	200003	MEC	000415147	7,577.67	03/31/00	04/03/00	3	22,733.01	
382	NORTHERN NATURAL GAS	200003	MEC	000415147	(10,112.26)	03/31/00	04/03/00	3	(30,336.78)	
383	NORTHERN NATURAL GAS	200003	MEC	000415147	1,063.58	03/31/00	04/03/00	3	3,190.74	
384	NORTHERN NATURAL GAS	200003	MEC	000415147	2,661.30	03/31/00	04/03/00	3	7,983.90	
385	NORTHERN NATURAL GAS	200003	MEC	000415147	7,732.20	03/31/00	04/03/00	3	23,196.60	
386	NORTHERN NATURAL GAS	200003	MEC	000415147	(10,908.44)	03/31/00	04/03/00	3	(32,725.32)	
387	NORTHERN NATURAL GAS	200003	MEC	000415147	(11,014.06)	03/31/00	04/03/00	3	(33,042.18)	
388	NORTHERN NATURAL GAS	200003	MEC	000415147	3,859.96	03/31/00	04/03/00	3	11,579.88	
389	NORTHERN NATURAL GAS	200003	MEC	000415147	4,075.17	03/31/00	04/03/00	3	12,225.51	
390	NORTHERN NATURAL GAS	200003	MEC	000415147	6,486.08	03/31/00	04/03/00	3	19,458.24	
391	NORTHERN NATURAL GAS	200003	MEC	000415147	10,49.11	03/31/00	04/03/00	3	31,470.33	
392	NORTHERN NATURAL GAS	200003	MEC	000415147	8,088.43	03/31/00	04/03/00	3	24,265.29	
393	NORTHERN NATURAL GAS	200003	MEC	000415147	9,373.00	03/31/00	04/03/00	3	28,119.09	
394	NORTHERN NATURAL GAS	200003	MEC	000415147	7,769.50	03/31/00	04/03/00	3	23,308.50	
395	NORTHERN NATURAL GAS	200003	MEC	000415147	9,697.91	03/31/00	04/03/00	3	29,093.73	
396	NORTHERN NATURAL GAS	200003	MEC	000415147	(14,677.68)	03/31/00	04/03/00	3	(44,033.04)	
397	NORTHERN NATURAL GAS	200003	MEC	000415147	6,897.26	03/31/00	04/03/00	3	20,691.78	
398	NORTHERN NATURAL GAS	200003	MEC	000415147	5,194.73	03/31/00	04/03/00	3	15,584.19	
399	NORTHERN NATURAL GAS	200003	MEC	000425914	18,125.80	03/31/00	04/24/00	24	435,619.20	
400	NORTHERN NATURAL GAS	200003	MEC	000425914	(3,606.19)	03/31/00	04/24/00	24	(86,548.56)	
401	NORTHERN NATURAL GAS	200003	MEC	000425914	582,455.07	03/31/00	04/24/00	24	13,978,921.68	
402	NORTHERN NATURAL GAS	200003	MEC	000425914	96,203.94	03/31/00	04/24/00	24	2,308,894.56	
403	NORTHERN NATURAL GAS	200003	MEC	000425914	56,976.91	03/31/00	04/24/00	24	1,367,445.84	
404	NORTHERN NATURAL GAS	200003	MEC	000425914	29,792.87	03/31/00	04/24/00	24	715,028.88	
405	NORTHERN NATURAL GAS	200003	MEC	000425914	10,063.12	03/31/00	04/24/00	24	241,514.88	
406	NORTHERN NATURAL GAS	200003	MEC	000425914	3,286.00	03/31/00	04/24/00	24	78,864.00	
407	NORTHERN NATURAL GAS	200003	MEC	000425914	1,077.97	03/31/00	04/24/00	24	25,871.28	
408	NORTHERN NATURAL GAS	200003	MEC	000425914	1,038.58	03/31/00	04/24/00	24	24,925.92	
409	NORTHERN NATURAL GAS	200003	MEC	000425914	15.84	03/31/00	04/24/00	24	380.16	
410	NORTHERN NATURAL GAS	200003	MEC	000425914	(6,001)	03/31/00	04/24/00	24	(1,440.24)	
411	NORTHERN NATURAL GAS	200003	MEC	000425914	56,549.27	03/31/00	04/24/00	24	1,357,182.48	
412	NORTHERN NATURAL GAS	200003	MEC	000425914	(11.38)	03/31/00	04/24/00	24	(273.12)	
413	NORTHERN NATURAL GAS	200003	MEC	000425914	318.00	03/31/00	04/24/00	24	7,632.00	
414	NORTHERN NATURAL GAS	200003	MEC	000425914	85.50	03/31/00	04/24/00	24	2,052.00	
415	NORTHERN NATURAL GAS	200003	MEC	000425914	128.76	03/31/00	04/24/00	24	3,090.24	
416	NORTHERN NATURAL GAS	200003	MEC	000425914	187.68	03/31/00	04/24/00	24	4,504.32	
417	NORTHERN NATURAL GAS	200003	MEC	000420598	8,781.79	03/31/00	04/13/00	13	114,163.27	
418	NORTHERN NATURAL GAS	200003	MEC	000420598	197,927.50	03/31/00	04/13/00	13	2,573,057.50	
419	NORTHERN NATURAL GAS	200003	MEC	000420598	164,850.56	03/31/00	04/13/00	13	2,143,057.28	
420	NORTHERN NATURAL GAS	200003	MEC	000420598	61,170.00	03/31/00	04/13/00	13	795,210.00	
421	NORTHERN NATURAL GAS	200003	MEC	000420598	38,936.00	03/31/00	04/13/00	13	506,168.00	
422	NORTHERN NATURAL GAS	200002	MEC	000420598	654,870.00	03/31/00	04/13/00	13	8,513,310.00	
423	NORTHERN NATURAL GAS	200003	MEC	000420598	20,585.00	03/31/00	04/13/00	13	267,605.00	
424	NORTHERN NATURAL GAS	200003	MEC	000420598	5,000.00	03/31/00	04/13/00	13	65,000.00	
425	NORTHERN NATURAL GAS	200003	MEC	000420598	383,545.00	03/31/00	04/13/00	13	4,986,085.00	
426	NORTHERN NATURAL GAS	200003	MEC	000420598	639,900.00	03/31/00	04/13/00	13	8,318,700.00	
427	NORTHERN NATURAL GAS	200003	MEC	000420598	2,697,045.74	03/31/00	04/13/00	13	35,061,594.62	
428	TEXACO NATURAL GAS INC	200003	MEC	000424664	48,802.50	03/31/00	04/20/00	20	976,050.00	
429	TEXACO NATURAL GAS INC	200003	MEC	000425079	206,972.44	03/31/00	04.1/00	21	4,346,421.24	
430	WESTERN GAS RESOURCES INC	200003	MEC	000426432	788,871.11	03/31/00	04/25/00	25	19,721,777.75	
431	CORAL ENERGY RESOURCES LP	200003	MEC	000426456	54,100.00	03/31/00	04/25/00	25	1,352,500.00	
432	CORAL ENERGY RESOURCES LP	200003	MEC	000426456	1,583,876.56	03/31/00	04/25/00	25	39,596,914.00	
433	AQUILA POWER CORPORATION	200003	MEC	000424590	837,743.26	03/31/00	04/20/00	20	16,754,965.20	
434	AQUILA POWER CORPORATION	200003	MEC	000429192	137,252.97	03/31/00	04/28/00	28	3,843,083.16	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted L-Days
435	TENASKA MARKETING VENTURES	200003	MEC	000426561	372,774.20	03/31/00	04/25/00	25	9,318,105.00	
436	TENASKA MARKETING VENTURES	200003	MEC	000426561	47,803.17	03/31/00	04/25/00	25	1,195,078.25	
437	PG&E ENERGY TRADING CORP	200003	MEC	000426582	2,909,972.22	03/31/00	04/25/00	25	72,749,305.50	
438	PG&E ENERGY TRADING CORP	200003	MEC	000426582	263,925.20	03/31/00	04/25/00	25	6,598,130.00	
439	PG&E ENERGY TRADING CORP	200003	MEC	000426582	5,286.00	03/31/00	04/25/00	25	132,000.00	
440	ANADARKO TRADING COMPANY	200003	MEC	000426438	210,904.92	03/31/00	04/25/00	25	5,272,623.00	
441	ANADARKO TRADING COMPANY	200003	MEC	000426438	6,975.00	03/31/00	04/25/00	25	174,375.00	
442	ANADARKO TRADING COMPANY	200003	MEC	000426438	64,505.10	03/31/00	04/25/00	25	1,612,627.50	
443	ANADARKO TRADING COMPANY	200003	MEC	000426438	632,837.91	03/31/00	04/25/00	25	15,820,947.75	
444	HUSKY OIL	200003	MEC	000426437	405,924.08	03/31/00	04/25/00	25	10,148,102.00	
445	PANCANADIAN ENERGY SERVICES INC	200003	MEC	000426615	122,458.91	03/31/00	04/25/00	25	3,061,472.75	
446	PANCANADIAN ENERGY SERVICES INC	200003	MEC	000426615	406,715.35	03/31/00	04/25/00	25	10,167,893.75	
447	PAN ALBERTA GAS US INC	200003	MEC	000426494	397,628.19	03/31/00	04/25/00	25	9,940,704.75	
448	PAN ALBERTA GAS US INC	200003	MEC	000426494	672,615.68	03/31/00	04/25/00	25	16,815,392.00	
449	PAN ALBERTA GAS	200003	MEC	000426624	21,080.88	03/31/00	04/25/00	25	527,022.00	
450	SOUTHERN CO ENERGY MARKETING LP	200003	MEC	000426515	462,302.81	03/31/00	04/25/00	25	11,557,870.25	
451	ENGAGE ENERGY US L P	200003	MEC	000426422	543,538.84	03/31/00	04/25/00	25	13,588,471.00	
452	RELIANT ENERGY	200003	MEC	000426520	113,824.65	03/31/00	04/25/00	25	2,845,616.25	
453	RELIANT ENERGY	200003	MEC	000426520	819,175.00	03/31/00	04/25/00	25	20,479,375.00	
454	RELIANT ENERGY	200003	MEC	000426520	795,369.48	03/31/00	04/25/00	25	19,884,237.00	
455	RELIANT ENERGY	200003	MEC	000426520	155,321.46	03/31/00	04/25/00	25	3,883,036.50	
456	MARATHON OIL COMPANY	200003	MEC	000426498	826,481.89	03/31/00	04/25/00	25	20,662,047.25	
457	MARATHON OIL COMPANY	200003	MEC	000426498	204,834.58	03/31/00	04/25/00	25	5,120,864.50	
458	MARATHON OIL COMPANY	200003	MEC	000426498	103,986.40	03/31/00	04/25/00	25	2,599,660.00	
459	MARATHON OIL COMPANY	200003	MEC	000426498	96,270.00	03/31/00	04/25/00	25	2,406,750.00	
460	MARATHON OIL COMPANY	200003	MEC	000426498	40,125.00	03/31/00	04/25/00	25	1,003,125.00	
461	MARATHON OIL COMPANY	200003	MEC	000429188	5,331.10	03/31/00	04/28/00	29	149,270.80	
462	MARATHON OIL COMPANY	200003	MEC	000429188	5,094.50	03/31/00	04/28/00	29	142,646.00	
463	CONOCO NATURAL GAS SALES	200003	MEC	000426464	27,447.17	03/31/00	04/25/00	25	686,179.25	
464	CITY OF SIKOTA CITY	200003	MEC	000427184	26,795.00	03/31/00	04/25/00	25	669,875.00	
465	COMMODITY DERIVATIVES	200003	MEC	000416349	22,877.40	03/31/00	04/05/00	5	114,387.00	
466	TXU ENERGY TRADING	200003	MEC	000426512	13,475.00	03/31/00	04/25/00	25	336,875.00	
467	TXU ENERGY TRADING	200003	MEC	000426512	51,098.70	03/31/00	04/25/00	25	1,277,467.50	
468	TXU ENERGY TRADING	200003	MEC	000426512	93,249.34	03/31/00	04/25/00	25	2,331,233.50	
469	COENERGY TRADING COMPANY	200003	MEC	000426414	2,644,253.50	03/31/00	04/25/00	25	66,106,337.50	
470	CONSUMERS ENERGY	200003	MEC	000429189	1,297.51	03/31/00	04/25/00	25	36,330.25	
471	OXY USA INC	200003	MEC	000426557	876,900.00	03/31/00	04/25/00	25	21,922,500.00	
472	OGE ENERGY RESOURCES INC	200003	MEC	000426601	16,629.97	03/31/00	04/25/00	25	415,749.25	
473	OGE ENERGY RESOURCES INC	200003	MEC	000426601	53,132.18	03/31/00	04/25/00	25	1,328,304.50	
474	OGE ENERGY RESOURCES INC	200003	MEC	000426601	404,647.65	03/31/00	04/25/00	25	10,116,191.25	
475	OGE ENERGY RESOURCES INC	200003	MEC	000426601	1,267,357.38	03/31/00	04/25/00	25	31,683,934.50	
476	WILLIAMS ENERGY SERVICE COMPANY	200003	MEC	000426409	288,581.72	03/31/00	04/25/00	25	7,214,793.00	
477	NICOR HOLD SERVICES	200003	MEC	000425078	2*0.00	03/31/00	04/21/00	21	4,200.00	
478	NICOR HOLD SERVICES	200003	MEC	000426612	11,200.00	03/31/00	04/25/00	25	280,000.00	
479	BARRETT RESOURCES CORPORATION	200003	MEC	000426634	22,615.10	03/31/00	04/25/00	25	565,377.50	
480	MICHCON	200003	MEC	000429190	100.00	03/31/00	04/28/00	28	2,800.00	
481	CINERGY	200003	MEC	000426626	66,288.60	03/31/00	04/25/00	25	1,657,215.00	
482	ANR PIPELINE	200004	MEC	000531859	(15.65)	04/30/00	05/04/00	4	(62.64)	
483	ANR PIPELINE	200004	MEC	000531859	(19.14)	04/30/00	05/04/00	4	(76.56)	
484	ANR PIPELINE	200004	MEC	000531859	(12.00)	04/30/00	05/04/00	4	(48.00)	
485	ANR PIPELINE	200004	MEC	000541246	291.99	04/30/00	05/22/00	22	6,423.78	
486	ANR PIPELINE	200004	MEC	000541246	0.78	04/30/00	05/22/00	22	17.16	
487	ANR PIPELINE	200004	MEC	000541246	212.22	04/30/00	05/22/00	22	4,668.84	
488	ANR PIPELINE	200004	MEC	000541246	248.44	04/30/00	05/22/00	22	5,465.68	
489	ANR PIPELINE	200004	MEC	000541246	345.34	04/30/00	05/22/00	22	7,597.48	
490	ANR PIPELINE	200004	MEC	000541246	849.64	04/30/00	05/22/00	22	18,692.08	
491	ANR PIPELINE	200004	MEC	000541246	1,203.78	04/30/00	05/22/00	22	26,483.16	
492	ANR PIPELINE	200004	MEC	000531859	487.89	04/30/00	05/04/00	4	1,951.56	
493	ANR PIPELINE	200004	MEC	000531859	263.27	04/30/00	05/04/00	4	1,053.08	
494	ANR PIPELINE	200004	MEC	000541246	106.80	04/30/00	05/22/00	22	2,349.60	
495	ANR PIPELINE	200004	MEC	000541246	4,318.09	04/30/00	05/22/00	22	94,997.98	
496	ANR PIPELINE	200004	MEC	000541246	9,450.00	04/30/00	05/22/00	22	207,900.00	

MidAmerican Energy Company  
 Lead Lag Analysis  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted 1/Days
497	ANR PIPELINE	200004	MEC	000541245	15,992.50	04/30/00	05/22/00	22	351,837.20	
498	ANR PIPELINE	200004	MEC	000541245	17,275.35	04/30/00	05/22/00	22	380,057.70	
499	ANR PIPELINE	200004	MEC	000541245	28,125.00	04/30/00	05/22/00	22	618,750.00	
500	ANR PIPELINE	200004	MEC	000541245	30,768.60	04/30/00	05/22/00	22	676,909.20	
501	ANR PIPELINE	200004	MEC	000541245	17,695.00	04/30/00	05/22/00	22	389,290.00	
502	ENRON SWAP GAS	200004	MEC	000536845	76,481.96	04/30/00	05/12/00	12	917,783.52	
503	ENRON NORTH AMERICA	200004	MEC	000542973	3,051,350.50	04/30/00	05/25/00	25	76,283,762.50	
504	ENRON NORTH AMERICA	200004	MEC	000542973	3,670,851.69	04/30/00	05/25/00	25	91,771,292.25	
505	ENRON NORTH AMERICA	200004	MEC	000542973	3,084,619.83	04/30/00	05/25/00	25	77,115,495.75	
506	KN GAS MARKETING INC	200004	MEC	000542880	682,825.31	04/30/00	05/25/00	25	17,070,632.75	
507	KN GAS MARKETING INC	200004	MEC	000542880	81,548.77	04/30/00	05/25/00	25	2,038,669.25	
508	KN GAS MARKETING INC	200004	MEC	000542880	209,232.29	04/30/00	05/25/00	25	5,230,807.25	
509	BURLINGTON RESOURCES TRADING INC	200004	MEC	000545202	115,350.63	04/30/00	05/31/00	31	3,575,869.53	
510	BURLINGTON RESOURCES TRADING INC	200004	MEC	000545202	162,614.70	04/30/00	05/31/00	31	5,041,055.70	
511	BURLINGTON RESOURCES TRADING INC	200004	MEC	000545202	663,189.15	04/30/00	05/31/00	31	20,558,863.65	
512	DUKE ENERGY TRADING & MARKETING	200004	MEC	000542869	772,794.00	04/30/00	05/25/00	25	19,319,850.00	
513	DUKE ENERGY TRADING & MARKETING	200004	MEC	000542869	29,000.00	04/30/00	05/25/00	25	725,000.00	
514	DUKE ENERGY TRADING & MARKETING	200004	MEC	000542869	2,548,990.00	04/30/00	05/25/00	25	63,722,500.00	
515	DUKE ENERGY TRADING & MARKETING	200004	MEC	000542869	764,144.00	04/30/00	05/25/00	25	19,103,700.00	
516	DYNEGY MARKETING & TRADE	200004	MEC	000542977	27,850.00	04/30/00	05/25/00	25	696,250.00	
517	DYNEGY MARKETING & TRADE	200004	MEC	000542977	889.90	04/30/00	05/25/00	25	22,247.50	
518	DYNEGY MARKETING & TRADE	200004	MEC	000542977	190.50	04/30/00	05/25/00	25	4,762.50	
519	DYNEGY MARKETING & TRADE	200004	MEC	000542977	87,510.75	04/30/00	05/25/00	25	2,187,768.75	
520	DYNEGY MARKETING & TRADE	200004	MEC	000542977	121,926.00	04/30/00	05/25/00	25	3,048,150.00	
521	NATURAL GAS PIPELINE	200004	MEC	000539363	2,042.92	04/30/00	05/18/00	18	36,772.56	
522	NATURAL GAS PIPELINE	200004	MEC	000539363	149,967.00	04/30/00	05/18/00	18	2,699,406.00	
523	NATURAL GAS PIPELINE	200004	MEC	000539363	180,406.08	04/30/00	05/18/00	18	3,247,309.44	
524	NATURAL GAS PIPELINE	200004	MEC	000539363	1,049,380.51	04/30/00	05/18/00	18	18,888,849.18	
525	NORTHERN BORDER PIPELINE CO	200004	MEC	000542945	2,990.84	04/30/00	05/25/00	25	74,771.00	
526	NORTHERN BORDER PIPELINE CO	200004	MEC	000542945	85,764.38	04/30/00	05/25/00	25	2,144,109.50	
527	NORTHERN BORDER PIPELINE CO	200004	MEC	000542945	21,939.51	04/30/00	05/25/00	25	548,487.75	
528	NATURAL GAS PIPELINE	200004	MEC	000539363	2.69	04/30/00	05/18/00	18	48.42	
529	NATURAL GAS PIPELINE	200004	MEC	000539363	10,548.83	04/30/00	05/18/00	18	189,878.94	
530	NATURAL GAS PIPELINE	200004	MEC	000539363	3,361.37	04/30/00	05/18/00	18	60,504.66	
531	NORTHERN NATURAL GAS	200004	MEC	000541245	3,342,185.17	04/30/00	05/22/00	22	73,528,673.74	
532	NORTHERN NATURAL GAS	200004	MEC	000541245	(4,678.03)	04/30/00	05/22/00	22	(102,916.66)	
533	NORTHERN NATURAL GAS	200004	MEC	000541245	(77.82)	04/30/00	05/22/00	22	(1,712.04)	
534	NORTHERN NATURAL GAS	200004	MEC	000541245	(5.79)	04/30/00	05/22/00	22	(127.36)	
535	NORTHERN NATURAL GAS	200004	MEC	000541245	(3.41)	04/30/00	05/22/00	22	(75.02)	
536	NORTHERN NATURAL GAS	200004	MEC	000541245	13.47	04/30/00	05/22/00	22	296.34	
537	NORTHERN NATURAL GAS	200004	MEC	000541245	48.40	04/30/00	05/22/00	22	1,064.80	
538	NORTHERN NATURAL GAS	200004	MEC	000541245	1,738.55	04/30/00	05/22/00	22	38,248.10	
539	NORTHERN NATURAL GAS	200004	MEC	000541245	3,294.51	04/30/00	05/22/00	22	72,479.22	
540	NORTHERN NATURAL GAS	200004	MEC	000541245	3,799.30	04/30/00	05/22/00	22	83,584.60	
541	NORTHERN NATURAL GAS	200004	MEC	000541245	4,190.33	04/30/00	05/22/00	22	92,187.26	
542	NORTHERN NATURAL GAS	200004	MEC	000541245	12,422.04	04/30/00	05/22/00	22	273,294.88	
543	NORTHERN NATURAL GAS	200004	MEC	000541245	19,067.45	04/30/00	05/22/00	22	419,484.12	
544	NORTHERN NATURAL GAS	200004	MEC	000541245	21,714.49	04/30/00	05/22/00	22	477,718.78	
545	NORTHERN NATURAL GAS	200004	MEC	000541245	530,134.35	04/30/00	05/22/00	22	11,662,955.70	
546	NORTHERN NATURAL GAS	200004	MEC	000541245	10,383.70	04/30/00	05/22/00	22	228,441.40	
547	NORTHERN NATURAL GAS	200004	MEC	000541245	60,502.31	04/30/00	05/22/00	22	1,331,050.82	
548	NORTHERN NATURAL GAS	200004	MEC	000541245	15,375.36	04/30/00	05/22/00	22	338,257.92	
549	NORTHERN NATURAL GAS	200004	MEC	000535459	70,650.00	04/30/00	05/11/00	11	777,150.00	
550	NORTHERN NATURAL GAS	200004	MEC	000535459	823,757.57	04/30/00	05/11/00	11	9,061,333.27	
551	NORTHERN NATURAL GAS	200004	MEC	000535459	658,050.00	04/30/00	05/11/00	11	7,238,550.00	
552	NORTHERN NATURAL GAS	200004	MEC	000535459	222,870.00	04/30/00	05/11/00	11	2,451,570.00	
553	NORTHERN NATURAL GAS	200004	MEC	000535459	150,461.87	04/30/00	05/11/00	11	1,655,080.57	
554	NORTHERN NATURAL GAS	200004	MEC	000535459	20,585.00	04/30/00	05/11/00	11	226,435.00	
555	NORTHERN NATURAL GAS	200004	MEC	000535459	164,850.56	04/30/00	05/11/00	11	1,813,356.16	
556	TEXACO NATURAL GAS INC	200004	MEC	000541656	10,709.71	04/30/00	05/23/00	23	245,323.33	
557	TEXACO NATURAL GAS INC	200004	MEC	000542982	100,349.66	04/30/00	05/25/00	25	2,508,741.50	
558	WESTERN GAS RESOURCES INC	200004	MEC	000542910	285,823.11	04/30/00	05/25/00	25	7,170,590.50	

MidAmerican Energy Company  
 Lead Lag Analysis  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
559	WESTERN GAS RESOURCES INC	200004	MEC	000542910	574,501.57	04/30/00	05/25/00	25	14,362,539.25	
560	CORAL ENERGY RESOURCES LP	200004	MEC	000542862	742,552.24	04/30/00	05/25/00	25	18,563,806.00	
561	CORAL ENERGY RESOURCES LP	200004	MEC	000542862	553,704.46	04/30/00	05/25/00	25	13,842,611.50	
562	CORAL ENERGY RESOURCES LP	200004	MEC	000542862	121,700.00	04/30/00	05/25/00	25	3,042,500.00	
563	CORAL ENERGY RESOURCES LP	200004	MEC	000542862	1,143,059.15	04/30/00	05/25/00	25	28,576,478.75	
564	AGUILA POWER CORPORATION	200004	MEC	000541261	1,963,173.36	04/30/00	05/22/00	22	43,189,813.92	
565	AGUILA POWER CORPORATION	200004	MEC	000541261	67,931.42	04/30/00	05/22/00	22	1,494,491.24	
566	TENASKA MARKETING VENTURES	200004	MEC	000542980	48,325.67	04/30/00	05/25/00	25	1,208,141.75	
567	TENASKA MARKETING VENTURES	200004	MEC	000542980	117,538.51	04/30/00	05/25/00	25	2,938,462.75	
568	PG&E ENERGY TRADING CORP	200004	MEC	000542888	3,524.69	04/30/00	05/25/00	25	88,117.25	
569	PG&E ENERGY TRADING CORP	200004	MEC	000542888	1,592.50	04/30/00	05/25/00	25	39,812.50	
570	ANADARKO TRADING COMPANY	200004	MEC	000542944	279,142.13	04/30/00	05/25/00	25	6,978,553.25	
571	ANADARKO TRADING COMPANY	200004	MEC	000542944	217,266.94	04/30/00	05/25/00	25	5,431,673.50	
572	ANADARKO TRADING COMPANY	200004	MEC	000542944	113,600.00	04/30/00	05/25/00	25	2,840,000.00	
573	HUSKY GAS	200004	MEC	000542943	420,000.00	04/30/00	05/25/00	25	10,500,000.00	
574	PANCANALIAN ENERGY SERVICES INC	200004	MEC	000540444	14,800.00	04/30/00	05/19/00	19	291,200.00	
575	PANCANALIAN ENERGY SERVICES INC	200004	MEC	000540444	29,192.09	04/30/00	05/19/00	19	554,649.71	
576	PANCANALIAN ENERGY SERVICES INC	200004	MEC	000540444	315,070.00	04/30/00	05/19/00	19	5,986,330.00	
577	PAN ALBERTA GAS	200004	MEC	000542911	858,000.00	04/30/00	05/25/00	25	21,450,000.00	
578	PAN ALBERTA GAS US INC	200004	MEC	000542945	249,657.24	04/30/00	05/25/00	25	6,241,431.00	
579	PAN ALBERTA GAS US INC	200004	MEC	000542946	881,896.96	04/30/00	05/25/00	25	22,047,424.00	
580	SOUTHERN CO ENERGY MARKETING LP	200004	MEC	000531851	13,412.79	04/30/00	05/04/00	4	53,651.16	
581	SOUTHERN CO ENERGY MARKETING LP	200004	MEC	000542993	30,600.00	04/30/00	05/25/00	25	765,000.00	
582	SOUTHERN CO ENERGY MARKETING LP	200004	MEC	000542993	73,920.00	04/30/00	05/25/00	25	1,848,000.00	
583	SOUTHERN CO ENERGY MARKETING LP	200004	MEC	000542993	1,371,117.84	04/30/00	05/25/00	25	34,277,946.00	
584	SOUTHERN CO ENERGY MARKETING LP	200004	MEC	000542993	866,164.09	04/30/00	05/25/00	25	21,654,102.25	
585	ENGAGE ENERGY US L P	200004	MEC	000542887	177,618.06	04/30/00	05/25/00	25	4,440,451.50	
586	ENGAGE ENERGY US L P	200004	MEC	000542887	401,208.99	04/30/00	05/25/00	25	10,030,224.75	
587	KOCH ENERGY TRADING	200004	MEC	000542967	52,518.95	04/30/00	05/25/00	25	1,312,973.75	
588	RELIANT ENERGY	200004	MEC	000542970	(363.53)	04/30/00	05/25/00	25	(9,088.25)	
589	RELIANT ENERGY	200004	MEC	000542970	18,855.52	04/30/00	05/25/00	25	471,388.00	
590	RELIANT ENERGY	200004	MEC	000542970	567,832.00	04/30/00	05/25/00	25	14,196,300.00	
591	US ENERGY SERVICES	200004	MEC	000538948	3,796.80	04/30/00	05/18/00	18	68,342.40	
592	MARATHON OIL COMPANY	200004	MEC	000542951	166,675.62	04/30/00	05/25/00	25	4,166,890.50	
593	MARATHON OIL COMPANY	200004	MEC	000542951	216,402.08	04/30/00	05/25/00	25	5,410,052.00	
594	MARATHON OIL COMPANY	200004	MEC	000542951	435,194.70	04/30/00	05/25/00	25	10,879,867.50	
595	RENAISSANCE ENERGY	200004	MEC	000542979	78,394.05	04/30/00	05/25/00	25	1,959,851.25	
596	RENAISSANCE ENERGY	200004	MEC	000542979	166,375.00	04/30/00	05/25/00	25	4,159,375.00	
597	NEBRASKA PUBLIC GAS AGENCY	200004	MEC	000539827	100,349.55	04/30/00	05/18/00	18	1,806,291.90	
598	CITY OF SOUTH SIOUX CITY	200004	MEC	000539835	2,047.95	04/30/00	05/18/00	18	36,863.10	
599	CITY OF DAKOTA CITY	200004	MEC	000543957	9,785.00	04/30/00	06/01/00	32	313,120.00	
600	COMMODITY DERIVATIVES	200004	MEC	000529922	111,250.00	04/30/00	05/31/00	1	111,250.00	
601	COMMODITY DERIVATIVES	200004	MEC	000531273	149,822.84	04/30/00	05/03/00	3	449,468.52	
602	APB ENERGY INC	200004	MEC	000538866	150.00	04/30/00	05/18/00	18	2,700.00	
603	TXU ENERGY TRADING	200004	MEC	000542957	207,685.63	04/30/00	05/25/00	25	5,192,140.75	
604	TXU ENERGY TRADING	200004	MEC	000542957	911.68	04/30/00	05/25/00	25	22,792.00	
605	TXU ENERGY TRADING	200004	MEC	000542957	31,500.00	04/30/00	05/25/00	25	787,500.00	
606	OGC ENERGY RESOURCES INC	200004	MEC	000542889	37,325.60	04/30/00	05/25/00	25	933,140.00	
607	OGC ENERGY RESOURCES INC	200004	MEC	000542889	56,661.58	04/30/00	05/25/00	25	1,416,539.50	
608	WILLIAMS ENERGY SERVICE COMPANY	200004	MEC	000542870	726,449.11	04/30/00	05/25/00	25	18,161,227.75	
609	WILLIAMS ENERGY SERVICE COMPANY	200004	MEC	000542870	70,385.00	04/30/00	05/25/00	25	1,759,625.00	
610	WILLIAMS ENERGY SERVICE COMPANY	200004	MEC	000542870	4,298.00	04/30/00	05/25/00	25	107,450.00	
611	NICOR HUB SERVICES	200004	MEC	000542908	500.00	04/30/00	05/25/00	25	12,500.00	
612	NICOR HUB SERVICES	200004	MEC	000542908	18,420.00	04/30/00	05/25/00	25	460,500.00	
613	BARRETT RESOURCES CORPORATION	200004	MEC	000541253	471,447.04	04/30/00	05/22/00	22	10,371,834.88	
614	BARRETT RESOURCES CORPORATION	200004	MEC	000541253	131,825.32	04/30/00	05/22/00	22	2,900,157.04	
615	BARRETT RESOURCES CORPORATION	200004	MEC	000541253	46,975.16	04/30/00	05/22/00	22	1,033,453.52	
616	ENERGY	200004	MEC	000542909	98,711.34	04/30/00	05/25/00	25	2,467,783.50	
617	ANR PIPELINE	200005	MEC	000646544	276.65	05/31/00	06/02/00	2	553.30	
618	ANR PIPELINE	200005	MEC	000646544	5,762.70	05/31/00	06/02/00	2	11,525.40	
619	ANR PIPELINE	200005	MEC	000650740	16,765.06	05/31/00	06/09/00	9	150,885.54	
620	ANR PIPELINE	200005	MEC	000650925	9,714.00	05/31/00	06/09/00	9	87,426.30	

MidAmerican Energy Company  
 Lead Lag Analysis  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted L/Days
621	ANR PIPELINE	200005	MEC	000651990	2.00	05/31/00	06/13/00	13	26.00	
622	ANR PIPELINE	200005	MEC	000651990	262.85	05/31/00	06/13/00	13	3,417.05	
623	ANR PIPELINE	200005	MEC	000653963	7,034.52	05/31/00	06/16/00	16	112,552.30	
624	ANR PIPELINE	200005	MEC	000659049	451.88	05/31/00	06/26/00	26	11,748.88	
625	ANR PIPELINE	200005	MEC	000659049	236.40	05/31/00	06/26/00	26	6,146.40	
626	ANR PIPELINE	200005	MEC	000659049	344.05	05/31/00	06/26/00	26	8,945.30	
627	ANR PIPELINE	200005	MEC	000659049	0.39	05/31/00	06/26/00	26	10.14	
628	ANR PIPELINE	200005	MEC	000659049	1,373.62	05/31/00	06/26/00	26	35,714.12	
629	ANR PIPELINE	200005	MEC	000659049	869.80	05/31/00	06/26/00	26	22,614.80	
630	ANR PIPELINE	200005	MEC	000651274	(7,034.52)	05/31/00	06/26/00	26	(264,061.08)	
631	ANR PIPELINE	200005	MEC	000651274	7,034.52	05/31/00	06/26/00	26	264,061.08	
632	ANR PIPELINE	200005	MEC	000659049	29,258.55	05/31/00	06/26/00	26	760,722.30	
633	ANR PIPELINE	200005	MEC	000659049	9,375.00	05/31/00	06/26/00	26	243,750.00	
634	ANR PIPELINE	200005	MEC	000659049	9,452.00	05/31/00	06/26/00	26	245,752.00	
635	ANR PIPELINE	200005	MEC	000659049	15,992.60	05/31/00	06/26/00	26	415,807.60	
636	ANR PIPELINE	200005	MEC	000659049	4,317.99	05/31/00	06/26/00	26	112,267.74	
637	CIBOLA ENERGY SERVICES CORP	200005	MEC	000659034	246,866.04	05/31/00	06/26/00	26	6,418,569.04	
638	CIBOLA ENERGY SERVICES CORP	200005	MEC	000659034	801,695.11	05/31/00	06/26/00	26	20,844,072.86	
639	CIBOLA ENERGY SERVICES CORP	200005	MEC	000659034	(840,309.29)	05/31/00	06/26/00	26	(21,848,041.54)	
640	ENRON SHAP GAS	200005	MEC	000651467	3,696.22	05/31/00	06/12/00	12	44,354.64	
641	ENRON NORTH AMERICA	200005	MEC	000658131	679,336.92	05/31/00	06/23/00	23	15,624,749.16	
642	ENRON NORTH AMERICA	200005	MEC	000658131	977,112.50	05/31/00	06/23/00	23	22,473,587.50	
643	ENRON NORTH AMERICA	200005	MEC	000658131	14,544,487.08	05/31/00	06/23/00	23	334,523,202.84	
644	BURLINGTON RESOURCES TRADING INC	200005	MEC	000659011	177,005.04	05/31/00	06/26/00	26	4,602,131.04	
645	BURLINGTON RESOURCES TRADING INC	200005	MEC	000659011	836,839.38	05/31/00	06/26/00	26	21,757,823.88	
646	DUKE ENERGY TRADING & MARKETING	200005	MEC	000658953	197,497.30	05/31/00	06/26/00	26	5,134,929.80	
647	DUKE ENERGY TRADING & MARKETING	200005	MEC	000658953	20,661.92	05/31/00	06/26/00	26	537,209.92	
648	DUKE ENERGY TRADING & MARKETING	200005	MEC	000658953	24,202.84	05/31/00	06/26/00	26	629,273.84	
649	DYNEGY MARKETING & TRADE	200005	MEC	000658137	917,600.00	05/31/00	06/23/00	23	21,104,800.00	
650	DYNEGY MARKETING & TRADE	200005	MEC	000658137	5,948.41	05/31/00	06/23/00	23	136,813.43	
651	DYNEGY MARKETING & TRADE	200005	MEC	000658137	15,750.00	05/31/00	06/23/00	23	362,250.00	
652	DYNEGY MARKETING & TRADE	200005	MEC	000658137	39,950.00	05/31/00	06/23/00	23	918,850.00	
653	DYNEGY MARKETING & TRADE	200005	MEC	000658137	96,199.83	05/31/00	06/23/00	23	2,212,596.09	
654	DYNEGY MARKETING & TRADE	200005	MEC	000658137	193,202.73	05/31/00	06/23/00	23	4,443,662.79	
655	DYNEGY MARKETING & TRADE	200005	MEC	000658137	3,003.00	05/31/00	06/23/00	23	69,069.00	
656	DYNEGY MARKETING & TRADE	200005	MEC	000658137	350,822.40	05/31/00	06/23/00	23	8,568,915.20	
657	DYNEGY MARKETING & TRADE	200005	MEC	000658137	226,570.50	05/31/00	06/23/00	23	5,211,121.50	
658	NATURAL GAS PIPELINE	200005	MEC	000655408	2,042.92	05/31/00	06/20/00	20	40,858.40	
659	NATURAL GAS PIPELINE	200005	MEC	000655408	372,932.00	05/31/00	06/20/00	20	7,458,640.00	
660	NATURAL GAS PIPELINE	200005	MEC	000655408	180,406.08	05/31/00	06/20/00	20	3,608,121.60	
661	NATURAL GAS PIPELINE	200005	MEC	000655408	83,236.20	05/31/00	06/20/00	20	1,664,724.00	
662	NATURAL GAS PIPELINE	200005	MEC	000655408	(201,521.00)	05/31/00	06/20/00	20	(4,030,420.00)	
663	NATURAL GAS PIPELINE	200005	MEC	000655408	965,281.70	05/31/00	06/20/00	20	19,305,634.00	
664	NORTHERN BORDER PIPELINE CO	200005	MEC	000659047	(184.83)	05/31/00	06/26/00	26	(4,805.58)	
665	NORTHERN BORDER PIPELINE CO	200005	MEC	000659047	89,000.00	05/31/00	06/26/00	26	2,314,000.00	
666	NORTHERN BORDER PIPELINE CO	200005	MEC	000659047	23,000.00	05/31/00	06/26/00	26	598,000.00	
667	NORTHERN BORDER PIPELINE CO	200005	MEC	000659047	3,000.00	05/31/00	06/26/00	26	78,000.00	
668	NATURAL GAS PIPELINE	200005	MEC	000655408	8,969.45	05/31/00	06/20/00	20	179,389.00	
669	NATURAL GAS PIPELINE	200005	MEC	000655408	3,969.76	05/31/00	06/20/00	20	79,395.20	
670	NATURAL GAS PIPELINE	200005	MEC	000655408	1,340.91	05/31/00	06/20/00	20	26,818.20	
671	NATURAL GAS PIPELINE	200005	MEC	000655408	(583.60)	05/31/00	06/20/00	20	(11,672.00)	
672	NORTHERN NATURAL GAS	200005	MEC	000650739	2,705.81	05/31/00	06/09/00	9	24,352.29	
673	NORTHERN NATURAL GAS	200005	MEC	000650741	180.24	05/31/00	06/09/00	9	1,622.16	
674	NORTHERN NATURAL GAS	200005	MEC	000650741	317.79	05/31/00	06/09/00	9	2,860.11	
675	NORTHERN NATURAL GAS	200005	MEC	000650741	16,063.13	05/31/00	06/09/00	9	144,568.17	
676	NORTHERN NATURAL GAS	200005	MEC	000650722	13,701.39	05/31/00	06/09/00	9	123,312.51	
677	NORTHERN NATURAL GAS	200005	MEC	000650722	317.79	05/31/00	06/09/00	9	2,860.11	
678	NORTHERN NATURAL GAS	200005	MEC	000650922	180.24	05/31/00	06/09/00	9	1,622.16	
679	NORTHERN NATURAL GAS	200005	MEC	000656458	70.38	05/31/00	06/21/00	21	1,477.98	
680	NORTHERN NATURAL GAS	200005	MEC	000656458	2,926.05	05/31/00	06/21/00	21	61,447.05	
681	NORTHERN NATURAL GAS	200005	MEC	000657682	3,359.92	05/31/00	06/22/00	22	73,918.24	
682	NORTHERN NATURAL GAS	200005	MEC	000657682	3,750.54	05/31/00	06/22/00	22	82,511.88	

MidAmerican Energy Company  
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Line No.	(a) Vendor	(b) Billing Month	(c) Division	(d) Voucher Number	(e) Amount	(f) End of Billing Month	(g) Date Paid	(h) Number of Lead Days	(i) Weighted Dollars	(j) Weighted L/Days
683	NORTHERN NATURAL GAS	200005	MEC	000657682	30,955.11	05/31/00	06/22/00	22	681,012.42	
684	NORTHERN NATURAL GAS	200005	MEC	000657682	21,428.22	05/31/00	06/22/00	22	471,420.84	
685	NORTHERN NATURAL GAS	200005	MEC	000657682	(8.62)	05/31/00	06/22/00	22	(189.64)	
686	NORTHERN NATURAL GAS	200005	MEC	000657682	(28.62)	05/31/00	06/22/00	22	(629.64)	
687	NORTHERN NATURAL GAS	200005	MEC	000657682	2,133.66	05/31/00	06/22/00	22	46,940.52	
688	NORTHERN NATURAL GAS	200005	MEC	000657682	516.00	05/31/00	06/22/00	22	11,352.00	
689	NORTHERN NATURAL GAS	200005	MEC	000657682	48,193.37	05/31/00	06/22/00	22	1,060,254.14	
690	NORTHERN NATURAL GAS	200005	MEC	000657682	4,303.67	05/31/00	06/22/00	22	94,680.74	
691	NORTHERN NATURAL GAS	200005	MEC	000657682	5,152.00	05/31/00	06/22/00	22	113,344.00	
692	NORTHERN NATURAL GAS	200005	MEC	000661271	(13,701.39)	05/31/00	06/29/00	29	(397,340.31)	
693	NORTHERN NATURAL GAS	200005	MEC	000661271	13,701.39	05/31/00	06/29/00	29	397,340.31	
694	NORTHERN NATURAL GAS	200005	MEC	000651486	164,850.56	05/31/00	06/12/00	12	1,978,206.72	
695	NORTHERN NATURAL GAS	200005	MEC	000651486	151,623.12	05/31/00	06/12/00	12	1,819,477.44	
696	NORTHERN NATURAL GAS	200005	MEC	000651486	819,282.57	05/31/00	06/12/00	12	9,831,390.84	
697	NORTHERN NATURAL GAS	200005	MEC	000651486	222,870.00	05/31/00	06/12/00	12	2,674,440.00	
698	NORTHERN NATURAL GAS	200005	MEC	000651486	340,023.00	05/31/00	06/12/00	12	4,080,276.00	
699	NORTHERN NATURAL GAS	200005	MEC	000651486	20,585.00	05/31/00	06/12/00	12	247,020.00	
700	WESTERN GAS RESOURCES INC	200005	MEC	000658983	15,725.00	05/31/00	06/26/00	26	408,850.00	
701	WESTERN GAS RESOURCES INC	200005	MEC	000658983	801,225.00	05/31/00	06/26/00	26	20,831,850.00	
702	WESTERN GAS RESOURCES INC	200005	MEC	000658983	118,700.00	05/31/00	06/26/00	26	3,066,200.00	
703	WESTERN GAS RESOURCES INC	200005	MEC	000658983	62,051.28	05/31/00	06/26/00	26	1,613,333.28	
704	CORAL ENERGY RESOURCES LP	200005	MEC	000650926	1,454,560.71	05/31/00	06/09/00	9	13,100,046.39	
705	CORAL ENERGY RESOURCES LP	200005	MEC	000658955	716,217.11	05/31/00	06/26/00	26	18,621,657.86	
706	CORAL ENERGY RESOURCES LP	200005	MEC	000658955	1,132,819.00	05/31/00	06/26/00	26	29,452,294.00	
707	AQUILA POWER CORPORATION	200005	MEC	000658952	3,466,093.00	05/31/00	06/26/00	26	90,178,416.00	
708	AQUILA POWER CORPORATION	200005	MEC	000658952	28,169.42	05/31/00	06/26/00	26	732,454.92	
709	TENASKA MARKETING VENTURES	200005	MEC	000659007	1,194,405.00	05/31/00	06/26/00	26	31,054,530.00	
710	TENASKA MARKETING VENTURES	200005	MEC	000659007	165,807.08	05/31/00	06/26/00	26	4,830,984.08	
711	TENASKA MARKETING VENTURES	200005	MEC	000659007	23,137.50	05/31/00	06/26/00	26	601,575.00	
712	PG&E ENERGY TRADING CORP	200005	MEC	000658957	77,460.13	05/31/00	06/26/00	26	2,013,963.38	
713	PG&E ENERGY TRADING CORP	200005	MEC	000658957	30,564.52	05/31/00	06/26/00	26	794,677.52	
714	ANADARKO TRADING COMPANY	200005	MEC	000659037	85,230.00	05/31/00	06/26/00	26	2,215,980.00	
715	ANADARKO TRADING COMPANY	200005	MEC	000659037	64,400.00	05/31/00	06/26/00	26	1,674,400.00	
716	HUSKY OIL	200005	MEC	000658128	460,350.00	05/31/00	06/23/00	23	10,588,050.00	
717	PANCANADIAN ENERGY SERVICES INC	200005	MEC	000654248	148,421.99	05/31/00	06/19/00	19	2,820,017.81	
718	PANCANADIAN ENERGY SERVICES INC	200005	MEC	000654248	370,147.84	05/31/00	06/19/00	19	7,032,806.96	
719	PAN ALBERTA GAS	200005	MEC	000658960	1,761,737.81	05/31/00	06/26/00	26	45,805,183.06	
720	PAN ALBERTA GAS US INC	200005	MEC	000659032	1,221,740.38	05/31/00	06/26/00	26	31,765,249.88	
721	SOUTHERN CO ENERGY MARKETING LP	200005	MEC	000659022	2,099,767.54	05/31/00	06/26/00	26	54,593,956.04	
722	SOUTHERN CO ENERGY MARKETING LP	200005	MEC	000659022	3,463,670.73	05/31/00	06/26/00	26	90,055,438.98	
723	CMS CONTINENTAL NATURAL GAS INC	200005	MEC	000654247	1,372,912.50	05/31/00	06/19/00	19	26,065,337.50	
724	ENGAGE ENERGY US L P	200005	MEC	000658949	215,816.88	05/31/00	06/26/00	26	5,611,290.88	
725	ENGAGE ENERGY US L P	200005	MEC	000658949	409,138.65	05/31/00	06/26/00	26	10,637,604.90	
726	KOCH ENERGY TRADING	200005	MEC	000659020	132,170.76	05/31/00	06/26/00	26	3,436,440.28	
727	RELIANT ENERGY	200005	MEC	000659017	530,973.24	05/31/00	06/26/00	26	13,805,304.24	
728	ONEOK GAS MARKETING	200005	MEC	000659013	16,175.00	05/31/00	06/26/00	26	420,550.00	
729	ONEOK GAS MARKETING	200005	MEC	000659013	30,000.00	05/31/00	06/26/00	26	780,000.00	
730	MARATHON OIL COMPANY	200005	MEC	000659028	1,395.00	05/31/00	06/26/00	26	36,270.00	
731	MARATHON OIL COMPANY	200005	MEC	000659028	1,354,291.28	05/31/00	06/26/00	26	35,211,573.28	
732	MARATHON OIL COMPANY	200005	MEC	000659028	22,050.00	05/31/00	06/26/00	26	573,300.00	
733	MARATHON OIL COMPANY	200005	MEC	000659028	69,185.00	05/31/00	06/26/00	26	1,798,810.00	
734	RENAISSANCE ENERGY	200005	MEC	000658132	460,350.00	05/31/00	06/23/00	23	10,588,050.00	
735	RENAISSANCE ENERGY	200005	MEC	000659008	119,758.73	05/31/00	06/26/00	26	3,113,726.98	
736	RENAISSANCE ENERGY	200005	MEC	000659008	119,691.28	05/31/00	06/26/00	26	3,111,973.28	
737	NEBRASKA PUBLIC GAS AGENCY	200005	MEC	000647100	61,083.40	05/31/00	06/05/00	5	305,417.00	
738	CITY OF SOUTH SIOUX CITY	200005	MEC	000647103	1,246.60	05/31/00	06/05/00	5	6,233.00	
739	COMMODITY DERIVATIVES	200005	MEC	000647367	479,635.14	05/31/00	06/05/00	5	2,398,175.70	
740	TXU ENERGY TRADING	200005	MEC	000659025	889.63	05/31/00	06/26/00	26	23,130.38	
741	TXU ENERGY TRADING	200005	MEC	000659025	23,705.45	05/31/00	06/26/00	26	616,341.70	
742	ALTRADE TRANSACTION LLC	200005	MEC	000658125	401,705.95	05/31/00	06/23/00	23	9,239,256.85	
743	ALTRADE TRANSACTION LLC	200005	MEC	000658125	40,770.79	05/31/00	06/23/00	23	937,728.17	
744	ALTRADE TRANSACTION LLC	200005	MEC	000658125	1,927,169.79	05/31/00	06/23/00	23	44,324,905.17	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted L/Days
745	OGE ENERGY RESOURCES INC	200005	MEC	000658970	11,814.09	05/31/00	06/26/00	26	307,166.34	
746	WILLIAMS ENERGY SERVICE COMPANY	200005	MEC	000658951	13,500.00	05/31/00	06/26/00	26	351,000.00	
747	WILLIAMS ENERGY SERVICE COMPANY	200005	MEC	000658951	223,637.13	05/31/00	06/26/00	26	5,814,565.39	
748	NICOR HUB SERVICES	200005	MEC	000658123	50.00	05/31/00	06/23/00	23	1,250.00	
749	CINERGY	200005	MEC	000658963	1,112,960.46	05/31/00	06/26/00	26	28,926,971.06	
750	ANR PIPELINE	200006	MEC	000703831	8,909.60	06/30/00	07/29/00	29	178,192.00	
751	ANR PIPELINE	200006	MEC	000703831	1,329.31	06/30/00	07/25/00	25	33,232.75	
752	ANR PIPELINE	200006	MEC	000703831	440.66	06/30/00	07/25/00	25	11,016.50	
753	ANR PIPELINE	200006	MEC	000703831	737.47	06/30/00	07/25/00	25	18,436.75	
754	ANR PIPELINE	200006	MEC	000703831	742.11	06/30/00	07/25/00	25	18,552.75	
755	ANR PIPELINE	200006	MEC	000703831	328.44	06/30/00	07/25/00	25	8,211.00	
756	ANR PIPELINE	200006	MEC	000703831	9,375.00	06/30/00	07/25/00	25	234,375.00	
757	ANR PIPELINE	200006	MEC	000703831	9,452.00	06/30/00	07/25/00	25	236,300.00	
758	ANR PIPELINE	200006	MEC	000703831	16,000.02	06/30/00	07/25/00	25	400,000.50	
759	ANR PIPELINE	200006	MEC	000703831	29,258.55	06/30/00	07/25/00	25	731,463.75	
760	ANR PIPELINE	200006	MEC	000703831	4,314.14	06/30/00	07/25/00	25	107,851.50	
761	CIBOLA ENERGY SERVICES CORP	200006	MEC	000703834	18,967.50	06/30/00	07/25/00	25	474,187.50	
762	CIBOLA ENERGY SERVICES CORP	200006	MEC	000703834	185,323.28	06/30/00	07/25/00	25	4,631,082.00	
763	CIBOLA ENERGY SERVICES CORP	200006	MEC	000703834	3,562,785.08	06/30/00	07/25/00	25	89,059,627.00	
764	EL PASO ENERGY MARKETING COMPANY	200006	MEC	000703759	1,885,182.90	06/30/00	07/25/00	25	47,129,572.50	
765	ENRON NORTH AMERICA	200006	MEC	000703857	1,407,324.90	06/30/00	07/25/00	25	35,183,125.50	
766	ENRON NORTH AMERICA	200006	MEC	000703857	20,375,985.01	06/30/00	07/25/00	25	509,399,625.25	
767	ENRON NORTH AMERICA	200006	MEC	000703857	1,313,360.29	06/30/00	07/25/00	25	32,834,007.25	
768	ENRON SWAP GAS	200006	MEC	000769542	2,971.31	06/30/00	07/17/00	17	50,546.27	
769	BURLINGTON RESOURCES TRADING INC	200006	MEC	000703861	245,368.80	06/30/00	07/25/00	25	6,134,225.00	
770	DUKE ENERGY TRADING & MARKETING	200006	MEC	000703741	78,400.00	06/30/00	07/25/00	25	1,960,000.00	
771	DUKE ENERGY TRADING & MARKETING	200006	MEC	000703741	55,597.52	06/30/00	07/25/00	25	1,389,938.00	
772	DYNEGY MARKETING & TRADE	200006	MEC	000703813	1,125,260.08	06/30/00	07/25/00	25	28,131,502.00	
773	DYNEGY MARKETING & TRADE	200006	MEC	000703813	2,361.94	06/30/00	07/25/00	25	59,048.50	
774	DYNEGY MARKETING & TRADE	200006	MEC	000703813	134,152.64	06/30/00	07/25/00	25	3,353,816.00	
775	DYNEGY MARKETING & TRADE	200006	MEC	000703813	247,509.43	06/30/00	07/25/00	25	6,187,735.75	
776	DYNEGY MARKETING & TRADE	200006	MEC	000703813	1,030,840.43	06/30/00	07/25/00	25	25,771,010.75	
777	DYNEGY MARKETING & TRADE	200006	MEC	000703813	38,417.78	06/30/00	07/25/00	25	960,444.50	
778	DYNEGY MARKETING & TRADE	200006	MEC	000703813	2,603.25	06/30/00	07/25/00	25	65,081.25	
779	DYNEGY MARKETING & TRADE	200006	MEC	000703813	1,578.26	06/30/00	07/25/00	25	39,456.50	
780	DYNEGY MARKETING & TRADE	200006	MEC	000703813	2,665.55	06/30/00	07/25/00	25	66,638.75	
781	DYNEGY MARKETING & TRADE	200006	MEC	000703813	22,074.20	06/30/00	07/25/00	25	551,855.00	
782	DYNEGY MARKETING & TRADE	200006	MEC	000703813	43,350.00	06/30/00	07/25/00	25	1,083,750.00	
783	DYNEGY MARKETING & TRADE	200006	MEC	000703813	39,600.00	06/30/00	07/25/00	25	990,000.00	
784	DYNEGY MARKETING & TRADE	200006	MEC	000703813	269,189.33	06/30/00	07/25/00	25	6,729,733.25	
785	NATURAL GAS PIPELINE	200006	MEC	000703094	756,660.00	06/30/00	07/24/00	24	18,159,840.00	
786	NATURAL GAS PIPELINE	200006	MEC	000703094	74,164.80	06/30/00	07/24/00	24	1,779,955.20	
787	NATURAL GAS PIPELINE	200006	MEC	000703094	185,412.00	06/30/00	07/24/00	24	4,449,888.00	
788	NATURAL GAS PIPELINE	200006	MEC	000703094	285,000.00	06/30/00	07/24/00	24	6,840,000.00	
789	NATURAL GAS PIPELINE	200006	MEC	000703094	175,295.50	06/30/00	07/24/00	24	4,207,092.00	
790	NATURAL GAS PIPELINE	200006	MEC	000703094	180,406.08	06/30/00	07/24/00	24	4,329,745.92	
791	NATURAL GAS PIPELINE	200006	MEC	000703094	2,042.92	06/30/00	07/24/00	24	49,030.08	
792	NORTHERN BORDER PIPELINE CO	200006	MEC	000703843	3,000.00	06/30/00	07/25/00	25	75,000.00	
793	NORTHERN BORDER PIPELINE CO	200006	MEC	000703843	22,000.00	06/30/00	07/25/00	25	550,000.00	
794	NORTHERN BORDER PIPELINE CO	200006	MEC	000703843	86,000.00	06/30/00	07/25/00	25	2,150,000.00	
795	NATURAL GAS PIPELINE	200006	MEC	000703094	4,998.82	06/30/00	07/24/00	24	119,974.08	
796	NATURAL GAS PIPELINE	200006	MEC	000703094	(250,810.45)	06/30/00	07/24/00	24	(6,019,450.80)	
797	NATURAL GAS PIPELINE	200006	MEC	000703094	3.33	06/30/00	07/24/00	24	79.92	
798	NATURAL GAS PIPELINE	200006	MEC	000703094	850.51	06/30/00	07/24/00	24	20,412.24	
799	NATURAL GAS PIPELINE	200006	MEC	000703094	1,666.38	06/30/00	07/24/00	24	39,993.12	
800	NATURAL GAS PIPELINE	200006	MEC	000703094	2,921.80	06/30/00	07/24/00	24	70,123.20	
801	NATURAL GAS PIPELINE	200006	MEC	000703094	3,833.17	06/30/00	07/24/00	24	91,996.08	
802	NORTHERN NATURAL GAS	200006	MEC	000703051	(20,206.90)	06/30/00	07/24/00	24	(484,965.60)	
803	NORTHERN NATURAL GAS	200006	MEC	000703051	(19,696.33)	06/30/00	07/24/00	24	(472,711.92)	
804	NORTHERN NATURAL GAS	200006	MEC	000703051	(19,251.15)	06/30/00	07/24/00	24	(462,027.60)	
805	NORTHERN NATURAL GAS	200006	MEC	000703051	(12,550.54)	06/30/00	07/24/00	24	(301,212.96)	
806	NORTHERN NATURAL GAS	200006	MEC	000703051	13,472.08	06/30/00	07/24/00	24	323,329.92	

MidAmerican Energy Company  
 Lead Lag Analysis  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted L/Day
807	NORTHERN NATURAL GAS	200006	MEC	000703051	(1,918.92)	06/30/00	07/24/00	24	(46,054.08)	
808	NORTHERN NATURAL GAS	200006	MEC	000703051	8.31	06/30/00	07/24/00	24	199.44	
809	NORTHERN NATURAL GAS	200006	MEC	000703051	908,008.55	06/30/00	07/24/00	24	21,792,205.20	
810	NORTHERN NATURAL GAS	200006	MEC	000703051	3,370.08	06/30/00	07/24/00	24	80,881.92	
811	NORTHERN NATURAL GAS	200006	MEC	000703051	(4,405.49)	06/30/00	07/24/00	24	(105,731.76)	
812	NORTHERN NATURAL GAS	200006	MEC	000703051	3,769.95	06/30/00	07/24/00	24	90,478.80	
813	NORTHERN NATURAL GAS	200006	MEC	000703051	13,143.90	06/30/00	07/24/00	24	315,453.60	
814	NORTHERN NATURAL GAS	200006	MEC	000703051	22,825.55	06/30/00	07/24/00	24	547,813.20	
815	NORTHERN NATURAL GAS	200006	MEC	000703051	19,235.82	06/30/00	07/24/00	24	461,859.68	
816	NORTHERN NATURAL GAS	200006	MEC	000703051	(25,780.14)	06/30/00	07/24/00	24	(642,723.36)	
817	NORTHERN NATURAL GAS	200006	MEC	000703051	3,132.36	06/30/00	07/24/00	24	75,176.64	
818	NORTHERN NATURAL GAS	200006	MEC	000703051	53,395.26	06/30/00	07/24/00	24	1,281,510.24	
819	NORTHERN NATURAL GAS	200006	MEC	000703051	3,529,212.56	06/30/00	07/24/00	24	84,701,101.44	
820	NORTHERN NATURAL GAS	200006	MEC	000703051	(16.27)	06/30/00	07/24/00	24	(390.48)	
821	NORTHERN NATURAL GAS	200006	MEC	000767976	40.95	06/30/00	07/13/00	13	532.35	
822	NORTHERN NATURAL GAS	200006	MEC	000767976	19,122.77	06/30/00	07/13/00	13	248,596.01	
823	NORTHERN NATURAL GAS	200006	MEC	000767976	222,870.00	06/30/00	07/13/00	13	2,897,310.00	
824	NORTHERN NATURAL GAS	200006	MEC	000767976	33.25	06/30/00	07/13/00	13	432.25	
825	NORTHERN NATURAL GAS	200006	MEC	000767976	560,536.29	06/30/00	07/13/00	13	7,286,971.77	
826	NORTHERN NATURAL GAS	200006	MEC	000767976	647,860.00	06/30/00	07/13/00	13	8,422,180.00	
827	NORTHERN NATURAL GAS	200006	MEC	000767976	815,007.57	06/30/00	07/13/00	13	10,585,098.41	
828	NORTHERN NATURAL GAS	200006	MEC	000767976	20,585.00	06/30/00	07/13/00	13	267,605.00	
829	NORTHERN NATURAL GAS	200006	MEC	000767976	148,229.37	06/30/00	07/13/00	13	1,926,981.81	
830	TEXACO NATURAL GAS INC	200006	MEC	000703747	548,730.00	06/30/00	07/25/00	25	13,718,250.00	
831	WESTERN GAS RESOURCES INC	200006	MEC	000703791	169,100.00	06/30/00	07/25/00	25	4,227,500.00	
832	WESTERN GAS RESOURCES INC	200006	MEC	000703791	1,099,150.00	06/30/00	07/25/00	25	27,478,750.00	
833	CORAL ENERGY RESOURCES LP	200006	MEC	000703732	738,050.83	06/30/00	07/25/00	25	18,451,270.75	
834	CORAL ENERGY RESOURCES LP	200006	MEC	000703732	1,809,769.90	06/30/00	07/25/00	25	45,244,247.50	
835	CORAL ENERGY RESOURCES LP	200006	MEC	000703732	43,600.00	06/30/00	07/25/00	25	1,090,000.00	
836	AQUILA POWER CORPORATION	200006	MEC	000703752	40,450.00	06/30/00	07/25/00	25	1,011,250.00	
837	AQUILA POWER CORPORATION	200006	MEC	000703752	2,079,765.90	06/30/00	07/25/00	25	51,994,147.50	
838	AQUILA POWER CORPORATION	200006	MEC	000703752	9,592.00	06/30/00	07/25/00	25	239,800.00	
839	TENASKA MARKETING VENTURES	200006	MEC	000703809	38,400.00	06/30/00	07/25/00	25	960,000.00	
840	TENASKA MARKETING VENTURES	200006	MEC	000703809	906,412.82	06/30/00	07/25/00	25	22,710,320.50	
841	TENASKA MARKETING VENTURES	200006	MEC	000703809	915,363.60	06/30/00	07/25/00	25	22,884,090.00	
842	PG&E ENERGY TRADING CORP	200006	MEC	000703763	97,699.35	06/30/00	07/25/00	25	2,442,483.75	
843	PG&E ENERGY TRADING CORP	200006	MEC	000703763	13,349.45	06/30/00	07/25/00	25	333,736.25	
844	ANADARKO TRADING COMPANY	200006	MEC	000703864	118,270.00	06/30/00	07/25/00	25	2,955,000.00	
845	HUSKY OIL	200006	MEC	000703807	632,020.96	06/30/00	07/25/00	25	15,800,524.00	
846	PANCANADIAN ENERGY SERVICES INC	200006	MEC	000703774	82,825.00	06/30/00	07/25/00	25	2,070,625.00	
847	PANCANADIAN ENERGY SERVICES INC	200006	MEC	000703774	77,810.59	06/30/00	07/25/00	25	1,945,264.75	
848	PANCANADIAN ENERGY SERVICES INC	200006	MEC	000703774	66,917.83	06/30/00	07/25/00	25	1,672,945.75	
849	PAN ALBERTA GAS	200006	MEC	000703787	1,916,250.00	06/30/00	07/25/00	25	47,906,250.00	
850	PAN ALBERTA GAS US INC	200006	MEC	000703839	1,617,594.64	06/30/00	07/25/00	25	40,439,866.00	
851	PAN ALBERTA GAS US INC	200006	MEC	000764667	7,539.92	06/30/00	07/10/00	10	75,399.20	
852	SOUTHERN CO ENERGY MARKETING LP	200006	MEC	000703848	43,994.11	06/30/00	07/25/00	25	1,099,852.75	
853	SOUTHERN CO ENERGY MARKETING LP	200006	MEC	000703848	3,626,546.92	06/30/00	07/25/00	25	90,666,173.00	
854	SOUTHERN CO ENERGY MARKETING LP	200006	MEC	000703848	393,119.42	06/30/00	07/25/00	25	9,827,985.50	
855	CMS CONVENTIONAL NATURAL GAS INC	200006	MEC	000764659	22,525.00	06/30/00	07/10/00	10	225,250.00	
856	ENGAGE ENERGY US L P	200006	MEC	000703766	541,143.88	06/30/00	07/25/00	25	13,528,597.00	
857	ENGAGE ENERGY US L P	200006	MEC	000703766	275,827.80	06/30/00	07/25/00	25	6,895,695.00	
858	KOCH ENERGY TRADING	200006	MEC	000703847	24,300.00	06/30/00	07/25/00	25	607,500.00	
859	RELIANT ENERGY	200006	MEC	000703840	1,412,567.50	06/30/00	07/25/00	25	35,314,187.50	
860	RELIANT ENERGY	200006	MEC	000703840	2,629,401.46	06/30/00	07/25/00	25	65,735,036.50	
861	ONEOK GAS MARKETING	200006	MEC	000703870	51,298.68	06/30/00	07/25/00	25	1,282,467.00	
862	ONEOK GAS MARKETING	200006	MEC	000703870	12,369.75	06/30/00	07/25/00	25	309,243.75	
863	MARATHON OIL COMPANY	200006	MEC	000703845	20,500.00	06/30/00	07/25/00	25	512,500.00	
864	MARATHON OIL COMPANY	200006	MEC	000703845	1,268,017.45	06/30/00	07/25/00	25	31,700,436.25	
865	RENAISSANCE ENERGY	200006	MEC	000703810	107,759.43	06/30/00	07/25/00	25	2,693,985.75	
866	RENAISSANCE ENERGY	200006	MEC	000703810	27,492.78	06/30/00	07/25/00	25	687,319.50	
867	RENAISSANCE ENERGY	200006	MEC	000703810	631,168.52	06/30/00	07/25/00	25	15,779,213.00	
868	CITY OF SIKOTA CITY	200006	MEC	000763512	14,942.50	06/30/00	07/12/00	12	179,310.00	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

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Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
869	CITY OF SOUTH SIOUX CITY	200006	MEC	000763532	694.70	06/30/00	07/07/00	7	4,862.90	
870	NEBRASKA PUBLIC GAS AGENCY	200006	MEC	000763534	34,040.30	06/30/00	07/07/00	7	238,282.10	
871	COMMODITY DERIVATIVES	200006	MEC	000763311	542,798.92	06/30/00	07/06/00	6	3,256,793.52	
872	OXY USA INC	200006	MEC	000703808	758,297.28	06/30/00	07/25/00	25	18,957,432.00	
873	OGE ENERGY RESOURCES INC	200006	MEC	000703768	260,123.44	07/31/00	07/25/00	(6)	(1,560,740.64)	
874	OGE ENERGY RESOURCES INC	200006	MEC	000703768	4,830.00	07/31/00	07/25/00	(6)	(28,980.00)	
875	WILLIAMS ENERGY SERVICE COMPANY	200006	MEC	000703755	375,485.00	07/31/00	07/25/00	(6)	(2,252,910.00)	
876	WILLIAMS ENERGY SERVICE COMPANY	200006	MEC	000703755	107,087.96	07/31/00	07/25/00	(6)	(642,527.76)	
877	WILLIAMS ENERGY SERVICE COMPANY	200006	MEC	000703755	406,880.10	07/31/00	07/25/00	(6)	(2,441,290.60)	
878	CINERGY	200006	MEC	000703775	841,058.70	07/31/00	07/25/00	(6)	(5,046,352.20)	
879	ANR PIPELINE	200007	MEC	000816011	364.80	07/31/00	08/17/00	17	6,201.60	
880	ANR PIPELINE	200007	MEC	000816011	19,917.59	07/31/00	08/17/00	17	338,599.03	
881	ANR PIPELINE	200007	MEC	000816011	(4,424.74)	07/31/00	08/17/00	17	(75,220.58)	
882	ANR PIPELINE	200007	MEC	000816011	(364.80)	07/31/00	08/17/00	17	(6,201.60)	
883	ANR PIPELINE	200007	MEC	000817870	344.70	07/31/00	08/21/00	21	7,238.70	
884	ANR PIPELINE	200007	MEC	000817870	421.85	07/31/00	08/21/00	21	8,858.85	
885	ANR PIPELINE	200007	MEC	000817870	540.90	07/31/00	08/21/00	21	11,358.90	
886	ANR PIPELINE	200007	MEC	000817870	722.21	07/31/00	08/21/00	21	15,174.81	
887	ANR PIPELINE	200007	MEC	000817870	1,573.62	07/31/00	08/21/00	21	28,846.02	
888	ANR PIPELINE	200007	MEC	000817870	16,000.02	07/31/00	08/21/00	21	336,000.42	
889	ANR PIPELINE	200007	MEC	000817870	4,317.74	07/31/00	08/21/00	21	90,596.94	
890	ANR PIPELINE	200007	MEC	000817870	9,452.00	07/31/00	08/21/00	21	198,492.00	
891	ANR PIPELINE	200007	MEC	000817870	29,258.24	07/31/00	08/21/00	21	614,429.55	
892	ANR PIPELINE	200007	MEC	000817870	9,375.00	07/31/00	08/21/00	21	196,875.00	
893	CIBOLA ENERGY SERVICES CORP	200007	MEC	000820667	1,295,884.58	07/31/00	08/25/00	25	32,397,114.50	
894	CIBOLA ENERGY SERVICES CORP	200007	MEC	000820667	1,295,001.35	07/31/00	08/25/00	25	32,376,033.75	
895	EL PASO ENERGY MARKETING COMPANY	200007	MEC	000820626	2,191,498.42	07/31/00	08/25/00	25	54,787,460.50	
896	ENRON SWAP GAS	200007	MEC	000810423	59,338.85	07/31/00	08/08/00	8	474,710.80	
897	ENRON NORTH AMERICA	200007	MEC	000820673	17,788,960.66	07/31/00	08/25/00	25	444,724,016.50	
898	ENRON NORTH AMERICA	200007	MEC	000820673	2,656,557.99	07/31/00	08/25/00	25	66,413,949.75	
899	ENRON NORTH AMERICA	200007	MEC	000820673	2,058,989.21	07/31/00	08/25/00	25	51,474,730.25	
900	ENRON NORTH AMERICA	200007	MEC	000820673	44,600.00	07/31/00	08/25/00	25	1,115,000.00	
901	KN GAS MARKETING INC	200007	MEC	000807610	530,683.54	07/31/00	08/02/00	2	1,061,367.08	
902	BURLINGTON RESOURCES TRADING INC	200007	MEC	000820682	252,351.78	07/31/00	08/25/00	25	6,308,794.50	
903	DUKE ENERGY TRADING & MARKETING	200007	MEC	000820624	300,200.00	07/31/00	08/25/00	25	7,505,000.00	
904	DYNEGY MARKETING & TRADE	200007	MEC	000820654	259,427.84	07/31/00	08/25/00	25	6,485,696.00	
905	DYNEGY MARKETING & TRADE	200007	MEC	000820654	5,649.05	07/31/00	08/25/00	25	141,226.25	
906	DYNEGY MARKETING & TRADE	200007	MEC	000820654	22,822.51	07/31/00	08/25/00	25	570,562.75	
907	DYNEGY MARKETING & TRADE	200007	MEC	000820654	27,240.81	07/31/00	08/25/00	25	681,020.25	
908	DYNEGY MARKETING & TRADE	200007	MEC	000820654	37,927.60	07/31/00	08/25/00	25	948,440.00	
909	DYNEGY MARKETING & TRADE	200007	MEC	000820654	49,141.15	07/31/00	08/25/00	25	1,228,528.75	
910	DYNEGY MARKETING & TRADE	200007	MEC	000820654	879,476.90	07/31/00	08/25/00	25	21,986,922.50	
911	DYNEGY MARKETING & TRADE	200007	MEC	000820654	285,099.27	07/31/00	08/25/00	25	7,127,481.75	
912	DYNEGY MARKETING & TRADE	200007	MEC	000820654	1,110,385.31	07/31/00	08/25/00	25	27,759,632.75	
913	DYNEGY MARKETING & TRADE	200007	MEC	000820654	1,510,630.00	07/31/00	08/25/00	25	37,765,750.00	
914	DYNEGY MARKETING & TRADE	200007	MEC	000820654	3,983,959.58	07/31/00	08/25/00	25	99,598,989.50	
915	DYNEGY MARKETING & TRADE	200007	MEC	000820654	114,900.00	07/31/00	08/25/00	25	2,872,500.00	
916	NATURAL GAS PIPELINE	200007	MEC	000817897	2,042.92	07/31/00	08/21/00	21	42,901.32	
917	NATURAL GAS PIPELINE	200007	MEC	000817897	756,660.00	07/31/00	08/21/00	21	15,889,860.00	
918	NATURAL GAS PIPELINE	200007	MEC	000817897	(446,692.50)	07/31/00	08/21/00	21	(9,380,542.50)	
919	NATURAL GAS PIPELINE	200007	MEC	000817897	180,406.08	07/31/00	08/21/00	21	3,788,527.68	
920	NATURAL GAS PIPELINE	200007	MEC	000817897	285,000.00	07/31/00	08/21/00	21	5,985,000.00	
921	NATURAL GAS PIPELINE	200007	MEC	000817897	231,765.00	07/31/00	08/21/00	21	4,867,065.00	
922	NATURAL GAS PIPELINE	200007	MEC	000817897	375,484.00	07/31/00	08/21/00	21	7,885,164.00	
923	NORTHERN BORDER PIPELINE CO	200007	MEC	000820694	317.20	07/31/00	08/25/00	25	7,930.00	
924	NORTHERN BORDER PIPELINE CO	200007	MEC	000820694	88,498.19	07/31/00	08/25/00	25	2,212,454.75	
925	NORTHERN BORDER PIPELINE CO	200007	MEC	000820694	22,123.48	07/31/00	08/25/00	25	553,087.00	
926	NORTHERN BORDER PIPELINE CO	200007	MEC	000820694	3,237.67	07/31/00	08/25/00	25	80,941.75	
927	NATURAL GAS PIPELINE	200007	MEC	000817897	3,945.76	07/31/00	08/21/00	21	82,860.96	
928	NATURAL GAS PIPELINE	200007	MEC	000817897	5,116.32	07/31/00	08/21/00	21	107,442.72	
929	NATURAL GAS PIPELINE	200007	MEC	000817897	1,705.00	07/31/00	08/21/00	21	35,805.00	
930	NATURAL GAS PIPELINE	200007	MEC	000817897	4.18	07/31/00	08/21/00	21	87.78	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted L/Day
931	NATURAL GAS PIPELINE	200007	MEC	000817897	10,425.23	07/31/00	08/21/00	21	218,929.83	
932	NORTHERN NATURAL GAS	200007	MEC	000817863	3,237.43	07/31/00	08/21/00	21	67,966.03	
933	NORTHERN NATURAL GAS	200007	MEC	000817863	61,077.42	07/31/00	08/21/00	21	1,282,625.82	
934	NORTHERN NATURAL GAS	200007	MEC	000817863	38,696.87	07/31/00	08/21/00	21	812,634.27	
935	NORTHERN NATURAL GAS	200007	MEC	000817863	12,649.55	07/31/00	08/21/00	21	265,840.55	
936	NORTHERN NATURAL GAS	200007	MEC	000817863	9,522.60	07/31/00	08/21/00	21	199,974.60	
937	NORTHERN NATURAL GAS	200007	MEC	000817863	3,110.37	07/31/00	08/21/00	21	65,317.77	
938	NORTHERN NATURAL GAS	200007	MEC	000817863	2,386.00	07/31/00	08/21/00	21	50,106.00	
939	NORTHERN NATURAL GAS	200007	MEC	000817863	2,047.99	07/31/00	08/21/00	21	43,007.79	
940	NORTHERN NATURAL GAS	200007	MEC	000817863	19.72	07/31/00	08/21/00	21	414.12	
941	NORTHERN NATURAL GAS	200007	MEC	000817863	(3.82)	07/31/00	08/21/00	21	(80.22)	
942	NORTHERN NATURAL GAS	200007	MEC	000817863	(209,910.29)	07/31/00	08/21/00	21	(4,408,116.09)	
943	NORTHERN NATURAL GAS	200007	MEC	000817863	3,379.35	07/31/00	08/21/00	21	70,966.35	
944	NORTHERN NATURAL GAS	200007	MEC	000817863	7,660.22	07/31/00	08/21/00	21	160,864.62	
945	NORTHERN NATURAL GAS	200007	MEC	000812973	560,536.29	07/31/00	08/11/00	11	6,155,899.19	
946	NORTHERN NATURAL GAS	200007	MEC	000812973	20,585.00	07/31/00	08/11/00	11	225,421.00	
947	NORTHERN NATURAL GAS	200007	MEC	000812973	222,870.00	07/31/00	08/11/00	11	2,451,570.00	
948	NORTHERN NATURAL GAS	200007	MEC	000812973	646,702.00	07/31/00	08/11/00	11	7,113,722.00	
949	NORTHERN NATURAL GAS	200007	MEC	000812973	814,632.57	07/31/00	08/11/00	11	8,960,958.27	
950	NORTHERN NATURAL GAS	200007	MEC	000812973	151,919.64	07/31/00	08/11/00	11	1,671,116.04	
951	NORTHERN NATURAL GAS	200007	MEC	000812973	19,122.77	07/31/00	08/11/00	11	210,350.47	
952	WESTERN GAS RESOURCES INC	200007	MEC	000820721	1,307,425.00	07/31/00	08/25/00	25	32,685,625.00	
953	CORAL ENERGY RESOURCES LP	200007	MEC	000820641	346,857.24	07/31/00	08/25/00	25	8,671,431.00	
954	CORAL ENERGY RESOURCES LP	200007	MEC	000820641	2,262,199.05	07/31/00	08/25/00	25	56,554,976.25	
955	CORAL ENERGY RESOURCES LP	200007	MEC	000820641	57,080.00	07/31/00	08/25/00	25	1,427,000.00	
956	AQUILA POWER CORPORATION	200007	MEC	000820644	1,072,530.00	07/31/00	08/25/00	25	26,813,250.00	
957	AQUILA POWER CORPORATION	200007	MEC	000820644	704,189.65	07/31/00	08/25/00	25	17,604,716.25	
958	AQUILA POWER CORPORATION	200007	MEC	000820644	69,620.00	07/31/00	08/25/00	25	1,740,500.00	
959	ANADARCO TRADING COMPANY	200007	MEC	000820665	34,912.00	07/31/00	08/25/00	25	872,800.00	
960	HUSKY CO	200007	MEC	000820738	651,977.44	07/31/00	08/25/00	25	16,299,436.00	
961	PANCANADIAN ENERGY SERVICES INC	200007	MEC	000820704	189,200.00	07/31/00	08/25/00	25	4,730,000.00	
962	PANCANADIAN ENERGY SERVICES INC	200007	MEC	000820704	19,600.00	07/31/00	08/25/00	25	490,000.00	
963	PANCANADIAN ENERGY SERVICES INC	200007	MEC	000820704	312,455.75	07/31/00	08/25/00	25	7,811,393.75	
964	PAN ALBERTA GAS US INC	200007	MEC	000820664	1,670,575.15	07/31/00	08/25/00	25	41,764,378.75	
965	PAN ALBERTA GAS US INC	200007	MEC	000823441	7,031.88	07/31/00	08/31/00	31	217,988.28	
966	PAN ALBERTA GAS US INC	200007	MEC	000823441	2,015.88	07/31/00	08/31/00	31	62,492.28	
967	PAN ALBERTA GAS US INC	200007	MEC	000823441	6,821.21	07/31/00	08/31/00	31	211,457.51	
968	SOUTHERN CO ENERGY MARKETING LP	200007	MEC	000820689	1,804,343.10	07/31/00	08/25/00	25	45,108,577.50	
969	SOUTHERN CO ENERGY MARKETING LP	200007	MEC	000820689	761,419.70	07/31/00	08/25/00	25	19,035,492.50	
970	SOUTHERN CO ENERGY MARKETING LP	200007	MEC	000820689	1,662,279.59	07/31/00	08/25/00	25	41,556,969.75	
971	SOUTHERN CO ENERGY MARKETING LP	200007	MEC	000820689	686,650.00	07/31/00	08/25/00	25	17,166,250.00	
972	SOUTHERN CO ENERGY MARKETING LP	200007	MEC	000822747	39,700.00	07/31/00	08/30/00	30	1,191,000.00	
973	CMS CONTINENTAL NATURAL GAS INC	200007	MEC	000820710	21,250.00	07/31/00	08/25/00	25	531,250.00	
974	ENGAGE ENERGY US L P	200007	MEC	000820634	281,051.50	07/31/00	08/25/00	25	7,026,287.50	
975	ENGAGE ENERGY US L P	200007	MEC	000820634	560,521.74	07/31/00	08/25/00	25	14,013,043.50	
976	RELIANT ENERGY	200007	MEC	000820688	846,911.79	07/31/00	08/25/00	25	21,172,794.75	
977	RELIANT ENERGY	200007	MEC	000820688	3,869,275.00	07/31/00	08/25/00	25	96,731,875.00	
978	US ENERGY SERVICES	200007	MEC	000817114	7,106.89	07/31/00	08/18/00	18	127,924.02	
979	US ENERGY SERVICES	200007	MEC	000817115	3,080.83	07/31/00	08/18/00	18	55,454.94	
980	US ENERGY SERVICES	200007	MEC	000818381	6,877.63	07/31/00	08/21/00	21	144,430.23	
981	US ENERGY SERVICES	200007	MEC	000820646	7,106.89	07/31/00	08/25/00	25	177,672.25	
982	ONEOK GAS MARKETING	200007	MEC	000820671	274,582.61	07/31/00	08/25/00	25	6,864,590.25	
983	MARATHON OIL COMPANY	200007	MEC	000820696	613,650.00	07/31/00	08/25/00	25	15,341,250.00	
984	MARATHON OIL COMPANY	200007	MEC	000820696	414,463.64	07/31/00	08/25/00	25	10,361,591.00	
985	MARATHON OIL COMPANY	200007	MEC	000820696	400,354.48	07/31/00	08/25/00	25	10,008,862.00	
986	RENAISSANCE ENERGY	200007	MEC	000820684	650,844.95	07/31/00	08/25/00	25	16,271,123.75	
987	CITY OF SOUTH SIOUX CITY	200007	MEC	000820829	513.90	07/31/00	08/25/00	25	12,847.50	
988	CITY OF SIOUX CITY	200007	MEC	000820832	19,142.41	07/31/00	08/25/00	25	478,560.25	
989	NEBRASKA PUBLIC GAS AGENCY	200007	MEC	000820834	43,373.16	07/31/00	08/25/00	25	1,084,329.00	
990	CITY OF SOUTH SIOUX CITY	200007	MEC	000821638	409.20	07/31/00	08/29/00	29	11,866.80	
991	CITY OF SIOUX CITY	200007	MEC	000821641	30,268.50	07/31/00	08/29/00	29	877,786.50	
992	NEBRASKA PUBLIC GAS AGENCY	200007	MEC	000821644	34,372.80	07/31/00	09/08/00	39	1,340,539.20	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted L/Days
993	COMMODITY DERIVATIVES	200007	MEC	000820634	199,916.42	07/31/00	08/03/00	3	599,749.26	
994	TXU ENERGY TRADING	200007	MEC	000820669	2,897.47	07/31/00	08/25/00	25	72,436.75	
995	TXU ENERGY TRADING	200007	MEC	000820669	58,936.93	07/31/00	08/25/00	25	1,473,423.25	
996	OXY USA INC	200007	MEC	000820666	72,406.00	07/31/00	08/25/00	25	1,810,150.00	
997	OGE ENERGY RESOURCES INC	200007	MEC	000820636	193,852.85	07/31/00	08/25/00	25	4,841,321.25	
998	OGE ENERGY RESOURCES INC	200007	MEC	000820636	325,985.80	07/31/00	08/25/00	25	8,149,645.00	
999	WILLIAMS ENERGY SERVICE COMPANY	200007	MEC	000820631	3,019,342.63	07/31/00	08/25/00	25	75,483,565.75	
1000	NICOR HUB SERVICES	200007	MEC	000820639	502,275.00	07/31/00	08/25/00	25	12,556,875.00	
1001	NICOR HUB SERVICES	200007	MEC	000820639	199.50	07/31/00	08/25/00	25	4,987.50	
1002	CINERGY	200007	MEC	000815128	20,762.41	07/31/00	08/16/00	16	332,198.56	
1003	CINERGY	200007	MEC	000820705	437,309.93	07/31/00	08/25/00	25	10,932,744.25	
1004	ANR PIPELINE	200008	MEC	000932063	5,303.74	08/31/00	09/18/00	18	95,487.32	
1005	ANR PIPELINE	200008	MEC	000932063	23,505.71	08/31/00	09/18/00	18	423,102.78	
1006	ANR PIPELINE	200008	MEC	000932048	0.90	08/31/00	09/18/00	18	17.10	
1007	ANR PIPELINE	200008	MEC	000932048	0.93	08/31/00	09/18/00	18	17.67	
1008	ANR PIPELINE	200008	MEC	000932048	30.95	08/31/00	09/18/00	18	588.05	
1009	ANR PIPELINE	200008	MEC	000932048	444.23	08/31/00	09/18/00	18	8,443.37	
1010	ANR PIPELINE	200008	MEC	000932044	502.76	08/31/00	09/25/00	25	12,569.00	
1011	ANR PIPELINE	200008	MEC	000932044	411.22	08/31/00	09/25/00	25	10,285.50	
1012	ANR PIPELINE	200008	MEC	000932044	704.94	08/31/00	09/25/00	25	17,674.50	
1013	ANR PIPELINE	200008	MEC	000932044	1,373.62	08/31/00	09/25/00	25	34,340.50	
1014	ANR PIPELINE	200008	MEC	000932044	298.54	08/31/00	09/25/00	25	7,463.50	
1015	ANR PIPELINE	200008	MEC	000932048	4,859.40	08/31/00	09/19/00	19	92,328.60	
1016	ANR PIPELINE	200008	MEC	000932044	9,375.00	08/31/00	09/25/00	25	234,375.00	
1017	ANR PIPELINE	200008	MEC	000932044	4,314.14	08/31/00	09/25/00	25	107,853.50	
1018	ANR PIPELINE	200008	MEC	000932044	29,258.55	08/31/00	09/25/00	25	731,463.75	
1019	ANR PIPELINE	200008	MEC	000932044	16,000.02	08/31/00	09/25/00	25	400,000.50	
1020	ANR PIPELINE	200008	MEC	000932044	9,452.00	08/31/00	09/25/00	25	236,300.00	
1021	CIBOLA ENERGY SERVICES CORP	200008	MEC	000932030	2,221,338.72	08/31/00	09/25/00	25	55,533,468.00	
1022	CIBOLA ENERGY SERVICES CORP	200008	MEC	000932030	522,514.64	08/31/00	09/25/00	25	13,062,866.00	
1023	CIBOLA ENERGY SERVICES CORP	200008	MEC	000932030	4,160,012.50	08/31/00	09/25/00	25	104,000,312.50	
1024	EL PASO ENERGY MARKETING COMPANY	200008	MEC	000932149	67,690.38	08/31/00	09/25/00	25	1,692,259.50	
1025	EL PASO ENERGY MARKETING COMPANY	200008	MEC	000932149	43,650.00	08/31/00	09/25/00	25	1,091,250.00	
1026	ENBRON NORTH AMERICA	200008	MEC	000932123	1,136,878.42	08/31/00	09/25/00	25	28,421,960.50	
1027	ENBRON NORTH AMERICA	200008	MEC	000932123	1,848,047.48	08/31/00	09/25/00	25	46,201,187.00	
1028	ENBRON NORTH AMERICA	200008	MEC	000932123	16,256,144.16	08/31/00	09/25/00	25	406,403,604.00	
1029	BURLINGTON RESOURCES TRADING INC	200008	MEC	000932129	222,452.28	08/31/00	09/25/00	25	5,561,307.00	
1030	DUKE ENERGY TRADING & MARKETING	200008	MEC	000932113	273,900.00	08/31/00	09/25/00	25	6,847,500.00	
1031	DYNEGY MARKETING & TRADE	200008	MEC	000932020	47,895.80	08/31/00	09/25/00	25	1,197,395.00	
1032	DYNEGY MARKETING & TRADE	200008	MEC	000932020	1,401.30	08/31/00	09/25/00	25	35,032.50	
1033	DYNEGY MARKETING & TRADE	200008	MEC	000932020	5,147.80	08/31/00	09/25/00	25	128,695.00	
1034	DYNEGY MARKETING & TRADE	200008	MEC	000932020	15,015.00	08/31/00	09/25/00	25	375,375.00	
1035	DYNEGY MARKETING & TRADE	200008	MEC	000932020	18,344.25	08/31/00	09/25/00	25	458,606.25	
1036	DYNEGY MARKETING & TRADE	200008	MEC	000932020	228,372.04	08/31/00	09/25/00	25	5,709,301.00	
1037	DYNEGY MARKETING & TRADE	200008	MEC	000932020	1,992,982.43	08/31/00	09/25/00	25	49,824,560.75	
1038	DYNEGY MARKETING & TRADE	200008	MEC	000932020	248,687.71	08/31/00	09/25/00	25	6,217,192.75	
1039	DYNEGY MARKETING & TRADE	200008	MEC	000932020	702,862.24	08/31/00	09/25/00	25	17,571,558.00	
1040	DYNEGY MARKETING & TRADE	200008	MEC	000932020	87,607.30	08/31/00	09/25/00	25	2,190,182.50	
1041	DYNEGY MARKETING & TRADE	200008	MEC	000932020	35,490.76	08/31/00	09/25/00	25	887,269.00	
1042	NATURAL GAS PIPELINE	200008	MEC	000934786	2,042.92	08/31/00	09/21/00	21	42,901.32	
1043	NATURAL GAS PIPELINE	200008	MEC	000934786	4,585.50	08/31/00	09/21/00	21	96,295.50	
1044	NATURAL GAS PIPELINE	200008	MEC	000934786	180,406.08	08/31/00	09/21/00	21	3,788,527.68	
1045	NATURAL GAS PIPELINE	200008	MEC	000934786	231,765.00	08/31/00	09/21/00	21	4,867,065.00	
1046	NATURAL GAS PIPELINE	200008	MEC	000934786	285,000.00	08/31/00	09/21/00	21	5,985,000.00	
1047	NATURAL GAS PIPELINE	200008	MEC	000934786	756,660.00	08/31/00	09/21/00	21	15,889,860.00	
1048	NATURAL GAS PIPELINE	200008	MEC	000934786	(31,620.91)	08/31/00	09/21/00	21	(664,039.11)	
1049	NORTHERN BORDER PIPELINE CO	200008	MEC	000932071	88,498.19	08/31/00	09/25/00	25	2,212,454.75	
1050	NORTHERN BORDER PIPELINE CO	200008	MEC	000932071	22,123.48	08/31/00	09/25/00	25	553,087.00	
1051	NORTHERN BORDER PIPELINE CO	200008	MEC	000932071	3,237.67	08/31/00	09/25/00	25	80,941.75	
1052	NORTHERN BORDER PIPELINE CO	200008	MEC	000932071	317.20	08/31/00	09/25/00	25	7,936.00	
1053	NATURAL GAS PIPELINE	200008	MEC	000934786	4,048.98	08/31/00	09/21/00	21	85,028.58	
1054	NATURAL GAS PIPELINE	200008	MEC	000934786	24.82	08/31/00	09/21/00	21	521.22	

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Line No.	(a) Vendor	(b) Billing Month	(c) Division	(d) Voucher Number	(e) Amount	(f) End of Billing Month	(g) Date Paid	(h) Number of Lead Days	(i) Weighted Dollars	(j) Weighted \$/Days
1055	NATURAL GAS PIPELINE	200008	MEC	000934785	764.61	08/31/00	09/21/00	21	16,056.81	
1056	NATURAL GAS PIPELINE	200008	MEC	000934786	1,737.99	08/31/00	09/21/00	21	36,497.79	
1057	NATURAL GAS PIPELINE	200008	MEC	000934786	5,335.56	08/31/00	09/21/00	21	112,046.76	
1058	NATURAL GAS PIPELINE	200008	MEC	000934786	1,670.36	08/31/00	09/21/00	21	35,077.56	
1059	NORTHERN NATURAL GAS	200008	MEC	000936956	3,583.00	08/31/00	09/25/00	25	89,575.00	
1060	NORTHERN NATURAL GAS	200008	MEC	000936956	0.09	08/31/00	09/25/00	25	2.25	
1061	NORTHERN NATURAL GAS	200008	MEC	000936956	0.68	08/31/00	09/25/00	25	17.00	
1062	NORTHERN NATURAL GAS	200008	MEC	000936956	30.34	08/31/00	09/25/00	25	758.50	
1063	NORTHERN NATURAL GAS	200008	MEC	000936956	55.44	08/31/00	09/25/00	25	1,386.00	
1064	NORTHERN NATURAL GAS	200008	MEC	000936956	82.28	08/31/00	09/25/00	25	2,057.00	
1065	NORTHERN NATURAL GAS	200008	MEC	000936956	273.78	08/31/00	09/25/00	25	6,844.50	
1066	NORTHERN NATURAL GAS	200008	MEC	000936956	2,871.36	08/31/00	09/25/00	25	71,784.00	
1067	NORTHERN NATURAL GAS	200008	MEC	000936956	3,020.56	08/31/00	09/25/00	25	75,514.00	
1068	NORTHERN NATURAL GAS	200008	MEC	000936956	(9.07)	08/31/00	09/25/00	25	(1.75)	
1069	NORTHERN NATURAL GAS	200008	MEC	000936956	3,472.09	08/31/00	09/25/00	25	86,802.25	
1070	NORTHERN NATURAL GAS	200008	MEC	000936956	90,399.74	08/31/00	09/25/00	25	2,259,993.50	
1071	NORTHERN NATURAL GAS	200008	MEC	000936956	6,277.24	08/31/00	09/25/00	25	156,931.00	
1072	NORTHERN NATURAL GAS	200008	MEC	000936956	7,037.65	08/31/00	09/25/00	25	175,941.25	
1073	NORTHERN NATURAL GAS	200008	MEC	000936956	7,237.15	08/31/00	09/25/00	25	180,928.75	
1074	NORTHERN NATURAL GAS	200008	MEC	000936956	13,526.64	08/31/00	09/25/00	25	338,166.00	
1075	NORTHERN NATURAL GAS	200008	MEC	000936956	23,144.72	08/31/00	09/25/00	25	578,618.00	
1076	NORTHERN NATURAL GAS	200008	MEC	000936956	39,478.87	08/31/00	09/25/00	25	585,921.75	
1077	NORTHERN NATURAL GAS	200008	MEC	000936956	1,110,934.47	08/31/00	09/25/00	25	27,773,361.75	
1078	NORTHERN NATURAL GAS	200008	MEC	000936956	3,245.91	08/31/00	09/25/00	25	81,147.75	
1079	NORTHERN NATURAL GAS	200008	MEC	000927604	814,632.57	08/31/00	09/11/00	11	8,960,958.27	
1080	NORTHERN NATURAL GAS	200008	MEC	000927604	647,482.00	08/31/00	09/11/00	11	7,122,302.00	
1081	NORTHERN NATURAL GAS	200008	MEC	000927604	560,536.29	08/31/00	09/11/00	11	6,165,899.19	
1082	NORTHERN NATURAL GAS	200008	MEC	000927604	222,870.00	08/31/00	09/11/00	11	2,451,570.00	
1083	NORTHERN NATURAL GAS	200008	MEC	000927604	152,176.87	08/31/00	09/11/00	11	1,673,945.57	
1084	NORTHERN NATURAL GAS	200008	MEC	000927604	19,122.77	08/31/00	09/11/00	11	210,350.47	
1085	NORTHERN NATURAL GAS	200008	MEC	000927604	20,585.00	08/31/00	09/11/00	11	226,435.00	
1086	WESTERN GAS RESOURCES INC	200008	MEC	000936997	817,850.00	08/31/00	09/25/00	25	20,446,250.00	
1087	WESTERN GAS RESOURCES INC	200008	MEC	000936997	334,575.00	08/31/00	09/25/00	25	8,364,375.00	
1088	CORAL ENERGY RESOURCES LP	200008	MEC	000937115	130,050.00	08/31/00	09/25/00	25	3,251,250.00	
1089	CORAL ENERGY RESOURCES LP	200008	MEC	000937115	2,328,187.89	08/31/00	09/25/00	25	58,204,697.25	
1090	AQUILA POWER CORPORATION	200008	MEC	000937150	44,054.60	08/31/00	09/25/00	25	1,100,115.00	
1091	AQUILA POWER CORPORATION	200008	MEC	000937150	282,850.00	08/31/00	09/25/00	25	7,071,250.00	
1092	AQUILA POWER CORPORATION	200008	MEC	000937150	3,431,374.14	08/31/00	09/25/00	25	85,784,353.50	
1093	TENASKA MARKETING VENTURES	200008	MEC	000937131	207,701.91	08/31/00	09/25/00	25	5,192,547.75	
1094	TENASKA MARKETING VENTURES	200008	MEC	000937131	76,048.00	08/31/00	09/25/00	25	1,901,200.00	
1095	ANADARKO TRADING COMPANY	200008	MEC	000937053	76,800.00	08/31/00	09/25/00	25	1,920,000.00	
1096	HUSKY OIL	200008	MEC	000936988	576,600.00	08/31/00	09/25/00	25	14,415,000.00	
1097	PANCANADIAN ENERGY SERVICES INC	200008	MEC	000937008	142,500.97	08/31/00	09/25/00	25	3,562,524.25	
1098	PANCANADIAN ENERGY SERVICES INC	200008	MEC	000937008	371,525.35	08/31/00	09/25/00	25	9,288,133.75	
1099	PANCANADIAN ENERGY SERVICES INC	200008	MEC	000937008	1,337,150.00	08/31/00	09/25/00	25	33,428,750.00	
1100	PAN ALBERTA GAS US INC	200008	MEC	000937087	1,264,528.41	08/31/00	09/25/00	25	31,613,210.25	
1101	PAN ALBERTA GAS US INC	200008	MEC	000937087	249,516.77	08/31/00	09/25/00	25	6,237,919.25	
1102	SOUTHERN CO ENERGY MARKETING LP	200008	MEC	000937105	5,447,019.44	08/31/00	09/25/00	25	136,175,486.00	
1103	SOUTHERN CO ENERGY MARKETING LP	200008	MEC	000937105	4,100,878.14	08/31/00	09/25/00	25	102,521,953.50	
1104	SOUTHERN CO ENERGY MARKETING LP	200008	MEC	000937105	1,571,209.93	08/31/00	09/25/00	25	39,280,248.25	
1105	CMS MARKETING SERVICES & TRADE	200008	MEC	000937146	2,311,050.00	08/31/00	09/25/00	25	57,776,250.00	
1106	SOCAL	200008	MEC	000936985	610,557.98	08/31/00	09/25/00	25	15,263,949.50	
1107	ENGAGE ENERGY US L P	200008	MEC	000937157	240,807.95	08/31/00	09/25/00	25	6,020,198.75	
1108	ENGAGE ENERGY US L P	200008	MEC	000937157	517,589.71	08/31/00	09/25/00	25	12,939,742.75	
1109	RELIANT ENERGY	200008	MEC	000937103	26,482.88	08/31/00	09/25/00	25	662,067.00	
1110	US ENERGY SERVICES	200008	MEC	000938513	7,106.89	08/31/00	09/28/00	28	198,992.92	
1111	ONEOK GAS MARKETING	200008	MEC	000937108	37,300.00	08/31/00	09/25/00	25	932,500.00	
1112	ONEOK GAS MARKETING	200008	MEC	000937108	10,850.00	08/31/00	09/25/00	25	271,250.00	
1113	ONEOK GAS MARKETING	200008	MEC	000937108	2,300,250.00	08/31/00	09/25/00	25	57,506,250.00	
1114	MARATHON OIL COMPANY	200008	MEC	000937089	710,475.36	08/31/00	09/25/00	25	17,761,884.00	
1115	MARATHON OIL COMPANY	200008	MEC	000937089	1,428,536.63	08/31/00	09/25/00	25	35,713,415.75	
1116	MARATHON OIL COMPANY	200008	MEC	000937089	60,913.80	08/31/00	09/25/00	25	1,522,845.00	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1117	MARATHON OIL COMPANY	200008	MEC	000937089	265,660.69	08/31/00	09/25/00	25	6,641,517.25	
1118	MARATHON OIL COMPANY	200008	MEC	000937089	200,419.25	08/31/00	09/25/00	25	5,010,481.25	
1119	RENAISSANCE ENERGY	200008	MEC	000937134	576,600.00	08/31/00	09/25/00	25	14,415,000.00	
1120	TXU ENERGY TRADING	200008	MEC	000937101	58,637.12	08/31/00	09/25/00	25	1,465,928.00	
1121	TXU ENERGY TRADING	200008	MEC	000939157	2,584.40	08/31/00	09/28/00	28	72,363.20	
1122	TXU ENERGY TRADING	200008	MEC	000939157	89,774.95	08/31/00	09/28/00	28	2,513,698.60	
1123	OXY USA INC	200008	MEC	000937136	39,388.14	08/31/00	09/25/00	25	984,703.50	
1124	OXY USA INC	200008	MEC	000937136	1,901,746.15	08/31/00	09/25/00	25	47,543,653.75	
1125	OXY USA INC	200008	MEC	000937136	483,290.00	08/31/00	09/25/00	25	12,082,250.00	
1126	OXY USA INC	200008	MEC	000937136	271,850.63	08/31/00	09/25/00	25	6,795,265.75	
1127	OXY USA INC	200008	MEC	000937136	16,915.15	08/31/00	09/25/00	25	422,878.75	
1128	OGE ENERGY RESOURCES INC	200008	MEC	000937160	2,439.45	08/31/00	09/25/00	25	60,986.25	
1129	OGE ENERGY RESOURCES INC	200008	MEC	000937160	48,963.00	08/31/00	09/25/00	25	1,224,075.00	
1130	OGE ENERGY RESOURCES INC	200008	MEC	000937160	849,913.36	08/31/00	09/25/00	25	21,247,834.00	
1131	NGCOR POWER SERVICES	200008	MEC	000937066	725.90	08/31/00	09/25/00	25	18,147.50	
1132	CHEROKEE	200009	MEC	001049929	615,140.04	08/31/00	09/25/00	25	15,403,501.00	
1133	ANR PIPELINE	200009	MEC	001049929	29,258.55	09/30/00	10/17/00	17	497,395.35	
1134	ANR PIPELINE	200009	MEC	001049929	1,329.31	09/30/00	10/17/00	17	22,599.27	
1135	ANR PIPELINE	200009	MEC	001049929	713.42	09/30/00	10/17/00	17	12,126.14	
1136	ANR PIPELINE	200009	MEC	001049929	487.84	09/30/00	10/17/00	17	8,293.28	
1137	ANR PIPELINE	200009	MEC	001049929	371.39	09/30/00	10/17/00	17	6,313.63	
1138	ANR PIPELINE	200009	MEC	001049929	290.02	09/30/00	10/17/00	17	4,990.34	
1139	ANR PIPELINE	200009	MEC	001055234	5,277.27	09/30/00	10/24/00	24	105,425.40	
1140	ANR PIPELINE	200009	MEC	001049929	23,334.75	09/30/00	10/24/00	24	560,034.00	
1141	ANR PIPELINE	200009	MEC	001049929	15,944.40	09/30/00	10/17/00	17	271,054.80	
1142	ANR PIPELINE	200009	MEC	001049929	9,452.00	09/30/00	10/17/00	17	160,684.00	
1143	ANR PIPELINE	200009	MEC	001049929	9,375.00	09/30/00	10/17/00	17	159,375.00	
1144	ANR PIPELINE	200009	MEC	001049929	4,294.25	09/30/00	10/17/00	17	73,002.25	
1145	ENRON SWAP GAS	200009	MEC	001044631	103,093.48	09/30/00	10/10/00	10	1,030,934.80	
1146	ENRON NORTH AMERICA	200009	MEC	001055955	23,759,929.44	09/30/00	10/25/00	25	593,998,236.00	
1147	ENRON NORTH AMERICA	200009	MEC	001055955	1,051.38	09/30/00	10/25/00	25	26,284.50	
1148	ENRON NORTH AMERICA	200009	MEC	001055955	1,468,600.57	09/30/00	10/25/00	25	36,715,014.25	
1149	ENRON NORTH AMERICA	200009	MEC	001055955	4,100,545.22	09/30/00	10/25/00	25	102,513,630.50	
1150	BURLINGTON RESOURCES TRADING INC	200009	MEC	001055871	262,151.10	09/30/00	10/25/00	25	6,553,777.50	
1151	DUKE ENERGY TRADING & MARKETING	200009	MEC	001055951	1,843,650.50	09/30/00	10/25/00	25	46,091,262.50	
1152	DUKE ENERGY TRADING & MARKETING	200009	MEC	001055951	51,400.00	09/30/00	10/25/00	25	1,285,000.00	
1153	DYNEGY MARKETING & TRADE	200009	MEC	001055973	3,372,078.85	09/30/00	10/25/00	25	84,301,966.25	
1154	DYNEGY MARKETING & TRADE	200009	MEC	001055973	1,835,977.20	09/30/00	10/25/00	25	45,899,430.00	
1155	DYNEGY MARKETING & TRADE	200009	MEC	001055973	1,406,250.00	09/30/00	10/25/00	25	35,156,250.00	
1156	DYNEGY MARKETING & TRADE	200009	MEC	001055973	273,456.31	09/30/00	10/25/00	25	6,836,407.75	
1157	DYNEGY MARKETING & TRADE	200009	MEC	001055973	67,808.09	09/30/00	10/25/00	25	1,695,202.25	
1158	DYNEGY MARKETING & TRADE	200009	MEC	001055973	323,403.83	09/30/00	10/25/00	25	8,085,095.75	
1159	DYNEGY MARKETING & TRADE	200009	MEC	001055973	53,037.15	09/30/00	10/25/00	25	1,325,929.00	
1160	DYNEGY MARKETING & TRADE	200009	MEC	001055973	30,340.60	09/30/00	10/25/00	25	758,515.00	
1161	DYNEGY MARKETING & TRADE	200009	MEC	001055973	23,701.97	09/30/00	10/25/00	25	592,549.25	
1162	DYNEGY MARKETING & TRADE	200009	MEC	001055973	4,916.65	09/30/00	10/25/00	25	122,916.50	
1163	DYNEGY MARKETING & TRADE	200009	MEC	001055973	99,435.00	09/30/00	10/25/00	25	2,485,875.00	
1164	DYNEGY MARKETING & TRADE	200009	MEC	001055973	233,431.23	09/30/00	10/25/00	25	5,835,780.75	
1165	NATURAL GAS PIPELINE	200009	MEC	001052038	1125,506.50	09/30/00	10/19/00	19	21,384,623.50	
1166	NATURAL GAS PIPELINE	200009	MEC	001052038	2,042.92	09/30/00	10/19/00	19	39,815.48	
1167	NATURAL GAS PIPELINE	200009	MEC	001052038	180,406.08	09/30/00	10/19/00	19	3,427,715.52	
1168	NATURAL GAS PIPELINE	200009	MEC	001052038	231,765.00	09/30/00	10/19/00	19	4,403,535.00	
1169	NATURAL GAS PIPELINE	200009	MEC	001052038	286,650.02	09/30/00	10/19/00	19	5,446,350.38	
1170	NATURAL GAS PIPELINE	200009	MEC	001052038	761,673.30	09/30/00	10/19/00	19	14,471,792.70	
1171	NORTHERN BORDER PIPELINE CO	200009	MEC	001055903	317.20	09/30/00	10/25/00	25	7,930.00	
1172	NORTHERN BORDER PIPELINE CO	200009	MEC	001055903	22,123.48	09/30/00	10/25/00	25	553,087.00	
1173	NORTHERN BORDER PIPELINE CO	200009	MEC	001055903	85,498.19	09/30/00	10/25/00	25	2,137,454.75	
1174	NORTHERN BORDER PIPELINE CO	200009	MEC	001055903	3,237.67	09/30/00	10/25/00	25	80,941.75	
1175	NATURAL GAS PIPELINE	200009	MEC	001052038	10,258.57	09/30/00	10/19/00	19	194,912.83	
1176	NATURAL GAS PIPELINE	200009	MEC	001052038	24.82	09/30/00	10/19/00	19	471.58	
1177	NATURAL GAS PIPELINE	200009	MEC	001052038	3,761.50	09/30/00	10/19/00	19	71,468.50	
1178	NATURAL GAS PIPELINE	200009	MEC	001052038	436.85	09/30/00	10/19/00	19	8,300.15	

MidAmerican Energy Company  
 Lead Lag Analysis  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1172	NORTHERN NATURAL GAS	200009	MEC	001049037	180.24	09/30/00	10/16/00	16	2,883.84	
1180	NORTHERN NATURAL GAS	200009	MEC	001049037	19,122.77	09/30/00	10/16/00	16	305,964.32	
1181	NORTHERN NATURAL GAS	200009	MEC	001049037	413.22	09/30/00	10/16/00	16	6,611.52	
1182	NORTHERN NATURAL GAS	200009	MEC	001049037	404.46	09/30/00	10/16/00	16	6,471.36	
1183	NORTHERN NATURAL GAS	200009	MEC	001049037	317.79	09/30/00	10/16/00	16	5,084.64	
1184	NORTHERN NATURAL GAS	200009	MEC	001049037	197.42	09/30/00	10/16/00	16	3,158.72	
1185	NORTHERN NATURAL GAS	200009	MEC	001054282	896.00	09/30/00	10/23/00	23	20,608.00	
1186	NORTHERN NATURAL GAS	200009	MEC	001054282	1,827.69	09/30/00	10/23/00	23	42,036.87	
1187	NORTHERN NATURAL GAS	200009	MEC	001054282	2,042.83	09/30/00	10/23/00	23	46,985.09	
1188	NORTHERN NATURAL GAS	200009	MEC	001054282	3,141.20	09/30/00	10/23/00	23	72,247.60	
1189	NORTHERN NATURAL GAS	200009	MEC	001054282	3,180.01	09/30/00	10/23/00	23	73,140.23	
1190	NORTHERN NATURAL GAS	200009	MEC	001054282	5,334.00	09/30/00	10/23/00	23	122,682.00	
1191	NORTHERN NATURAL GAS	200009	MEC	001054282	10,357.06	09/30/00	10/23/00	23	238,212.38	
1192	NORTHERN NATURAL GAS	200009	MEC	001054282	13,987.32	09/30/00	10/23/00	23	321,708.36	
1193	NORTHERN NATURAL GAS	200009	MEC	001054282	54,731.21	09/30/00	10/23/00	23	1,258,217.83	
1194	NORTHERN NATURAL GAS	200009	MEC	001054282	14,229.80	09/30/00	10/23/00	23	329,585.40	
1195	NORTHERN NATURAL GAS	200009	MEC	001054282	1,346,367.49	09/30/00	10/23/00	23	30,956,452.27	
1196	NORTHERN NATURAL GAS	200009	MEC	001054282	14,041.38	09/30/00	10/23/00	23	322,951.74	
1197	NORTHERN NATURAL GAS	200009	MEC	001054282	55,981.54	09/30/00	10/23/00	23	1,267,575.42	
1198	NORTHERN NATURAL GAS	200009	MEC	001044473	152,175.87	09/30/00	10/12/00	12	1,826,122.44	
1199	NORTHERN NATURAL GAS	200009	MEC	001044473	222,870.00	09/30/00	10/12/00	12	2,674,440.00	
1200	NORTHERN NATURAL GAS	200009	MEC	001044473	814,348.57	09/30/00	10/12/00	12	9,772,182.84	
1201	NORTHERN NATURAL GAS	200009	MEC	001044473	647,861.90	09/30/00	10/12/00	12	7,774,320.00	
1202	NORTHERN NATURAL GAS	200009	MEC	001044473	560,535.29	09/30/00	10/12/00	12	6,726,435.48	
1203	NORTHERN NATURAL GAS	200009	MEC	001047458	20,585.00	09/30/00	10/13/00	13	1,67,605.00	
1204	WESTERN GAS RESOURCES INC	200009	MEC	001055998	224,875.00	09/30/00	10/25/00	25	5,621,875.00	
1205	WESTERN GAS RESOURCES INC	200009	MEC	001055998	1,124,375.00	09/30/00	10/25/00	25	28,109,375.00	
1206	CORAL ENERGY RESOURCES LP	200009	MEC	001055833	2,725,687.94	09/30/00	10/25/00	25	68,141,698.50	
1207	CORAL ENERGY RESOURCES LP	200009	MEC	001055833	13,275.90	09/30/00	10/25/00	25	331,897.50	
1208	CORAL ENERGY RESOURCES LP	200009	MEC	001055833	93,775.53	09/30/00	10/25/00	25	2,344,388.25	
1209	AQUILA POWER CORPORATION	200009	MEC	001055962	3,053.43	09/30/00	10/25/00	25	76,335.75	
1210	AQUILA POWER CORPORATION	200009	MEC	001055962	743,855.40	09/30/00	10/25/00	25	18,596,385.00	
1211	AQUILA POWER CORPORATION	200009	MEC	001055962	1,551,340.48	09/30/00	10/25/00	25	38,783,512.00	
1212	AQUILA POWER CORPORATION	200009	MEC	001055962	7,371,518.77	09/30/00	10/25/00	25	184,290,468.25	
1213	TENASKA MARKETING VENTURES	200009	MEC	001055880	122,477.02	09/30/00	10/25/00	25	3,061,925.50	
1214	PG&E ENERGY TRADING CORP	200009	MEC	001044634	53,255.00	09/30/00	10/10/00	10	532,550.00	
1215	PG&E ENERGY TRADING CORP	200009	MEC	001058037	571,931.83	09/30/00	10/25/00	25	14,298,295.75	
1216	ANADARCO TRADING COMPANY	200009	MEC	001055836	139,167.50	09/30/00	10/25/00	25	3,479,187.50	
1217	HUSKY OIL	200009	MEC	001055901	675,370.47	09/30/00	10/25/00	25	16,884,261.75	
1218	PANCANADIAN ENERGY SERVICES INC	200009	MEC	001056049	35,212.50	09/30/00	10/25/00	25	880,312.50	
1219	PANCANADIAN ENERGY SERVICES INC	200009	MEC	001056049	774,825.00	09/30/00	10/25/00	25	19,370,825.00	
1220	PANCANADIAN ENERGY SERVICES INC	200009	MEC	001056049	160,913.64	09/30/00	10/25/00	25	4,022,841.00	
1221	PAN ALBERTA GAS US INC	200009	MEC	001055908	1,713,207.53	09/30/00	10/25/00	25	42,830,188.25	
1222	SOUTHERN CO ENERGY MARKETING LP	200009	MEC	001055911	40,418.40	09/30/00	10/25/00	25	1,010,460.00	
1223	SOUTHERN CO ENERGY MARKETING LP	200009	MEC	001055911	3,263,780.07	09/30/00	10/25/00	25	81,594,501.75	
1224	SOUTHERN CO ENERGY MARKETING LP	200009	MEC	001055911	50,100.00	09/30/00	10/25/00	25	1,252,500.00	
1225	CMS MARKETING SERVICES & TRADE	200009	MEC	001056035	2,156,221.87	09/30/00	10/25/00	25	53,905,546.75	
1226	CMS COMMERCIAL NATURAL GAS INC	200009	MEC	001056055	434,583.60	09/30/00	10/25/00	25	10,864,590.00	
1227	ENGAGE ENERGY US L.P.	200009	MEC	001055883	309,362.33	09/30/00	10/25/00	25	7,734,058.25	
1228	ENGAGE ENERGY US L.P.	200009	MEC	001055883	552,273.25	09/30/00	10/25/00	25	14,056,831.25	
1229	KOCH ENERGY TRADING	200009	MEC	001055841	10,020.00	09/30/00	10/25/00	25	250,500.00	
1230	KOCH ENERGY TRADING	200009	MEC	001055841	1,901.23	09/30/00	10/25/00	25	47,530.75	
1231	RELIANT ENERGY	200009	MEC	001055845	108,275.43	09/30/00	10/25/00	25	2,706,885.75	
1232	US ENERGY SERVICES	200009	MEC	001059410	6,877.63	09/30/00	10/31/00	31	213,206.53	
1233	ONEOK GAS MARKETING	200009	MEC	001055849	76,815.00	09/30/00	10/25/00	25	1,920,375.00	
1234	ONEOK GAS MARKETING	200009	MEC	001055849	1,688,889.60	09/30/00	10/25/00	25	42,222,240.00	
1235	MARATHON OIL COMPANY	200009	MEC	001055839	151,243.36	09/30/00	10/25/00	25	3,781,084.00	
1236	RENAISSANCE ENERGY	200009	MEC	001055875	676,500.00	09/30/00	10/25/00	25	16,912,500.00	
1237	RENAISSANCE ENERGY	200009	MEC	001055875	340,772.70	09/30/00	10/25/00	25	8,519,317.50	
1238	RENAISSANCE ENERGY	200009	MEC	001055875	120,154.76	09/30/00	10/25/00	25	3,003,869.00	
1239	CITY OF SIOUX FALLS	200009	MEC	001043153	24,664.50	09/30/00	10/10/00	10	246,645.00	
1240	COMMODITY DERIVATIVES	200009	MEC	001042280	183,644.84	09/30/00	10/04/00	4	734,579.36	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1241	COMMUNITY DERIVATIVES	200009	MEC	001054303	47,500.00	09/30/00	10/23/00	23	1,092,500.00	
1242	COMMUNITY DERIVATIVES	200009	MEC	001057612	15,000.00	09/30/00	10/27/00	27	405,000.00	
1243	TXU ENERGY TRADING	200009	MEC	001057217	145,102.17	09/30/00	10/26/00	26	3,772,656.42	
1244	TXU ENERGY TRADING	200009	MEC	001057217	15,420.14	09/30/00	10/26/00	26	400,923.64	
1245	ALTRADE TRANSACTION LLC	200009	MEC	001055969	1,629,738.00	09/30/00	10/25/00	25	40,743,450.00	
1246	ALTRADE TRANSACTION LLC	200009	MEC	001055969	4,859,779.70	09/30/00	10/25/00	25	121,494,492.50	
1247	COENERGY TRADING COMPANY	200009	MEC	001055948	24,134.00	09/30/00	10/25/00	25	603,350.00	
1248	OXY USA INC	200009	MEC	001055857	1,452,296.13	09/30/00	10/25/00	25	36,307,403.25	
1249	OXY USA INC	200009	MEC	001055857	317,966.75	09/30/00	10/25/00	25	7,949,168.75	
1250	OXY USA INC	200009	MEC	001055857	146,561.07	09/30/00	10/25/00	25	3,664,026.75	
1251	OXY USA INC	200009	MEC	001055857	1,998,750.00	09/30/00	10/25/00	25	49,218,750.00	
1252	OXY USA INC	200009	MEC	001055857	185,111.24	09/30/00	10/25/00	25	4,627,781.00	
1253	OXY USA INC	200009	MEC	001055857	26,369.88	09/30/00	10/25/00	25	659,247.00	
1254	OGE ENERGY RESOURCES INC	200009	MEC	001055893	1,089,492.45	09/30/00	10/25/00	25	27,237,311.25	
1255	OGE ENERGY RESOURCES INC	200009	MEC	001055893	152,552.24	09/30/00	10/25/00	25	3,813,806.00	
1256	WILLIAM ENERGY SERVICE COMPANY	200009	MEC	001055955	1,440,469.10	09/30/00	10/25/00	25	36,011,727.50	
1257	CENERGY	200009	MEC	001056052	888,168.10	09/30/00	10/25/00	25	22,204,202.50	
1258	CENERGY	200009	MEC	001056052	87,075.14	09/30/00	10/25/00	25	2,176,878.50	
1259	ANR PIPELINE	200010	MEC	001101815	23,326.36	10/31/00	11/17/00	17	395,548.12	
1260	ANR PIPELINE	200010	MEC	001101815	5,296.65	10/31/00	11/17/00	17	90,643.05	
1261	ANR PIPELINE	200010	MEC	001102717	1.02	10/31/00	11/20/00	20	20.40	
1262	ANR PIPELINE	200010	MEC	001102717	126.32	10/31/00	11/20/00	20	2,526.40	
1263	ANR PIPELINE	200010	MEC	001102717	0.93	10/31/00	11/20/00	20	18.60	
1264	ANR PIPELINE	200010	MEC	001102717	327.27	10/31/00	11/20/00	20	6,545.40	
1265	ANR PIPELINE	200010	MEC	001102717	1.71	10/31/00	11/20/00	20	34.20	
1266	ANR PIPELINE	200010	MEC	001102717	17,339.78	10/31/00	11/20/00	20	346,795.60	
1267	ANR PIPELINE	200010	MEC	001102717	322.52	10/31/00	11/20/00	20	6,450.40	
1268	ANR PIPELINE	200010	MEC	001102717	424.55	10/31/00	11/20/00	20	8,491.00	
1269	ANR PIPELINE COMPANY	200010	MEC	001167831	21.67	10/31/00	11/13/00	13	281.71	
1270	ANR PIPELINE	200010	MEC	001102717	9,375.00	10/31/00	11/20/00	20	187,500.00	
1271	ANR PIPELINE	200010	MEC	001102717	9,452.00	10/31/00	11/20/00	20	189,040.00	
1272	ANR PIPELINE	200010	MEC	001102717	4,306.18	10/31/00	11/20/00	20	86,123.60	
1273	ANR PIPELINE	200010	MEC	001102717	29,258.55	10/31/00	11/20/00	20	585,171.00	
1274	CIBOLA ENERGY SERVICES CORP	200010	MEC	001105580	2,892,681.56	10/31/00	11/27/00	27	78,102,402.12	
1275	CIBOLA ENERGY SERVICES CORP	200010	MEC	001105580	1,655,652.24	10/31/00	11/27/00	27	44,702,610.48	
1276	CIBOLA ENERGY SERVICES CORP	200010	MEC	001105580	437,533.98	10/31/00	11/27/00	27	11,813,417.46	
1277	CIBOLA ENERGY SERVICES CORP	200010	MEC	001105580	252,337.11	10/31/00	11/27/00	27	6,813,101.97	
1278	EL PASO ENERGY MARKETING COMPANY	200010	MEC	001105686	22,050.00	10/31/00	11/27/00	27	595,350.00	
1279	EL PASO ENERGY MARKETING COMPANY	200010	MEC	001105686	3,688,920.39	10/31/00	11/27/00	27	99,600,850.53	
1280	ENRON NORTH AMERICA	200010	MEC	001105633	24,082,825.66	10/31/00	11/27/00	27	650,236,292.82	
1281	ENRON NORTH AMERICA	200010	MEC	001105633	2,810,097.33	10/31/00	11/27/00	27	75,872,627.91	
1282	ENRON NORTH AMERICA	200010	MEC	001105633	1,397,894.98	10/31/00	11/27/00	27	37,743,164.46	
1283	ENRON NWP GAS	200010	MEC	001161121	132,007.80	10/31/00	11/03/00	3	396,023.40	
1284	ENRON NWP GAS	200010	MEC	001162369	430,689.47	10/31/00	11/07/00	7	3,014,826.29	
1285	ENRON NWP GAS	200010	MEC	001164180	111,844.36	10/31/00	11/09/00	9	1,006,599.24	
1286	PG&E ENERGY TRADING CORP	200010	MEC	001105688	1,136,119.00	10/31/00	11/27/00	27	30,675,213.00	
1287	DUKE ENERGY TRADING & MARKETING	200010	MEC	001105676	275,385.62	10/31/00	11/27/00	27	7,435,411.74	
1288	DUKE ENERGY TRADING & MARKETING	200010	MEC	001105675	855,368.81	10/31/00	11/27/00	27	23,094,957.87	
1289	DYNEGY MARKETING & TRADE	200010	MEC	001104706	419,381.10	10/31/00	11/22/00	22	9,226,384.20	
1290	DYNEGY MARKETING & TRADE	200010	MEC	001104706	8,298.11	10/31/00	11/22/00	22	182,558.42	
1291	DYNEGY MARKETING & TRADE	200010	MEC	001104706	3,122,479.63	10/31/00	11/22/00	22	68,694,552.30	
1292	DYNEGY MARKETING & TRADE	200010	MEC	001104706	1,633,700.00	10/31/00	11/22/00	22	35,941,400.00	
1293	DYNEGY MARKETING & TRADE	200010	MEC	001104706	532,614.29	10/31/00	11/22/00	22	11,711,514.38	
1294	DYNEGY MARKETING & TRADE	200010	MEC	001104706	160,825.00	10/31/00	11/22/00	22	3,533,750.00	
1295	DYNEGY MARKETING & TRADE	200010	MEC	001104706	124,506.10	10/31/00	11/22/00	22	2,739,134.20	
1296	DYNEGY MARKETING & TRADE	200010	MEC	001104706	95,848.46	10/31/00	11/22/00	22	2,108,664.80	
1297	DYNEGY MARKETING & TRADE	200010	MEC	001104706	10,525.00	10/31/00	11/22/00	22	231,550.00	
1298	DYNEGY MARKETING & TRADE	200010	MEC	001104706	6,432.64	10/31/00	11/22/00	22	141,518.08	
1299	DYNEGY MARKETING & TRADE	200010	MEC	001104706	6,004.90	10/31/00	11/22/00	22	132,107.80	
1300	DYNEGY MARKETING & TRADE	200010	MEC	001104706	2,803.20	10/31/00	11/22/00	22	61,670.40	
1301	DYNEGY MARKETING & TRADE	200010	MEC	001104706	188,914.00	10/31/00	11/22/00	22	4,156,108.00	
1302	DYNEGY MARKETING & TRADE	200010	MEC	001104706	25,950.00	10/31/00	11/22/00	22	570,900.00	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted S/Days
1303	NATURAL GAS PIPELINE	200010	MEC	001102718	2,042.92	10/31/00	11/20/00	20	40,858.40	
1304	NATURAL GAS PIPELINE	200010	MEC	001102718	180,406.08	10/31/00	11/20/00	20	3,608,121.60	
1305	NATURAL GAS PIPELINE	200010	MEC	001102718	28.84	10/31/00	11/20/00	20	576.80	
1306	NATURAL GAS PIPELINE	200010	MEC	001102718	(31,912.08)	10/31/00	11/20/00	20	(638,241.60)	
1307	NATURAL GAS PIPELINE	200010	MEC	001102718	231,765.00	10/31/00	11/20/00	20	4,635,300.00	
1308	NATURAL GAS PIPELINE	200010	MEC	001102718	1,041,660.00	10/31/00	11/20/00	20	20,832,200.00	
1309	NORTHERN BORDER PIPELINE CO	200010	MEC	001105571	4,841.26	10/31/00	11/27/00	27	130,714.02	
1310	NORTHERN BORDER PIPELINE CO	200010	MEC	001105571	(13,856.05)	10/31/00	11/27/00	27	(374,113.35)	
1311	NORTHERN BORDER PIPELINE CO	200010	MEC	001105571	18,266.51	10/31/00	11/27/00	27	493,195.77	
1312	NORTHERN BORDER PIPELINE CO	200010	MEC	001105571	69,725.43	10/31/00	11/27/00	27	1,882,586.61	
1313	NATURAL GAS PIPELINE	200010	MEC	001102718	3,956.69	10/31/00	11/20/00	20	79,133.80	
1314	NATURAL GAS PIPELINE	200010	MEC	001102718	2,196.25	10/31/00	11/20/00	20	43,925.00	
1315	NATURAL GAS PIPELINE	200010	MEC	001102718	4.87	10/31/00	11/20/00	20	97.40	
1316	NATURAL GAS PIPELINE	200010	MEC	001102718	7,985.47	10/31/00	11/20/00	20	159,709.40	
1317	NATURAL GAS PIPELINE	200010	MEC	001102718	10,014.14	10/31/00	11/20/00	20	200,282.80	
1318	NORTHERN NATURAL GAS	200010	MEC	001100897	88.51	10/31/00	11/16/00	16	1,416.16	
1319	NORTHERN NATURAL GAS	200010	MEC	001100897	42.66	10/31/00	11/16/00	16	692.56	
1320	NORTHERN NATURAL GAS	200010	MEC	001100897	19.61	10/31/00	11/16/00	16	313.76	
1321	NORTHERN NATURAL GAS	200010	MEC	001100897	9.29	10/31/00	11/16/00	16	148.64	
1322	NORTHERN NATURAL GAS	200010	MEC	001100897	3,244.68	10/31/00	11/16/00	16	51,914.88	
1323	NORTHERN NATURAL GAS	200010	MEC	001102737	15.15	10/31/00	11/20/00	20	303.00	
1324	NORTHERN NATURAL GAS	200010	MEC	001102737	26,962.90	10/31/00	11/20/00	20	539,258.00	
1325	NORTHERN NATURAL GAS	200010	MEC	001102737	101,186.61	10/31/00	11/20/00	20	2,023,732.20	
1326	NORTHERN NATURAL GAS	200010	MEC	001102737	0.08	10/31/00	11/20/00	20	1.60	
1327	NORTHERN NATURAL GAS	200010	MEC	001102737	36,971.42	10/31/00	11/20/00	20	739,428.40	
1328	NORTHERN NATURAL GAS	200010	MEC	001102737	1,098.23	10/31/00	11/20/00	20	21,964.60	
1329	NORTHERN NATURAL GAS	200010	MEC	001102737	1,778.00	10/31/00	11/20/00	20	35,560.00	
1330	NORTHERN NATURAL GAS	200010	MEC	001102737	2,966.45	10/31/00	11/20/00	20	57,329.00	
1331	NORTHERN NATURAL GAS	200010	MEC	001102737	3,048.00	10/31/00	11/20/00	20	60,960.00	
1332	NORTHERN NATURAL GAS	200010	MEC	001102737	3,498.31	10/31/00	11/20/00	20	69,966.20	
1333	NORTHERN NATURAL GAS	200010	MEC	001102737	18,586.26	10/31/00	11/20/00	20	371,725.20	
1334	NORTHERN NATURAL GAS	200010	MEC	001102737	6,832.76	10/31/00	11/20/00	20	136,655.20	
1335	NORTHERN NATURAL GAS	200010	MEC	001102737	47.06	10/31/00	11/20/00	20	941.20	
1336	NORTHERN NATURAL GAS	200010	MEC	001102737	16,039.62	10/31/00	11/20/00	20	320,792.40	
1337	NORTHERN NATURAL GAS	200010	MEC	001102737	364.00	10/31/00	11/20/00	20	7,280.00	
1338	NORTHERN NATURAL GAS	200010	MEC	001102737	(94,068.57)	10/31/00	11/20/00	20	(1,881,371.40)	
1339	NORTHERN NATURAL GAS	200010	MEC	001102737	6,530.56	10/31/00	11/20/00	20	130,611.20	
1340	NORTHERN NATURAL GAS	200010	MEC	001167497	19,122.77	10/31/00	11/13/00	13	248,596.01	
1341	NORTHERN NATURAL GAS	200010	MEC	001167497	181.99	10/31/00	11/13/00	13	2,365.74	
1342	NORTHERN NATURAL GAS	200010	MEC	001167497	808,848.38	10/31/00	11/13/00	13	10,515,029.07	
1343	NORTHERN NATURAL GAS	200010	MEC	001167497	647,342.00	10/31/00	11/13/00	13	8,415,446.00	
1344	NORTHERN NATURAL GAS	200010	MEC	001167497	143,216.87	10/31/00	11/13/00	13	1,861,819.31	
1345	NORTHERN NATURAL GAS	200010	MEC	001167497	560,536.29	10/31/00	11/13/00	13	7,286,971.77	
1346	NORTHERN NATURAL GAS	200010	MEC	001167497	20,585.00	10/31/00	11/13/00	13	267,605.00	
1347	NORTHERN NATURAL GAS	200010	MEC	001167497	9,449.49	10/31/00	11/13/00	13	122,843.37	
1348	NORTHERN NATURAL GAS	200010	MEC	001167497	222,870.00	10/31/00	11/13/00	13	2,897,310.00	
1349	TEXACO NATURAL GAS INC	200010	MEC	001104640	99,758.38	10/31/00	11/22/00	22	2,194,684.36	
1350	WESTERN GAS RESOURCES INC	200010	MEC	001105513	1,667,443.81	10/31/00	11/27/00	27	45,020,982.87	
1351	WESTERN GAS RESOURCES INC	200010	MEC	001105513	1,614,325.00	10/31/00	11/27/00	27	43,586,775.00	
1352	CORAL ENERGY RESOURCES LP	200010	MEC	001105671	15,255.00	10/31/00	11/27/00	27	411,885.00	
1353	CORAL ENERGY RESOURCES LP	200010	MEC	001105671	16,051.75	10/31/00	11/27/00	27	433,397.25	
1354	CORAL ENERGY RESOURCES LP	200010	MEC	001105671	2,675,712.36	10/31/00	11/27/00	27	72,244,233.72	
1355	AQUILA POWER CORPORATION	200010	MEC	001104645	492,873.16	10/31/00	11/22/00	22	10,843,209.52	
1356	TENASKA MARKETING VENTURES	200010	MEC	001105516	781,948.28	10/31/00	11/27/00	27	21,112,603.56	
1357	TENASKA MARKETING VENTURES	200010	MEC	001105516	621,880.20	10/31/00	11/27/00	27	16,790,765.40	
1358	PG&E ENERGY TRADING CORP	200010	MEC	001105688	72,504.18	10/31/00	11/27/00	27	1,957,612.86	
1359	ANADARKO TRADING COMPANY	200010	MEC	001105606	155,434.70	10/31/00	11/27/00	27	4,196,736.90	
1360	ANADARKO TRADING COMPANY	200010	MEC	001105606	19,783.44	10/31/00	11/27/00	27	534,152.88	
1361	ANADARKO TRADING COMPANY	200010	MEC	001105606	358,550.00	10/31/00	11/27/00	27	9,680,850.00	
1362	ANADARKO TRADING COMPANY	200010	MEC	001105606	35,165.70	10/31/00	11/27/00	27	947,853.90	
1363	HUSKY OIL	200010	MEC	001104674	816,850.00	10/31/00	11/22/00	22	17,970,700.00	
1364	PANCANALIAN ENERGY SERVICES INC	200010	MEC	001104663	18,275.00	10/31/00	11/22/00	22	402,050.00	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1365	PAN ALBERTA GAS US INC	200010	MEC	001104675	2,040,579.74	10/31/00	11/22/00	22	44,892,754.78	
1366	SOUTHERN CO ENERGY MARKETING LP	200010	MEC	001105602	4,004,358.91	10/31/00	11/27/00	27	108,117,640.57	
1367	SOUTHERN CO ENERGY MARKETING LP	200010	MEC	001105602	59,105.00	10/31/00	11/27/00	27	1,595,835.00	
1368	SOUTHERN CO ENERGY MARKETING LP	200010	MEC	001105602	369,459.68	10/31/00	11/27/00	27	9,975,411.36	
1369	CMS MARKETING SERVICES & TRADE	200010	MEC	001105557	226,635.00	10/31/00	11/27/00	27	6,119,145.00	
1370	CMS MARKETING SERVICES & TRADE	200010	MEC	001105557	5,070.00	10/31/00	11/27/00	27	136,890.00	
1371	ENGAGE AMERICA	200010	MEC	001105592	587,363.36	10/31/00	11/27/00	27	15,858,810.72	
1372	ENGAGE AMERICA	200010	MEC	001105592	425,395.76	10/31/00	11/27/00	27	11,485,685.52	
1373	RELIANT ENERGY	200010	MEC	001105611	5,482,219.87	10/31/00	11/27/00	27	148,019,936.49	
1374	RELIANT ENERGY	200010	MEC	001105611	806,250.00	10/31/00	11/27/00	27	21,768,750.00	
1375	RELIANT ENERGY	200010	MEC	001105611	154,050.00	10/31/00	11/27/00	27	4,159,350.00	
1376	ONEOK GAS MARKETING	200010	MEC	001105519	736,877.50	10/31/00	11/27/00	27	19,895,692.50	
1377	ONEOK GAS MARKETING	200010	MEC	001105519	4,853,087.57	10/31/00	11/27/00	27	131,033,364.39	
1378	ONEOK GAS MARKETING	200010	MEC	001105519	361,372.80	10/31/00	11/27/00	27	9,757,065.60	
1379	MARATHON OIL COMPANY	200010	MEC	001105588	1,245,824.85	10/31/00	11/27/00	27	33,637,270.85	
1380	MARATHON OIL COMPANY	200010	MEC	001105588	15,413.70	10/31/00	11/27/00	27	416,169.90	
1381	MARATHON OIL COMPANY	200010	MEC	001105588	5,000,610.00	10/31/00	11/27/00	27	135,016,470.00	
1382	RENAISSANCE ENERGY	200010	MEC	001104673	816,539.07	10/31/00	11/22/00	22	17,963,859.54	
1383	RENAISSANCE ENERGY	200010	MEC	001104673	124,375.58	10/31/00	11/23/00	23	2,735,162.76	
1384	CITY OF DAKOTA CITY	200010	MEC	001108033	46,230.80	10/31/00	12/05/00	35	1,618,078.00	
1385	NEBRASKA PUBLIC GAS AGENCY	200010	MEC	001108855	100,746.59	10/31/00	12/01/00	31	3,123,144.29	
1386	CITY OF DAKOTA CITY	200010	MEC	001159843	32,360.17	10/31/00	11/02/00	2	64,720.34	
1387	NEBRASKA PUBLIC GAS AGENCY	200010	MEC	001161387	32,898.60	10/31/00	11/06/00	6	197,391.60	
1388	CITY OF SOUTH DAKOTA CITY	200010	MEC	001161390	598.45	10/31/00	11/06/00	6	3,590.70	
1389	CITY OF SOUTH DAKOTA CITY	200010	MEC	001161390	441.00	10/31/00	11/06/00	6	2,646.00	
1390	COMMODITY DERIVATIVES	200010	MEC	001102789	30,000.00	10/31/00	11/20/00	20	600,000.00	
1391	COMMODITY DERIVATIVES	200010	MEC	001108311	24,800.00	10/31/00	11/30/00	30	744,000.00	
1392	COMMODITY DERIVATIVES	200010	MEC	001161122	31,098.00	10/31/00	11/03/00	3	93,294.00	
1393	TXU ENERGY TRADING	200010	MEC	001105597	12,072.68	10/31/00	11/27/00	27	329,962.36	
1394	TXU ENERGY TRADING	200010	MEC	001105597	2,654.72	10/31/00	11/27/00	27	71,677.44	
1395	OXY USA INC	200010	MEC	001105521	1,828,829.98	10/31/00	11/27/00	27	49,378,409.46	
1396	OXY USA INC	200010	MEC	001105521	545,362.25	10/31/00	11/27/00	27	14,724,780.75	
1397	OXY USA INC	200010	MEC	001105521	34,288.00	10/31/00	11/27/00	27	925,776.00	
1398	OXY USA INC	200010	MEC	001105521	79,246.90	10/31/00	11/27/00	27	2,139,666.30	
1399	OXY USA INC	200010	MEC	001105521	117,693.30	10/31/00	11/27/00	27	3,177,719.10	
1400	OXY USA INC	200010	MEC	001105521	739,152.50	10/31/00	11/27/00	27	19,957,117.50	
1401	OGE ENERGY RESOURCES INC	200010	MEC	001105691	415,875.00	10/31/00	11/27/00	27	11,228,625.00	
1402	OGE ENERGY RESOURCES INC	200010	MEC	001105691	286,876.06	10/31/00	11/27/00	27	7,745,553.62	
1403	WILLIAMS ENERGY SERVICE COMPANY	200010	MEC	001105628	413,800.62	10/31/00	11/27/00	27	11,172,616.74	
1404	WILLIAMS ENERGY SERVICE COMPANY	200010	MEC	001105628	3,809,955.84	10/31/00	11/27/00	27	102,868,807.68	
1405	NICOR HUB SERVICES	200010	MEC	001104661	236.04	10/31/00	11/22/00	22	5,192.88	
1406	CINERGY	200010	MEC	001105696	129,998.99	10/31/00	11/27/00	27	3,509,972.73	
1407	CINERGY	200010	MEC	001105696	40,720.00	10/31/00	11/27/00	27	1,099,440.00	
1408	CINERGY	200010	MEC	001105696	643,363.90	10/31/00	11/27/00	27	17,370,825.30	
1409	ANR PIPELINE	200011	MEC	001215339	10,000.00	11/30/00	12/11/00	11	110,000.00	
1410	ANR PIPELINE	200011	MEC	001220720	5,281.92	11/30/00	12/19/00	19	100,356.48	
1411	ANR PIPELINE	200011	MEC	001220720	23,414.67	11/30/00	12/19/00	19	444,878.73	
1412	ANR PIPELINE	200011	MEC	001220720	41,504.73	11/30/00	12/19/00	19	788,589.87	
1413	ANR PIPELINE	200011	MEC	001223112	483.42	11/30/00	12/21/00	21	10,151.82	
1414	ANR PIPELINE	200011	MEC	001223112	1,329.31	11/30/00	12/21/00	21	27,915.51	
1415	ANR PIPELINE	200011	MEC	001223112	216.18	11/30/00	12/21/00	21	4,539.78	
1416	ANR PIPELINE	200011	MEC	001223112	247.20	11/30/00	12/21/00	21	5,191.20	
1417	ANR PIPELINE	200011	MEC	001223112	294.08	11/30/00	12/21/00	21	6,175.68	
1418	ANR PIPELINE	200011	MEC	001223112	683.58	11/30/00	12/21/00	21	14,355.18	
1419	ANR PIPELINE	200011	MEC	001223112	1,398.19	11/30/00	12/21/00	21	29,361.99	
1420	ANR PIPELINE	200011	MEC	001226833	98.58	11/30/00	12/26/00	26	2,563.08	
1421	ANR PIPELINE	200011	MEC	001223112	16,020.00	11/30/00	12/21/00	21	336,420.00	
1422	ANR PIPELINE	200011	MEC	001223112	29,258.55	11/30/00	12/21/00	21	614,429.55	
1423	ANR PIPELINE	200011	MEC	001223112	23,334.00	11/30/00	12/21/00	21	490,014.00	
1424	ANR PIPELINE	200011	MEC	001223112	15,977.77	11/30/00	12/21/00	21	335,533.17	
1425	ANR PIPELINE	200011	MEC	001223112	15,625.00	11/30/00	12/21/00	21	328,125.00	
1426	ANR PIPELINE	200011	MEC	001223112	14,737.16	11/30/00	12/21/00	21	309,480.36	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1427	ANR PIPELINE	200011	MEC	001223112	9,452.00	11/30/00	12/21/00	21	198,492.00	
1428	CIBOLA ENERGY SERVICES CORP	200011	MEC	001226171	6,422,118.24	11/30/00	12/26/00	26	166,975,074.24	
1429	CIBOLA ENERGY SERVICES CORP	200011	MEC	001226171	5,612,399.03	11/30/00	12/26/00	26	145,922,374.78	
1430	TRANSCANADA GAS SERVICES INC	200011	MEC	001229260	30,450.00	11/30/00	12/29/00	29	883,050.00	
1431	EL PASO ENERGY MARKETING COMPANY	200011	MEC	001226214	1,324,500.00	11/30/00	12/26/00	26	34,437,000.00	
1432	EL PASO ENERGY MARKETING COMPANY	200011	MEC	001226214	4,267,951.25	11/30/00	12/26/00	26	110,966,732.50	
1433	ENRON SWAP GAS	200011	MEC	001213617	492,569.34	11/30/00	12/08/00	8	3,940,554.72	
1434	BURLINGTON RESOURCES TRADING INC	200011	MEC	001226164	25,885.92	11/30/00	12/26/00	26	673,033.92	
1435	BURLINGTON RESOURCES TRADING INC	200011	MEC	001226164	23,076.04	11/30/00	12/26/00	26	599,977.04	
1436	BURLINGTON RESOURCES TRADING INC	200011	MEC	001226164	47,538.30	11/30/00	12/26/00	26	1,235,995.80	
1437	DUKE ENERGY TRADING & MARKETING	200011	MEC	001226189	200,280.00	11/30/00	12/26/00	26	5,207,280.00	
1438	DUKE ENERGY TRADING & MARKETING	200011	MEC	001226189	557,475.00	11/30/00	12/26/00	26	14,494,350.00	
1439	DYNEGY MARKETING & TRADE	200011	MEC	001226198	13,323.96	11/30/00	12/26/00	26	346,422.96	
1440	DYNEGY MARKETING & TRADE	200011	MEC	001226198	2,427.75	11/30/00	12/26/00	26	63,121.50	
1441	DYNEGY MARKETING & TRADE	200011	MEC	001226198	21,636.64	11/30/00	12/26/00	26	562,552.64	
1442	DYNEGY MARKETING & TRADE	200011	MEC	001226198	213,179.22	11/30/00	12/26/00	26	5,542,659.72	
1443	DYNEGY MARKETING & TRADE	200011	MEC	001226198	53,843.54	11/30/00	12/26/00	26	1,399,932.04	
1444	DYNEGY MARKETING & TRADE	200011	MEC	001226198	69,461.05	11/30/00	12/26/00	26	1,805,987.30	
1445	DYNEGY MARKETING & TRADE	200011	MEC	001226198	323,049.08	11/30/00	12/26/00	26	8,399,276.08	
1446	DYNEGY MARKETING & TRADE	200011	MEC	001226198	240,266.75	11/30/00	12/26/00	26	6,246,933.50	
1447	DYNEGY MARKETING & TRADE	200011	MEC	001226198	213,945.00	11/30/00	12/26/00	26	5,562,570.00	
1448	DYNEGY MARKETING & TRADE	200011	MEC	001226198	16,020.42	11/30/00	12/26/00	26	416,530.92	
1449	DYNEGY MARKETING & TRADE	200011	MEC	001226198	21,600.00	11/30/00	12/26/00	26	561,600.00	
1450	DYNEGY MARKETING & TRADE	200011	MEC	001226198	175,258.38	11/30/00	12/26/00	26	4,556,717.88	
1451	DYNEGY MARKETING & TRADE	200011	MEC	001226198	157,112.94	11/30/00	12/26/00	26	4,090,136.44	
1452	DYNEGY MARKETING & TRADE	200011	MEC	001226198	118,782.18	11/30/00	12/26/00	26	3,088,336.68	
1453	DYNEGY MARKETING & TRADE	200011	MEC	001229252	36,796.75	11/30/00	12/29/00	29	1,067,105.75	
1454	NATURAL GAS PIPELINE	200011	MEC	001209353	1,275,280.00	11/30/00	12/01/00	1	1,275,280.00	
1455	NATURAL GAS PIPELINE	200011	MEC	001221723	1,041,660.00	11/30/00	12/20/00	20	20,833,200.00	
1456	NATURAL GAS PIPELINE	200011	MEC	001221723	(112,684.50)	11/30/00	12/20/00	20	(2,253,690.00)	
1457	NATURAL GAS PIPELINE	200011	MEC	001221723	2,042.92	11/30/00	12/20/00	20	40,858.40	
1458	NATURAL GAS PIPELINE	200011	MEC	001221723	165,254.40	11/30/00	12/20/00	20	3,305,088.00	
1459	NATURAL GAS PIPELINE	200011	MEC	001221723	276,632.50	11/30/00	12/20/00	20	5,532,650.00	
1460	NATURAL GAS PIPELINE	200011	MEC	001221723	83,790.00	11/30/00	12/20/00	20	1,675,800.00	
1461	NORTHERN BORDER PIPELINE CO	200011	MEC	001226633	3,237.67	11/30/00	12/26/00	26	84,179.42	
1462	NORTHERN BORDER PIPELINE CO	200011	MEC	001226636	85,498.19	11/30/00	11/26/00	(4)	(341,992.76)	
1463	NORTHERN BORDER PIPELINE CO	200011	MEC	001226636	22,123.48	11/30/00	11/26/00	(4)	(88,493.92)	
1464	NORTHERN BORDER PIPELINE CO	200011	MEC	001226636	317.20	11/30/00	11/26/00	(4)	(1,268.80)	
1465	NATURAL GAS PIPELINE	200011	MEC	001221723	(151.50)	11/30/00	12/20/00	20	(3,030.00)	
1466	NATURAL GAS PIPELINE	200011	MEC	001221723	2,988.21	11/30/00	12/20/00	20	59,764.20	
1467	NATURAL GAS PIPELINE	200011	MEC	001221723	10,341.89	11/30/00	12/20/00	20	206,837.80	
1468	NATURAL GAS PIPELINE	200011	MEC	001221723	16,760.50	11/30/00	12/20/00	20	335,210.00	
1469	NATURAL GAS PIPELINE	200011	MEC	001221723	44,028.43	11/30/00	12/20/00	20	880,568.60	
1470	NORTHERN NATURAL GAS	200011	MEC	001213621	19,133.00	11/30/00	12/00/00	8	153,064.00	
1471	NORTHERN NATURAL GAS	200011	MEC	001221766	3,111.20	11/30/00	12/20/00	20	62,824.00	
1472	NORTHERN NATURAL GAS	200011	MEC	001225962	2,857.30	11/30/00	12/22/00	22	62,860.60	
1473	NORTHERN NATURAL GAS	200011	MEC	001225962	7,584.10	11/30/00	12/22/00	22	166,850.20	
1474	NORTHERN NATURAL GAS	200011	MEC	001225962	47,258.72	11/30/00	12/22/00	22	1,039,691.84	
1475	NORTHERN NATURAL GAS	200011	MEC	001225962	73,830.03	11/30/00	12/22/00	22	1,624,260.66	
1476	NORTHERN NATURAL GAS	200011	MEC	001225962	188,781.30	11/30/00	12/22/00	22	4,153,188.60	
1477	NORTHERN NATURAL GAS	200011	MEC	001225962	4,349,020.27	11/30/00	12/22/00	22	95,678,445.94	
1478	NORTHERN NATURAL GAS	200011	MEC	001225962	3,177.81	11/30/00	12/22/00	22	69,911.82	
1479	NORTHERN NATURAL GAS	200011	MEC	001225962	2,667.00	11/30/00	12/22/00	22	58,574.00	
1480	NORTHERN NATURAL GAS	200011	MEC	001225962	1,825,285.96	11/30/00	12/22/00	22	40,156,291.12	
1481	NORTHERN NATURAL GAS	200011	MEC	001225962	1,193.96	11/30/00	12/22/00	22	26,267.12	
1482	NORTHERN NATURAL GAS	200011	MEC	001225962	1,019.41	11/30/00	12/22/00	22	22,427.02	
1483	NORTHERN NATURAL GAS	200011	MEC	001225962	918.00	11/30/00	12/22/00	22	20,196.00	
1484	NORTHERN NATURAL GAS	200011	MEC	001225962	768.00	11/30/00	12/22/00	22	16,896.00	
1485	NORTHERN NATURAL GAS	200011	MEC	001225962	622.00	11/30/00	12/22/00	22	13,684.00	
1486	NORTHERN NATURAL GAS	200011	MEC	001225962	0.32	11/30/00	12/22/00	22	7.04	
1487	NORTHERN NATURAL GAS	200011	MEC	001225962	(7.05)	11/30/00	12/22/00	22	(155.10)	
1488	NORTHERN NATURAL GAS	200011	MEC	001225962	(1,029.35)	11/30/00	12/22/00	22	(22,645.70)	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted \$/Days
1489	NORTHERN NATURAL GAS	200011	MEC	001225962	9,527.66	11/30/00	12/22/00	22	209,608.52	
1490	NORTHERN NATURAL GAS	200011	MEC	001225962	1,209.07	11/30/00	12/22/00	22	26,599.54	
1491	NORTHERN NATURAL GAS	200011	MEC	001215359	197,927.50	11/30/00	12/11/00	11	2,177,202.50	
1492	NORTHERN NATURAL GAS	200011	MEC	001215359	639,360.00	11/30/00	12/11/00	11	7,032,960.00	
1493	NORTHERN NATURAL GAS	200011	MEC	001215359	654,870.00	11/30/00	12/11/00	11	7,203,570.00	
1494	NORTHERN NATURAL GAS	200011	MEC	001215359	2,707,470.64	11/30/00	12/11/00	11	29,782,177.04	
1495	NORTHERN NATURAL GAS	200011	MEC	001215359	(356.07)	11/30/00	12/11/00	11	(3,916.77)	
1496	NORTHERN NATURAL GAS	200011	MEC	001215359	367,732.59	11/30/00	12/11/00	11	4,045,058.49	
1497	NORTHERN NATURAL GAS	200011	MEC	001215359	(515.17)	11/30/00	12/11/00	11	(5,666.87)	
1498	NORTHERN NATURAL GAS	200011	MEC	001215359	61,170.00	11/30/00	12/11/00	11	672,870.00	
1499	NORTHERN NATURAL GAS	200011	MEC	001215359	38,912.00	11/30/00	12/11/00	11	428,032.00	
1500	NORTHERN NATURAL GAS	200011	MEC	001215359	32,797.50	11/30/00	12/11/00	11	360,772.50	
1501	NORTHERN NATURAL GAS	200011	MEC	001215359	20,585.00	11/30/00	12/11/00	11	226,435.00	
1502	NORTHERN NATURAL GAS	200011	MEC	001215359	5,000.00	11/30/00	12/11/00	11	55,000.00	
1503	NORTHERN NATURAL GAS	200011	MEC	001215359	164,850.56	11/30/00	12/11/00	11	1,813,356.16	
1504	TEXACO NATURAL GAS INC	200011	MEC	001226211	1,340,967.88	11/30/00	12/26/00	26	34,855,164.88	
1505	TEXACO NATURAL GAS INC	200011	MEC	001226211	24,327.41	11/30/00	12/26/00	26	632,512.66	
1506	TEXACO NATURAL GAS INC	200011	MEC	001226211	876,081.56	11/30/00	12/26/00	26	22,778,120.56	
1507	TEXACO NATURAL GAS INC	200011	MEC	001226211	542,068.10	11/30/00	12/26/00	26	24,649,770.60	
1508	TEXACO NATURAL GAS INC	200011	MEC	001226211	21,600.00	11/30/00	12/26/00	26	561,600.00	
1509	WESTERN GAS RESOURCES INC	200011	MEC	001213607	19,193.34	11/30/00	12/08/00	8	153,546.72	
1510	WESTERN GAS RESOURCES INC	200011	MEC	001226640	12,048.99	11/30/00	12/26/00	26	313,273.74	
1511	WESTERN GAS RESOURCES INC	200011	MEC	001226640	1,355,995.48	11/30/00	12/26/00	26	35,255,882.48	
1512	WESTERN GAS RESOURCES INC	200011	MEC	001226640	1,261,325.00	11/30/00	12/26/00	26	32,794,450.00	
1513	WESTERN GAS RESOURCES INC	200011	MEC	001226640	62,592.85	11/30/00	12/26/00	26	1,627,414.10	
1514	CORAL ENERGY RESOURCES LP	200011	MEC	001226175	2,253,979.00	11/30/00	12/26/00	26	58,603,454.00	
1515	CORAL ENERGY RESOURCES LP	200011	MEC	001226175	490,739.30	11/30/00	12/26/00	26	12,759,221.80	
1516	AQUILA POWER CORPORATION	200011	MEC	001225215	327,296.30	11/30/00	12/26/00	26	8,509,703.80	
1517	AQUILA POWER CORPORATION	200011	MEC	001225215	636,592.63	11/30/00	12/26/00	26	16,551,408.38	
1518	AQUILA POWER CORPORATION	200011	MEC	001225215	951,714.18	11/30/00	12/26/00	26	24,744,568.68	
1519	TENASKA MARKETING VENTURES	200011	MEC	001226167	2,120,799.15	11/30/00	12/26/00	26	55,140,777.90	
1520	TENASKA MARKETING VENTURES	200011	MEC	001226167	1,218,994.14	11/30/00	12/26/00	26	31,693,847.64	
1521	ANADARKO TRADING COMPANY	200011	MEC	001226687	6,750.00	11/30/00	12/26/00	26	175,500.00	
1522	ANADARKO TRADING COMPANY	200011	MEC	001226687	726,529.30	11/30/00	12/26/00	26	18,889,761.80	
1523	ANADARKO TRADING COMPANY	200011	MEC	001226687	2,226,636.77	11/30/00	12/26/00	26	57,892,556.02	
1524	ANADARKO TRADING COMPANY	200011	MEC	001226687	36,983.67	11/30/00	12/26/00	26	961,575.42	
1525	ANADARKO TRADING COMPANY	200011	MEC	001226687	141,980.38	11/30/00	12/26/00	26	3,691,489.88	
1526	ANADARKO TRADING COMPANY	200011	MEC	001226687	256,480.65	11/30/00	12/26/00	26	6,668,496.90	
1527	ANADARKO TRADING COMPANY	200011	MEC	001226687	503,397.62	11/30/00	12/26/00	26	13,088,338.12	
1528	MUSKY OIL	200011	MEC	001226877	722,701.50	11/30/00	12/26/00	26	18,790,239.00	
1529	PANCANADIAN ENERGY SERVICES INC	200011	MEC	001226639	2,923,351.12	11/30/00	12/26/00	26	76,007,129.12	
1530	PANCANADIAN ENERGY SERVICES INC	200011	MEC	001226639	10,661.84	11/30/00	12/26/00	26	277,207.84	
1531	PANCANADIAN ENERGY SERVICES INC	200011	MEC	001226639	44,150.00	11/30/00	12/26/00	26	1,147,900.00	
1532	PANCANADIAN ENERGY SERVICES INC	200011	MEC	001226639	125,859.49	11/30/00	12/26/00	26	3,272,346.74	
1533	PANCANADIAN ENERGY SERVICES INC	200011	MEC	001226639	426,339.23	11/30/00	12/26/00	26	11,084,819.98	
1534	PAN ALBERTA GAS UTIL INC	200011	MEC	001226827	1,693,498.40	11/30/00	12/26/00	26	44,030,958.40	
1535	SOUTHERN CO ENERGY MARKETING LP	200011	MEC	001226804	304,016.97	11/30/00	12/26/00	26	7,904,441.22	
1536	SOUTHERN CO ENERGY MARKETING LP	200011	MEC	001226804	676,427.46	11/30/00	12/26/00	26	17,587,113.96	
1537	CMS MARKETING SERVICES & TRADE	200011	MEC	001229253	546,983.88	11/30/00	12/29/00	29	15,862,532.52	
1538	CMS MARKETING SERVICES & TRADE	200011	MEC	001229253	550,375.87	11/30/00	12/29/00	29	15,960,900.23	
1539	CMS MARKETING SERVICES & TRADE	200011	MEC	001229253	171,703.30	11/30/00	12/29/00	29	4,979,395.70	
1540	ENGAGE ENERGY UTIL LP	200011	MEC	001226231	850,295.20	11/30/00	12/26/00	26	22,107,675.20	
1541	KOCH ENERGY TRADING	200011	MEC	001226158	108,578.60	11/30/00	12/26/00	26	2,823,043.60	
1542	KOCH ENERGY TRADING	200011	MEC	001226158	393,800.00	11/30/00	12/26/00	26	10,238,800.00	
1543	RELIANT ENERGY	200011	MEC	001229249	16,213.70	11/30/00	12/29/00	29	470,197.30	
1544	RELIANT ENERGY	200011	MEC	001229249	71,100.00	11/30/00	12/29/00	29	2,061,900.00	
1545	US ENERGY SERVICES	200011	MEC	001209694	7,106.89	11/30/00	12/04/00	4	28,427.56	
1546	ONEOK GAS MARKETING	200011	MEC	001226673	68,566.08	11/30/00	12/26/00	26	1,782,718.08	
1547	ONEOK GAS MARKETING	200011	MEC	001226673	3,638,187.13	11/30/00	12/26/00	26	94,592,865.38	
1548	ONEOK GAS MARKETING	200011	MEC	001226673	2,757,686.60	11/30/00	12/26/00	26	71,699,851.60	
1549	ONEOK GAS MARKETING	200011	MEC	001226673	840,222.93	11/30/00	12/26/00	26	21,845,796.18	
1550	ONEOK GAS MARKETING	200011	MEC	001226673	985,335.75	11/30/00	12/26/00	26	25,618,729.50	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted S/Days
1551	MARATHON OIL COMPANY	200011	MEC	001226638	56,338.75	11/30/00	12/25/00	26	1,464,807.50	
1552	MARATHON OIL COMPANY	200011	MEC	001226638	1,312,500.00	11/30/00	12/26/00	26	34,125,000.00	
1553	MARATHON OIL COMPANY	200011	MEC	001226638	51,345.00	11/30/00	12/25/00	26	1,334,840.00	
1554	MARATHON OIL COMPANY	200011	MEC	001226638	6,383.25	11/30/00	12/26/00	26	165,964.50	
1555	RENAISSANCE ENERGY	200011	MEC	001226169	679,500.00	11/30/00	12/26/00	26	17,667,000.00	
1556	CONOCO NATURAL GAS SALES	200011	MEC	001226179	1,520,875.00	11/30/00	12/26/00	26	39,542,750.00	
1557	CONOCO NATURAL GAS SALES	200011	MEC	001226179	26,450.00	11/30/00	12/26/00	26	687,700.00	
1558	CITY OF SOUTH SIOUX CITY	200011	MEC	001209689	955.85	11/30/00	12/04/00	4	3,823.40	
1559	COMMODITY DERIVATIVES	200011	MEC	001210841	150,000.00	11/30/00	12/05/00	5	750,000.00	
1560	COMMODITY DERIVATIVES	200011	MEC	001210841	465,115.88	11/30/00	12/05/00	5	2,325,579.40	
1561	COMMODITY DERIVATIVES	200011	MEC	001220718	2,500.00	11/30/00	12/19/00	19	47,500.00	
1562	COMMODITY DERIVATIVES	200011	MEC	001223099	21,000.00	11/30/00	12/21/00	21	441,000.00	
1563	TXU ENERGY TRADING	200011	MEC	001226814	144,200.11	11/30/00	12/26/00	26	3,749,202.86	
1564	TXU ENERGY TRADING	200011	MEC	001226814	227,789.31	11/30/00	12/26/00	26	5,922,522.06	
1565	TXU ENERGY TRADING	200011	MEC	001226823	6,331.50	11/30/00	12/26/00	26	164,619.00	
1566	ALTRADE TRANSACTION LLC	200011	MEC	001226220	127,047.64	11/30/00	12/26/00	26	3,303,238.64	
1567	ALTRADE TRANSACTION LLC	200011	MEC	001226220	313,377.68	11/30/00	12/26/00	26	8,147,819.58	
1568	ALTRADE TRANSACTION LLC	200011	MEC	001226220	3,193,344.90	11/30/00	12/26/00	26	83,026,957.40	
1569	COENERGY TRADING COMPANY	200011	MEC	001226308	24,259.27	11/30/00	12/26/00	26	630,741.02	
1570	COENERGY TRADING COMPANY	200011	MEC	001226308	111,961.03	11/30/00	12/26/00	26	2,910,986.78	
1571	COENERGY TRADING COMPANY	200011	MEC	001226308	4,368,920.91	11/30/00	12/26/00	26	113,591,943.66	
1572	OXY USA INC	200011	MEC	001226524	312,337.63	11/30/00	12/26/00	26	8,120,778.38	
1573	OXY USA INC	200011	MEC	001226524	7,613.00	11/30/00	12/26/00	26	203,138.00	
1574	OXY USA INC	200011	MEC	001226624	74,694.78	11/30/00	12/26/00	26	1,942,064.28	
1575	OXY USA INC	200011	MEC	001226624	80,199.88	11/30/00	12/26/00	26	2,085,196.88	
1576	OXY USA INC	200011	MEC	001226624	2,129,529.51	11/30/00	12/26/00	26	55,767,767.26	
1577	OXY USA INC	200011	MEC	001226624	210,375.00	11/30/00	12/26/00	26	5,469,750.00	
1578	OXY USA INC	200011	MEC	001226624	190,088.67	11/30/00	12/26/00	26	4,942,305.42	
1579	OGE ENERGY RESOURCES INC	200011	MEC	001226239	29,483.01	11/30/00	12/26/00	26	766,558.26	
1580	OGE ENERGY RESOURCES INC	200011	MEC	001226239	4,178,000.12	11/30/00	12/26/00	26	108,628,003.12	
1581	OGE ENERGY RESOURCES INC	200011	MEC	001226239	2,801,515.72	11/30/00	12/26/00	26	72,839,408.72	
1582	OGE ENERGY RESOURCES INC	200011	MEC	001226239	689,013.00	11/30/00	12/26/00	26	17,914,338.00	
1583	OGE ENERGY RESOURCES INC	200011	MEC	001226239	97,704.38	11/30/00	12/26/00	26	2,540,313.88	
1584	WILLIAMS ENERGY SERVICE COMPANY	200011	MEC	001226218	63,898.75	11/30/00	12/26/00	26	1,661,367.50	
1585	NICOR HUB SERVICES	200011	MEC	001226842	319.80	11/30/00	12/26/00	26	8,314.80	
1586	CINERGY	200011	MEC	001225840	671,125.00	11/30/00	12/26/00	26	17,449,250.00	
1587	CINERGY	200011	MEC	001226848	1,148,919.27	11/30/00	12/26/00	26	29,871,901.02	
1588	ANR PIPELINE	200012	MEC	010134552	5,393.20	12/31/00	01/12/01	12	63,638.40	
1589	ANR PIPELINE	200012	MEC	010134552	364.80	12/31/00	01/12/01	12	4,377.60	
1590	ANR PIPELINE	200012	MEC	010136422	32,036.78	12/31/00	01/17/01	17	544,625.26	
1591	ANR PIPELINE	200012	MEC	010138000	23,503.16	12/31/00	01/19/01	19	446,560.04	
1592	ANR PIPELINE	200012	MEC	010138658	610.11	12/31/00	01/22/01	22	13,422.42	
1593	ANR PIPELINE	200012	MEC	010138658	1,517.93	12/31/00	01/22/01	22	33,438.46	
1594	ANR PIPELINE	200012	MEC	010138658	1,495.05	12/31/00	01/22/01	22	32,891.10	
1595	ANR PIPELINE	200012	MEC	010138658	1,132.60	12/31/00	01/22/01	22	24,917.20	
1596	ANR PIPELINE	200012	MEC	010138658	742.58	12/31/00	01/22/01	22	16,336.76	
1597	ANR PIPELINE	200012	MEC	010138658	1,263.63	12/31/00	01/22/01	22	27,799.86	
1598	ANR PIPELINE	200012	MEC	010138658	343.00	12/31/00	01/22/01	22	7,546.00	
1599	ANR PIPELINE	200012	MEC	010138658	15,625.00	12/31/00	01/22/01	22	343,750.00	
1600	ANR PIPELINE	200012	MEC	010138658	23,389.00	12/31/00	01/22/01	22	514,558.00	
1601	ANR PIPELINE	200012	MEC	010138658	16,042.00	12/31/00	01/22/01	22	352,924.00	
1602	ANR PIPELINE	200012	MEC	010138658	15,998.16	12/31/00	01/22/01	22	351,959.52	
1603	ANR PIPELINE	200012	MEC	010138658	29,258.55	12/31/00	01/22/01	22	643,688.10	
1604	ANR PIPELINE	200012	MEC	010138658	14,762.11	12/31/00	01/22/01	22	324,765.42	
1605	ANR PIPELINE	200012	MEC	010138658	9,452.00	12/31/00	01/22/01	22	207,944.00	
1606	CIBOLA ENERGY SERVICES CORP	200012	MEC	010141364	9,711,297.11	12/31/00	01/25/01	25	242,782,177.75	
1607	CIBOLA ENERGY SERVICES CORP	200012	MEC	010141364	8,322,220.25	12/31/00	01/25/01	25	208,055,506.25	
1608	TRANSCANADA GAS SERVICES INC	200012	MEC	010144510	89,530.65	12/31/00	01/31/01	31	2,775,450.15	
1609	EL PASO ENERGY MARKETING COMPANY	200012	MEC	010141373	52,025.00	12/31/00	01/25/01	25	1,300,625.00	
1610	EL PASO ENERGY MARKETING COMPANY	200012	MEC	010141373	466,382.48	12/31/00	01/25/01	25	10,159,562.00	
1611	EL PASO ENERGY MARKETING COMPANY	200012	MEC	010141373	1,010,924.75	12/31/00	01/25/01	25	25,273,118.75	
1612	EL PASO ENERGY MARKETING COMPANY	200012	MEC	010141373	1,221,750.00	12/31/00	01/25/01	25	30,543,750.00	

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Line No.	Vendor	(a) Billing Month	(c) Division	(d) Voucher Number	(e) Amount	(f) End of Billing Month	(g) Date Paid	(h) Number of Lead Days	(i) Weighted Dollars	(j) Weighted \$/Days
1613	ENRON SWAP GAS	200012	MEC	010130929	902,109.45	12/31/00	01/04/01	4	3,608,437.80	
1614	ENRON SWAP GAS	200012	MEC	010138625	81,000.00	12/31/00	01/22/01	22	1,782,000.00	
1615	ENRON NORTH AMERICA	200012	MEC	010141368	32,075.00	12/31/00	01/25/01	25	801,875.00	
1616	ENRON NORTH AMERICA	200012	MEC	010141368	1,391,659.18	12/31/00	01/25/01	25	34,791,479.50	
1617	ENRON NORTH AMERICA	200012	MEC	010141368	2,451,980.17	12/31/00	01/25/01	25	61,299,504.25	
1618	ENRON NORTH AMERICA	200012	MEC	010141368	14,358,698.55	12/31/00	01/25/01	25	358,967,463.75	
1619	ENRON SWAP GAS	200012	MEC	010142699	60,000.00	12/31/00	01/29/01	29	1,740,000.00	
1620	BURLINGTON RESOURCES TRADING INC	200012	MEC	010141375	385,878.00	12/31/00	01/25/01	25	9,646,950.00	
1621	DUKE ENERGY TRADING & MARKETING	200012	MEC	010141369	924,553.75	12/31/00	01/25/01	25	23,113,843.75	
1622	DUKE ENERGY TRADING & MARKETING	200012	MEC	010141369	1,681,672.50	12/31/00	01/25/01	25	42,041,812.50	
1623	DUKE ENERGY TRADING & MARKETING	200012	MEC	010141369	4,103,752.65	12/31/00	01/25/01	25	102,593,816.25	
1624	DUKE ENERGY TRADING & MARKETING	200012	MEC	010141369	2,489,893.81	12/31/00	01/25/01	25	61,747,345.25	
1625	DYNEGY MARKETING & TRADE	200012	MEC	010141384	861,951.74	12/31/00	01/25/01	25	21,548,793.50	
1626	DYNEGY MARKETING & TRADE	200012	MEC	010141384	4,491.00	12/31/00	01/25/01	25	112,275.00	
1627	DYNEGY MARKETING & TRADE	200012	MEC	010141384	251,280.00	12/31/00	01/25/01	25	6,282,000.00	
1628	DYNEGY MARKETING & TRADE	200012	MEC	010141384	211,131.66	12/31/00	01/25/01	25	5,278,291.50	
1629	DYNEGY MARKETING & TRADE	200012	MEC	010141384	892,672.78	12/31/00	01/25/01	25	22,316,819.50	
1630	DYNEGY MARKETING & TRADE	200012	MEC	010141384	54,984.00	12/31/00	01/25/01	25	1,374,600.00	
1631	DYNEGY MARKETING & TRADE	200012	MEC	010141384	20,930.00	12/31/00	01/25/01	25	523,250.00	
1632	DYNEGY MARKETING & TRADE	200012	MEC	010141384	737,435.20	12/31/00	01/25/01	25	18,435,880.00	
1633	NATURAL GAS PIPELINE	200012	MEC	010138495	12,980.03	12/31/00	01/22/01	22	285,560.66	
1634	NATURAL GAS PIPELINE	200012	MEC	010138495	13,238.09	12/31/00	01/22/01	22	291,237.98	
1635	NATURAL GAS PIPELINE	200012	MEC	010138495	1,041,660.00	12/31/00	01/22/01	22	22,516,520.00	
1636	NATURAL GAS PIPELINE	200012	MEC	010138495	2,042.92	12/31/00	01/22/01	22	44,944.24	
1637	NORTHERN BORDER PIPELINE CO	200012	MEC	010141354	88,498.19	12/31/00	01/25/01	25	2,212,454.75	
1638	NORTHERN BORDER PIPELINE CO	200012	MEC	010141354	317.20	12/31/00	01/25/01	25	7,930.00	
1639	NORTHERN BORDER PIPELINE CO	200012	MEC	010141354	3,237.67	12/31/00	01/25/01	25	80,941.75	
1640	NORTHERN BORDER PIPELINE CO	200012	MEC	010141354	22,123.48	12/31/00	01/25/01	25	553,087.00	
1641	NATURAL GAS PIPELINE	200012	MEC	010138495	587.94	12/31/00	01/22/01	22	12,934.68	
1642	NATURAL GAS PIPELINE	200012	MEC	010138495	75,911.80	12/31/00	01/22/01	22	1,670,059.60	
1643	NATURAL GAS PIPELINE	200012	MEC	010138495	62,042.58	12/31/00	01/22/01	22	1,364,936.76	
1644	NATURAL GAS PIPELINE	200012	MEC	010138495	(26.39)	12/31/00	01/22/01	22	(580.58)	
1645	NATURAL GAS PIPELINE	200012	MEC	010138495	9,448.96	12/31/00	01/22/01	22	207,877.12	
1646	NORTHERN NATURAL GAS	200012	MEC	010139647	19,133.00	12/31/00	01/23/01	23	429,596.00	
1647	NORTHERN NATURAL GAS	200012	MEC	010139647	3,735.71	12/31/00	01/19/01	19	70,978.49	
1648	NORTHERN NATURAL GAS	200012	MEC	010139647	946.11	12/31/00	01/23/01	23	21,760.53	
1649	NORTHERN NATURAL GAS	200012	MEC	010139647	404.77	12/31/00	01/23/01	23	9,309.71	
1650	NORTHERN NATURAL GAS	200012	MEC	010139647	1,258.98	12/31/00	01/23/01	23	28,956.54	
1651	NORTHERN NATURAL GAS	200012	MEC	010139647	2,667.00	12/31/00	01/23/01	23	61,341.00	
1652	NORTHERN NATURAL GAS	200012	MEC	010139647	2,641.20	12/31/00	01/23/01	23	60,747.60	
1653	NORTHERN NATURAL GAS	200012	MEC	010139647	1,204.95	12/31/00	01/23/01	23	27,713.85	
1654	NORTHERN NATURAL GAS	200012	MEC	010139647	2,901,152.34	12/31/00	01/23/01	23	66,772,503.82	
1655	NORTHERN NATURAL GAS	200012	MEC	010139647	247,517.99	12/31/00	01/23/01	23	5,692,913.77	
1656	NORTHERN NATURAL GAS	200012	MEC	010139647	198,281.45	12/31/00	01/23/01	23	4,560,473.35	
1657	NORTHERN NATURAL GAS	200012	MEC	010139647	79,973.10	12/31/00	01/23/01	23	1,839,381.30	
1658	NORTHERN NATURAL GAS	200012	MEC	010139647	3,727.95	12/31/00	01/23/01	23	85,742.85	
1659	NORTHERN NATURAL GAS	200012	MEC	010139647	20,516.82	12/31/00	01/23/01	23	471,886.86	
1660	NORTHERN NATURAL GAS	200012	MEC	010139647	16,121.40	12/31/00	01/23/01	23	370,792.20	
1661	NORTHERN NATURAL GAS	200012	MEC	010139647	15,177.60	12/31/00	01/23/01	23	349,084.80	
1662	NORTHERN NATURAL GAS	200012	MEC	010139647	13,624.47	12/31/00	01/23/01	23	313,362.81	
1663	NORTHERN NATURAL GAS	200012	MEC	010139647	52,274.30	12/31/00	01/23/01	23	1,202,308.90	
1664	NORTHERN NATURAL GAS	200012	MEC	010139647	12,385.84	12/31/00	01/23/01	23	284,874.32	
1665	NORTHERN NATURAL GAS	200012	MEC	010139647	10,620.49	12/31/00	01/23/01	23	244,271.27	
1666	NORTHERN NATURAL GAS	200012	MEC	010139647	5,739.50	12/31/00	01/23/01	23	132,008.50	
1667	NORTHERN NATURAL GAS	200012	MEC	010139647	4,325.86	12/31/00	01/23/01	23	99,494.78	
1668	NORTHERN NATURAL GAS	200012	MEC	010134586	2,702,175.13	12/31/00	01/12/01	12	32,426,101.56	
1669	NORTHERN NATURAL GAS	200012	MEC	010134586	936.00	12/31/00	01/12/01	12	11,232.00	
1670	NORTHERN NATURAL GAS	200012	MEC	010134586	5,000.00	12/31/00	01/12/01	12	60,000.00	
1671	NORTHERN NATURAL GAS	200012	MEC	010134586	20,585.00	12/31/00	01/12/01	12	247,020.00	
1672	NORTHERN NATURAL GAS	200012	MEC	010134586	32,797.50	12/31/00	01/12/01	12	393,570.00	
1673	NORTHERN NATURAL GAS	200012	MEC	010134586	39,848.00	12/31/00	01/12/01	12	478,176.00	
1674	NORTHERN NATURAL GAS	200012	MEC	010134586	61,170.00	12/31/00	01/12/01	12	734,040.00	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Vendor	Billing Month	Division	Voucher Number	Amount	End of Billing Month	Date Paid	Number of Lead Days	Weighted Dollars	Weighted S/Days
1675	NORTHERN NATURAL GAS	200012	MEC	010134586	164,850.56	12/31/00	01/12/01	12	1,978,206.72	
1676	NORTHERN NATURAL GAS	200012	MEC	010134586	197,827.50	12/31/00	01/12/01	12	2,375,130.00	
1677	NORTHERN NATURAL GAS	200012	MEC	010134586	381,439.00	12/31/00	01/12/01	12	4,577,268.00	
1678	NORTHERN NATURAL GAS	200012	MEC	010134586	654,870.00	12/31/00	01/12/01	12	7,858,440.00	
1679	NORTHERN NATURAL GAS	200012	MEC	010134586	630,692.00	12/31/00	01/12/01	12	7,568,304.00	
1680	TEXACO NATURAL GAS INC	200012	MEC	010141372	26,815.38	12/31/00	01/25/01	25	670,384.50	
1681	TEXACO NATURAL GAS INC	200012	MEC	010141372	17,418.25	12/31/00	01/25/01	25	435,456.25	
1682	WESTERN GAS RESOURCES INC	200012	MEC	010141394	1,856,900.00	12/31/00	01/25/01	25	46,422,500.00	
1683	CORAL ENERGY RESOURCES LP	200012	MEC	010141365	911,863.82	12/31/00	01/25/01	25	22,796,595.50	
1684	CORAL ENERGY RESOURCES LP	200012	MEC	010141365	1,036,250.00	12/31/00	01/25/01	25	25,906,250.00	
1685	CORAL ENERGY RESOURCES LP	200012	MEC	010141365	56,150.00	12/31/00	01/25/01	25	1,403,750.00	
1686	CORAL ENERGY RESOURCES LP	200012	MEC	010141365	2,769,088.96	12/31/00	01/25/01	25	69,227,224.00	
1687	AQUILA POWER CORPORATION	200012	MEC	010141348	7,560,904.03	12/31/00	01/25/01	25	189,022,600.75	
1688	AQUILA POWER CORPORATION	200012	MEC	010141348	1,420,993.33	12/31/00	01/25/01	25	35,524,833.25	
1689	AQUILA POWER CORPORATION	200012	MEC	010141348	9,041,294.40	12/31/00	01/25/01	25	226,032,360.00	
1690	AQUILA POWER CORPORATION	200012	MEC	010144515	1,020.00	12/31/00	01/31/01	31	31,620.00	
1691	TENASKA MARKETING VENTURES	200012	MEC	010141383	16,856,636.41	12/31/00	01/25/01	25	421,415,910.25	
1692	TENASKA MARKETING VENTURES	200012	MEC	010141383	1,035,537.30	12/31/00	01/25/01	25	25,888,432.50	
1693	PG&E ENERGY TRADING CORP	200012	MEC	010141355	36,101.70	12/31/00	01/25/01	25	902,542.50	
1694	PG&E ENERGY TRADING CORP	200012	MEC	010141355	4,040,494.22	12/31/00	01/25/01	25	101,012,355.50	
1695	ANADARKO TRADING COMPANY	200012	MEC	010141352	151,872.13	12/31/00	01/25/01	25	3,871,803.25	
1696	ANADARKO TRADING COMPANY	200012	MEC	010141352	309,561.18	12/31/00	01/25/01	25	7,739,029.50	
1697	ANADARKO TRADING COMPANY	200012	MEC	010141352	6,975.00	12/31/00	01/25/01	25	174,375.00	
1698	ANADARKO TRADING COMPANY	200012	MEC	010141352	2,856,439.04	12/31/00	01/25/01	25	71,410,976.00	
1699	ANADARKO TRADING COMPANY	200012	MEC	010141352	352,336.55	12/31/00	01/25/01	25	8,808,413.75	
1700	ANADARKO TRADING COMPANY	200012	MEC	010141352	193,154.23	12/31/00	01/25/01	25	4,828,855.75	
1701	ANADARKO TRADING COMPANY	200012	MEC	010141352	122,250.00	12/31/00	01/25/01	25	3,056,250.00	
1702	HUSKY OIL	200012	MEC	010141351	2,098,708.41	12/31/00	01/25/01	25	52,467,710.25	
1703	HUSKY OIL	200012	MEC	010141351	5,434,003.53	12/31/00	01/25/01	25	136,850,088.25	
1704	HUSKY OIL	200012	MEC	010141351	827,116.12	12/31/00	01/25/01	25	20,677,903.00	
1705	PANCANADIAN ENERGY SERVICES INC	200012	MEC	010141358	630,573.41	12/31/00	01/25/01	25	15,764,335.25	
1706	PANCANADIAN ENERGY SERVICES INC	200012	MEC	010141358	5,129,196.81	12/31/00	01/25/01	25	128,229,920.25	
1707	PANCANADIAN ENERGY SERVICES INC	200012	MEC	010141358	266,841.00	12/31/00	01/25/01	25	6,671,025.00	
1708	PANCANADIAN ENERGY SERVICES INC	200012	MEC	010141358	195,910.06	12/31/00	01/25/01	25	4,897,751.50	
1709	PANCANADIAN ENERGY SERVICES INC	200012	MEC	010141358	135,831.00	12/31/00	01/25/01	25	3,395,775.00	
1710	PAN ALBERTA GAS US INC	200012	MEC	010141359	2,241,453.61	12/31/00	01/25/01	25	56,036,340.25	
1711	SOUTHERN CO ENERGY MARKETING LP	200012	MEC	010141366	3,472,861.76	12/31/00	01/25/01	25	86,821,544.00	
1712	SOUTHERN CO ENERGY MARKETING LP	200012	MEC	010141366	3,589,926.04	12/31/00	01/25/01	25	89,748,151.00	
1713	SOUTHERN CO ENERGY MARKETING LP	200012	MEC	010141366	17,016.78	12/31/00	01/25/01	25	425,419.50	
1714	CMS MARKETING SERVICES & TRADE	200012	MEC	010141350	1,852,675.90	12/31/00	01/25/01	25	46,316,897.50	
1715	CMS MARKETING SERVICES & TRADE	200012	MEC	010141350	2,295,543.93	12/31/00	01/25/01	25	57,138,598.25	
1716	ENGAGE ENERGY US LP	200012	MEC	010141392	1,145,702.21	12/31/00	01/25/01	25	28,642,555.25	
1717	RELIANT ENERGY	200012	MEC	010141361	170,000.00	12/31/00	01/25/01	25	4,250,000.00	
1718	CONSUMERS ENERGY	200012	MEC	010129911	969.33	12/31/00	01/02/01	2	1,938.66	
1719	ONEOK GAS MARKETING	200012	MEC	010141371	6,333.60	12/31/00	01/25/01	25	158,340.00	
1720	ONEOK GAS MARKETING	200012	MEC	010141371	7,830.00	12/31/00	01/25/01	25	195,750.00	
1721	ONEOK GAS MARKETING	200012	MEC	010141371	11,466.60	12/31/00	01/25/01	25	286,665.00	
1722	ONEOK GAS MARKETING	200012	MEC	010141371	32,190.00	12/31/00	01/25/01	25	804,750.00	
1723	ONEOK GAS MARKETING	200012	MEC	010141371	85,000.00	12/31/00	01/25/01	25	2,125,000.00	
1724	ONEOK GAS MARKETING	200012	MEC	010141371	266,250.00	12/31/00	01/25/01	25	6,656,250.00	
1725	ONEOK GAS MARKETING	200012	MEC	010141371	2,188,566.36	12/31/00	01/25/01	25	54,714,159.00	
1726	ONEOK GAS MARKETING	200012	MEC	010141371	3,796,943.57	12/31/00	01/25/01	25	94,673,589.25	
1727	ONEOK GAS MARKETING	200012	MEC	010141371	2,206,771.56	12/31/00	01/25/01	25	55,169,296.50	
1728	MARATHON OIL COMPANY	200012	MEC	010141357	1,916,882.02	12/31/00	01/25/01	25	47,922,050.50	
1729	MARATHON OIL COMPANY	200012	MEC	010141357	730,456.92	12/31/00	01/25/01	25	18,261,423.00	
1730	MARATHON OIL COMPANY	200012	MEC	010141357	220,316.53	12/31/00	01/25/01	25	5,507,913.25	
1731	MARATHON OIL COMPANY	200012	MEC	010141357	59,183.34	12/31/00	01/25/01	25	1,479,583.50	
1732	MARATHON OIL COMPANY	200012	MEC	010141357	38,000.00	12/31/00	01/25/01	25	950,000.00	
1733	ONEOK GAS MARKETING	200012	MEC	010141371	27,396.14	12/31/00	01/25/01	25	684,903.50	
1734	RENAISSANCE ENERGY	200012	MEC	010141378	934,650.09	12/31/00	01/25/01	25	23,366,250.00	
1735	CITY OF DAKOTA CITY	200012	MEC	010131624	51,188.57	12/31/00	01/08/01	8	409,508.56	
1736	COMMODITY DERIVATIVES	200012	MEC	010130943	280,500.00	12/31/00	01/04/01	4	1,122,000.00	

MidAmerican Energy Company  
 Lead Lag Analysis  
 Cost of Gas Payment Lead Time

(a) Line No.	(b) Billing Month	(c) Division	(d) Voucher Number	(e) Amount	(f) End of Billing Month	(g) Date Paid	(h) Number of Lead Days	(i) Weighted Dollars	(j) Weighted \$/Days
1737	200012	MEC	010133879	15,000.00	12/31/00	01/11/01	11	165,000.00	
1738	200012	MEC	010135754	42,500.00	12/31/00	01/16/01	16	680,000.00	
1739	200012	MEC	010137278	111,250.00	12/31/00	01/18/01	18	2,002,500.00	
1740	200012	MEC	010141360	124,341.92	12/31/00	01/25/01	25	3,108,548.00	
1741	200012	MEC	010141360	2,129,825.14	12/31/00	01/25/01	25	53,245,628.50	
1742	200012	MEC	010141353	965,386.80	12/31/00	01/25/01	25	24,134,670.00	
1743	200012	MEC	010141353	42,012.00	12/31/00	01/25/01	25	1,050,300.00	
1744	200012	MEC	010141353	3,975,505.34	12/31/00	01/25/01	25	99,387,633.50	
1745	200012	MEC	010141353	979,010.00	12/31/00	01/25/01	25	24,475,250.00	
1746	200012	MEC	010141356	148,966.65	12/31/00	01/25/01	25	3,724,166.25	
1747	200012	MEC	010141356	868,850.00	12/31/00	01/25/01	25	21,721,250.00	
1748	200012	MEC	010141356	5,812,672.75	12/31/00	01/25/01	25	145,316,818.75	
1749	200012	MEC	010141381	33,168.76	12/31/00	01/25/01	25	829,219.00	
1750	200012	MEC	010141381	39,556.29	12/31/00	01/25/01	25	988,907.25	
1751	200012	MEC	010141381	22,431.98	12/31/00	01/25/01	25	560,799.50	
1752	200012	MEC	010141381	23,881.50	12/31/00	01/25/01	25	597,037.50	
1753	200012	MEC	010141381	472,835.43	12/31/00	01/25/01	25	11,820,885.75	
1754	200012	MEC	010141381	122,850.00	12/31/00	01/25/01	25	3,071,250.00	
1755	200012	MEC	010141381	24,369.70	12/31/00	01/25/01	25	609,242.50	
1756	200012	MEC	010141381	99,843.82	12/31/00	01/25/01	25	2,496,095.50	
1757	200012	MEC	010141381	32,686.38	12/31/00	01/25/01	25	817,159.50	
1758	200012	MEC	010141381	26,914.63	12/31/00	01/25/01	25	672,865.75	
1759	200012	MEC	010141381	31,301.92	12/31/00	01/25/01	25	782,548.00	
1760	200012	MEC	010141385	5,252,515.01	12/31/00	01/25/01	25	131,312,875.25	
1761	200012	MEC	010141385	951,052.95	12/31/00	01/25/01	25	23,776,573.75	
1762	200012	MEC	010141385	7,292,137.18	12/31/00	01/25/01	25	182,303,429.50	
1763	200012	MEC	010130925	47,125.00	12/31/00	01/04/01	4	188,500.00	
1764	200012	MEC	010141376	125,000.00	12/31/00	01/25/01	25	3,125,000.00	
1765	200012	MEC	010141376	15,275.00	12/31/00	01/25/01	25	381,875.00	
1766	200012	MEC	010138922	50.00	12/31/00	01/23/01	23	1,150.00	
1767	200012	MEC	010141389	319,987.20	12/31/00	01/25/01	25	7,999,680.00	
1768	200012	MEC	010141389	52.90	12/31/00	01/25/01	25	1,322.50	
1769	200012	MEC	010141389	1,311,161.95	12/31/00	01/25/01	25	32,779,048.75	
1770	200012	MEC	010136076	419.74	12/31/00	01/17/01	17	7,135.58	
1771	200012	MEC	010141389	92,876.69	12/31/00	01/25/01	25	2,321,917.25	
1772	200012	MEC	010141388	299,841.00	12/31/00	01/25/01	25	7,496,025.00	
1773	200012	MEC	010141388	466,473.12	12/31/00	01/25/01	25	11,661,828.00	
1774	200012	MEC	010141388	1,913,550.00	12/31/00	01/25/01	25	47,838,750.00	
1775									
1776		Total		<u>\$925,573,887.98</u>				<u>\$22,356,688,238.02</u>	<u>24,1544</u>
1777									
1778									
1779									
1780									

((Days in Year/Number of Months)/2) \* Weighted \$/Days = Cost of Gas Payment Lead Time  
 (( 366 / 12 ) / 2 ) \* 15.25 + 24.15 = 39.40

MidAmerican Energy Company  
 Labor Summary  
 Test Year Ending December 31, 2000

(a) (b) (c)

Line No.	Description of Expense	Days of Lead Time	
1	Salaries/Wages		
2	(paid bi-weekly)	12.00	
3			
4	Salaries/Wages		
5	(paid semi-monthly)	7.50	
6			
7			
8	Bi-Weekly Payroll - working period 14 days / 2		7.00
9	Payroll lag time		5.00
10			<u>12.00</u>
11			
12	Semi-Monthly Payroll - working period 15 days / 2		7.50
13			
14			
15			
16			
17			
18	Source: MidAmerican Energy Human Resources Dept		
19			
20			

MidAmerican Energy Company  
 Working Capital - Pension Expense  
 Test Year Ending December 31, 2000  
 Payments Made Apr 15, Jul 15, Oct 15 & Jan 15

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Accrual	Weighted Lead Days
1	January	106	15.25	90.75	8.333333%	7.56
2	February	75	15.25	59.75	8.333333%	4.98
3	March	46	15.25	30.75	8.333333%	2.56
4	April 1-15	15	7.63	7.38	4.16667%	0.31
5	April 15-30	91	7.63	83.38	4.16667%	3.47
6	May	76	15.25	60.75	8.333333%	5.06
7	June	45	15.25	29.75	8.333333%	2.48
8	July 1-15	15	7.63	7.38	4.16667%	0.31
9	July 15-31	92	7.63	84.38	4.16667%	3.52
10	August	76	15.25	60.75	8.333333%	5.06
11	September	45	15.25	29.75	8.333333%	2.48
12	October 1-15	15	7.63	7.38	4.16667%	0.31
13	October 15-31	92	7.63	84.38	4.16667%	3.52
14	November	76	15.25	60.75	8.333333%	5.06
15	December	46	15.25	30.75	8.333333%	2.56
16	Total	<u>911</u>			<u>100.00000%</u>	<u>49.24</u>

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 20 Source: MidAmerican Energy Treasury Dept

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1	200002	000259743	629001	\$538.25	02/10/00	02/25/00	15	\$ 8,073.75	
2	200002	000259743	629001	37.68	02/10/00	02/25/00	15	565.20	
3	200002	000259743	629001	17.13	02/10/00	02/25/00	15	256.95	
4	200002	000263700	629001	11.90	02/18/00	02/21/00	3	35.70	
5	200002	000263700	629001	0.54	02/18/00	02/21/00	3	1.62	
6	200002	000259350	629001	80.80	02/10/00	02/11/00	1	80.80	
7	200002	000259350	629001	(1.62)	02/10/00	02/11/00	1	(1.62)	
8	200002	000259350	629001	5.66	02/10/00	02/11/00	1	5.66	
9	200002	000256226	629001	7.50	02/03/00	02/10/00	7	52.50	
10	200002	000256226	629001	44.55	02/03/00	02/10/00	7	311.85	
11	200002	000256226	629001	636.40	02/03/00	02/10/00	7	4,454.80	
12	200002	000261979	629001	11.70	02/16/00	02/17/00	1	11.70	
13	200002	000261979	629001	12.94	02/16/00	02/17/00	1	12.94	
14	200002	000261979	629001	234.00	02/16/00	02/17/00	1	234.00	
15	200002	000256035	629001	15.98	02/03/00	02/10/00	7	111.86	
16	200002	000256035	629001	7.65	02/03/00	02/10/00	7	53.55	
17	200002	000256035	629001	319.61	02/03/00	02/10/00	7	2,237.27	
18	200002	000264297	629002	92.50	02/18/00	03/03/00	14	1,295.00	
19	200002	000264297	629002	17.20	02/18/00	03/03/00	14	240.60	
20	200002	000264297	629002	1,850.00	02/18/00	03/03/00	14	25,900.00	
21	200002	000267894	629002	9.89	02/28/00	03/03/00	4	39.56	
22	200002	000267894	629002	700.15	02/28/00	03/03/00	4	2,800.60	
23	200002	000267894	629002	35.01	02/28/00	03/03/00	4	140.04	
24	200002	000254852	629002	1,855.45	02/02/00	02/02/00	-	-	
25	200002	000266470	629002	248.00	02/23/00	03/02/00	8	1,984.00	
26	200002	000267019	629002	1,176.00	02/24/00	02/25/00	1	1,176.00	
27	200002	000254404	629002	3.85	02/01/00	02/02/00	1	3.85	
28	200002	000254404	629002	55.00	02/01/00	02/02/00	1	55.00	
29	200002	000266973	629002	322.80	02/24/00	02/25/00	1	322.80	
30	200002	000266973	629002	16.14	02/24/00	02/25/00	1	16.14	
31	200002	000266973	629002	(3.23)	02/24/00	02/25/00	1	(3.23)	
32	200002	000266973	629002	11.13	02/24/00	02/25/00	1	11.13	
33	200002	000254617	629002	1.20	02/01/00	02/10/00	9	10.80	
34	200002	000254617	629002	24.00	02/01/00	02/10/00	9	216.00	
35	200002	000266912	629002	136.00	02/24/00	03/03/00	8	1,088.00	
36	200002	000266912	629002	6.80	02/24/00	03/03/00	8	54.40	
37	200002	000262259	629003	160.00	02/16/00	02/18/00	2	320.00	
38	200002	000262259	629003	11.20	02/16/00	02/18/00	2	22.40	
39	200002	000263562	629101	140.00	02/18/00	02/28/00	10	1,400.00	
40	200002	000263562	629101	7.00	02/18/00	02/28/00	10	70.00	
41	200002	000263564	629101	0.36	02/18/00	02/24/00	6	2.16	
42	200002	000263564	629101	7.13	02/18/00	02/24/00	6	42.78	
43	200002	000262880	629101	1,044.46	02/17/00	02/18/00	1	1,044.46	
44	200002	000266547	629101	27.00	02/23/00	02/24/00	1	27.00	
45	200002	000259332	629101	111.06	02/10/00	02/11/00	1	111.06	
46	200002	000262899	629101	13.44	02/17/00	02/28/00	11	147.84	
47	200002	000262899	629101	0.67	02/17/00	02/28/00	11	7.37	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
48	200002	000:62902	629101	0.66	02/17/00	02/28/00	11	7.26	
49	200002	000:62902	629101	13.32	02/17/00	02/28/00	11	146.52	
50	200002	000:63700	629101	0.18	02/18/00	02/21/00	3	0.54	
51	200002	000:63700	629101	5.95	02/18/00	02/21/00	3	17.85	
52	200002	000:54852	629101	340.75	02/02/00	02/02/00	-	-	
53	200002	000:55338	629101	11.80	02/02/00	02/08/00	6	70.80	
54	200002	000:55338	629101	0.83	02/02/00	02/08/00	6	4.98	
55	200002	000:56695	629101	448.84	02/04/00	02/18/00	14	6,283.76	
56	200002	000:56695	629101	31.42	02/04/00	02/18/00	14	439.88	
57	200002	000:57614	629101	6,237.31	02/07/00	02/07/00	-	-	
58	200002	000:57739	629101	20,077.10	02/07/00	02/08/00	1	20,077.10	
59	200002	000:59553	629101	3,075.00	02/10/00	02/15/00	5	15,375.00	
60	200002	000:59553	629101	2,400.00	02/10/00	02/15/00	5	12,000.00	
61	200002	000:59553	629101	12.30	02/10/00	02/15/00	5	61.50	
62	200002	000:59553	629101	9.60	02/10/00	02/15/00	5	48.00	
63	200002	000:62173	629101	227.14	02/16/00	02/16/00	-	-	
64	200002	000:62173	629101	345.21	02/16/00	02/16/00	-	-	
65	200002	000:67890	629101	8.60	02/28/00	03/14/00	15	129.00	
66	200002	000:67890	629101	209.29	02/28/00	03/14/00	15	3,139.35	
67	200002	000:67890	629101	10.47	02/28/00	03/14/00	15	157.05	
68	200002	000:63155	629101	0.44	02/17/00	02/21/00	4	1.76	
69	200002	000:63155	629101	8.76	02/17/00	02/21/00	4	35.04	
70	200002	000:63072	629101	0.65	02/17/00	02/24/00	7	4.55	
71	200002	000:63072	629101	12.90	02/17/00	02/24/00	7	90.30	
72	200002	000:62876	629101	121.80	02/17/00	02/24/00	7	852.60	
73	200002	000:62876	629101	8.53	02/17/00	02/24/00	7	59.71	
74	200002	000:62878	629101	2.73	02/17/00	02/18/00	1	2.73	
75	200002	000:62878	629101	39.00	02/17/00	02/18/00	1	39.00	
76	200002	000:68264	629101	120.00	02/28/00	03/02/00	3	360.00	
77	200002	000:68264	629101	8.40	02/28/00	03/02/00	3	25.20	
78	200002	000:64878	629101	57.00	02/21/00	02/22/00	1	57.00	
79	200002	000:65245	629101	5.63	02/22/00	02/22/00	-	-	
80	200002	000:54156	629101	28.48	02/01/00	02/02/00	1	28.48	
81	200002	000:57882	629101	20.67	02/08/00	02/09/00	1	20.67	
82	200002	000:68267	629101	80.82	02/28/00	03/06/00	7	565.74	
83	200002	000:68267	629101	5.66	02/28/00	03/06/00	7	39.62	
84	200002	000:68270	629101	262.22	02/28/00	03/16/00	17	4,457.74	
85	200002	000:68270	629101	18.36	02/28/00	03/16/00	17	312.12	
86	200002	000:59206	629102	146.61	02/10/00	02/11/00	1	146.61	
87	200002	000:54852	629102	40.77	02/02/00	02/02/00	-	-	
88	200002	000:54852	629102	3,679.47	02/02/00	02/02/00	-	-	
89	200002	000:66802	629102	116.25	02/24/00	02/24/00	-	-	
90	200002	000:66802	629102	5.81	02/24/00	02/24/00	-	-	
91	200002	000:66802	629102	(0.58)	02/24/00	02/24/00	-	-	
92	200002	000:58962	629102	300.00	02/09/00	02/10/00	1	300.00	
93	200002	000:58962	629102	18.00	02/09/00	02/10/00	1	18.00	
94	200002	000:64841	629103	118.10	02/21/00	02/22/00	1	118.10	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
95	200002	000254841	629103	7.70	02/21/00	02/22/00	1	7.70	
96	200002	000254841	629103	(1.18)	02/21/00	02/22/00	1	(1.18)	
97	200002	000259745	629103	0.70	02/10/00	02/21/00	11	7.70	
98	200002	000259745	629103	10.00	02/10/00	02/21/00	11	110.00	
99	200002	000254852	629201	18.89	02/02/00	02/02/00	-	-	
100	200002	000254704	629202	169.40	02/01/00	02/11/00	10	1,694.00	
101	200002	000254704	629202	8.47	02/01/00	02/11/00	10	84.70	
102	200002	000254704	629202	30.74	02/01/00	02/11/00	10	307.40	
103	200002	000254852	629202	524.40	02/02/00	02/02/00	-	-	
104	200002	000254852	629202	851.61	02/02/00	02/02/00	-	-	
105	200002	000254852	629202	221.70	02/02/00	02/02/00	-	-	
106	200002	000252311	629202	276.00	02/16/00	02/17/00	1	276.00	
107	200002	000252311	629202	18.97	02/16/00	02/17/00	1	18.97	
108	200002	000257287	629202	122.49	02/25/00	03/02/00	6	734.94	
109	200002	000257136	629203	3.18	02/04/00	02/17/00	13	41.34	
110	200002	000257136	629203	5.48	02/04/00	02/17/00	13	71.24	
111	200002	000257136	629203	78.30	02/04/00	02/17/00	13	1,017.90	
112	200002	000255226	649001	119.20	02/02/00	02/03/00	1	119.20	
113	200002	000255226	649001	7.15	02/02/00	02/03/00	1	7.15	
114	200002	000259753	649001	16.97	02/10/00	02/18/00	8	135.76	
115	200002	000259753	649001	276.00	02/10/00	02/18/00	8	2,208.00	
116	200002	000259753	649001	6.83	02/10/00	02/18/00	8	54.64	
117	200002	000257857	649001	95.55	02/07/00	02/18/00	11	1,051.05	
118	200002	000257857	649001	1,911.00	02/07/00	02/18/00	11	21,021.00	
119	200002	000256895	649001	526.50	02/24/00	02/25/00	1	526.50	
120	200002	000256895	649001	26.33	02/24/00	02/25/00	1	26.33	
121	200002	000251947	649001	0.60	02/16/00	02/24/00	8	4.80	
122	200002	000251947	649001	8.51	02/16/00	02/24/00	8	68.08	
123	200002	000259749	649001	90.00	02/10/00	02/17/00	7	630.00	
124	200002	000259749	649001	5.67	02/10/00	02/17/00	7	39.69	
125	200002	000259749	649001	4.45	02/10/00	02/17/00	7	31.15	
126	200002	000254831	649001	5.99	02/21/00	03/02/00	10	59.90	
127	200002	000254831	649001	14.80	02/21/00	03/02/00	10	148.00	
128	200002	000254831	649001	290.00	02/21/00	03/02/00	10	2,900.00	
129	200002	000254860	649001	21.70	02/02/00	02/02/00	-	-	
130	200002	000257864	649001	15.07	02/28/00	02/28/00	-	-	
131	200002	000256884	649001	48.77	02/04/00	02/10/00	6	292.62	
132	200002	000256884	649001	10.63	02/04/00	02/10/00	6	63.78	
133	200002	000259569	649001	10.48	02/10/00	02/16/00	6	62.88	
134	200002	000259569	649001	0.62	02/10/00	02/16/00	6	3.72	
135	200002	000257276	649001	5.65	02/07/00	02/24/00	17	96.05	
136	200002	000257276	649001	1,065.00	02/07/00	02/24/00	17	18,105.00	
137	200002	000257276	649001	63.90	02/07/00	02/24/00	17	1,086.30	
138	200002	000258404	649001	0.81	02/08/00	02/08/00	-	-	
139	200002	000258404	649001	13.46	02/08/00	02/08/00	-	-	
140	200002	000258406	649001	8.99	02/08/00	02/08/00	-	-	
141	200002	000258406	649001	0.54	02/08/00	02/08/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
142	200002	000255418	649001	6.05	02/02/00	02/14/00	12	72.60	
143	200002	000255418	649001	121.00	02/02/00	02/14/00	12	1,452.00	
144	200002	000267039	649001	391.50	02/24/00	02/25/00	1	391.50	
145	200002	000267039	649001	19.58	02/24/00	02/25/00	1	19.58	
146	200002	000254161	649001	102.50	02/01/00	02/02/00	1	102.50	
147	200002	000259729	649001	61.94	02/10/00	02/10/00	-	-	
148	200002	000259729	649001	3.10	02/10/00	02/10/00	-	-	
149	200002	000266165	649002	181.45	02/23/00	02/24/00	1	181.45	
150	200002	000260669	649002	387.35	02/14/00	02/15/00	1	387.35	
151	200002	000267054	649002	428.63	02/24/00	02/25/00	1	428.63	
152	200002	000263719	649002	7.65	02/18/00	02/28/00	10	76.50	
153	200002	000263719	649002	0.54	02/18/00	02/28/00	10	5.40	
154	200002	000254156	649002	98.69	02/01/00	02/02/00	1	98.69	
155	200002	000257882	649002	23.05	02/08/00	02/09/00	1	23.05	
156	200002	000256916	649003	7.42	02/04/00	02/04/00	-	-	
157	200002	000264953	649003	9.62	02/21/00	03/07/00	15	144.30	
158	200002	000264953	649003	0.67	02/21/00	03/07/00	15	10.05	
159	200002	000263022	649003	14.00	02/17/00	02/28/00	11	154.00	
160	200002	000268904	649003	28.48	02/29/00	03/08/00	8	227.84	
161	200002	000268904	649003	(0.57)	02/29/00	03/08/00	8	(4.56)	
162	200002	000268904	649003	1.98	02/29/00	03/08/00	8	15.84	
163	200002	000256844	649003	2.80	02/04/00	03/01/00	26	72.80	
164	200002	000256844	649003	3.00	02/04/00	03/01/00	26	78.00	
165	200002	000256844	649003	41.35	02/04/00	03/01/00	26	1,075.10	
166	200002	000267864	649003	19.30	02/28/00	02/28/00	-	-	
167	200002	000267864	649003	6.04	02/28/00	02/28/00	-	-	
168	200002	000267864	649003	90.10	02/28/00	02/28/00	-	-	
169	200002	000267864	649003	14.59	02/28/00	02/28/00	-	-	
170	200002	000265370	649003	0.71	02/22/00	02/29/00	7	4.97	
171	200002	000265370	649003	11.84	02/22/00	02/29/00	7	82.88	
172	200002	000258400	649003	21.75	02/08/00	02/08/00	-	-	
173	200002	000258400	649003	1.31	02/08/00	02/08/00	-	-	
174	200002	000258410	649003	0.89	02/08/00	02/08/00	-	-	
175	200002	000258410	649003	14.80	02/08/00	02/08/00	-	-	
176	200002	000261049	649003	9.14	02/14/00	02/15/00	1	9.14	
177	200002	000261049	649003	0.55	02/14/00	02/15/00	1	0.55	
178	200002	000255520	649003	46.80	02/02/00	02/16/00	14	655.20	
179	200002	000257782	649003	74.88	02/07/00	02/15/00	8	599.04	
180	200002	000265205	649003	58.50	02/22/00	02/22/00	-	-	
181	200002	000257881	649003	113.84	02/08/00	02/09/00	1	113.84	
182	200002	000255396	649003	6.00	02/02/00	02/07/00	5	30.00	
183	200002	000255396	649003	120.00	02/02/00	02/07/00	5	600.00	
184	200002	000255397	649003	0.24	02/02/00	02/07/00	5	1.20	
185	200002	000255397	649003	5.00	02/02/00	02/07/00	5	25.00	
186	200002	000255398	649003	120.00	02/02/00	02/07/00	5	600.00	
187	200002	000255398	649003	6.00	02/02/00	02/07/00	5	30.00	
188	200002	000255399	649003	0.24	02/02/00	02/07/00	5	1.20	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
189	200002	000255399	649003	5.00	02/02/00	02/07/00	5	25.00	
190	200002	000255400	649003	0.24	02/02/00	02/07/00	5	1.20	
191	200002	000255400	649003	5.00	02/02/00	02/07/00	5	25.00	
192	200002	000255401	649003	120.00	02/02/00	02/07/00	5	600.00	
193	200002	000255401	649003	6.00	02/02/00	02/07/00	5	30.00	
194	200002	000255435	649003	120.00	02/02/00	02/07/00	5	600.00	
195	200002	000255435	649003	6.00	02/02/00	02/07/00	5	30.00	
196	200002	000255438	649003	5.00	02/02/00	02/07/00	5	25.00	
197	200002	000255438	649003	0.24	02/02/00	02/07/00	5	1.20	
198	200002	000255440	649003	0.24	02/02/00	02/07/00	5	1.20	
199	200002	000255440	649003	5.00	02/02/00	02/07/00	5	25.00	
200	200002	000255446	649003	6.00	02/02/00	02/07/00	5	30.00	
201	200002	000255446	649003	120.00	02/02/00	02/07/00	5	600.00	
202	200002	000255448	649003	0.24	02/02/00	02/07/00	5	1.20	
203	200002	000255448	649003	5.00	02/02/00	02/07/00	5	25.00	
204	200002	000255497	649003	120.00	02/02/00	02/07/00	5	600.00	
205	200002	000255497	649003	6.00	02/02/00	02/07/00	5	30.00	
206	200002	000256704	649003	100.00	02/04/00	02/17/00	13	1,300.00	
207	200002	000256704	649003	5.00	02/04/00	02/17/00	13	65.00	
208	200002	000256706	649003	0.50	02/04/00	02/17/00	13	6.50	
209	200002	000256706	649003	10.00	02/04/00	02/17/00	13	130.00	
210	200002	000256709	649003	120.00	02/04/00	02/17/00	13	1,560.00	
211	200002	000256709	649003	6.00	02/04/00	02/17/00	13	78.00	
212	200002	000260963	649003	20.57	02/14/00	02/23/00	9	185.13	
213	200002	000260963	649003	411.25	02/14/00	02/23/00	9	3,701.25	
214	200002	000254406	649003	90.00	02/01/00	02/10/00	9	810.00	
215	200002	000254406	649003	5.63	02/01/00	02/10/00	9	50.67	
216	200002	000264165	649004	0.30	02/18/00	03/03/00	14	4.20	
217	200002	000264165	649004	36.50	02/18/00	03/03/00	14	511.00	
218	200002	000265846	649004	2.43	02/23/00	03/09/00	15	36.45	
219	200002	000265846	649004	0.17	02/23/00	03/09/00	15	2.55	
220	200002	000267549	649004	18.20	02/25/00	03/09/00	13	236.60	
221	200002	000267549	649004	19.96	02/25/00	03/09/00	13	259.48	
222	200002	000267549	649004	260.00	02/25/00	03/09/00	13	3,380.00	
223	200002	000267549	649004	285.12	02/25/00	03/09/00	13	3,706.56	
224	200002	000260080	649004	0.41	02/11/00	02/24/00	13	5.33	
225	200002	000260080	649004	6.88	02/11/00	02/24/00	13	89.44	
226	200002	000263716	649004	46.70	02/18/00	02/21/00	3	140.10	
227	200002	000262266	649004	8.10	02/16/00	03/02/00	15	121.50	
228	200002	000262266	649004	10.00	02/16/00	03/02/00	15	150.00	
229	200002	000262266	649004	162.00	02/16/00	03/02/00	15	2,430.00	
230	200002	000255955	649004	0.95	02/03/00	02/03/00	-	-	
231	200002	000255955	649004	(0.19)	02/03/00	02/03/00	-	-	
232	200002	000255955	649004	18.88	02/03/00	02/03/00	-	-	
233	200002	000255955	649004	6.10	02/03/00	02/03/00	-	-	
234	200002	000259431	649004	7.40	02/10/00	02/16/00	6	44.40	
235	200002	000259431	649004	114.26	02/10/00	02/16/00	6	685.56	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
236	200002	000:50174	649004	6.30	02/11/00	02/16/00	5	31.50	
237	200002	000:50174	649004	0.94	02/11/00	02/16/00	5	4.70	
238	200002	000:50174	649004	18.88	02/11/00	02/16/00	5	94.40	
239	200002	000:62085	649004	120.54	02/16/00	02/18/00	2	241.08	
240	200002	000:62085	649004	6.03	02/16/00	02/18/00	2	12.06	
241	200002	000:62085	649004	10.87	02/16/00	02/18/00	2	21.74	
242	200002	000:62085	649004	(1.21)	02/16/00	02/18/00	2	(2.42)	
243	200002	000:59271	649004	128.97	02/10/00	02/11/00	1	128.97	
244	200002	000:59271	649004	7.74	02/10/00	02/11/00	1	7.74	
245	200002	000:59272	649004	128.97	02/10/00	02/11/00	1	128.97	
246	200002	000:59272	649004	7.74	02/10/00	02/11/00	1	7.74	
247	200002	000:59274	649004	7.60	02/10/00	02/11/00	1	7.60	
248	200002	000:59274	649004	126.52	02/10/00	02/11/00	1	126.52	
249	200002	000:59276	649004	226.09	02/10/00	02/17/00	7	1,582.63	
250	200002	000:59276	649004	13.56	02/10/00	02/17/00	7	94.92	
251	200002	000:60711	649004	68.81	02/14/00	02/15/00	1	68.81	
252	200002	000:60711	649004	4.81	02/14/00	02/15/00	1	4.81	
253	200002	000:60713	649004	4.72	02/14/00	02/15/00	1	4.72	
254	200002	000:60713	649004	67.48	02/14/00	02/15/00	1	67.48	
255	200002	000:61642	649004	1.91	02/15/00	02/16/00	1	1.91	
256	200002	000:61642	649004	31.79	02/15/00	02/16/00	1	31.79	
257	200002	000:61652	649004	0.72	02/15/00	02/16/00	1	0.72	
258	200002	000:61652	649004	11.99	02/15/00	02/16/00	1	11.99	
259	200002	000:56093	649004	135.00	02/03/00	02/17/00	14	1,890.00	
260	200002	000:56093	649004	8.62	02/03/00	02/17/00	14	120.68	
261	200002	000:56099	649004	135.00	02/03/00	02/17/00	14	1,890.00	
262	200002	000:56099	649004	8.42	02/03/00	02/17/00	14	117.88	
263	200002	000:56099	649004	8.10	02/03/00	02/17/00	14	113.40	
264	200002	000:257391	649004	7.93	02/07/00	02/08/00	1	7.93	
265	200002	000:257391	649004	0.19	02/07/00	02/08/00	1	0.19	
266	200002	000:257391	649004	0.47	02/07/00	02/08/00	1	0.47	
267	200002	000:257391	649004	3.10	02/07/00	02/08/00	1	3.10	
268	200002	000:257393	649004	0.01	02/07/00	02/17/00	10	0.10	
269	200002	000:257393	649004	0.03	02/07/00	02/17/00	10	0.30	
270	200002	000:257393	649004	0.47	02/07/00	02/17/00	10	4.70	
271	200002	000:257393	649004	0.18	02/07/00	02/17/00	10	1.80	
272	200002	000:257394	649004	1.20	02/07/00	02/17/00	10	12.00	
273	200002	000:257394	649004	0.03	02/07/00	02/17/00	10	0.30	
274	200002	000:257394	649004	0.47	02/07/00	02/17/00	10	4.70	
275	200002	000:257394	649004	0.07	02/07/00	02/17/00	10	0.70	
276	200002	000:256916	649004	3.45	02/04/00	02/04/00	-	-	
277	200002	000:258156	649004	8.00	02/08/00	02/08/00	-	-	
278	200002	000:258156	649004	20.00	02/08/00	02/08/00	-	-	
279	200002	000:258156	649004	6.32	02/08/00	02/08/00	-	-	
280	200002	000:262189	649004	14.14	02/16/00	02/16/00	-	-	
281	200002	000:262189	649004	43.00	02/16/00	02/16/00	-	-	
282	200002	000:266972	649004	26.15	02/24/00	02/24/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
283	200002	000266972	649004	6.00	02/24/00	02/24/00	-	-	-
284	200002	000265905	649004	1,432.35	02/23/00	02/24/00	1	1,432.35	-
285	200002	000256434	649004	9.51	02/03/00	02/04/00	1	9.51	-
286	200002	000256434	649004	0.48	02/03/00	02/04/00	1	0.48	-
287	200002	000262095	649004	222.30	02/16/00	03/02/00	15	3,334.50	-
288	200002	000262095	649004	14.94	02/16/00	03/02/00	15	224.10	-
289	200002	000262095	649004	61.60	02/16/00	03/02/00	15	924.00	-
290	200002	000262095	649004	14.20	02/16/00	03/02/00	15	213.00	-
291	200002	000262095	649004	4.14	02/16/00	03/02/00	15	62.10	-
292	200002	000255257	649004	10.92	02/02/00	02/11/00	9	98.28	-
293	200002	000255257	649004	56.19	02/02/00	02/11/00	9	505.71	-
294	200002	000255257	649004	899.00	02/02/00	02/11/00	9	8,091.00	-
295	200002	000257847	649004	2.00	02/07/00	02/24/00	17	34.00	-
296	200002	000257847	649004	0.10	02/07/00	02/24/00	17	1.70	-
297	200002	000261531	649004	37.25	02/15/00	03/02/00	16	596.00	-
298	200002	000261531	649004	1.86	02/15/00	03/02/00	16	29.76	-
299	200002	000261275	649004	78.75	02/15/00	02/15/00	-	-	-
300	200002	000262382	649004	408.88	02/16/00	02/17/00	1	408.88	-
301	200002	000261891	649004	4.23	02/16/00	02/17/00	1	4.23	-
302	200002	000261891	649004	70.58	02/16/00	02/17/00	1	70.58	-
303	200002	000262411	649004	4.50	02/16/00	02/24/00	8	36.00	-
304	200002	000262411	649004	90.00	02/16/00	02/24/00	8	720.00	-
305	200002	000262411	649004	6.50	02/16/00	02/24/00	8	52.00	-
306	200002	000255305	649004	15.15	02/02/00	02/03/00	1	15.15	-
307	200002	000255305	649004	0.91	02/02/00	02/03/00	1	0.91	-
308	200002	000255310	649004	9.25	02/02/00	02/03/00	1	9.25	-
309	200002	000255310	649004	0.56	02/02/00	02/03/00	1	0.56	-
310	200002	000255311	649004	12.95	02/02/00	02/03/00	1	12.95	-
311	200002	000255311	649004	0.78	02/02/00	02/03/00	1	0.78	-
312	200002	000256078	649004	(1.15)	02/03/00	02/03/00	-	-	-
313	200002	000256078	649004	(19.13)	02/03/00	02/03/00	-	-	-
314	200002	000259755	649004	0.96	02/10/00	02/11/00	1	0.96	-
315	200002	000259755	649004	15.98	02/10/00	02/11/00	1	15.98	-
316	200002	000260969	649004	25.99	02/14/00	02/15/00	1	25.99	-
317	200002	000260969	649004	1.56	02/14/00	02/15/00	1	1.56	-
318	200002	000255014	649004	0.32	02/02/00	02/03/00	1	0.32	-
319	200002	000255014	649004	6.40	02/02/00	02/03/00	1	6.40	-
320	200002	000259542	649004	(8.02)	02/10/00	03/03/00	22	(176.44)	-
321	200002	000259542	649004	(160.39)	02/10/00	03/03/00	22	(3,528.58)	-
322	200002	000259544	649004	(1.08)	02/10/00	03/03/00	22	(23.76)	-
323	200002	000259544	649004	(21.50)	02/10/00	03/03/00	22	(473.00)	-
324	200002	000261915	649004	73.31	02/16/00	03/03/00	16	1,172.96	-
325	200002	000261915	649004	3.67	02/16/00	03/03/00	16	58.72	-
326	200002	000261919	649004	19.49	02/16/00	03/03/00	16	311.84	-
327	200002	000261919	649004	0.97	02/16/00	03/03/00	16	15.52	-
328	200002	000259445	649004	180.00	02/10/00	02/11/00	1	180.00	-
329	200002	000255017	649004	2.37	02/02/00	02/17/00	15	35.55	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
330	200002	000255017	649004	47.40	02/02/00	02/17/00	15	711.00	
331	200002	000255019	649004	1.61	02/02/00	02/17/00	15	24.15	
332	200002	000255019	649004	32.10	02/02/00	02/17/00	15	481.50	
333	200002	000263951	649004	1.34	02/18/00	03/02/00	13	17.42	
334	200002	000263951	649004	26.88	02/18/00	03/02/00	13	349.44	
335	200002	000263958	649004	0.63	02/18/00	03/02/00	13	8.19	
336	200002	000263958	649004	12.60	02/18/00	03/02/00	13	163.80	
337	200002	000263708	649004	134.34	02/18/00	02/21/00	3	403.02	
338	200002	000264793	649004	140.39	02/21/00	02/22/00	1	140.39	
339	200002	000259319	649004	142.60	02/10/00	02/11/00	1	142.60	
340	200002	000259319	649004	483.61	02/10/00	02/11/00	1	483.61	
341	200002	000266823	649004	1,614.98	02/24/00	02/25/00	1	1,614.98	
342	200002	000266823	649004	29.46	02/24/00	02/25/00	1	29.46	
343	200002	000266823	649004	3.36	02/24/00	02/25/00	1	3.36	
344	200002	000266823	649004	183.93	02/24/00	02/25/00	1	183.93	
345	200002	000261604	649004	1.80	02/15/00	02/16/00	1	1.80	
346	200002	000261604	649004	17.95	02/15/00	02/16/00	1	17.95	
347	200002	000256856	649004	62.00	02/04/00	02/08/00	4	248.00	
348	200002	000262157	649004	27.25	02/16/00	03/07/00	20	545.00	
349	200002	000262158	649004	134.05	02/16/00	03/07/00	20	2,681.00	
350	200002	000262160	649004	27.25	02/16/00	02/17/00	1	27.25	
351	200002	000266560	649004	1,200.00	02/23/00	02/23/00	-	-	
352	200002	000259751	649004	2.33	02/10/00	02/11/00	1	2.33	
353	200002	000259751	649004	38.87	02/10/00	02/11/00	1	38.87	
354	200002	000256862	649004	111.46	02/04/00	02/07/00	3	334.38	
355	200002	000256863	649004	52.46	02/04/00	02/08/00	4	209.84	
356	200002	000256868	649004	1,720.79	02/04/00	02/08/00	4	6,883.16	
357	200002	000262225	649004	262.49	02/16/00	02/17/00	1	262.49	
358	200002	000254820	649004	520.09	02/01/00	02/17/00	16	8,321.44	
359	200002	000254820	649004	26.00	02/01/00	02/17/00	16	416.00	
360	200002	000254820	649004	4.07	02/01/00	02/17/00	16	65.12	
361	200002	000254822	649004	25.13	02/01/00	02/10/00	9	226.17	
362	200002	000254822	649004	502.50	02/01/00	02/10/00	9	4,522.50	
363	200002	000254822	649004	8.62	02/01/00	02/10/00	9	77.58	
364	200002	000257652	649004	1,650.00	02/07/00	02/24/00	17	28,050.00	
365	200002	000257652	649004	82.50	02/07/00	02/24/00	17	1,402.50	
366	200002	000261923	649004	301.34	02/16/00	02/28/00	12	3,616.08	
367	200002	000261923	649004	15.07	02/16/00	02/28/00	12	180.84	
368	200002	000261923	649004	3.90	02/16/00	02/28/00	12	46.80	
369	200002	000264679	649004	82.50	02/21/00	02/23/00	2	165.00	
370	200002	000264679	649004	1,650.00	02/21/00	02/23/00	2	3,300.00	
371	200002	000264681	649004	22.50	02/21/00	02/23/00	2	45.00	
372	200002	000264681	649004	450.00	02/21/00	02/23/00	2	900.00	
373	200002	000256202	649004	90.00	02/03/00	02/04/00	1	90.00	
374	200002	000256202	649004	4.73	02/03/00	02/04/00	1	4.73	
375	200002	000256202	649004	4.50	02/03/00	02/04/00	1	4.50	
376	200002	000258838	649004	25.20	02/09/00	02/21/00	12	302.40	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
377	200002	000:58838	649004	37.50	02/09/00	02/21/00	12	450.00	
378	200002	000:58838	649004	504.00	02/09/00	02/21/00	12	6,048.00	
379	200002	000:57209	649004	0.02	02/07/00	02/08/00	1	0.02	
380	200002	000:57209	649004	0.49	02/07/00	02/08/00	1	0.49	
381	200002	000:50044	649004	24.04	02/11/00	02/14/00	3	72.12	
382	200002	000:50044	649004	480.72	02/11/00	02/14/00	3	1,442.16	
383	200002	000:61594	649004	18.79	02/15/00	02/16/00	1	18.79	
384	200002	000:61594	649004	341.00	02/15/00	02/16/00	1	341.00	
385	200002	000:52183	649004	76.92	02/16/00	02/24/00	8	615.36	
386	200002	000:52191	649004	19.95	02/16/00	02/24/00	8	159.60	
387	200002	000:52193	649004	100.17	02/16/00	02/24/00	8	801.36	
388	200002	000:52195	649004	16.75	02/16/00	02/24/00	8	134.00	
389	200002	000:52198	649004	48.97	02/16/00	02/24/00	8	391.76	
390	200002	000:52199	649004	8.51	02/16/00	02/24/00	8	68.08	
391	200002	000:52202	649004	10.08	02/16/00	02/24/00	8	80.64	
392	200002	000:52221	649004	8.51	02/16/00	02/24/00	8	68.08	
393	200002	000:52224	649004	16.75	02/16/00	02/24/00	8	134.00	
394	200002	000:53216	649004	0.34	02/17/00	02/18/00	1	0.34	
395	200002	000:53216	649004	6.95	02/17/00	02/18/00	1	6.95	
396	200002	000:53700	649004	18.85	02/18/00	02/21/00	3	56.55	
397	200002	000:53700	649004	36.70	02/18/00	02/21/00	3	110.10	
398	200002	000:53700	649004	2.72	02/18/00	02/21/00	3	8.16	
399	200002	000:53700	649004	1.81	02/18/00	02/21/00	3	5.43	
400	200002	000:53700	649004	54.65	02/18/00	02/21/00	3	163.95	
401	200002	000:53700	649004	0.91	02/18/00	02/21/00	3	2.73	
402	200002	000:53715	649004	2.66	02/18/00	02/21/00	3	7.98	
403	200002	000:53715	649004	0.13	02/18/00	02/21/00	3	0.39	
404	200002	000:58242	649004	9.00	02/28/00	03/03/00	4	36.00	
405	200002	000:58242	649004	180.00	02/28/00	03/03/00	4	720.00	
406	200002	000:58887	649004	14.00	02/09/00	02/24/00	15	210.00	
407	200002	000:58887	649004	350.00	02/09/00	02/24/00	15	5,250.00	
408	200002	000:58122	649004	32.64	02/28/00	03/16/00	17	554.88	
409	200002	000:58122	649004	6.02	02/28/00	03/16/00	17	102.34	
410	200002	000:58122	649004	19.35	02/28/00	03/16/00	17	328.95	
411	200002	000:58122	649004	203.00	02/28/00	03/16/00	17	3,451.00	
412	200002	000:58122	649004	652.75	02/28/00	03/16/00	17	11,096.75	
413	200002	000:58122	649004	10.15	02/28/00	03/16/00	17	172.55	
414	200002	000:59907	649004	35.00	02/11/00	02/14/00	3	105.00	
415	200002	000:59907	649004	2.10	02/11/00	02/14/00	3	6.30	
416	200002	000:54852	649004	132.20	02/02/00	02/02/00	-	-	
417	200002	000:54852	649004	249.94	02/02/00	02/02/00	-	-	
418	200002	000:54852	649004	1,633.16	02/02/00	02/02/00	-	-	
419	200002	000:54852	649004	1,301.57	02/02/00	02/02/00	-	-	
420	200002	000:54852	649004	1,138.38	02/02/00	02/02/00	-	-	
421	200002	000:54852	649004	1,046.42	02/02/00	02/02/00	-	-	
422	200002	000:54852	649004	913.74	02/02/00	02/02/00	-	-	
423	200002	000:54852	649004	830.99	02/02/00	02/02/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
424	200002	000254852	649004	525.42	02/02/00	02/02/00	-	-	-
425	200002	000254852	649004	524.44	02/02/00	02/02/00	-	-	-
426	200002	000254852	649004	78.53	02/02/00	02/02/00	-	-	-
427	200002	000254852	649004	304.52	02/02/00	02/02/00	-	-	-
428	200002	000254852	649004	3.93	02/02/00	02/02/00	-	-	-
429	200002	000254852	649004	193.52	02/02/00	02/02/00	-	-	-
430	200002	000254852	649004	11.78	02/02/00	02/02/00	-	-	-
431	200002	000254852	649004	79.49	02/02/00	02/02/00	-	-	-
432	200002	000254852	649004	65.48	02/02/00	02/02/00	-	-	-
433	200002	000254852	649004	51.52	02/02/00	02/02/00	-	-	-
434	200002	000254852	649004	50.99	02/02/00	02/02/00	-	-	-
435	200002	000254852	649004	48.49	02/02/00	02/02/00	-	-	-
436	200002	000254852	649004	30.16	02/02/00	02/02/00	-	-	-
437	200002	000254852	649004	26.48	02/02/00	02/02/00	-	-	-
438	200002	000254852	649004	18.88	02/02/00	02/02/00	-	-	-
439	200002	000254852	649004	321.22	02/02/00	02/02/00	-	-	-
440	200002	000254852	649004	20.10	02/02/00	02/02/00	-	-	-
441	200002	000251962	649004	14.38	02/16/00	02/17/00	1	14.38	-
442	200002	000251962	649004	230.00	02/16/00	02/17/00	1	230.00	-
443	200002	000252369	649004	504.92	02/16/00	02/17/00	1	504.92	-
444	200002	000253290	649004	0.98	02/17/00	02/18/00	1	0.98	-
445	200002	000253290	649004	19.50	02/17/00	02/18/00	1	19.50	-
446	200002	000254829	649004	19.25	02/21/00	03/02/00	10	192.50	-
447	200002	000254829	649004	0.96	02/21/00	03/02/00	10	9.60	-
448	200002	000254457	649004	440.00	02/01/00	02/02/00	1	440.00	-
449	200002	000254457	649004	30.56	02/01/00	02/02/00	1	30.56	-
450	200002	000254457	649004	26.40	02/01/00	02/02/00	1	26.40	-
451	200002	000259343	649004	441.22	02/10/00	02/11/00	1	441.22	-
452	200002	000259343	649004	29.88	02/10/00	02/11/00	1	29.88	-
453	200002	000259343	649004	2.47	02/10/00	02/11/00	1	2.47	-
454	200002	000259343	649004	(4.42)	02/10/00	02/11/00	1	(4.42)	-
455	200002	000250952	649004	522.00	02/14/00	02/16/00	2	1,044.00	-
456	200002	000250952	649004	(4.78)	02/14/00	02/16/00	2	(9.56)	-
457	200002	000250952	649004	3.42	02/14/00	02/16/00	2	6.84	-
458	200002	000250952	649004	28.68	02/14/00	02/16/00	2	57.36	-
459	200002	000250952	649004	478.00	02/14/00	02/16/00	2	956.00	-
460	200002	000250952	649004	(5.22)	02/14/00	02/16/00	2	(10.44)	-
461	200002	000250952	649004	31.32	02/14/00	02/16/00	2	62.64	-
462	200002	000250952	649004	3.13	02/14/00	02/16/00	2	6.26	-
463	200002	000250964	649004	422.48	02/14/00	02/17/00	3	1,267.44	-
464	200002	000250964	649004	25.71	02/14/00	02/17/00	3	77.13	-
465	200002	000250964	649004	5.97	02/14/00	02/17/00	3	17.91	-
466	200002	000250972	649004	396.00	02/14/00	02/17/00	3	1,188.00	-
467	200002	000250972	649004	24.12	02/14/00	02/17/00	3	72.36	-
468	200002	000250972	649004	5.94	02/14/00	02/17/00	3	17.82	-
469	200002	000253014	649004	240.77	02/17/00	02/18/00	1	240.77	-
470	200002	000253014	649004	16.25	02/17/00	02/18/00	1	16.25	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
471	200002	000:63014	649004	2.96	02/17/00	02/18/00	1	2.96	
472	200002	000:63014	649004	(2.41)	02/17/00	02/18/00	1	(2.41)	
473	200002	000:65228	649004	2.00	02/22/00	02/22/00	-	-	
474	200002	000:65228	649004	4.27	02/22/00	02/22/00	-	-	
475	200002	000:65228	649004	40.00	02/22/00	02/22/00	-	-	
476	200002	000:65228	649004	(0.40)	02/22/00	02/22/00	-	-	
477	200002	000:67519	649004	67.20	02/25/00	02/29/00	4	268.80	
478	200002	000:67519	649004	(9.60)	02/25/00	02/29/00	4	(38.40)	
479	200002	000:67519	649004	4.84	02/25/00	02/29/00	4	19.36	
480	200002	000:67519	649004	960.00	02/25/00	02/29/00	4	3,840.00	
481	200002	000:61907	649004	0.40	02/16/00	02/29/00	13	5.20	
482	200002	000:61907	649004	7.96	02/16/00	02/29/00	13	103.48	
483	200002	000:57555	649004	10.13	02/07/00	02/17/00	10	101.30	
484	200002	000:57555	649004	22.77	02/07/00	02/17/00	10	227.70	
485	200002	000:57555	649004	168.75	02/07/00	02/17/00	10	1,687.50	
486	200002	000:64296	649004	1,196.75	02/18/00	02/21/00	3	3,590.25	
487	200002	000:64296	649004	8.60	02/18/00	02/21/00	3	25.80	
488	200002	000:64296	649004	59.84	02/18/00	02/21/00	3	179.52	
489	200002	000:64296	649004	8.85	02/18/00	02/21/00	3	26.55	
490	200002	000:64296	649004	21.63	02/18/00	02/21/00	3	64.89	
491	200002	000:64296	649004	432.50	02/18/00	02/21/00	3	1,297.50	
492	200002	000:61441	649004	24.95	02/15/00	02/16/00	1	24.95	
493	200002	000:61442	649004	74.43	02/15/00	02/16/00	1	74.43	
494	200002	000:59754	649004	5.80	02/10/00	02/24/00	14	81.20	
495	200002	000:59754	649004	15.57	02/10/00	02/24/00	14	217.98	
496	200002	000:59754	649004	253.70	02/10/00	02/24/00	14	3,551.80	
497	200002	000:68245	649004	28.00	02/28/00	02/28/00	-	-	
498	200002	000:61887	649004	7.40	02/16/00	02/25/00	9	66.60	
499	200002	000:61887	649004	147.91	02/16/00	02/25/00	9	1,331.19	
500	200002	000:63955	649004	3.11	02/18/00	03/09/00	20	62.20	
501	200002	000:63955	649004	62.20	02/18/00	03/09/00	20	1,244.00	
502	200002	000:58966	649004	11.19	02/09/00	02/10/00	1	11.19	
503	200002	000:58966	649004	203.40	02/09/00	02/10/00	1	203.40	
504	200002	000:61589	649004	385.69	02/15/00	02/16/00	1	385.69	
505	200002	000:61589	649004	21.21	02/15/00	02/16/00	1	21.21	
506	200002	000:54487	649004	2.71	02/01/00	02/17/00	15	43.36	
507	200002	000:54487	649004	11.88	02/01/00	02/17/00	16	190.08	
508	200002	000:54487	649004	169.54	02/01/00	02/17/00	16	2,712.64	
509	200002	000:62385	649004	7.68	02/16/00	02/17/00	1	7.68	
510	200002	000:62385	649004	128.00	02/16/00	02/17/00	1	128.00	
511	200002	000:55359	649004	40.32	02/02/00	02/11/00	9	362.88	
512	200002	000:55359	649004	2.82	02/02/00	02/11/00	9	25.38	
513	200002	000:61713	649004	0.37	02/15/00	02/24/00	9	3.33	
514	200002	000:61713	649004	91.26	02/15/00	02/24/00	9	821.34	
515	200002	000:61713	649004	31.00	02/15/00	02/24/00	9	279.00	
516	200002	000:61713	649004	12.40	02/15/00	02/24/00	9	111.60	
517	200002	000:61713	649004	6.20	02/15/00	02/24/00	9	55.80	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
518	200002	000267713	649004	5.48	02/15/00	02/24/00	9	49.32	
519	200002	000267713	649004	3.25	02/15/00	02/24/00	9	29.25	
520	200002	000267713	649004	0.74	02/15/00	02/24/00	9	6.66	
521	200002	000267713	649004	0.21	02/15/00	02/24/00	9	1.89	
522	200002	000267713	649004	1.86	02/15/00	02/24/00	9	16.74	
523	200002	000267714	649004	2.50	02/15/00	02/24/00	9	22.50	
524	200002	000267714	649004	0.15	02/15/00	02/24/00	9	1.35	
525	200002	000267714	649004	3.75	02/15/00	02/24/00	9	33.75	
525	200002	000267714	649004	62.50	02/15/00	02/24/00	9	562.50	
527	200002	000253301	649004	12.00	02/08/00	02/24/00	16	192.00	
528	200002	000260067	649004	15.30	02/16/00	02/17/00	1	15.30	
529	200002	000250924	649004	3.55	02/09/00	02/10/00	1	3.55	
530	200002	000250924	649004	59.20	02/09/00	02/10/00	1	59.20	
531	200002	000260970	649004	0.33	02/14/00	02/15/00	1	0.33	
532	200002	000260970	649004	5.49	02/14/00	02/15/00	1	5.49	
533	200002	000260375	649004	15.86	02/16/00	02/17/00	1	15.86	
534	200002	000250860	649004	44.70	02/02/00	02/02/00	-	-	
535	200002	000250574	649004	46.41	02/04/00	02/04/00	-	-	
536	200002	000250574	649004	20.35	02/04/00	02/04/00	-	-	
537	200002	000250574	649004	35.51	02/04/00	02/04/00	-	-	
538	200002	000250574	649004	74.20	02/04/00	02/04/00	-	-	
539	200002	000250179	649004	15.86	02/07/00	02/07/00	-	-	
540	200002	000250179	649004	7.82	02/07/00	02/07/00	-	-	
541	200002	000250179	649004	37.00	02/07/00	02/07/00	-	-	
542	200002	000250179	649004	23.79	02/07/00	02/07/00	-	-	
543	200002	000250179	649004	5.26	02/07/00	02/07/00	-	-	
544	200002	000250179	649004	9.51	02/07/00	02/07/00	-	-	
545	200002	000250181	649004	155.90	02/07/00	02/07/00	-	-	
546	200002	000250181	649004	147.00	02/07/00	02/07/00	-	-	
547	200002	000250491	649004	40.88	02/09/00	02/09/00	-	-	
548	200002	000250491	649004	11.94	02/09/00	02/09/00	-	-	
549	200002	000250491	649004	41.97	02/09/00	02/09/00	-	-	
550	200002	000250491	649004	12.08	02/09/00	02/09/00	-	-	
551	200002	000250491	649004	51.26	02/09/00	02/09/00	-	-	
552	200002	000250491	649004	155.05	02/09/00	02/09/00	-	-	
553	200002	000250491	649004	37.17	02/09/00	02/09/00	-	-	
554	200002	000250494	649004	9.23	02/09/00	02/09/00	-	-	
555	200002	000250494	649004	1,048.36	02/09/00	02/09/00	-	-	
556	200002	000250117	649004	18.66	02/10/00	02/10/00	-	-	
557	200002	000250123	649004	13.96	02/10/00	02/10/00	-	-	
558	200002	000250123	649004	22.67	02/10/00	02/10/00	-	-	
559	200002	000250123	649004	30.58	02/10/00	02/10/00	-	-	
560	200002	000250123	649004	135.84	02/10/00	02/10/00	-	-	
561	200002	000260646	649004	8.55	02/14/00	02/14/00	-	-	
562	200002	000260646	649004	2.10	02/14/00	02/14/00	-	-	
563	200002	000260182	649004	92.22	02/15/00	02/15/00	-	-	
564	200002	000260182	649004	169.12	02/15/00	02/15/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
565	200002	000211182	649004	122.96	02/15/00	02/15/00	-	-	-
566	200002	000211182	649004	100.00	02/15/00	02/15/00	-	-	-
567	200002	000211182	649004	148.52	02/15/00	02/15/00	-	-	-
568	200002	000211182	649004	29.96	02/15/00	02/15/00	-	-	-
569	200002	000211182	649004	90.00	02/15/00	02/15/00	-	-	-
570	200002	000211182	649004	(52.76)	02/15/00	02/15/00	-	-	-
571	200002	000211182	649004	27.50	02/15/00	02/15/00	-	-	-
572	200002	000211182	649004	35.00	02/15/00	02/15/00	-	-	-
573	200002	000211182	649004	37.40	02/15/00	02/15/00	-	-	-
574	200002	000211182	649004	59.80	02/15/00	02/15/00	-	-	-
575	200002	000211182	649004	45.00	02/15/00	02/15/00	-	-	-
576	200002	000211182	649004	4.61	02/15/00	02/15/00	-	-	-
577	200002	000211182	649004	37.10	02/15/00	02/15/00	-	-	-
578	200002	000211192	649004	4.19	02/15/00	02/15/00	-	-	-
579	200002	000213467	649004	39.46	02/18/00	02/18/00	-	-	-
580	200002	000213467	649004	53.09	02/18/00	02/18/00	-	-	-
581	200002	000213467	649004	41.32	02/18/00	02/18/00	-	-	-
582	200002	000213467	649004	263.94	02/18/00	02/18/00	-	-	-
583	200002	000217864	649004	22.67	02/28/00	02/28/00	-	-	-
584	200002	000217866	649004	3.17	02/28/00	02/28/00	-	-	-
585	200002	000217866	649004	7.74	02/28/00	02/28/00	-	-	-
586	200002	000217866	649004	29.08	02/28/00	02/28/00	-	-	-
587	200002	000217866	649004	51.41	02/28/00	02/28/00	-	-	-
588	200002	000217866	649004	179.56	02/28/00	02/28/00	-	-	-
589	200002	000218542	649004	0.82	02/29/00	02/29/00	-	-	-
590	200002	000218132	649004	4.16	02/28/00	03/10/00	11	45.76	-
591	200002	000218132	649004	180.00	02/28/00	03/10/00	11	1,980.00	-
592	200002	000218132	649004	9.00	02/28/00	03/10/00	11	99.00	-
593	200002	000211663	649004	49.00	02/15/00	02/16/00	1	49.00	-
594	200002	000214856	649004	11.25	02/21/00	02/22/00	1	11.25	-
595	200002	000214856	649004	224.90	02/21/00	02/22/00	1	224.90	-
596	200002	000214856	649004	9.93	02/21/00	02/22/00	1	9.93	-
597	200002	000216892	649004	4.90	02/24/00	03/02/00	7	34.30	-
598	200002	000216892	649004	98.00	02/24/00	03/02/00	7	686.00	-
599	200002	000216995	649004	0.89	02/14/00	02/24/00	10	8.90	-
600	200002	000216995	649004	17.78	02/14/00	02/24/00	10	177.80	-
601	200002	000214888	649004	3.17	02/21/00	03/08/00	16	50.72	-
602	200002	000214888	649004	8.72	02/21/00	03/08/00	16	139.52	-
603	200002	000214888	649004	(3.48)	02/21/00	03/08/00	16	(55.68)	-
604	200002	000214888	649004	174.24	02/21/00	03/08/00	16	2,787.84	-
605	200002	000214890	649004	1.85	02/21/00	03/10/00	18	33.30	-
606	200002	000214890	649004	4.00	02/21/00	03/10/00	18	72.00	-
607	200002	000214890	649004	36.88	02/21/00	03/10/00	18	663.84	-
608	200002	000214890	649004	(0.74)	02/21/00	03/10/00	18	(13.32)	-
609	200002	000217654	649004	10.20	02/25/00	03/16/00	20	204.00	-
610	200002	000217654	649004	0.51	02/25/00	03/16/00	20	10.20	-
611	200002	000214990	649004	27.50	02/21/00	03/10/00	18	495.00	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
512	200002	000214990	649004	1.38	02/21/00	03/10/00	18	24.84	
513	200002	000217310	649004	11.76	02/07/00	02/08/00	1	11.76	
514	200002	000213749	649004	27.50	02/18/00	02/24/00	6	165.00	
515	200002	000213749	649004	0.44	02/18/00	02/24/00	6	2.64	
516	200002	000213749	649004	0.54	02/18/00	02/24/00	6	3.24	
517	200002	000213749	649004	0.58	02/18/00	02/24/00	6	3.48	
518	200002	000213749	649004	8.25	02/18/00	02/24/00	6	49.50	
519	200002	000213749	649004	0.74	02/18/00	02/24/00	6	4.44	
520	200002	000213749	649004	6.25	02/18/00	02/24/00	6	37.50	
521	200002	000213749	649004	0.04	02/18/00	02/24/00	6	0.24	
522	200002	000213749	649004	1.93	02/18/00	02/24/00	6	11.58	
523	200002	000215267	649004	3.58	02/02/00	02/17/00	15	53.70	
524	200002	000215267	649004	71.51	02/02/00	02/17/00	15	1,072.65	
525	200002	000210974	649004	34.08	02/14/00	02/24/00	10	340.80	
526	200002	000210974	649004	1.70	02/14/00	02/24/00	10	17.00	
527	200002	000214221	649004	33.20	02/18/00	03/06/00	17	564.40	
528	200002	000214221	649004	1.66	02/18/00	03/06/00	17	28.22	
529	200002	000214845	649004	21.16	02/21/00	03/03/00	11	232.76	
530	200002	000214845	649004	302.32	02/21/00	03/03/00	11	3,325.52	
531	200002	000218791	649004	8.81	02/09/00	02/10/00	1	8.81	
532	200002	000218791	649004	176.21	02/09/00	02/10/00	1	176.21	
533	200002	000218687	649004	(0.12)	02/09/00	03/13/00	33	(3.96)	
534	200002	000218687	649004	0.36	02/09/00	03/13/00	33	11.88	
535	200002	000218687	649004	2.99	02/09/00	03/13/00	33	98.67	
536	200002	000218687	649004	6.02	02/09/00	03/13/00	33	198.66	
537	200002	000219373	649004	2.17	02/10/00	03/13/00	32	69.44	
538	200002	000219373	649004	36.13	02/10/00	03/13/00	32	1,156.16	
539	200002	000219373	649004	(0.72)	02/10/00	03/13/00	32	(23.04)	
540	200002	000219373	649004	5.49	02/10/00	03/13/00	32	175.68	
541	200002	000211415	649004	440.00	02/15/00	02/15/00	-	-	
542	200002	000211415	649004	27.30	02/15/00	02/15/00	-	-	
543	200002	000211415	649004	15.00	02/15/00	02/15/00	-	-	
544	200002	000215454	649004	3.75	02/22/00	03/09/00	16	60.00	
545	200002	000215454	649004	75.00	02/22/00	03/09/00	16	1,200.00	
546	200002	0002156089	649004	130.00	02/03/00	02/04/00	1	130.00	
547	200002	0002156089	649004	9.10	02/03/00	02/04/00	1	9.10	
548	200002	0002156089	649004	8.80	02/03/00	02/04/00	1	8.80	
549	200002	0002157450	649004	2.97	02/07/00	02/11/00	4	11.88	
550	200002	0002157450	649004	49.50	02/07/00	02/11/00	4	198.00	
551	200002	0002155016	649004	24.18	02/02/00	02/17/00	15	362.70	
552	200002	0002158796	649004	2.48	02/09/00	02/21/00	12	29.76	
553	200002	0002158796	649004	49.60	02/09/00	02/21/00	12	595.20	
554	200002	0002153785	649004	2.11	02/18/00	02/24/00	6	12.66	
555	200002	0002153785	649004	1.76	02/18/00	02/24/00	6	10.56	
556	200002	0002153785	649004	25.11	02/18/00	02/24/00	6	150.66	
557	200002	0002153785	649004	30.14	02/18/00	02/24/00	6	180.84	
558	200002	0002153788	649004	2.31	02/18/00	02/24/00	6	13.86	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
659	200002	00023788	649004	11.04	02/18/00	02/24/00	6	66.24	
660	200002	00023788	649004	33.03	02/18/00	02/24/00	6	198.18	
661	200002	00023788	649004	89.19	02/18/00	02/24/00	6	535.14	
662	200002	00023788	649004	6.24	02/18/00	02/24/00	6	37.44	
663	200002	00023788	649004	157.70	02/18/00	02/24/00	6	946.20	
664	200002	00024971	649004	834.00	02/02/00	02/03/00	1	834.00	
665	200002	00024971	649004	41.70	02/02/00	02/03/00	1	41.70	
666	200002	00024971	649004	9.00	02/02/00	02/03/00	1	9.00	
667	200002	00027557	649004	447.95	02/07/00	02/08/00	1	447.95	
668	200002	00027557	649004	3.95	02/07/00	02/08/00	1	3.95	
669	200002	00027557	649004	27.12	02/07/00	02/08/00	1	27.12	
670	200002	00021053	649004	209.95	02/14/00	02/15/00	1	209.95	
671	200002	00021053	649004	12.60	02/14/00	02/15/00	1	12.60	
672	200002	00021547	649004	33.00	02/15/00	02/24/00	9	297.00	
673	200002	00021547	649004	3.79	02/15/00	02/24/00	9	34.11	
674	200002	00021547	649004	1.98	02/15/00	02/24/00	9	17.82	
675	200002	00021547	649004	0.23	02/15/00	02/24/00	9	2.07	
676	200002	00021548	649004	209.95	02/15/00	02/16/00	1	209.95	
677	200002	00021548	649004	12.60	02/15/00	02/16/00	1	12.60	
678	200002	00023302	649004	11.40	02/17/00	02/24/00	7	79.80	
679	200002	00023302	649004	189.95	02/17/00	02/24/00	7	1,329.65	
680	200002	00024108	649004	1.97	02/18/00	02/28/00	10	19.70	
681	200002	00024108	649004	32.75	02/18/00	02/28/00	10	327.50	
682	200002	00025815	649004	3.07	02/23/00	03/06/00	12	36.84	
683	200002	00025815	649004	43.88	02/23/00	03/06/00	12	526.56	
684	200002	000231469	649004	120.51	02/15/00	02/22/00	7	843.57	
685	200002	000231967	649004	145.43	02/16/00	02/22/00	6	872.58	
686	200002	000231967	649004	84.69	02/16/00	02/22/00	6	508.14	
687	200002	000231967	649004	72.62	02/16/00	02/22/00	6	435.72	
688	200002	000231967	649004	11.59	02/16/00	02/22/00	6	69.54	
689	200002	000234853	649004	2.74	02/21/00	03/13/00	21	57.54	
690	200002	000234853	649004	54.80	02/21/00	03/13/00	21	1,150.80	
691	200002	000255341	649004	4.33	02/02/00	02/07/00	5	21.65	
692	200002	000255341	649004	11.28	02/02/00	02/07/00	5	56.40	
693	200002	000255341	649004	161.10	02/02/00	02/07/00	5	805.50	
694	200002	000251022	649004	4.62	02/14/00	02/24/00	10	46.20	
695	200002	000251022	649004	66.00	02/14/00	02/24/00	10	660.00	
696	200002	000255837	649004	6.27	02/23/00	02/28/00	5	31.35	
697	200002	000255837	649004	89.58	02/23/00	02/28/00	5	447.90	
698	200002	000259476	649004	7.50	02/10/00	03/02/00	21	157.50	
699	200002	000259476	649004	54.19	02/10/00	03/02/00	21	1,137.99	
700	200002	000259476	649004	2.81	02/10/00	03/02/00	21	59.01	
701	200002	000257440	649004	2.13	02/25/00	02/28/00	3	6.39	
702	200002	000257440	649004	15.00	02/25/00	02/28/00	3	45.00	
703	200002	000257440	649004	42.70	02/25/00	02/28/00	3	128.10	
704	200002	000255039	649004	50.00	02/21/00	03/09/00	17	850.00	
705	200002	000255039	649004	7.61	02/21/00	03/09/00	17	129.37	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
706	200002	000255039	649004	2.50	02/21/00	03/09/00	17	42.50	
707	200002	000255390	649004	6.54	02/22/00	03/09/00	16	104.64	
708	200002	000255390	649004	1.25	02/22/00	03/09/00	16	20.00	
709	200002	000255390	649004	25.00	02/22/00	03/09/00	16	400.00	
710	200002	000250708	649004	13.73	02/14/00	02/15/00	1	13.73	
711	200002	000250710	649004	39.46	02/14/00	02/15/00	1	39.46	
712	200002	000257655	649004	28.79	02/25/00	02/28/00	3	86.37	
713	200002	000254156	649004	86.84	02/01/00	02/02/00	1	86.84	
714	200002	000254158	649004	46.03	02/01/00	02/02/00	1	46.03	
715	200002	000257227	649004	642.42	02/07/00	02/08/00	1	642.42	
716	200002	000257882	649004	32.10	02/08/00	02/09/00	1	32.10	
717	200002	000257882	649004	40.67	02/08/00	02/09/00	1	40.67	
718	200002	000257882	649004	84.06	02/08/00	02/09/00	1	84.06	
719	200002	000257882	649004	84.50	02/08/00	02/09/00	1	84.50	
720	200002	000257882	649004	132.71	02/08/00	02/09/00	1	132.71	
721	200002	000257882	649004	1,100.39	02/08/00	02/09/00	1	1,100.39	
722	200002	000257882	649004	2,946.36	02/08/00	02/09/00	1	2,946.36	
723	200002	000257046	649004	100.75	02/11/00	02/14/00	3	302.25	
724	200002	000257046	649004	6.05	02/11/00	02/14/00	3	18.15	
725	200002	000257721	649004	310.63	02/23/00	02/23/00	-	-	
726	200002	000257721	649004	15.53	02/23/00	02/23/00	-	-	
727	200002	000257721	649004	78.00	02/23/00	02/23/00	-	-	
728	200002	000257993	649004	24.00	02/04/00	02/17/00	13	312.00	
729	200002	000257993	649004	480.00	02/04/00	02/17/00	13	6,240.00	
730	200002	000257995	649004	45.00	02/04/00	02/17/00	13	585.00	
731	200002	000257995	649004	900.00	02/04/00	02/17/00	13	11,700.00	
732	200002	000257997	649004	20.00	02/04/00	02/17/00	13	260.00	
733	200002	000257997	649004	1.00	02/04/00	02/17/00	13	13.00	
734	200002	000257998	649004	8.00	02/04/00	02/17/00	13	104.00	
735	200002	000257998	649004	160.00	02/04/00	02/17/00	13	2,080.00	
736	200002	000257999	649004	1.00	02/04/00	02/17/00	13	13.00	
737	200002	000257999	649004	20.00	02/04/00	02/17/00	13	260.00	
738	200002	000257001	649004	160.00	02/04/00	02/17/00	13	2,080.00	
739	200002	000257001	649004	8.00	02/04/00	02/17/00	13	104.00	
740	200002	000257002	649004	1.00	02/04/00	02/17/00	13	13.00	
741	200002	000257002	649004	20.00	02/04/00	02/17/00	13	260.00	
742	200002	000257004	649004	24.00	02/04/00	02/17/00	13	312.00	
743	200002	000257004	649004	480.00	02/04/00	02/17/00	13	6,240.00	
744	200002	000257007	649004	40.00	02/04/00	02/17/00	13	520.00	
745	200002	000257007	649004	2.00	02/04/00	02/17/00	13	26.00	
746	200002	000257009	649004	20.00	02/04/00	02/17/00	13	260.00	
747	200002	000257009	649004	400.00	02/04/00	02/17/00	13	5,200.00	
748	200002	000257011	649004	2.00	02/04/00	02/17/00	13	26.00	
749	200002	000257011	649004	40.00	02/04/00	02/17/00	13	520.00	
750	200002	000257014	649004	20.00	02/04/00	02/17/00	13	260.00	
751	200002	000257014	649004	400.00	02/04/00	02/17/00	13	5,200.00	
752	200002	00025729	649004	432.00	02/07/00	02/21/00	14	6,048.00	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
753	200002	000:57729	649004	21.60	02/07/00	02/21/00	14	302.40	
754	200002	000:59200	649004	18.66	02/10/00	02/24/00	14	261.24	
755	200002	000:59200	649004	373.22	02/10/00	02/24/00	14	5,225.08	
756	200002	000:59202	649004	4.50	02/10/00	02/24/00	14	63.00	
757	200002	000:59202	649004	90.00	02/10/00	02/24/00	14	1,260.00	
758	200002	000:61909	649004	125.50	02/16/00	02/24/00	8	1,004.00	
759	200002	000:61909	649004	6.28	02/16/00	02/24/00	8	50.24	
760	200002	000:63839	649004	6.00	02/18/00	02/21/00	3	18.00	
761	200002	000:63839	649004	100.00	02/18/00	02/21/00	3	300.00	
762	200002	000:63841	649004	1,400.00	02/18/00	02/21/00	3	4,200.00	
763	200002	000:63841	649004	84.00	02/18/00	02/21/00	3	252.00	
764	200002	000:64371	649004	24.00	02/18/00	03/06/00	17	408.00	
765	200002	000:64371	649004	480.00	02/18/00	03/06/00	17	8,160.00	
766	200002	000:64374	649004	20.00	02/18/00	03/06/00	17	340.00	
767	200002	000:64374	649004	1.00	02/18/00	03/06/00	17	17.00	
768	200002	000:64443	649004	480.00	02/18/00	03/06/00	17	8,160.00	
769	200002	000:64443	649004	24.00	02/18/00	03/06/00	17	408.00	
770	200002	000:64444	649004	1.00	02/18/00	03/06/00	17	17.00	
771	200002	000:64444	649004	20.00	02/18/00	03/06/00	17	340.00	
772	200002	000:64445	649004	26.15	02/18/00	03/06/00	17	444.55	
773	200002	000:64445	649004	522.92	02/18/00	03/06/00	17	8,889.64	
774	200002	000:64446	649004	480.00	02/18/00	03/06/00	17	8,160.00	
775	200002	000:64446	649004	24.00	02/18/00	03/06/00	17	408.00	
776	200002	000:64447	649004	20.00	02/18/00	03/06/00	17	340.00	
777	200002	000:64447	649004	1.00	02/18/00	03/06/00	17	17.00	
778	200002	000:64448	649004	34.00	02/18/00	03/06/00	17	578.00	
779	200002	000:64448	649004	680.00	02/18/00	03/06/00	17	11,560.00	
780	200002	000:64449	649004	2.00	02/18/00	03/06/00	17	34.00	
781	200002	000:64449	649004	40.00	02/18/00	03/06/00	17	680.00	
782	200002	000:64450	649004	24.00	02/18/00	03/06/00	17	408.00	
783	200002	000:64450	649004	480.00	02/18/00	03/06/00	17	8,160.00	
784	200002	000:64451	649004	20.00	02/18/00	03/06/00	17	340.00	
785	200002	000:64451	649004	1.00	02/18/00	03/06/00	17	17.00	
786	200002	000:64452	649004	480.00	02/18/00	03/06/00	17	8,160.00	
787	200002	000:64452	649004	24.00	02/18/00	03/06/00	17	408.00	
788	200002	000:64453	649004	1.00	02/18/00	03/06/00	17	17.00	
789	200002	000:64453	649004	20.00	02/18/00	03/06/00	17	340.00	
790	200002	000:64716	649004	70.00	02/21/00	02/22/00	1	70.00	
791	200002	000:64716	649004	1,400.00	02/21/00	02/22/00	1	1,400.00	
792	200002	000:64717	649004	100.00	02/21/00	02/22/00	1	100.00	
793	200002	000:64717	649004	5.00	02/21/00	02/22/00	1	5.00	
794	200002	000:67709	649004	74.66	02/25/00	03/09/00	13	970.58	
795	200002	000:67709	649004	3.73	02/25/00	03/09/00	13	48.49	
796	200002	000:59515	649004	30.00	02/10/00	02/11/00	1	30.00	
797	200002	000:59517	649004	25.60	02/10/00	02/11/00	1	25.60	
798	200002	000:59518	649004	29.00	02/10/00	02/11/00	1	29.00	
799	200002	000:59520	649004	27.50	02/10/00	02/11/00	1	27.50	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
800	200002	000259521	649004	24.00	02/10/00	02/11/00	1	24.00	
801	200002	000259522	649004	32.02	02/10/00	02/11/00	1	32.02	
802	200002	000259524	649004	33.00	02/10/00	02/11/00	1	33.00	
803	200002	000267681	649004	151.20	02/25/00	03/10/00	14	2,116.80	
804	200002	000267681	649004	7.56	02/25/00	03/10/00	14	105.84	
805	200002	000255273	649004	8.13	02/02/00	02/03/00	1	8.13	
806	200002	000255273	649004	63.58	02/02/00	02/03/00	1	63.58	
807	200002	000255273	649004	162.56	02/02/00	02/03/00	1	162.56	
808	200002	000255278	649004	56.03	02/02/00	02/03/00	1	56.03	
809	200002	000255278	649004	2.20	02/02/00	02/03/00	1	2.20	
810	200002	000255278	649004	44.03	02/02/00	02/03/00	1	44.03	
811	200002	000255280	649004	71.76	02/02/00	02/03/00	1	71.76	
812	200002	000255280	649004	183.49	02/02/00	02/03/00	1	183.49	
813	200002	000255280	649004	9.17	02/02/00	02/03/00	1	9.17	
814	200002	000255286	649004	8.26	02/02/00	02/03/00	1	8.26	
815	200002	000255286	649004	165.13	02/02/00	02/03/00	1	165.13	
816	200002	000255286	649004	66.66	02/02/00	02/03/00	1	66.66	
817	200002	000254899	649004	1.37	02/02/00	02/14/00	12	16.44	
818	200002	000254899	649004	19.50	02/02/00	02/14/00	12	234.00	
819	200002	000257281	649005	1,041.30	02/07/00	02/10/00	3	3,123.90	
820	200002	000257281	649005	(10.41)	02/07/00	02/10/00	3	(31.23)	
821	200002	000260166	649005	(18.79)	02/11/00	02/11/00	-	-	
822	200002	000260166	649005	(10.61)	02/11/00	02/11/00	-	-	
823	200002	000260166	649005	1,061.10	02/11/00	02/11/00	-	-	
824	200002	000260166	649005	1,879.00	02/11/00	02/11/00	-	-	
825	200002	000259892	649005	7.55	02/11/00	02/24/00	13	98.15	
826	200002	000259892	649005	11.63	02/11/00	02/24/00	13	151.19	
827	200002	000259892	649005	125.75	02/11/00	02/24/00	13	1,634.75	
828	200002	000260712	649005	1.74	02/14/00	02/24/00	10	17.40	
829	200002	000260712	649005	29.03	02/14/00	02/24/00	10	290.30	
830	200002	000257179	649005	7.23	02/07/00	02/07/00	-	-	
831	200002	000259123	649005	5.40	02/10/00	02/10/00	-	-	
832	200002	000267864	649005	36.51	02/28/00	02/28/00	-	-	
833	200002	000254175	649005	17.97	02/01/00	02/02/00	1	17.97	
834	200002	000266587	649006	50.00	02/23/00	03/08/00	14	700.00	
835	200002	000259592	649006	42.78	02/10/00	02/11/00	1	42.78	
836	200002	000259592	649006	2.14	02/10/00	02/11/00	1	2.14	
837	200002	000263073	649006	12.62	02/17/00	02/17/00	-	-	
838	200002	000263073	649006	0.85	02/17/00	02/17/00	-	-	
839	200002	000263073	649006	0.87	02/17/00	02/17/00	-	-	
840	200002	000263073	649006	11.84	02/17/00	02/17/00	-	-	
841	200002	000263073	649006	13.77	02/17/00	02/17/00	-	-	
842	200002	000263073	649006	0.75	02/17/00	02/17/00	-	-	
843	200002	000263073	649006	0.80	02/17/00	02/17/00	-	-	
844	200002	000263073	649006	13.41	02/17/00	02/17/00	-	-	
845	200002	000263135	649006	4.98	02/17/00	02/17/00	-	-	
846	200002	000263135	649006	0.25	02/17/00	02/17/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
847	200002	000264111	649006	3.96	02/18/00	03/06/00	17	67.32	
848	200002	000264111	649006	3.00	02/18/00	03/06/00	17	51.00	
849	200002	000264111	649006	63.00	02/18/00	03/06/00	17	1,071.00	
850	200002	000264116	649006	21.00	02/18/00	03/06/00	17	357.00	
851	200002	000264116	649006	2.00	02/18/00	03/06/00	17	34.00	
852	200002	000264116	649006	1.38	02/18/00	03/06/00	17	23.46	
853	200002	000255858	649006	34.74	02/03/00	02/04/00	1	34.74	
854	200002	000261066	649006	13.50	02/14/00	02/14/00	-	-	
855	200002	000256916	649006	26.71	02/04/00	02/04/00	-	-	
856	200002	000256916	649006	1.31	02/04/00	02/04/00	-	-	
857	200002	000256916	649006	25.50	02/04/00	02/04/00	-	-	
858	200002	000256916	649006	30.00	02/04/00	02/04/00	-	-	
859	200002	000262189	649006	31.00	02/16/00	02/16/00	-	-	
860	200002	000266972	649006	5.01	02/24/00	02/24/00	-	-	
861	200002	000262399	649006	123.50	02/16/00	02/16/00	-	-	
862	200002	000260834	649006	5.00	02/14/00	02/15/00	1	5.00	
863	200002	000260834	649006	0.35	02/14/00	02/15/00	1	0.35	
864	200002	000263130	649006	12.00	02/17/00	02/17/00	-	-	
865	200002	000263130	649006	0.72	02/17/00	02/17/00	-	-	
866	200002	000263133	649006	0.42	02/17/00	02/17/00	-	-	
867	200002	000263133	649006	7.00	02/17/00	02/17/00	-	-	
868	200002	000256016	649006	45.00	02/03/00	02/03/00	-	-	
869	200002	000256016	649006	221.49	02/03/00	02/03/00	-	-	
870	200002	000256016	649006	5.00	02/03/00	02/03/00	-	-	
871	200002	000266825	649006	31.00	02/24/00	02/24/00	-	-	
872	200002	000266825	649006	76.68	02/24/00	02/24/00	-	-	
873	200002	000255093	649006	230.06	02/02/00	02/03/00	1	230.06	
874	200002	000260825	649006	6.50	02/14/00	02/15/00	1	6.50	
875	200002	000260825	649006	0.33	02/14/00	02/15/00	1	0.33	
876	200002	000260836	649006	6.50	02/14/00	02/15/00	1	6.50	
877	200002	000260836	649006	0.33	02/14/00	02/15/00	1	0.33	
878	200002	000260837	649006	11.25	02/14/00	02/15/00	1	11.25	
879	200002	000260837	649006	0.57	02/14/00	02/15/00	1	0.57	
880	200002	000263117	649006	1.12	02/17/00	02/18/00	1	1.12	
881	200002	000263117	649006	22.45	02/17/00	02/18/00	1	22.45	
882	200002	000263119	649006	33.65	02/17/00	02/18/00	1	33.65	
883	200002	000263119	649006	2.12	02/17/00	02/18/00	1	2.12	
884	200002	000262910	649006	508.70	02/17/00	02/17/00	-	-	
885	200002	000262910	649006	16.57	02/17/00	02/17/00	-	-	
886	200002	000263129	649006	5.60	02/17/00	02/17/00	-	-	
887	200002	000263129	649006	0.39	02/17/00	02/17/00	-	-	
888	200002	000263214	649006	0.25	02/17/00	02/18/00	1	0.25	
889	200002	000263214	649006	5.00	02/17/00	02/18/00	1	5.00	
890	200002	000263215	649006	25.00	02/17/00	02/18/00	1	25.00	
891	200002	000263215	649006	1.49	02/17/00	02/18/00	1	1.49	
892	200002	000263215	649006	30.00	02/17/00	02/18/00	1	30.00	
893	200002	000263215	649006	1.23	02/17/00	02/18/00	1	1.23	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
894	200002	000263700	649006	6.95	02/18/00	02/21/00	3	20.85	
895	200002	000263700	649006	23.80	02/18/00	02/21/00	3	71.40	
896	200002	000263700	649006	92.40	02/18/00	02/21/00	3	277.20	
897	200002	000263700	649006	11.90	02/18/00	02/21/00	3	35.70	
898	200002	000263700	649006	5.95	02/18/00	02/21/00	3	17.85	
899	200002	000263700	649006	4.53	02/18/00	02/21/00	3	13.59	
900	200002	000263700	649006	1.09	02/18/00	02/21/00	3	3.27	
901	200002	000263700	649006	0.73	02/18/00	02/21/00	3	2.19	
902	200002	000263700	649006	0.54	02/18/00	02/21/00	3	1.62	
903	200002	000263700	649006	0.18	02/18/00	02/21/00	3	0.54	
904	200002	000263700	649006	16.90	02/18/00	02/21/00	3	50.70	
905	200002	000260828	649006	19.93	02/14/00	02/15/00	1	19.93	
906	200002	000254852	649006	490.55	02/02/00	02/02/00	-	-	
907	200002	000254852	649006	608.71	02/02/00	02/02/00	-	-	
908	200002	000254852	649006	64.05	02/02/00	02/02/00	-	-	
909	200002	000254852	649006	1,053.51	02/02/00	02/02/00	-	-	
910	200002	000254852	649006	940.98	02/02/00	02/02/00	-	-	
911	200002	000255364	649006	19.20	02/02/00	02/02/00	-	-	
912	200002	000258833	649006	10.69	02/09/00	02/09/00	-	-	
913	200002	000255098	649006	202.01	02/02/00	02/02/00	-	-	
914	200002	000255098	649006	10.30	02/02/00	02/02/00	-	-	
915	200002	000258171	649006	121.55	02/08/00	02/08/00	-	-	
916	200002	000260838	649006	48.76	02/14/00	02/14/00	-	-	
917	200002	000268146	649006	691.10	02/28/00	02/29/00	1	691.10	
918	200002	000262418	649006	231.59	02/16/00	02/17/00	1	231.59	
919	200002	000257947	649006	466.34	02/08/00	02/08/00	-	-	
920	200002	000257947	649006	38.31	02/08/00	02/08/00	-	-	
921	200002	000260282	649006	36.72	02/11/00	02/11/00	-	-	
922	200002	000257181	649006	44.52	02/07/00	02/07/00	-	-	
923	200002	000258491	649006	32.95	02/09/00	02/09/00	-	-	
924	200002	000258494	649006	106.50	02/09/00	02/09/00	-	-	
925	200002	000258494	649006	66.00	02/09/00	02/09/00	-	-	
926	200002	000259123	649006	33.00	02/10/00	02/10/00	-	-	
927	200002	000259123	649006	52.98	02/10/00	02/10/00	-	-	
928	200002	000259123	649006	95.10	02/10/00	02/10/00	-	-	
929	200002	000261182	649006	7.92	02/15/00	02/15/00	-	-	
930	200002	000261192	649006	17.28	02/15/00	02/15/00	-	-	
931	200002	000261192	649006	69.95	02/15/00	02/15/00	-	-	
932	200002	000263467	649006	87.57	02/18/00	02/18/00	-	-	
933	200002	000267864	649006	33.00	02/28/00	02/28/00	-	-	
934	200002	000260827	649006	0.68	02/14/00	02/15/00	1	0.68	
935	200002	000260827	649006	13.35	02/14/00	02/15/00	1	13.35	
936	200002	000263100	649006	22.35	02/17/00	02/18/00	1	22.35	
937	200002	000263100	649006	1.12	02/17/00	02/18/00	1	1.12	
938	200002	000263105	649006	0.50	02/17/00	02/18/00	1	0.50	
939	200002	000263105	649006	10.00	02/17/00	02/18/00	1	10.00	
940	200002	000263108	649006	0.60	02/17/00	02/18/00	1	0.60	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
941	200002	000 63108	649006	10.00	02/17/00	02/18/00	1	10.00	
942	200002	000 63112	649006	0.71	02/17/00	02/24/00	7	4.97	
943	200002	000 63112	649006	14.73	02/17/00	02/24/00	7	103.11	
944	200002	000 63114	649006	10.00	02/17/00	02/18/00	1	10.00	
945	200002	000 63114	649006	0.50	02/17/00	02/18/00	1	0.50	
946	200002	000 63115	649006	10.29	02/17/00	02/23/00	6	61.74	
947	200002	000 63115	649006	0.61	02/17/00	02/23/00	6	3.66	
948	200002	000 63125	649006	0.50	02/17/00	02/17/00	-	-	
949	200002	000 63125	649006	9.95	02/17/00	02/17/00	-	-	
950	200002	000 63128	649006	0.92	02/17/00	02/17/00	-	-	
951	200002	000 63128	649006	18.46	02/17/00	02/17/00	-	-	
952	200002	000 63136	649006	0.56	02/17/00	02/17/00	-	-	
953	200002	000 63136	649006	11.16	02/17/00	02/17/00	-	-	
954	200002	000 63138	649006	0.63	02/17/00	02/17/00	-	-	
955	200002	000 63138	649006	12.57	02/17/00	02/17/00	-	-	
956	200002	000 57112	649006	250.00	02/04/00	02/04/00	-	-	
957	200002	000 67683	649006	1.50	02/25/00	03/02/00	6	9.00	
958	200002	000 67683	649006	30.00	02/25/00	03/02/00	6	180.00	
959	200002	000 67688	649006	1.50	02/25/00	02/28/00	3	4.50	
960	200002	000 67688	649006	30.00	02/25/00	02/28/00	3	90.00	
961	200002	000 67689	649006	30.00	02/25/00	02/28/00	3	90.00	
962	200002	000 67689	649006	1.50	02/25/00	02/28/00	3	4.50	
963	200002	000 67690	649006	30.00	02/25/00	02/28/00	3	90.00	
964	200002	000 67690	649006	1.50	02/25/00	02/28/00	3	4.50	
965	200002	000 60905	649006	692.90	02/14/00	02/14/00	-	-	
966	200002	000 59713	649006	11.00	02/10/00	02/11/00	1	11.00	
967	200002	000 59713	649006	0.66	02/10/00	02/11/00	1	0.66	
968	200002	000 59715	649006	73.77	02/10/00	02/11/00	1	73.77	
969	200002	000 59715	649006	4.43	02/10/00	02/11/00	1	4.43	
970	200002	000 57113	649006	100.00	02/04/00	02/04/00	-	-	
971	200002	000 67396	649006	1,278.52	02/25/00	02/25/00	-	-	
972	200002	000 67396	649006	307.05	02/25/00	02/25/00	-	-	
973	200002	000 65256	649006	165.48	02/22/00	02/23/00	1	165.48	
974	200002	000 56749	649006	20.22	02/04/00	02/04/00	-	-	
975	200002	000 56749	649006	209.63	02/04/00	02/04/00	-	-	
976	200002	000 60996	649006	(212.92)	02/14/00	02/14/00	-	-	
977	200002	000 61469	649006	127.31	02/15/00	02/22/00	7	891.17	
978	200002	000 61469	649006	494.01	02/15/00	02/22/00	7	3,458.07	
979	200002	000 61469	649006	(7.56)	02/15/00	02/22/00	7	(52.92)	
980	200002	000 61967	649006	87.55	02/16/00	02/22/00	6	525.30	
981	200002	000 61967	649006	107.24	02/16/00	02/22/00	6	643.44	
982	200002	000 56802	649006	513.18	02/04/00	02/04/00	-	-	
983	200002	000 68854	649006	239.96	02/29/00	02/29/00	-	-	
984	200002	000 56019	649006	32.15	02/03/00	02/03/00	-	-	
985	200002	000 56019	649006	301.28	02/03/00	02/03/00	-	-	
986	200002	000 58857	649006	789.60	02/09/00	02/09/00	-	-	
987	200002	000 56116	649006	8.48	02/03/00	02/04/00	1	8.48	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
988	200002	000:57366	649006	19.50	02/07/00	02/07/00	-	-	-
989	200002	000:60832	649006	19.50	02/14/00	02/14/00	-	-	-
990	200002	000:61265	649006	10.00	02/15/00	02/15/00	-	-	-
991	200002	000:61265	649006	273.98	02/15/00	02/15/00	-	-	-
992	200002	000:54156	649006	34.89	02/01/00	02/02/00	1	34.89	-
993	200002	000:54156	649006	57.63	02/01/00	02/02/00	1	57.63	-
994	200002	000:54161	649006	701.63	02/01/00	02/02/00	1	701.63	-
995	200002	000:54163	649006	645.56	02/01/00	02/02/00	1	645.56	-
996	200002	000:54175	649006	111.03	02/01/00	02/02/00	1	111.03	-
997	200002	000:57881	649006	319.73	02/08/00	02/09/00	1	319.73	-
998	200002	000:57881	649006	21.01	02/08/00	02/09/00	1	21.01	-
999	200002	000:57881	649006	146.17	02/08/00	02/09/00	1	146.17	-
1000	200002	000:57881	649006	81.34	02/08/00	02/09/00	1	81.34	-
1001	200002	000:52420	649006	23.58	02/16/00	02/17/00	1	23.58	-
1002	200002	000:62908	649006	298.42	02/17/00	02/17/00	-	-	-
1003	200002	000:62908	649006	167.00	02/17/00	02/17/00	-	-	-
1004	200002	000:61376	649006	44.28	02/15/00	02/22/00	7	309.96	-
1005	200002	000:61376	649006	3.10	02/15/00	02/22/00	7	21.70	-
1006	200002	000:63073	649101	13.26	02/17/00	02/17/00	-	-	-
1007	200002	000:63073	649101	9.60	02/17/00	02/17/00	-	-	-
1008	200002	000:63073	649101	12.39	02/17/00	02/17/00	-	-	-
1009	200002	000:63073	649101	0.57	02/17/00	02/17/00	-	-	-
1010	200002	000:63073	649101	0.61	02/17/00	02/17/00	-	-	-
1011	200002	000:63073	649101	0.78	02/17/00	02/17/00	-	-	-
1012	200002	000:63073	649101	0.84	02/17/00	02/17/00	-	-	-
1013	200002	000:63073	649101	8.94	02/17/00	02/17/00	-	-	-
1014	200002	000:57722	649101	9.24	02/07/00	02/17/00	10	92.40	-
1015	200002	000:57722	649101	7.22	02/07/00	02/17/00	10	72.20	-
1016	200002	000:57722	649101	135.00	02/07/00	02/17/00	10	1,350.00	-
1017	200002	000:60684	649101	0.23	02/14/00	03/07/00	22	5.06	-
1018	200002	000:60684	649101	23.00	02/14/00	03/07/00	22	506.00	-
1019	200002	000:64543	649101	0.46	02/21/00	03/09/00	17	7.82	-
1020	200002	000:64543	649101	46.00	02/21/00	03/09/00	17	782.00	-
1021	200002	000:66784	649101	0.39	02/24/00	03/08/00	13	5.07	-
1022	200002	000:66784	649101	3.07	02/24/00	03/08/00	13	39.91	-
1023	200002	000:66784	649101	3.48	02/24/00	03/08/00	13	45.24	-
1024	200002	000:66784	649101	7.74	02/24/00	03/08/00	13	100.62	-
1025	200002	000:66784	649101	61.34	02/24/00	03/08/00	13	797.42	-
1026	200002	000:66784	649101	69.52	02/24/00	03/08/00	13	903.76	-
1027	200002	000:68134	649101	205.41	02/28/00	03/09/00	10	2,054.10	-
1028	200002	000:68134	649101	10.28	02/28/00	03/09/00	10	102.80	-
1029	200002	000:68136	649101	26.40	02/28/00	03/09/00	10	264.00	-
1030	200002	000:68136	649101	1.32	02/28/00	03/09/00	10	13.20	-
1031	200002	000:68676	649101	44.52	02/29/00	03/02/00	2	89.04	-
1032	200002	000:68676	649101	890.28	02/29/00	03/02/00	2	1,780.56	-
1033	200002	000:651166	649101	17.15	02/15/00	02/28/00	13	222.95	-
1034	200002	000:651166	649101	52.50	02/15/00	02/28/00	13	682.50	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1035	200002	000:51166	649101	10.50	02/15/00	02/28/00	13	136.50	
1036	200002	000:51166	649101	8.41	02/15/00	02/28/00	13	109.33	
1037	200002	000:51166	649101	0.31	02/15/00	02/28/00	13	4.03	
1038	200002	000:51166	649101	1.58	02/15/00	02/28/00	13	20.54	
1039	200002	000:51166	649101	280.00	02/15/00	02/28/00	13	3,640.00	
1040	200002	000:59123	649101	13.28	02/10/00	02/10/00	-	-	
1041	200002	000:57864	649101	10.91	02/28/00	02/28/00	-	-	
1042	200002	000:57864	649101	10.25	02/28/00	02/28/00	-	-	
1043	200002	000:57864	649101	56.74	02/28/00	02/28/00	-	-	
1044	200002	000:57865	649101	23.50	02/28/00	02/28/00	-	-	
1045	200002	000:54709	649101	62.00	02/01/00	02/02/00	1	62.00	
1046	200002	000:54709	649101	947.10	02/01/00	02/02/00	1	947.10	
1047	200002	000:51046	649101	2.05	02/14/00	02/15/00	1	2.05	
1048	200002	000:51046	649101	34.17	02/14/00	02/15/00	1	34.17	
1049	200002	000:57547	649101	288.00	02/07/00	02/21/00	14	4,032.00	
1050	200002	000:57547	649101	14.40	02/07/00	02/21/00	14	201.60	
1051	200002	000:57547	649101	4.40	02/07/00	02/21/00	14	61.60	
1052	200002	000:60770	649101	31.67	02/14/00	02/14/00	-	-	
1053	200002	000:60770	649101	527.90	02/14/00	02/14/00	-	-	
1054	200002	000:60774	649101	1,583.70	02/14/00	02/14/00	-	-	
1055	200002	000:60774	649101	95.02	02/14/00	02/14/00	-	-	
1056	200002	000:57396	649101	1.99	02/07/00	02/18/00	11	21.89	
1057	200002	000:57396	649101	33.16	02/07/00	02/18/00	11	364.76	
1058	200002	000:57400	649101	9.56	02/07/00	02/15/00	8	76.48	
1059	200002	000:57400	649101	0.57	02/07/00	02/15/00	8	4.56	
1060	200002	000:254719	649101	5.30	02/01/00	02/17/00	16	84.80	
1061	200002	000:254719	649101	17.50	02/01/00	02/17/00	16	280.00	
1062	200002	000:254719	649101	106.00	02/01/00	02/17/00	16	1,696.00	
1063	200002	000:266190	649101	2,706.29	02/23/00	02/24/00	1	2,706.29	
1064	200002	000:258742	649101	109.23	02/09/00	02/18/00	9	983.07	
1065	200002	000:258742	649101	5.46	02/09/00	02/18/00	9	49.14	
1066	200002	000:258743	649101	27.62	02/09/00	02/10/00	1	27.62	
1067	200002	000:258743	649101	1.38	02/09/00	02/10/00	1	1.38	
1068	200002	000:258745	649101	130.14	02/09/00	02/10/00	1	130.14	
1069	200002	000:258745	649101	6.51	02/09/00	02/10/00	1	6.51	
1070	200002	000:268129	649101	54.00	02/28/00	02/29/00	1	54.00	
1071	200002	000:268129	649101	3.24	02/28/00	02/29/00	1	3.24	
1072	200002	000:261592	649102	7.50	02/15/00	02/29/00	14	105.00	
1073	200002	000:261592	649102	136.71	02/15/00	02/29/00	14	1,913.94	
1074	200002	000:264979	649102	0.19	02/21/00	03/09/00	17	3.23	
1075	200002	000:264979	649102	3.40	02/21/00	03/09/00	17	57.80	
1076	200002	000:268123	649102	108.60	02/28/00	03/09/00	10	1,086.00	
1077	200002	000:268123	649102	5.71	02/28/00	03/09/00	10	57.10	
1078	200002	000:268123	649102	5.43	02/28/00	03/09/00	10	54.30	
1079	200002	000:261645	649102	3.84	02/15/00	02/16/00	1	3.84	
1080	200002	000:261645	649102	0.23	02/15/00	02/16/00	1	0.23	
1081	200002	000:256916	649102	25.57	02/04/00	02/04/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1082	200002	000257672	649102	33.39	02/07/00	02/21/00	14	467.46	
1083	200002	000257672	649102	1.84	02/07/00	02/21/00	14	25.76	
1084	200002	000257673	649102	1.84	02/07/00	02/18/00	11	20.24	
1085	200002	000257673	649102	33.39	02/07/00	02/18/00	11	367.29	
1086	200002	000254295	649102	286.43	02/18/00	02/21/00	3	859.29	
1087	200002	000257087	649102	53.10	02/24/00	03/02/00	7	371.70	
1088	200002	000257087	649102	3.18	02/24/00	03/02/00	7	22.26	
1089	200002	000257130	649102	2.45	02/24/00	02/25/00	1	2.45	
1090	200002	000250049	649102	148.60	02/11/00	02/14/00	3	445.80	
1091	200002	000250049	649102	8.92	02/11/00	02/14/00	3	26.76	
1092	200002	000257089	649102	306.00	02/24/00	03/02/00	7	2,142.00	
1093	200002	000257089	649102	18.36	02/24/00	03/02/00	7	128.52	
1094	200002	000255688	649102	0.59	02/22/00	03/13/00	20	11.80	
1095	200002	000255688	649102	11.76	02/22/00	03/13/00	20	235.20	
1096	200002	000256433	649102	47.63	02/03/00	02/24/00	21	1,000.23	
1097	200002	000256433	649102	2.38	02/03/00	02/24/00	21	49.98	
1098	200002	000254442	649102	13.10	02/01/00	02/03/00	2	26.20	
1099	200002	000254442	649102	245.22	02/01/00	02/03/00	2	490.44	
1100	200002	000256215	649102	14.09	02/03/00	02/18/00	15	211.35	
1101	200002	000256215	649102	201.32	02/03/00	02/18/00	15	3,019.80	
1102	200002	000255550	649102	30.94	02/22/00	02/23/00	1	30.94	
1103	200002	000255550	649102	495.00	02/22/00	02/23/00	1	495.00	
1104	200002	000256466	649102	642.29	02/23/00	03/03/00	9	5,780.61	
1105	200002	000256466	649102	32.11	02/23/00	03/03/00	9	288.99	
1106	200002	000256513	649102	20.00	02/23/00	02/24/00	1	20.00	
1107	200002	000256513	649102	400.00	02/23/00	02/24/00	1	400.00	
1108	200002	000257110	649102	80.00	02/24/00	03/09/00	14	1,120.00	
1109	200002	000257110	649102	4.00	02/24/00	03/09/00	14	56.00	
1110	200002	000250058	649102	75.00	02/11/00	02/14/00	3	225.00	
1111	200002	000250058	649102	1,250.00	02/11/00	02/14/00	3	3,750.00	
1112	200002	000250060	649102	1,650.00	02/11/00	02/14/00	3	4,950.00	
1113	200002	000250060	649102	99.00	02/11/00	02/14/00	3	297.00	
1114	200002	000256526	649102	99.00	02/23/00	02/24/00	1	99.00	
1115	200002	000256526	649102	1,650.00	02/23/00	02/24/00	1	1,650.00	
1116	200002	000259546	649102	44.17	02/10/00	02/15/00	5	220.85	
1117	200002	000259546	649102	2.21	02/10/00	02/15/00	5	11.05	
1118	200002	000251990	649102	5.84	02/16/00	02/17/00	1	5.84	
1119	200002	000251990	649102	0.41	02/16/00	02/17/00	1	0.41	
1120	200002	000253807	649102	(0.41)	02/18/00	02/18/00	-	-	
1121	200002	000253807	649102	(5.84)	02/18/00	02/18/00	-	-	
1122	200002	000256468	649102	3.03	02/23/00	03/02/00	8	24.24	
1123	200002	000256468	649102	0.21	02/23/00	03/02/00	8	1.68	
1124	200002	000256469	649102	24.84	02/23/00	03/03/00	9	223.56	
1125	200002	000256469	649102	1.74	02/23/00	03/03/00	9	15.66	
1126	200002	000254852	649102	4.97	02/02/00	02/02/00	-	-	
1127	200002	000254852	649102	4,175.41	02/02/00	02/02/00	-	-	
1128	200002	000254852	649102	9.96	02/02/00	02/02/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1129	200002	000254852	649102	16.79	02/02/00	02/02/00	-	-	
1130	200002	000254852	649102	27.15	02/02/00	02/02/00	-	-	
1131	200002	000254852	649102	78.04	02/02/00	02/02/00	-	-	
1132	200002	000254852	649102	476.28	02/02/00	02/02/00	-	-	
1133	200002	000254852	649102	518.14	02/02/00	02/02/00	-	-	
1134	200002	000254852	649102	686.85	02/02/00	02/02/00	-	-	
1135	200002	000254852	649102	1,397.70	02/02/00	02/02/00	-	-	
1136	200002	000257657	649102	0.94	02/07/00	02/24/00	17	15.98	
1137	200002	000257657	649102	17.08	02/07/00	02/24/00	17	290.36	
1138	200002	000264961	649102	0.30	02/21/00	03/09/00	17	5.10	
1139	200002	000264961	649102	5.40	02/21/00	03/09/00	17	91.80	
1140	200002	000264973	649102	0.13	02/21/00	03/09/00	17	2.21	
1141	200002	000264973	649102	2.40	02/21/00	03/09/00	17	40.80	
1142	200002	000264758	649102	(0.61)	02/21/00	02/24/00	3	(1.83)	
1143	200002	000264758	649102	6.76	02/21/00	02/24/00	3	20.28	
1144	200002	000264758	649102	122.90	02/21/00	02/24/00	3	368.70	
1145	200002	000255364	649102	5.76	02/02/00	02/02/00	-	-	
1146	200002	000257253	649102	93.60	02/07/00	02/07/00	-	-	
1147	200002	000257253	649102	144.89	02/07/00	02/07/00	-	-	
1148	200002	000257826	649102	0.27	02/07/00	02/07/00	-	-	
1149	200002	000262756	649102	198.00	02/17/00	02/29/00	12	2,376.00	
1150	200002	000262756	649102	10.00	02/17/00	02/29/00	12	120.00	
1151	200002	000262756	649102	10.40	02/17/00	02/29/00	12	124.80	
1152	200002	000257490	649102	27.77	02/07/00	02/09/00	2	55.54	
1153	200002	000257490	649102	1.53	02/07/00	02/09/00	2	3.06	
1154	200002	000265906	649102	8.69	02/23/00	03/09/00	15	130.35	
1155	200002	000265906	649102	0.48	02/23/00	03/09/00	15	7.20	
1156	200002	000266517	649102	1.00	02/23/00	03/09/00	15	15.00	
1157	200002	000266517	649102	13.27	02/23/00	03/09/00	15	274.05	
1158	200002	000255040	649102	(3.16)	02/02/00	02/02/00	-	-	
1159	200002	000255040	649102	316.64	02/02/00	02/02/00	-	-	
1160	200002	000255040	649102	2.97	02/02/00	02/02/00	-	-	
1161	200002	000255040	649102	21.38	02/02/00	02/02/00	-	-	
1162	200002	000255040	649102	(3.17)	02/02/00	02/02/00	-	-	
1163	200002	000255040	649102	21.37	02/02/00	02/02/00	-	-	
1164	200002	000258025	649102	386.31	02/08/00	02/08/00	-	-	
1165	200002	000258025	649102	26.13	02/08/00	02/08/00	-	-	
1166	200002	000258025	649102	26.02	02/08/00	02/08/00	-	-	
1167	200002	000258025	649102	6.14	02/08/00	02/08/00	-	-	
1168	200002	000258025	649102	6.12	02/08/00	02/08/00	-	-	
1169	200002	000258025	649102	(3.87)	02/08/00	02/08/00	-	-	
1170	200002	000258025	649102	386.32	02/08/00	02/08/00	-	-	
1171	200002	000258025	649102	(3.86)	02/08/00	02/08/00	-	-	
1172	200002	000259334	649102	(1.43)	02/10/00	02/11/00	1	(1.43)	
1173	200002	000259334	649102	3.68	02/10/00	02/11/00	1	3.68	
1174	200002	000259334	649102	9.68	02/10/00	02/11/00	1	9.68	
1175	200002	000259334	649102	143.38	02/10/00	02/11/00	1	143.38	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1176	200002	000259334	649102	(1.44)	02/10/00	02/11/00	1	(1.44)	
1177	200002	000259336	649102	(1.35)	02/10/00	02/11/00	1	(1.35)	
1178	200002	000259336	649102	1.94	02/10/00	02/11/00	1	1.94	
1179	200002	000259336	649102	1.95	02/10/00	02/11/00	1	1.95	
1180	200002	000259336	649102	9.11	02/10/00	02/11/00	1	9.11	
1181	200002	000259336	649102	134.96	02/10/00	02/11/00	1	134.96	
1182	200002	000259337	649102	1.78	02/10/00	02/11/00	1	1.78	
1183	200002	000259337	649102	(0.90)	02/10/00	02/11/00	1	(0.90)	
1184	200002	000259337	649102	1.77	02/10/00	02/11/00	1	1.77	
1185	200002	000259337	649102	6.07	02/10/00	02/11/00	1	6.07	
1186	200002	000259337	649102	90.00	02/10/00	02/11/00	1	90.00	
1187	200002	000259337	649102	6.08	02/10/00	02/11/00	1	6.08	
1188	200002	000259338	649102	267.20	02/10/00	02/11/00	1	267.20	
1189	200002	000259338	649102	532.80	02/10/00	02/11/00	1	532.80	
1190	200002	000259338	649102	35.96	02/10/00	02/11/00	1	35.96	
1191	200002	000259338	649102	18.04	02/10/00	02/11/00	1	18.04	
1192	200002	000259338	649102	5.21	02/10/00	02/11/00	1	5.21	
1193	200002	000259338	649102	2.62	02/10/00	02/11/00	1	2.62	
1194	200002	000259338	649102	(2.67)	02/10/00	02/11/00	1	(2.67)	
1195	200002	000259338	649102	(5.33)	02/10/00	02/11/00	1	(5.33)	
1196	200002	000259339	649102	38.88	02/10/00	02/11/00	1	38.88	
1197	200002	000259339	649102	3.56	02/10/00	02/11/00	1	3.56	
1198	200002	000259339	649102	576.00	02/10/00	02/11/00	1	576.00	
1199	200002	000259339	649102	(5.76)	02/10/00	02/11/00	1	(5.76)	
1200	200002	000259341	649102	(0.02)	02/10/00	02/11/00	1	(0.02)	
1201	200002	000259341	649102	(0.01)	02/10/00	02/11/00	1	(0.01)	
1202	200002	000259341	649102	0.11	02/10/00	02/11/00	1	0.11	
1203	200002	000259341	649102	1.66	02/10/00	02/11/00	1	1.66	
1204	200002	000259343	649102	(4.39)	02/10/00	02/11/00	1	(4.39)	
1205	200002	000259343	649102	(4.40)	02/10/00	02/11/00	1	(4.40)	
1206	200002	000259343	649102	2.44	02/10/00	02/11/00	1	2.44	
1207	200002	000259343	649102	2.45	02/10/00	02/11/00	1	2.45	
1208	200002	000259343	649102	29.69	02/10/00	02/11/00	1	29.69	
1209	200002	000259343	649102	29.60	02/10/00	02/11/00	1	29.60	
1210	200002	000259343	649102	439.90	02/10/00	02/11/00	1	439.90	
1211	200002	000259343	649102	439.91	02/10/00	02/11/00	1	439.91	
1212	200002	000259344	649102	1.95	02/10/00	02/11/00	1	1.95	
1213	200002	000259344	649102	(3.71)	02/10/00	02/11/00	1	(3.71)	
1214	200002	000259344	649102	370.66	02/10/00	02/11/00	1	370.66	
1215	200002	000259344	649102	25.02	02/10/00	02/11/00	1	25.02	
1216	200002	000259344	649102	(3.70)	02/10/00	02/11/00	1	(3.70)	
1217	200002	000253014	649102	2.95	02/17/00	02/18/00	1	2.95	
1218	200002	000253014	649102	240.77	02/17/00	02/18/00	1	240.77	
1219	200002	000253014	649102	16.25	02/17/00	02/18/00	1	16.25	
1220	200002	000253014	649102	(2.41)	02/17/00	02/18/00	1	(2.41)	
1221	200002	000253056	649102	(4.40)	02/17/00	02/17/00	-	-	
1222	200002	000253056	649102	5.12	02/17/00	02/17/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1223	200002	000263056	649102	29.73	02/17/00	02/17/00	-	-	-
1224	200002	000263056	649102	440.40	02/17/00	02/17/00	-	-	-
1225	200002	000263057	649102	60.00	02/17/00	02/17/00	-	-	-
1226	200002	000263057	649102	4.05	02/17/00	02/17/00	-	-	-
1227	200002	000263057	649102	5.15	02/17/00	02/17/00	-	-	-
1228	200002	000263057	649102	(0.60)	02/17/00	02/17/00	-	-	-
1229	200002	000263183	649102	500.00	02/17/00	02/18/00	1	500.00	-
1230	200002	000263183	649102	30.00	02/17/00	02/18/00	1	30.00	-
1231	200002	000263183	649102	8.88	02/17/00	02/18/00	1	8.88	-
1232	200002	000263183	649102	(5.00)	02/17/00	02/18/00	1	(5.00)	-
1233	200002	000265948	649102	15.10	02/23/00	02/23/00	-	-	-
1234	200002	000265948	649102	223.74	02/23/00	02/23/00	-	-	-
1235	200002	000265948	649102	3.57	02/23/00	02/23/00	-	-	-
1236	200002	000265948	649102	(2.23)	02/23/00	02/23/00	-	-	-
1237	200002	000265948	649102	(2.24)	02/23/00	02/23/00	-	-	-
1238	200002	000265948	649102	3.56	02/23/00	02/23/00	-	-	-
1239	200002	000265958	649102	(1.24)	02/23/00	02/25/00	2	(2.48)	-
1240	200002	000265958	649102	8.34	02/23/00	02/25/00	2	16.68	-
1241	200002	000265958	649102	5.15	02/23/00	02/25/00	2	10.30	-
1242	200002	000265958	649102	123.60	02/23/00	02/25/00	2	247.20	-
1243	200002	000266827	649102	190.15	02/24/00	02/25/00	1	190.15	-
1244	200002	000266827	649102	12.84	02/24/00	02/25/00	1	12.84	-
1245	200002	000266827	649102	12.83	02/24/00	02/25/00	1	12.83	-
1246	200002	000266827	649102	3.17	02/24/00	02/25/00	1	3.17	-
1247	200002	000266827	649102	(1.90)	02/24/00	02/25/00	1	(1.90)	-
1248	200002	000259169	649102	51.34	02/10/00	02/11/00	1	51.34	-
1249	200002	000259169	649102	2.57	02/10/00	02/11/00	1	2.57	-
1250	200002	000259172	649102	24.93	02/10/00	02/11/00	1	24.93	-
1251	200002	000259172	649102	1.25	02/10/00	02/11/00	1	1.25	-
1252	200002	000259174	649102	20.50	02/10/00	02/11/00	1	20.50	-
1253	200002	000259174	649102	1.03	02/10/00	02/11/00	1	1.03	-
1254	200002	000261949	649102	1.06	02/16/00	02/23/00	7	7.42	-
1255	200002	000261949	649102	15.70	02/16/00	02/23/00	7	109.90	-
1256	200002	000264302	649102	37.17	02/18/00	02/28/00	10	371.70	-
1257	200002	000264302	649102	2.51	02/18/00	02/28/00	10	25.10	-
1258	200002	000264305	649102	1.83	02/18/00	02/24/00	6	10.98	-
1259	200002	000264305	649102	27.16	02/18/00	02/24/00	6	162.96	-
1260	200002	000266465	649102	3.57	02/23/00	03/02/00	8	28.56	-
1261	200002	000266465	649102	52.88	02/23/00	03/02/00	8	423.04	-
1262	200002	000264300	649102	7.75	02/18/00	02/21/00	3	23.25	-
1263	200002	000264300	649102	10.30	02/18/00	02/21/00	3	30.90	-
1264	200002	000264300	649102	124.00	02/18/00	02/21/00	3	372.00	-
1265	200002	000266274	649102	13.45	02/03/00	02/04/00	1	13.45	-
1266	200002	000265321	649102	11.07	02/22/00	02/23/00	1	11.07	-
1267	200002	000265321	649102	165.32	02/22/00	02/23/00	1	165.32	-
1268	200002	000257655	649102	0.09	02/07/00	02/09/00	2	0.18	-
1269	200002	000257655	649102	1.69	02/07/00	02/09/00	2	3.38	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1270	200002	000257660	649102	0.65	02/07/00	02/09/00	2	1.30	
1271	200002	000257660	649102	11.71	02/07/00	02/09/00	2	23.42	
1272	200002	000264972	649102	1.12	02/21/00	02/22/00	1	1.12	
1273	200002	000264972	649102	20.32	02/21/00	02/22/00	1	20.32	
1274	200002	000261938	649102	1.92	02/16/00	02/24/00	8	15.36	
1275	200002	000261938	649102	27.48	02/16/00	02/24/00	8	219.84	
1276	200002	000263062	649102	(5.19)	02/17/00	03/13/00	25	(129.75)	
1277	200002	000263062	649102	3.63	02/17/00	03/13/00	25	90.75	
1278	200002	000263062	649102	51.86	02/17/00	03/13/00	25	1,296.50	
1279	200002	000263063	649102	28.08	02/17/00	03/13/00	25	702.00	
1280	200002	000263063	649102	1.97	02/17/00	03/13/00	25	49.25	
1281	200002	000263063	649102	(2.81)	02/17/00	03/13/00	25	(70.25)	
1282	200002	000267298	649102	48.67	02/25/00	03/09/00	13	632.71	
1283	200002	000267298	649102	2.43	02/25/00	03/09/00	13	31.59	
1284	200002	000258368	649102	60.50	02/08/00	02/21/00	13	786.50	
1285	200002	000258368	649102	10.50	02/08/00	02/21/00	13	136.50	
1286	200002	000258368	649102	3.03	02/08/00	02/21/00	13	39.39	
1287	200002	000258199	649102	0.68	02/08/00	02/16/00	8	5.44	
1288	200002	000258199	649102	13.55	02/08/00	02/16/00	8	108.40	
1289	200002	000258133	649102	21.97	02/08/00	02/10/00	2	43.94	
1290	200002	000258133	649102	1.32	02/08/00	02/10/00	2	2.64	
1291	200002	000262409	649102	0.54	02/16/00	02/23/00	7	3.78	
1292	200002	000262409	649102	9.98	02/16/00	02/23/00	7	69.86	
1293	200002	000256571	649102	10.00	02/04/00	02/04/00	-	-	
1294	200002	000256571	649102	320.25	02/04/00	02/04/00	-	-	
1295	200002	000257880	649102	12.75	02/08/00	02/08/00	-	-	
1296	200002	000257880	649102	10.74	02/08/00	02/08/00	-	-	
1297	200002	000257880	649102	4.00	02/08/00	02/08/00	-	-	
1298	200002	000259123	649102	16.07	02/10/00	02/10/00	-	-	
1299	200002	000259123	649102	28.94	02/10/00	02/10/00	-	-	
1300	200002	000259123	649102	107.27	02/10/00	02/10/00	-	-	
1301	200002	000259123	649102	14.61	02/10/00	02/10/00	-	-	
1302	200002	000259123	649102	6.35	02/10/00	02/10/00	-	-	
1303	200002	000259123	649102	9.53	02/10/00	02/10/00	-	-	
1304	200002	000267864	649102	13.14	02/28/00	02/28/00	-	-	
1305	200002	000267864	649102	31.79	02/28/00	02/28/00	-	-	
1306	200002	000267864	649102	4.03	02/28/00	02/28/00	-	-	
1307	200002	000267864	649102	5.29	02/28/00	02/28/00	-	-	
1308	200002	000267864	649102	6.35	02/28/00	02/28/00	-	-	
1309	200002	000267864	649102	11.98	02/28/00	02/28/00	-	-	
1310	200002	000267864	649102	72.18	02/28/00	02/28/00	-	-	
1311	200002	000267864	649102	67.08	02/28/00	02/28/00	-	-	
1312	200002	000267864	649102	33.07	02/28/00	02/28/00	-	-	
1313	200002	000267864	649102	11.81	02/28/00	02/28/00	-	-	
1314	200002	000267866	649102	22.88	02/28/00	02/28/00	-	-	
1315	200002	000261425	649102	540.00	02/15/00	02/17/00	2	1,080.00	
1316	200002	000261425	649102	10.65	02/15/00	02/17/00	2	21.30	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1317	200002	000255539	649102	14.40	02/02/00	02/02/00	-	-	-
1318	200002	000256645	649102	(12.00)	02/04/00	02/04/00	-	-	-
1319	200002	000254711	649102	6,814.40	02/01/00	02/02/00	1	6,814.40	-
1320	200002	000254711	649102	12,288.00	02/01/00	02/02/00	1	12,288.00	-
1321	200002	000254711	649102	21,792.80	02/01/00	02/02/00	1	21,792.80	-
1322	200002	000258399	649102	5.75	02/08/00	02/08/00	-	-	-
1323	200002	000258399	649102	0.35	02/08/00	02/08/00	-	-	-
1324	200002	000258402	649102	95.49	02/08/00	02/08/00	-	-	-
1325	200002	000258402	649102	5.73	02/08/00	02/08/00	-	-	-
1326	200002	000258409	649102	5.02	02/08/00	02/08/00	-	-	-
1327	200002	000258409	649102	0.30	02/08/00	02/08/00	-	-	-
1328	200002	000268126	649102	13.94	02/28/00	03/27/00	28	390.32	-
1329	200002	000268126	649102	0.71	02/28/00	03/27/00	28	19.88	-
1330	200002	000264978	649102	0.99	02/21/00	03/06/00	14	13.86	-
1331	200002	000264978	649102	18.04	02/21/00	03/06/00	14	252.56	-
1332	200002	000266473	649102	124.32	02/23/00	03/09/00	15	1,864.80	-
1333	200002	000266473	649102	14.50	02/23/00	03/09/00	15	217.50	-
1334	200002	000266473	649102	9.37	02/23/00	03/09/00	15	140.55	-
1335	200002	000257302	649102	2.85	02/07/00	02/08/00	1	2.85	-
1336	200002	000257302	649102	47.42	02/07/00	02/08/00	1	47.42	-
1337	200002	000257302	649102	(0.95)	02/07/00	02/08/00	1	(0.95)	-
1338	200002	000257396	649102	0.62	02/07/00	02/18/00	11	6.82	-
1339	200002	000257396	649102	10.21	02/07/00	02/18/00	11	112.31	-
1340	200002	000257396	649102	35.39	02/07/00	02/18/00	11	389.29	-
1341	200002	000257396	649102	2.12	02/07/00	02/18/00	11	23.32	-
1342	200002	000257400	649102	0.61	02/07/00	02/15/00	8	4.88	-
1343	200002	000257400	649102	2.94	02/07/00	02/15/00	8	23.52	-
1344	200002	000257400	649102	10.21	02/07/00	02/15/00	8	81.68	-
1345	200002	000257400	649102	0.18	02/07/00	02/15/00	8	1.44	-
1346	200002	000261597	649102	4.91	02/15/00	02/21/00	6	29.46	-
1347	200002	000261597	649102	0.11	02/15/00	02/21/00	6	0.66	-
1348	200002	000261597	649102	20.23	02/15/00	02/21/00	6	121.38	-
1349	200002	000261597	649102	334.63	02/15/00	02/21/00	6	2,007.78	-
1350	200002	000261597	649102	0.30	02/15/00	02/21/00	6	1.80	-
1351	200002	000261597	649102	7.39	02/15/00	02/21/00	6	44.34	-
1352	200002	000262002	649102	17.11	02/16/00	02/28/00	12	205.32	-
1353	200002	000262002	649102	1.15	02/16/00	02/28/00	12	13.80	-
1354	200002	000264163	649102	38.53	02/18/00	02/25/00	7	269.71	-
1355	200002	000264163	649102	2.31	02/18/00	02/25/00	7	16.17	-
1356	200002	000267300	649102	5.52	02/25/00	03/02/00	6	33.12	-
1357	200002	000267300	649102	0.33	02/25/00	03/02/00	6	1.98	-
1358	200002	000268675	649102	22.71	02/29/00	03/15/00	15	340.65	-
1359	200002	000268675	649102	1.36	02/29/00	03/15/00	15	20.40	-
1360	200002	000258132	649102	27.98	02/08/00	02/10/00	2	55.96	-
1361	200002	000258132	649102	1.68	02/08/00	02/10/00	2	3.36	-
1362	200002	000257782	649102	93.60	02/07/00	02/15/00	8	748.80	-
1363	200002	000256216	649102	91.14	02/03/00	02/17/00	14	1,275.96	-

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1364	200002	00261964	649102	31.36	02/16/00	02/18/00	2	62.72	
1365	200002	00261964	649102	2.20	02/16/00	02/18/00	2	4.40	
1366	200002	00261966	649102	212.66	02/16/00	02/17/00	1	212.66	
1367	200002	00261966	649102	14.89	02/16/00	02/17/00	1	14.89	
1368	200002	00262835	649102	28.21	02/17/00	02/18/00	1	28.21	
1369	200002	00261406	649102	3.30	02/15/00	02/16/00	1	3.30	
1370	200002	00261406	649102	0.17	02/15/00	02/16/00	1	0.17	
1371	200002	00261406	649102	0.63	02/15/00	02/16/00	1	0.63	
1372	200002	00261406	649102	12.50	02/15/00	02/16/00	1	12.50	
1373	200002	00259562	649102	0.99	02/10/00	02/11/00	1	0.99	
1374	200002	00259562	649102	0.06	02/10/00	02/11/00	1	0.06	
1375	200002	00268928	649102	26.83	02/29/00	02/29/00	-	-	
1376	200002	00265061	649102	(131.17)	02/21/00	02/23/00	2	(262.34)	
1377	200002	00257210	649102	0.37	02/07/00	02/10/00	3	1.11	
1378	200002	00257210	649102	8.66	02/07/00	02/10/00	3	25.98	
1379	200002	00261996	649102	2,501.00	02/16/00	02/24/00	8	20,808.00	
1380	200002	00261996	649102	182.07	02/16/00	02/24/00	8	1,456.56	
1381	200002	00261997	649102	90.00	02/16/00	02/17/00	1	90.00	
1382	200002	00261997	649102	4.50	02/16/00	02/17/00	1	4.50	
1383	200002	00264913	649102	694.50	02/21/00	03/03/00	11	7,639.50	
1384	200002	00264913	649102	15.00	02/21/00	03/03/00	11	165.00	
1385	200002	00264913	649102	48.61	02/21/00	03/03/00	11	534.71	
1386	200002	00264918	649102	15.00	02/21/00	03/02/00	10	150.00	
1387	200002	00264918	649102	38.89	02/21/00	03/02/00	10	388.90	
1388	200002	00264918	649102	555.60	02/21/00	03/02/00	10	5,556.00	
1389	200002	00266665	649103	1.00	02/23/00	03/15/00	21	21.00	
1390	200002	00266665	649103	1.54	02/23/00	03/15/00	21	32.34	
1391	200002	00266665	649103	0.05	02/23/00	03/15/00	21	1.05	
1392	200002	00266665	649103	28.95	02/23/00	03/15/00	21	607.95	
1393	200002	00258800	649103	10.70	02/09/00	02/10/00	1	10.70	
1394	200002	00258800	649103	13.00	02/09/00	02/10/00	1	13.00	
1395	200002	00258800	649103	260.00	02/09/00	02/10/00	1	260.00	
1396	200002	00262189	649103	32.31	02/16/00	02/16/00	-	-	
1397	200002	00254819	649103	1.90	02/01/00	02/24/00	23	43.70	
1398	200002	00254819	649103	38.00	02/01/00	02/24/00	23	874.00	
1399	200002	00254821	649103	1.90	02/01/00	02/24/00	23	43.70	
1400	200002	00254821	649103	38.00	02/01/00	02/24/00	23	874.00	
1401	200002	00263959	649103	1.90	02/18/00	03/03/00	14	26.60	
1402	200002	00263959	649103	38.00	02/18/00	03/03/00	14	532.00	
1403	200002	00267600	649103	84.00	02/25/00	03/16/00	20	1,680.00	
1404	200002	00267600	649103	4.20	02/25/00	03/16/00	20	84.00	
1405	200002	00264686	649103	6.47	02/21/00	03/09/00	17	109.99	
1406	200002	00264686	649103	2.30	02/21/00	03/09/00	17	39.10	
1407	200002	00264686	649103	31.80	02/21/00	03/09/00	17	540.60	
1408	200002	00260051	649103	3.31	02/11/00	02/14/00	3	9.93	
1409	200002	00260051	649103	57.90	02/11/00	02/14/00	3	173.70	
1410	200002	00260051	649103	55.13	02/11/00	02/14/00	3	165.39	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1411	200002	00 260051	649103	3.48	02/11/00	02/14/00	3	10.44	
1412	200002	00 261237	649103	42.08	02/15/00	02/16/00	1	42.08	
1413	200002	00 261237	649103	2.52	02/15/00	02/16/00	1	2.52	
1414	200002	00 261238	649103	3.18	02/15/00	02/16/00	1	3.18	
1415	200002	00 261238	649103	3.54	02/15/00	02/16/00	1	3.54	
1416	200002	00 261238	649103	53.00	02/15/00	02/16/00	1	53.00	
1417	200002	00 261238	649103	58.90	02/15/00	02/16/00	1	58.90	
1418	200002	00 261559	649103	23.60	02/15/00	02/16/00	1	23.60	
1419	200002	00 261559	649103	1.30	02/15/00	02/16/00	1	1.30	
1420	200002	00 261559	649103	21.60	02/15/00	02/16/00	1	21.60	
1421	200002	00 261559	649103	28.60	02/15/00	02/16/00	1	28.60	
1422	200002	00 261559	649103	1.71	02/15/00	02/16/00	1	1.71	
1423	200002	00 261559	649103	1.42	02/15/00	02/16/00	1	1.42	
1424	200002	00 256433	649103	1.54	02/03/00	02/24/00	21	32.34	
1425	200002	00 256433	649103	30.57	02/03/00	02/24/00	21	641.97	
1426	200002	00 264189	649103	27.90	02/18/00	03/09/00	20	558.00	
1427	200002	00 264189	649103	0.40	02/18/00	03/09/00	20	8.00	
1428	200002	00 264189	649103	1.39	02/18/00	03/09/00	20	27.80	
1429	200002	00 264189	649103	7.98	02/18/00	03/09/00	20	159.60	
1430	200002	00 257353	649103	8.00	02/07/00	02/18/00	11	88.00	
1431	200002	00 257353	649103	160.00	02/07/00	02/18/00	11	1,760.00	
1432	200002	00 268251	649103	28.12	02/28/00	03/01/00	2	56.24	
1433	200002	00 268251	649103	450.00	02/28/00	03/01/00	2	900.00	
1434	200002	00 260057	649103	450.00	02/11/00	02/14/00	3	1,350.00	
1435	200002	00 260057	649103	27.00	02/11/00	02/14/00	3	81.00	
1436	200002	00 254852	649103	732.09	02/02/00	02/02/00	-	-	
1437	200002	00 264985	649103	18.57	02/21/00	03/09/00	17	315.69	
1438	200002	00 264985	649103	1.03	02/21/00	03/09/00	17	17.51	
1439	200002	00 257489	649103	2.25	02/07/00	02/09/00	2	4.50	
1440	200002	00 257489	649103	44.99	02/07/00	02/09/00	2	89.98	
1441	200002	00 254646	649103	28.73	02/01/00	02/02/00	1	28.73	
1442	200002	00 254646	649103	(4.72)	02/01/00	02/02/00	1	(4.72)	
1443	200002	00 254646	649103	2.71	02/01/00	02/02/00	1	2.71	
1444	200002	00 254646	649103	471.77	02/01/00	02/02/00	1	471.77	
1445	200002	00 254646	649103	2.75	02/01/00	02/02/00	1	2.75	
1446	200002	00 254646	649103	28.30	02/01/00	02/02/00	1	28.30	
1447	200002	00 254646	649103	(4.79)	02/01/00	02/02/00	1	(4.79)	
1448	200002	00 254646	649103	478.78	02/01/00	02/02/00	1	478.78	
1449	200002	00 259383	649103	9.83	02/10/00	02/15/00	5	49.15	
1450	200002	00 259383	649103	2.38	02/10/00	02/15/00	5	11.90	
1451	200002	00 259383	649103	2.29	02/10/00	02/15/00	5	11.45	
1452	200002	00 259383	649103	0.61	02/10/00	02/15/00	5	3.05	
1453	200002	00 259383	649103	0.59	02/10/00	02/15/00	5	2.95	
1454	200002	00 259383	649103	(0.10)	02/10/00	02/15/00	5	(0.50)	
1455	200002	00 259383	649103	10.25	02/10/00	02/15/00	5	51.25	
1455	200002	00 266921	649103	12.61	02/24/00	03/03/00	8	100.88	
1457	200002	00 266921	649103	36.07	02/24/00	03/03/00	8	288.56	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1458	200002	00 266921	649103	721.18	02/24/00	03/03/00	8	5,769.44	
1459	200002	00 263468	649103	11.84	02/18/00	02/21/00	3	35.52	
1460	200002	00 263468	649103	0.65	02/18/00	02/21/00	3	1.95	
1461	200002	00 258767	649103	100.00	02/09/00	02/09/00	-	-	
1462	200002	00 262838	649103	5.34	02/17/00	02/18/00	1	5.34	
1463	200002	00 262838	649103	80.00	02/17/00	02/18/00	1	80.00	
1464	200002	00 262838	649103	106.84	02/17/00	02/18/00	1	106.84	
1465	200002	00 256571	649103	50.55	02/04/00	02/04/00	-	-	
1466	200002	00 258491	649103	324.75	02/09/00	02/09/00	-	-	
1467	200002	00 260646	649103	8.39	02/14/00	02/14/00	-	-	
1468	200002	00 263467	649103	18.38	02/18/00	02/18/00	-	-	
1469	200002	00 268542	649103	29.37	02/29/00	02/29/00	-	-	
1470	200002	00 268542	649103	5.00	02/29/00	02/29/00	-	-	
1471	200002	00 268542	649103	5.13	02/29/00	02/29/00	-	-	
1472	200002	00 268542	649103	21.00	02/29/00	02/29/00	-	-	
1473	200002	00 265956	649103	53.75	02/23/00	02/24/00	1	53.75	
1474	200002	00 265956	649103	(1.15)	02/23/00	02/24/00	1	(1.15)	
1475	200002	00 265956	649103	3.75	02/23/00	02/24/00	1	3.75	
1476	200002	00 268715	649103	(1.43)	02/29/00	03/08/00	8	(11.44)	
1477	200002	00 268715	649103	3.57	02/29/00	03/08/00	8	28.56	
1478	200002	00 268715	649103	71.45	02/29/00	03/08/00	8	571.60	
1479	200002	00 255520	649103	40.80	02/02/00	02/16/00	14	571.20	
1480	200002	00 257782	649103	160.65	02/07/00	02/15/00	8	1,285.20	
1481	200002	00 261967	649103	(94.78)	02/16/00	02/22/00	6	(568.68)	
1482	200002	00 268118	649103	8.64	02/28/00	02/29/00	1	8.64	
1483	200002	00 268118	649103	144.00	02/28/00	02/29/00	1	144.00	
1484	200002	00 268124	649103	6.67	02/28/00	03/16/00	17	113.39	
1485	200002	00 268124	649103	20.99	02/28/00	03/16/00	17	356.83	
1486	200002	00 268124	649103	570.90	02/28/00	03/16/00	17	9,705.30	
1487	200002	00 268124	649103	28.54	02/28/00	03/16/00	17	485.18	
1488	200002	00 268124	649103	4.91	02/28/00	03/16/00	17	83.47	
1489	200002	00 268124	649103	419.79	02/28/00	03/16/00	17	7,136.43	
1490	200002	00 260954	649103	2.59	02/14/00	02/16/00	2	5.18	
1491	200002	00 260954	649103	2.60	02/14/00	02/16/00	2	5.20	
1492	200002	00 260954	649103	17.09	02/14/00	02/16/00	2	34.18	
1493	200002	00 260954	649103	341.79	02/14/00	02/16/00	2	683.58	
1494	200002	00 267339	649103	350.70	02/25/00	03/06/00	10	3,507.00	
1495	200002	00 267339	649103	17.54	02/25/00	03/06/00	10	175.40	
1496	200002	00 267340	649103	0.84	02/25/00	03/06/00	10	8.40	
1497	200002	00 267340	649103	16.70	02/25/00	03/06/00	10	167.00	
1498	200002	00 254502	649104	60.99	02/01/00	02/02/00	1	60.99	
1499	200002	00 254502	649104	0.38	02/01/00	02/02/00	1	0.38	
1500	200002	00 262506	649104	30.62	02/16/00	03/02/00	15	459.30	
1501	200002	00 262506	649104	1.53	02/16/00	03/02/00	15	22.95	
1502	200002	00 268298	649104	1.53	02/28/00	03/16/00	17	26.01	
1503	200002	00 268298	649104	30.62	02/28/00	03/16/00	17	520.54	
1504	200002	00 254708	649104	4.18	02/01/00	02/01/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1505	200002	000254708	649104	4.15	02/01/00	02/01/00	-	-	
1506	200002	000252189	649104	4.97	02/16/00	02/16/00	-	-	
1507	200002	000254632	649104	17.39	02/01/00	02/02/00	1	17.39	
1508	200002	000254632	649104	24.93	02/01/00	02/02/00	1	24.93	
1509	200002	000254632	649104	398.85	02/01/00	02/02/00	1	398.85	
1510	200002	000256031	649104	34.07	02/03/00	02/04/00	1	34.07	
1511	200002	000256031	649104	1.70	02/03/00	02/04/00	1	1.70	
1512	200002	000258894	649104	106.49	02/29/00	03/01/00	1	106.49	
1513	200002	000258894	649104	6.38	02/29/00	03/01/00	1	6.38	
1514	200002	000257952	649104	(0.09)	02/08/00	02/10/00	2	(0.18)	
1515	200002	000257952	649104	0.27	02/08/00	02/10/00	2	0.54	
1516	200002	000257952	649104	0.44	02/08/00	02/10/00	2	0.88	
1517	200002	000257952	649104	4.50	02/08/00	02/10/00	2	9.00	
1518	200002	000257952	649104	7.20	02/08/00	02/10/00	2	14.40	
1519	200002	000257952	649104	(0.14)	02/08/00	02/10/00	2	(0.28)	
1520	200002	000257987	649104	1.37	02/08/00	02/09/00	1	1.37	
1521	200002	000257987	649104	0.80	02/08/00	02/09/00	1	0.80	
1522	200002	000257987	649104	0.43	02/08/00	02/09/00	1	0.43	
1523	200002	000257987	649104	0.98	02/08/00	02/09/00	1	0.98	
1524	200002	000257987	649104	0.87	02/08/00	02/09/00	1	0.87	
1525	200002	000257987	649104	0.90	02/08/00	02/09/00	1	0.90	
1526	200002	000257987	649104	0.78	02/08/00	02/09/00	1	0.78	
1527	200002	000257987	649104	0.69	02/08/00	02/09/00	1	0.69	
1528	200002	000257987	649104	0.63	02/08/00	02/09/00	1	0.63	
1529	200002	000257987	649104	0.45	02/08/00	02/09/00	1	0.45	
1530	200002	000257987	649104	0.38	02/08/00	02/09/00	1	0.38	
1531	200002	000257987	649104	0.11	02/08/00	02/09/00	1	0.11	
1532	200002	000257987	649104	(0.03)	02/08/00	02/09/00	1	(0.03)	
1533	200002	000257987	649104	(0.12)	02/08/00	02/09/00	1	(0.12)	
1534	200002	000257987	649104	(0.13)	02/08/00	02/09/00	1	(0.13)	
1535	200002	000257987	649104	13.40	02/08/00	02/09/00	1	13.40	
1536	200002	000257987	649104	0.53	02/08/00	02/09/00	1	0.53	
1537	200002	000257987	649104	(0.29)	02/08/00	02/09/00	1	(0.29)	
1538	200002	000257987	649104	29.00	02/08/00	02/09/00	1	29.00	
1539	200002	000257987	649104	31.00	02/08/00	02/09/00	1	31.00	
1540	200002	000257987	649104	1.40	02/08/00	02/09/00	1	1.40	
1541	200002	000257987	649104	69.00	02/08/00	02/09/00	1	69.00	
1542	200002	000257987	649104	13.00	02/08/00	02/09/00	1	13.00	
1543	200002	000257987	649104	(0.15)	02/08/00	02/09/00	1	(0.15)	
1544	200002	000257987	649104	(0.18)	02/08/00	02/09/00	1	(0.18)	
1545	200002	000257987	649104	(0.21)	02/08/00	02/09/00	1	(0.21)	
1546	200002	000257987	649104	(0.23)	02/08/00	02/09/00	1	(0.23)	
1547	200002	000257987	649104	24.20	02/08/00	02/09/00	1	24.20	
1548	200002	000257987	649104	(0.27)	02/08/00	02/09/00	1	(0.27)	
1549	200002	000257987	649104	52.75	02/08/00	02/09/00	1	52.75	
1550	200002	000257987	649104	(0.30)	02/08/00	02/09/00	1	(0.30)	
1551	200002	000257987	649104	(0.32)	02/08/00	02/09/00	1	(0.32)	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1552	200002	000257987	649104	(0.45)	02/08/00	02/09/00	1	(0.45)	
1553	200002	000257987	649104	(0.46)	02/08/00	02/09/00	1	(0.46)	
1554	200002	000257987	649104	(0.48)	02/08/00	02/09/00	1	(0.48)	
1555	200002	000257987	649104	(0.58)	02/08/00	02/09/00	1	(0.58)	
1556	200002	000257987	649104	(0.62)	02/08/00	02/09/00	1	(0.62)	
1557	200002	000257987	649104	(1.05)	02/08/00	02/09/00	1	(1.05)	
1558	200002	000257987	649104	(1.41)	02/08/00	02/09/00	1	(1.41)	
1559	200002	000257987	649104	(0.26)	02/08/00	02/09/00	1	(0.26)	
1560	200002	000257987	649104	6.25	02/08/00	02/09/00	1	6.25	
1561	200002	000257987	649104	1.44	02/08/00	02/09/00	1	1.44	
1562	200002	000257987	649104	1.45	02/08/00	02/09/00	1	1.45	
1563	200002	000257987	649104	1.74	02/08/00	02/09/00	1	1.74	
1564	200002	000257987	649104	1.75	02/08/00	02/09/00	1	1.75	
1565	200002	000257987	649104	1.86	02/08/00	02/09/00	1	1.86	
1566	200002	000257987	649104	(0.14)	02/08/00	02/09/00	1	(0.14)	
1567	200002	000257987	649104	4.11	02/08/00	02/09/00	1	4.11	
1568	200002	000257987	649104	24.00	02/08/00	02/09/00	1	24.00	
1569	200002	000257987	649104	6.30	02/08/00	02/09/00	1	6.30	
1570	200002	000257987	649104	7.20	02/08/00	02/09/00	1	7.20	
1571	200002	000257987	649104	22.75	02/08/00	02/09/00	1	22.75	
1572	200002	000257987	649104	8.80	02/08/00	02/09/00	1	8.80	
1573	200002	000257987	649104	10.50	02/08/00	02/09/00	1	10.50	
1574	200002	000257987	649104	11.50	02/08/00	02/09/00	1	11.50	
1575	200002	000257987	649104	13.25	02/08/00	02/09/00	1	13.25	
1576	200002	000257987	649104	23.25	02/08/00	02/09/00	1	23.25	
1577	200002	000257987	649104	14.50	02/08/00	02/09/00	1	14.50	
1578	200002	000257987	649104	15.00	02/08/00	02/09/00	1	15.00	
1579	200002	000257987	649104	16.25	02/08/00	02/09/00	1	16.25	
1580	200002	000257987	649104	7.50	02/08/00	02/09/00	1	7.50	
1581	200002	000257987	649104	3.17	02/08/00	02/09/00	1	3.17	
1582	200002	000261332	649104	1.26	02/15/00	02/17/00	2	2.52	
1583	200002	000261332	649104	0.07	02/15/00	02/17/00	2	0.14	
1584	200002	000261332	649104	(0.03)	02/15/00	02/17/00	2	(0.06)	
1585	200002	000263984	649104	(0.01)	02/18/00	02/23/00	5	(0.05)	
1586	200002	000263984	649104	0.03	02/18/00	02/23/00	5	0.15	
1587	200002	000263984	649104	0.54	02/18/00	02/23/00	5	2.70	
1588	200002	000261601	649104	35.55	02/15/00	02/16/00	1	35.55	
1589	200002	000261601	649104	1.78	02/15/00	02/16/00	1	1.78	
1590	200002	000262237	649104	12.29	02/16/00	02/24/00	8	98.32	
1591	200002	000262237	649104	0.82	02/16/00	02/24/00	8	6.56	
1592	200002	000257864	649104	1,020.00	02/07/00	02/08/00	1	1,020.00	
1593	200002	000263939	649104	1,122.00	02/18/00	02/22/00	4	4,488.00	
1594	200002	000255989	649104	0.98	02/03/00	02/14/00	11	10.78	
1595	200002	000255989	649104	19.50	02/03/00	02/14/00	11	214.50	
1596	200002	000261408	649104	0.27	02/15/00	02/16/00	1	0.27	
1597	200002	000261408	649104	5.40	02/15/00	02/16/00	1	5.40	
1598	200002	000255073	649104	65.67	02/02/00	02/03/00	1	65.67	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1599	200002	000268252	649104	450.00	02/28/00	03/01/00	2	900.00	
1600	200002	000268252	649104	28.12	02/28/00	03/01/00	2	56.24	
1601	200002	000257878	649104	42.77	02/07/00	02/07/00	.	.	
1602	200002	000263700	649104	0.18	02/18/00	02/21/00	3	0.54	
1603	200002	000263700	649104	95.25	02/18/00	02/21/00	3	285.75	
1604	200002	000263700	649104	22.85	02/18/00	02/21/00	3	68.55	
1605	200002	000263700	649104	1.09	02/18/00	02/21/00	3	3.27	
1606	200002	000263700	649104	5.95	02/18/00	02/21/00	3	17.85	
1607	200002	000263700	649104	4.72	02/18/00	02/21/00	3	14.16	
1608	200002	000254852	649104	3,648.83	02/02/00	02/02/00	.	.	
1609	200002	000259748	649104	22.26	02/10/00	02/24/00	14	311.64	
1610	200002	000259748	649104	1.34	02/10/00	02/24/00	14	18.76	
1611	200002	000261708	649104	449.82	02/15/00	02/24/00	9	4,048.38	
1612	200002	000261708	649104	22.49	02/15/00	02/24/00	9	202.41	
1613	200002	000261961	649104	3,432.00	02/16/00	02/17/00	1	3,432.00	
1614	200002	000261961	649104	171.60	02/16/00	02/17/00	1	171.60	
1615	200002	000266475	649104	297.30	02/23/00	02/24/00	1	297.30	
1616	200002	000266475	649104	14.87	02/23/00	02/24/00	1	14.87	
1617	200002	000268278	649104	1.80	02/28/00	03/10/00	11	19.80	
1618	200002	000268278	649104	194.00	02/28/00	03/10/00	11	2,134.00	
1619	200002	000268278	649104	202.68	02/28/00	03/10/00	11	2,229.48	
1620	200002	000268278	649104	485.76	02/28/00	03/10/00	11	5,343.36	
1621	200002	000268278	649104	501.60	02/28/00	03/10/00	11	5,517.60	
1622	200002	000268278	649104	538.56	02/28/00	03/10/00	11	5,924.16	
1623	200002	000268278	649104	631.44	02/28/00	03/10/00	11	6,945.84	
1624	200002	000268278	649104	4.07	02/28/00	03/10/00	11	44.77	
1625	200002	000268278	649104	756.00	02/28/00	03/10/00	11	8,316.00	
1626	200002	000268278	649104	800.40	02/28/00	03/10/00	11	8,804.40	
1627	200002	000268278	649104	6.27	02/28/00	03/10/00	11	68.97	
1628	200002	000268278	649104	5.60	02/28/00	03/10/00	11	61.60	
1629	200002	000268278	649104	2.41	02/28/00	03/10/00	11	26.51	
1630	200002	000268278	649104	1.27	02/28/00	03/10/00	11	13.97	
1631	200002	000268278	649104	1.91	02/28/00	03/10/00	11	21.01	
1632	200002	000268278	649104	9.70	02/28/00	03/10/00	11	106.70	
1633	200002	000268278	649104	9.50	02/28/00	03/10/00	11	104.50	
1634	200002	000268278	649104	8.14	02/28/00	03/10/00	11	89.54	
1635	200002	000268278	649104	940.48	02/28/00	03/10/00	11	10,345.28	
1636	200002	000268278	649104	2.33	02/28/00	03/10/00	11	25.63	
1637	200002	000268278	649104	12.72	02/28/00	03/10/00	11	139.92	
1638	200002	000268278	649104	47.02	02/28/00	03/10/00	11	517.22	
1639	200002	000268278	649104	0.64	02/28/00	03/10/00	11	7.04	
1640	200002	000268278	649104	48.14	02/28/00	03/10/00	11	529.54	
1641	200002	000268278	649104	10.13	02/28/00	03/10/00	11	111.43	
1642	200002	000268278	649104	111.96	02/28/00	03/10/00	11	1,231.56	
1643	200002	000268278	649104	88.44	02/28/00	03/10/00	11	972.84	
1644	200002	000268278	649104	46.56	02/28/00	03/10/00	11	512.16	
1645	200002	000268278	649104	40.02	02/28/00	03/10/00	11	440.22	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted 5/Days
1646	200002	000268278	649104	38.15	02/28/00	03/10/00	11	419.76	
1647	200002	000268278	649104	24.29	02/28/00	03/10/00	11	267.19	
1648	200002	000268278	649104	81.36	02/28/00	03/10/00	11	894.96	
1649	200002	000268278	649104	36.00	02/28/00	03/10/00	11	396.00	
1650	200002	000268278	649104	125.32	02/28/00	03/10/00	11	1,378.52	
1651	200002	000268278	649104	162.72	02/28/00	03/10/00	11	1,789.92	
1652	200002	000268278	649104	190.08	02/28/00	03/10/00	11	2,090.88	
1653	200002	000268278	649104	31.57	02/28/00	03/10/00	11	347.27	
1654	200002	000268278	649104	26.93	02/28/00	03/10/00	11	296.23	
1655	200002	000268278	649104	25.44	02/28/00	03/10/00	11	279.84	
1656	200002	000268278	649104	4.42	02/28/00	03/10/00	11	48.62	
1657	200002	000268278	649104	25.08	02/28/00	03/10/00	11	275.88	
1658	200002	000268278	649104	37.80	02/28/00	03/10/00	11	415.80	
1659	200002	000255364	649104	100.00	02/02/00	02/02/00	-	-	
1660	200002	000257253	649104	155.69	02/07/00	02/07/00	-	-	
1661	200002	000263278	649104	17.71	02/17/00	02/17/00	-	-	
1662	200002	000268941	649104	19.15	02/29/00	03/01/00	1	19.15	
1663	200002	000268941	649104	273.56	02/29/00	03/01/00	1	273.56	
1664	200002	000268941	649104	6.15	02/29/00	03/01/00	1	6.15	
1665	200002	000268944	649104	11.29	02/29/00	03/01/00	1	11.29	
1666	200002	000268944	649104	19.15	02/29/00	03/01/00	1	19.15	
1667	200002	000268944	649104	273.56	02/29/00	03/01/00	1	273.56	
1668	200002	000268945	649104	15.16	02/29/00	03/01/00	1	15.16	
1669	200002	000268945	649104	17.10	02/29/00	03/01/00	1	17.10	
1670	200002	000268945	649104	273.56	02/29/00	03/01/00	1	273.56	
1671	200002	000254401	649104	21.09	02/01/00	02/07/00	6	126.54	
1672	200002	000254401	649104	337.50	02/01/00	02/07/00	6	2,025.00	
1673	200002	000261984	649104	858.50	02/16/00	02/17/00	1	858.50	
1674	200002	000261984	649104	53.66	02/16/00	02/17/00	1	53.66	
1675	200002	000255065	649104	6.84	02/02/00	02/03/00	1	6.84	
1676	200002	000255065	649104	97.74	02/02/00	02/03/00	1	97.74	
1677	200002	000255065	649104	8.00	02/02/00	02/03/00	1	8.00	
1678	200002	000255065	649104	(1.95)	02/02/00	02/03/00	1	(1.95)	
1679	200002	000255072	649104	6.25	02/02/00	02/03/00	1	6.25	
1680	200002	000255072	649104	(1.79)	02/02/00	02/03/00	1	(1.79)	
1681	200002	000255072	649104	89.28	02/02/00	02/03/00	1	89.28	
1682	200002	000255072	649104	12.00	02/02/00	02/03/00	1	12.00	
1683	200002	000259345	649104	7.42	02/10/00	02/11/00	1	7.42	
1684	200002	000259345	649104	105.96	02/10/00	02/11/00	1	105.96	
1685	200002	000259345	649104	(2.12)	02/10/00	02/11/00	1	(2.12)	
1686	200002	000259351	649104	29.00	02/10/00	02/11/00	1	29.00	
1687	200002	000259351	649104	2.03	02/10/00	02/11/00	1	2.03	
1688	200002	000259351	649104	(0.58)	02/10/00	02/11/00	1	(0.58)	
1689	200002	000259352	649104	1.44	02/10/00	02/11/00	1	1.44	
1690	200002	000259352	649104	(0.41)	02/10/00	02/11/00	1	(0.41)	
1691	200002	000259352	649104	20.58	02/10/00	02/11/00	1	20.58	
1692	200002	000259353	649104	(4.94)	02/10/00	02/11/00	1	(4.94)	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1693	200002	000259353	649104	247.20	02/10/00	02/11/00	1	247.20	
1694	200002	000259353	649104	12.50	02/10/00	02/11/00	1	12.50	
1695	200002	000259353	649104	17.30	02/10/00	02/11/00	1	17.30	
1696	200002	000263043	649104	6.00	02/17/00	02/17/00	-	-	
1697	200002	000263043	649104	61.96	02/17/00	02/17/00	-	-	
1698	200002	000263043	649104	4.34	02/17/00	02/17/00	-	-	
1699	200002	000263043	649104	(1.24)	02/17/00	02/17/00	-	-	
1700	200002	000263050	649104	(0.70)	02/17/00	02/17/00	-	-	
1701	200002	000263050	649104	35.10	02/17/00	02/17/00	-	-	
1702	200002	000263050	649104	2.46	02/17/00	02/17/00	-	-	
1703	200002	000263052	649104	235.25	02/17/00	02/17/00	-	-	
1704	200002	000263052	649104	16.47	02/17/00	02/17/00	-	-	
1705	200002	000263052	649104	(4.71)	02/17/00	02/17/00	-	-	
1706	200002	000263059	649104	9.34	02/17/00	02/17/00	-	-	
1707	200002	000263059	649104	8.00	02/17/00	02/17/00	-	-	
1708	200002	000263059	649104	(2.67)	02/17/00	02/17/00	-	-	
1709	200002	000263059	649104	133.40	02/17/00	02/17/00	-	-	
1710	200002	000263808	649104	47.67	02/18/00	03/03/00	14	667.38	
1711	200002	000263808	649104	65.36	02/18/00	03/03/00	14	915.04	
1712	200002	000263808	649104	953.22	02/18/00	03/03/00	14	13,345.08	
1713	200002	000268296	649104	2,407.10	02/28/00	03/09/00	10	24,071.00	
1714	200002	000268296	649104	123.63	02/28/00	03/09/00	10	1,236.30	
1715	200002	000268296	649104	65.36	02/28/00	03/09/00	10	653.60	
1716	200002	000258140	649104	455.79	02/03/00	02/14/00	6	2,734.74	
1717	200002	000258140	649104	22.79	02/08/00	02/14/00	6	136.74	
1718	200002	000255058	649104	(3.21)	02/02/00	02/11/00	9	(28.89)	
1719	200002	000255058	649104	2.24	02/02/00	02/11/00	9	20.16	
1720	200002	000255058	649104	32.07	02/02/00	02/11/00	9	288.63	
1721	200002	000255059	649104	(0.70)	02/02/00	02/11/00	9	(6.30)	
1722	200002	000255059	649104	0.49	02/02/00	02/11/00	9	4.41	
1723	200002	000255059	649104	7.00	02/02/00	02/11/00	9	63.00	
1724	200002	000255063	649104	30.77	02/02/00	02/11/00	9	276.93	
1725	200002	000255063	649104	(3.08)	02/02/00	02/11/00	9	(27.72)	
1726	200002	000255063	649104	2.15	02/02/00	02/11/00	9	19.35	
1727	200002	000261933	649104	1.90	02/16/00	02/25/00	9	17.10	
1728	200002	000261933	649104	27.18	02/16/00	02/25/00	9	244.62	
1729	200002	000261935	649104	35.67	02/16/00	02/24/00	8	285.36	
1730	200002	000261935	649104	2.50	02/16/00	02/24/00	8	20.00	
1731	200002	000263066	649104	10.50	02/17/00	03/13/00	25	262.50	
1732	200002	000263066	649104	0.74	02/17/00	03/13/00	25	18.50	
1733	200002	<del>000263066</del>	649104	(1.05)	02/17/00	03/13/00	25	(25.25)	
1734	200002	000263068	649104	35.56	02/17/00	03/13/00	25	914.00	
1735	200002	000263068	649104	(3.66)	02/17/00	03/13/00	25	(91.50)	
1736	200002	000263068	649104	2.56	02/17/00	03/13/00	25	64.00	
1737	200002	000257888	649104	26.40	02/08/00	02/24/00	16	422.40	
1738	200002	000257888	649104	1.84	02/08/00	02/24/00	16	29.44	
1739	200002	000257888	649104	0.29	02/08/00	02/24/00	16	4.64	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1740	200002	000257888	649104	4.40	02/08/00	02/24/00	16	70.40	
1741	200002	000257888	649104	3.63	02/08/00	02/24/00	16	58.08	
1742	200002	000257888	649104	34.38	02/08/00	02/24/00	16	550.08	
1743	200002	000257888	649104	2.40	02/08/00	02/24/00	16	38.40	
1744	200002	000257888	649104	48.20	02/08/00	02/24/00	16	771.20	
1745	200002	000257888	649104	0.30	02/08/00	02/24/00	16	4.80	
1746	200002	000257888	649104	0.38	02/08/00	02/24/00	16	6.08	
1747	200002	000257888	649104	0.53	02/08/00	02/24/00	16	8.48	
1748	200002	000257888	649104	0.57	02/08/00	02/24/00	16	9.12	
1749	200002	000257888	649104	0.68	02/08/00	02/24/00	16	10.88	
1750	200002	000257888	649104	1.46	02/08/00	02/24/00	16	23.36	
1751	200002	000257888	649104	3.39	02/08/00	02/24/00	16	54.24	
1752	200002	000257888	649104	9.17	02/08/00	02/24/00	16	146.72	
1753	200002	000257888	649104	51.38	02/08/00	02/24/00	16	822.08	
1754	200002	000257888	649104	62.75	02/08/00	02/24/00	16	1,004.00	
1755	200002	000257888	649104	131.10	02/08/00	02/24/00	16	2,097.60	
1756	200002	000264538	649104	2.31	02/21/00	03/09/00	17	39.27	
1757	200002	000264538	649104	2.07	02/21/00	03/09/00	17	35.19	
1758	200002	000264538	649104	0.13	02/21/00	03/09/00	17	2.21	
1759	200002	000264538	649104	0.93	02/21/00	03/09/00	17	15.81	
1760	200002	000264538	649104	0.05	02/21/00	03/09/00	17	0.85	
1761	200002	000264538	649104	2.71	02/21/00	03/09/00	17	46.07	
1762	200002	000264538	649104	1.58	02/21/00	03/09/00	17	26.86	
1763	200002	000264538	649104	0.11	02/21/00	03/09/00	17	1.87	
1764	200002	000264538	649104	0.09	02/21/00	03/09/00	17	1.53	
1765	200002	000264538	649104	0.08	02/21/00	03/09/00	17	1.36	
1766	200002	000264538	649104	0.06	02/21/00	03/09/00	17	1.02	
1767	200002	000264538	649104	0.04	02/21/00	03/09/00	17	0.68	
1768	200002	000264538	649104	3.37	02/21/00	03/09/00	17	57.29	
1769	200002	000264538	649104	1.85	02/21/00	03/09/00	17	31.45	
1770	200002	000264538	649104	0.07	02/21/00	03/09/00	17	1.19	
1771	200002	000264538	649104	38.70	02/21/00	03/09/00	17	657.90	
1772	200002	000264538	649104	1.23	02/21/00	03/09/00	17	20.91	
1773	200002	000264538	649104	13.20	02/21/00	03/09/00	17	224.40	
1774	200002	000264538	649104	48.20	02/21/00	03/09/00	17	819.40	
1775	200002	000264538	649104	32.99	02/21/00	03/09/00	17	560.83	
1776	200002	000264538	649104	29.63	02/21/00	03/09/00	17	503.71	
1777	200002	000264538	649104	26.40	02/21/00	03/09/00	17	448.80	
1778	200002	000264538	649104	17.63	02/21/00	03/09/00	17	299.71	
1779	200002	000264538	649104	22.50	02/21/00	03/09/00	17	382.50	
1780	200002	000264658	649104	25.59	02/21/00	03/09/00	17	435.03	
1781	200002	000264658	649104	1.14	02/21/00	03/09/00	17	19.38	
1782	200002	000264658	649104	16.20	02/21/00	03/09/00	17	275.40	
1783	200002	000264658	649104	1.79	02/21/00	03/09/00	17	30.43	
1784	200002	000264658	649104	33.75	02/21/00	03/09/00	17	573.75	
1785	200002	000264658	649104	35.28	02/21/00	03/09/00	17	599.76	
1786	200002	000264658	649104	48.20	02/21/00	03/09/00	17	819.40	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1787	200002	000264658	649104	2.47	02/21/00	03/09/00	17	41.99	
1788	200002	000264658	649104	4.39	02/21/00	03/09/00	17	74.63	
1789	200002	000264658	649104	3.38	02/21/00	03/09/00	17	57.46	
1790	200002	000264658	649104	62.75	02/21/00	03/09/00	17	1,066.75	
1791	200002	000264658	649104	2.36	02/21/00	03/09/00	17	40.12	
1792	200002	000256198	649104	(5.54)	02/03/00	02/03/00	-	-	
1793	200002	000256198	649104	(79.21)	02/03/00	02/03/00	-	-	
1794	200002	000256587	649104	49.12	02/04/00	02/04/00	-	-	
1795	200002	000256587	649104	93.75	02/04/00	02/04/00	-	-	
1796	200002	000256587	649104	67.17	02/04/00	02/04/00	-	-	
1797	200002	000256587	649104	30.00	02/04/00	02/04/00	-	-	
1798	200002	000256587	649104	6.62	02/04/00	02/04/00	-	-	
1799	200002	000256587	649104	125.68	02/04/00	02/04/00	-	-	
1800	200002	000256587	649104	347.00	02/04/00	02/04/00	-	-	
1801	200002	000256587	649104	265.34	02/04/00	02/04/00	-	-	
1802	200002	000257179	649104	104.30	02/07/00	02/07/00	-	-	
1803	200002	000257181	649104	14.10	02/07/00	02/07/00	-	-	
1804	200002	000259123	649104	12.40	02/10/00	02/10/00	-	-	
1805	200002	000267866	649104	2.85	02/28/00	02/28/00	-	-	
1806	200002	000268542	649104	24.81	02/29/00	02/29/00	-	-	
1807	200002	000268542	649104	16.49	02/29/00	02/29/00	-	-	
1808	200002	000268956	649104	665.96	02/29/00	02/29/00	-	-	
1809	200002	000257470	649104	120.90	02/07/00	02/08/00	1	120.90	
1810	200002	000257470	649104	6.05	02/07/00	02/08/00	1	6.05	
1811	200002	000257470	649104	26.25	02/07/00	02/08/00	1	26.25	
1812	200002	000258854	649104	20.45	02/09/00	02/24/00	15	306.75	
1813	200002	000258854	649104	4.10	02/09/00	02/24/00	15	61.50	
1814	200002	000258854	649104	409.00	02/09/00	02/24/00	15	6,135.00	
1815	200002	000265881	649104	15.45	02/23/00	03/09/00	15	231.75	
1816	200002	000265881	649104	4.50	02/23/00	03/09/00	15	67.50	
1817	200002	000265881	649104	309.00	02/23/00	03/09/00	15	4,635.00	
1818	200002	000260844	649104	3.25	02/14/00	02/15/00	1	3.25	
1819	200002	000260844	649104	(1.08)	02/14/00	02/15/00	1	(1.08)	
1820	200002	000260844	649104	54.19	02/14/00	02/15/00	1	54.19	
1821	200002	000264345	649104	921.00	02/18/00	02/22/00	4	3,684.00	
1822	200002	000264345	649104	55.26	02/18/00	02/22/00	4	221.04	
1823	200002	000265817	649104	0.97	02/23/00	03/07/00	13	12.61	
1824	200002	000265817	649104	1.04	02/23/00	03/07/00	13	13.52	
1825	200002	000265817	649104	24.58	02/23/00	03/07/00	13	319.54	
1826	200002	000265817	649104	35.16	02/23/00	03/07/00	13	457.08	
1827	200002	000265817	649104	0.95	02/23/00	03/07/00	13	12.35	
1828	200002	000265817	649104	0.91	02/23/00	03/07/00	13	11.83	
1829	200002	000265817	649104	0.80	02/23/00	03/07/00	13	10.40	
1830	200002	000265817	649104	0.78	02/23/00	03/07/00	13	10.14	
1831	200002	000265817	649104	81.63	02/23/00	03/07/00	13	1,061.19	
1832	200002	000265817	649104	1.05	02/23/00	03/07/00	13	13.65	
1833	200002	000265817	649104	0.72	02/23/00	03/07/00	13	9.36	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1834	200002	000265817	649104	0.64	02/23/00	03/07/00	13	8.32	
1835	200002	000265817	649104	39.60	02/23/00	03/07/00	13	514.80	
1836	200002	000265817	649104	0.59	02/23/00	03/07/00	13	7.67	
1837	200002	000265817	649104	0.54	02/23/00	03/07/00	13	7.02	
1838	200002	000265817	649104	0.21	02/23/00	03/07/00	13	2.73	
1839	200002	000265817	649104	0.29	02/23/00	03/07/00	13	3.77	
1840	200002	000265817	649104	0.74	02/23/00	03/07/00	13	9.62	
1841	200002	000265817	649104	13.74	02/23/00	03/07/00	13	178.62	
1842	200002	000265817	649104	1.16	02/23/00	03/07/00	13	15.08	
1843	200002	000265817	649104	8.42	02/23/00	03/07/00	13	109.46	
1844	200002	000265817	649104	9.15	02/23/00	03/07/00	13	118.95	
1845	200002	000265817	649104	10.21	02/23/00	03/07/00	13	132.73	
1846	200002	000265817	649104	10.47	02/23/00	03/07/00	13	136.11	
1847	200002	000265817	649104	11.25	02/23/00	03/07/00	13	146.25	
1848	200002	000265817	649104	11.41	02/23/00	03/07/00	13	148.33	
1849	200002	000265817	649104	7.29	02/23/00	03/07/00	13	94.77	
1850	200002	000265817	649104	13.51	02/23/00	03/07/00	13	175.63	
1851	200002	000265817	649104	5.70	02/23/00	03/07/00	13	74.10	
1852	200002	000265817	649104	14.85	02/23/00	03/07/00	13	193.05	
1853	200002	000265817	649104	16.80	02/23/00	03/07/00	13	218.40	
1854	200002	000265817	649104	17.00	02/23/00	03/07/00	13	221.00	
1855	200002	000265817	649104	18.88	02/23/00	03/07/00	13	245.44	
1856	200002	000265817	649104	19.38	02/23/00	03/07/00	13	251.94	
1857	200002	000265817	649104	19.50	02/23/00	03/07/00	13	253.50	
1858	200002	000265817	649104	20.19	02/23/00	03/07/00	13	262.47	
1859	200002	000265817	649104	23.07	02/23/00	03/07/00	13	299.91	
1860	200002	000265817	649104	12.99	02/23/00	03/07/00	13	168.87	
1861	200002	000265817	649104	1.60	02/23/00	03/07/00	13	20.80	
1862	200002	000265817	649104	1.19	02/23/00	03/07/00	13	15.47	
1863	200002	000265817	649104	0.51	02/23/00	03/07/00	13	6.63	
1864	200002	000265817	649104	23.88	02/23/00	03/07/00	13	310.44	
1865	200002	000265817	649104	1.33	02/23/00	03/07/00	13	17.29	
1866	200002	000265817	649104	1.35	02/23/00	03/07/00	13	17.55	
1867	200002	000265817	649104	7.62	02/23/00	03/07/00	13	99.06	
1868	200002	000265817	649104	1.42	02/23/00	03/07/00	13	18.46	
1869	200002	000265817	649104	1.68	02/23/00	03/07/00	13	21.84	
1870	200002	000265817	649104	1.72	02/23/00	03/07/00	13	22.36	
1871	200002	000265817	649104	2.46	02/23/00	03/07/00	13	31.98	
1872	200002	000265817	649104	2.78	02/23/00	03/07/00	13	36.14	
1873	200002	000265817	649104	3.23	02/23/00	03/07/00	13	41.99	
1874	200002	000265817	649104	4.02	02/23/00	03/07/00	13	52.26	
1875	200002	000265824	649104	24.78	02/23/00	03/07/00	13	322.14	
1876	200002	000265824	649104	6.96	02/23/00	03/07/00	13	90.48	
1877	200002	000265824	649104	1.73	02/23/00	03/07/00	13	22.49	
1878	200002	000265824	649104	99.50	02/23/00	03/07/00	13	1,293.50	
1879	200002	000257402	649104	6.40	02/07/00	02/17/00	10	64.00	
1880	200002	000257402	649104	128.01	02/07/00	02/17/00	10	1,280.10	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
1881	200002	000254473	649104	228.00	02/01/00	02/08/00	7	1,596.00	
1882	200002	000254473	649104	11.40	02/01/00	02/08/00	7	79.80	
1883	200002	000255415	649104	0.65	02/02/00	02/21/00	19	12.35	
1884	200002	000255415	649104	106.00	02/02/00	02/21/00	19	2,014.00	
1885	200002	000256437	649104	151.90	02/03/00	02/24/00	21	3,189.90	
1886	200002	000256437	649104	7.60	02/03/00	02/24/00	21	159.60	
1887	200002	000261709	649104	69.31	02/15/00	02/24/00	9	623.79	
1888	200002	000261709	649104	3.47	02/15/00	02/24/00	9	31.23	
1889	200002	000255126	649104	898.00	02/02/00	02/02/00	-	-	
1890	200002	000258967	649104	222.00	02/09/00	02/10/00	1	222.00	
1891	200002	000264294	649104	466.42	02/18/00	02/23/00	5	2,332.10	
1892	200002	99100041402	649104	1,250.00	02/01/00	02/21/00	20	25,000.00	
1893	200002	000261469	649104	10.22	02/15/00	02/22/00	7	71.54	
1894	200002	000267618	649104	310.02	02/25/00	02/28/00	3	930.06	
1895	200002	000258299	649104	1.60	02/08/00	02/24/00	16	25.60	
1896	200002	000258299	649104	32.00	02/08/00	02/24/00	16	512.00	
1897	200002	000257015	649104	59.66	02/04/00	02/10/00	6	357.96	
1898	200002	000257015	649104	2.98	02/04/00	02/10/00	6	17.88	
1899	200002	000257325	649104	16.00	02/07/00	02/24/00	17	272.00	
1900	200002	000257325	649104	320.00	02/07/00	02/24/00	17	5,440.00	
1901	200002	000268716	649104	2.57	02/29/00	03/08/00	8	20.56	
1902	200002	000268716	649104	42.90	02/29/00	03/08/00	8	343.20	
1903	200002	000268716	649104	(0.43)	02/29/00	03/08/00	8	(3.44)	
1904	200002	000267659	649104	3.86	02/25/00	03/02/00	6	23.16	
1905	200002	000267659	649104	77.20	02/25/00	03/02/00	6	463.20	
1906	200002	000262238	677103	205.59	02/16/00	02/17/00	1	205.59	
1907	200002	000268178	677103	652.18	02/28/00	02/29/00	1	652.18	
1908	200002	000261730	677103	0.60	02/15/00	02/16/00	1	0.60	
1909	200002	000261730	677103	11.99	02/15/00	02/16/00	1	11.99	
1910	200002	000261896	677103	80.12	02/16/00	02/17/00	1	80.12	
1911	200002	000261896	677103	4.81	02/16/00	02/17/00	1	4.81	
1912	200002	000261897	677103	4.81	02/16/00	02/17/00	1	4.81	
1913	200002	000261897	677103	80.12	02/16/00	02/17/00	1	80.12	
1914	200002	000261899	677103	80.12	02/16/00	02/17/00	1	80.12	
1915	200002	000261899	677103	4.81	02/16/00	02/17/00	1	4.81	
1916	200002	000261900	677103	80.12	02/16/00	02/17/00	1	80.12	
1917	200002	000261900	677103	4.81	02/16/00	02/17/00	1	4.81	
1918	200002	000261902	677103	11.99	02/16/00	02/17/00	1	11.99	
1919	200002	000261902	677103	0.60	02/16/00	02/17/00	1	0.60	
1920	200002	000261903	677103	11.99	02/16/00	02/17/00	1	11.99	
1921	200002	000261903	677103	0.60	02/16/00	02/17/00	1	0.60	
1922	200002	000261905	677103	11.99	02/16/00	02/17/00	1	11.99	
1923	200002	000261905	677103	0.60	02/16/00	02/17/00	1	0.60	
1924	200002	000257123	677103	6.19	02/04/00	02/24/00	20	123.80	
1925	200002	000257123	677103	0.31	02/04/00	02/24/00	20	6.20	
1926	200002	000256916	677103	27.81	02/04/00	02/04/00	-	-	
1927	200002	000256078	677103	15.98	02/03/00	02/03/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1928	200002	000256078	677103	0.96	02/03/00	02/03/00	-	-	
1929	200002	000267100	677103	0.45	02/24/00	02/24/00	-	-	
1930	200002	000258377	677103	102.35	02/08/00	02/08/00	-	-	
1931	200002	000258377	677103	5.12	02/08/00	02/08/00	-	-	
1932	200002	000263700	677103	1.09	02/18/00	02/21/00	3	3.27	
1933	200002	000263700	677103	3.08	02/18/00	02/21/00	3	9.24	
1934	200002	000263700	677103	23.85	02/18/00	02/21/00	3	71.55	
1935	200002	000263700	677103	62.55	02/18/00	02/21/00	3	187.65	
1936	200002	000254852	677103	802.39	02/02/00	02/02/00	-	-	
1937	200002	000254852	677103	965.65	02/02/00	02/02/00	-	-	
1938	200002	000264193	677103	1.47	02/18/00	02/21/00	3	4.41	
1939	200002	000264193	677103	26.79	02/18/00	02/21/00	3	80.37	
1940	200002	000268700	677103	11.14	02/29/00	03/09/00	9	100.26	
1941	200002	000268700	677103	0.56	02/29/00	03/09/00	9	5.04	
1942	200002	000256274	677103	12.20	02/03/00	02/04/00	1	12.20	
1943	200002	000268900	677103	12.95	02/29/00	03/02/00	2	25.90	
1944	200002	000268900	677103	0.77	02/29/00	03/02/00	2	1.54	
1945	200002	000257754	677103	0.22	02/07/00	02/09/00	2	0.44	
1946	200002	000257754	677103	3.96	02/07/00	02/09/00	2	7.92	
1947	200002	000266511	677103	8.39	02/23/00	02/24/00	1	8.39	
1948	200002	000266511	677103	152.60	02/23/00	02/24/00	1	152.60	
1949	200002	000256867	677103	5.00	02/04/00	02/21/00	17	85.00	
1950	200002	000256867	677103	14.34	02/04/00	02/21/00	17	243.78	
1951	200002	000256867	677103	260.64	02/04/00	02/21/00	17	4,430.88	
1952	200002	000259123	677103	14.82	02/10/00	02/10/00	-	-	
1953	200002	000259123	677103	12.71	02/10/00	02/10/00	-	-	
1954	200002	000267864	677103	4.00	02/28/00	02/28/00	-	-	
1955	200002	000267864	677103	65.64	02/28/00	02/28/00	-	-	
1956	200002	000267864	677103	17.47	02/28/00	02/28/00	-	-	
1957	200002	000267866	677103	76.00	02/28/00	02/28/00	-	-	
1958	200002	000261018	677103	2.35	02/14/00	02/23/00	9	21.15	
1959	200002	000261018	677103	39.24	02/14/00	02/23/00	9	353.16	
1960	200002	000258963	677103	0.42	02/09/00	02/21/00	12	5.04	
1961	200002	000258963	677103	8.40	02/09/00	02/21/00	12	100.80	
1962	200002	000264988	677103	3.81	02/21/00	02/22/00	1	3.81	
1963	200002	000264988	677103	69.35	02/21/00	02/22/00	1	69.35	
1964	200002	000257623	677103	1.40	02/07/00	02/14/00	7	9.80	
1965	200002	000257623	677103	23.40	02/07/00	02/14/00	7	163.80	
1966	200002	000261621	677103	1.04	02/15/00	02/18/00	3	3.12	
1967	200002	000261621	677103	17.47	02/15/00	02/18/00	3	52.41	
1968	200002	000265451	677103	0.43	02/22/00	03/01/00	8	3.44	
1969	200002	000265451	677103	7.26	02/22/00	03/01/00	8	58.08	
1970	200002	000268114	677103	29.00	02/28/00	02/29/00	1	29.00	
1971	200002	000268114	677103	61.10	02/28/00	02/29/00	1	61.10	
1972	200002	000268114	677103	3.06	02/28/00	02/29/00	1	3.06	
1973	200002	000254156	677103	50.14	02/01/00	02/02/00	1	50.14	
1974	200002	000254156	677103	88.55	02/01/00	02/02/00	1	88.55	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
1975	200002	000254156	677103	833.71	02/01/00	02/02/00	1	833.71	
1976	200002	000254158	677103	181.64	02/01/00	02/02/00	1	181.64	
1977	200002	000254161	677103	1,692.93	02/01/00	02/02/00	1	1,692.93	
1978	200002	000254162	677103	173.03	02/01/00	02/02/00	1	173.03	
1979	200002	000254175	677103	448.55	02/01/00	02/02/00	1	448.55	
1980	200002	000267556	679004	42.22	02/25/00	02/28/00	3	126.66	
1981	200002	000267556	679004	2.11	02/25/00	02/28/00	3	6.33	
1982	200002	000267557	679004	33.74	02/25/00	02/28/00	3	101.22	
1983	200002	000267557	679004	1.69	02/25/00	02/28/00	3	5.07	
1984	200002	000261466	679004	20.00	02/15/00	02/21/00	6	120.00	
1985	200002	000261466	679004	181.50	02/15/00	02/21/00	6	1,089.00	
1986	200002	000261466	679004	167.81	02/15/00	02/21/00	6	1,006.86	
1987	200002	000263299	679004	52.80	02/17/00	02/24/00	7	369.60	
1988	200002	000263299	679004	3.17	02/17/00	02/24/00	7	22.19	
1989	200002	000263300	679004	47.03	02/17/00	02/24/00	7	329.21	
1990	200002	000263300	679004	2.82	02/17/00	02/24/00	7	19.74	
1991	200002	000263300	679004	50.03	02/17/00	02/24/00	7	350.21	
1992	200002	000263300	679004	3.00	02/17/00	02/24/00	7	21.00	
1993	200002	000263301	679004	14.56	02/17/00	02/24/00	7	101.92	
1994	200002	000263301	679004	242.60	02/17/00	02/24/00	7	1,698.20	
1995	200002	000263303	679004	10.84	02/17/00	02/24/00	7	75.88	
1996	200002	000263303	679004	180.70	02/17/00	02/24/00	7	1,264.90	
1997	200002	000263304	679004	8.16	02/17/00	02/24/00	7	57.12	
1998	200002	000263304	679004	135.95	02/17/00	02/24/00	7	951.65	
1999	200002	000266513	679004	400.00	02/23/00	02/24/00	1	400.00	
2000	200002	000266513	679004	20.00	02/23/00	02/24/00	1	20.00	
2001	200002	000262010	679004	440.70	02/16/00	02/25/00	9	3,966.30	
2002	200002	000264184	679004	455.00	02/18/00	02/21/00	3	1,365.00	
2003	200002	000268528	679004	22.55	02/29/00	03/01/00	1	22.55	
2004	200002	000268528	679004	1.13	02/29/00	03/01/00	1	1.13	
2005	200002	000268529	679004	44.92	02/29/00	03/01/00	1	44.92	
2006	200002	000268529	679004	2.25	02/29/00	03/01/00	1	2.25	
2007	200002	000267559	679004	19.95	02/25/00	02/29/00	4	79.80	
2008	200002	000267561	679004	24.95	02/25/00	02/28/00	3	74.85	
2009	200002	000258357	679004	222.38	02/08/00	02/09/00	1	222.38	
2010	200002	000261373	679004	724.93	02/15/00	02/16/00	1	724.93	
2011	200002	000259123	679004	209.21	02/10/00	02/10/00	-	-	
2012	200002	000260646	679004	7.05	02/14/00	02/14/00	-	-	
2013	200002	000261182	679004	239.39	02/15/00	02/15/00	-	-	
2014	200002	000268530	679004	0.06	02/29/00	03/01/00	1	0.06	
2015	200002	000268530	679004	1.23	02/29/00	03/01/00	1	1.23	
2016	200002	000268530	679004	2.57	02/29/00	03/01/00	1	2.57	
2017	200002	000268530	679004	51.28	02/29/00	03/01/00	1	51.28	
2018	200002	000261967	679004	54.52	02/16/00	02/22/00	6	327.12	
2019	200002	000254729	679005	10.50	02/01/00	02/02/00	1	10.50	
2020	200002	000254729	679005	0.53	02/01/00	02/02/00	1	0.53	
2021	200002	000254747	679005	30.80	02/01/00	02/02/00	1	30.80	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2022	200002	000254747	679005	1.54	02/01/00	02/02/00	1	1.54	
2023	200002	000254750	679005	2.10	02/01/00	02/02/00	1	2.10	
2024	200002	000254750	679005	42.00	02/01/00	02/02/00	1	42.00	
2025	200002	000254752	679005	8.40	02/01/00	02/02/00	1	8.40	
2026	200002	000254752	679005	168.00	02/01/00	02/02/00	1	168.00	
2027	200002	000254755	679005	29.40	02/01/00	02/02/00	1	29.40	
2028	200002	000254755	679005	1.47	02/01/00	02/02/00	1	1.47	
2029	200002	000254759	679005	4.20	02/01/00	02/02/00	1	4.20	
2030	200002	000254759	679005	84.00	02/01/00	02/02/00	1	84.00	
2031	200002	000254926	679005	31.85	02/02/00	02/03/00	1	31.85	
2032	200002	000254926	679005	1.59	02/02/00	02/03/00	1	1.59	
2033	200002	000254927	679005	1.47	02/02/00	02/03/00	1	1.47	
2034	200002	000254927	679005	29.40	02/02/00	02/03/00	1	29.40	
2035	200002	000254928	679005	84.00	02/02/00	02/03/00	1	84.00	
2036	200002	000254928	679005	4.20	02/02/00	02/03/00	1	4.20	
2037	200002	000254929	679005	112.00	02/02/00	02/03/00	1	112.00	
2038	200002	000254929	679005	5.60	02/02/00	02/03/00	1	5.60	
2039	200002	000261856	679005	1.30	02/16/00	02/17/00	1	1.30	
2040	200002	000261856	679005	26.04	02/16/00	02/17/00	1	26.04	
2041	200002	000261857	679005	35.71	02/16/00	02/17/00	1	35.71	
2042	200002	000261857	679005	1.78	02/16/00	02/17/00	1	1.78	
2043	200002	000261860	679005	13.02	02/16/00	02/17/00	1	13.02	
2044	200002	000261860	679005	0.65	02/16/00	02/17/00	1	0.65	
2045	200002	000261861	679005	2.60	02/16/00	02/17/00	1	2.60	
2046	200002	000261861	679005	52.08	02/16/00	02/17/00	1	52.08	
2047	200002	000261868	679005	1.95	02/16/00	02/17/00	1	1.95	
2048	200002	000261868	679005	39.06	02/16/00	02/17/00	1	39.06	
2049	200002	000261869	679005	2.60	02/16/00	02/17/00	1	2.60	
2050	200002	000261869	679005	52.08	02/16/00	02/17/00	1	52.08	
2051	200002	000261870	679005	1.66	02/16/00	02/17/00	1	1.66	
2052	200002	000261870	679005	33.15	02/16/00	02/17/00	1	33.15	
2053	200002	000261871	679005	0.04	02/16/00	02/17/00	1	0.04	
2054	200002	000261871	679005	0.84	02/16/00	02/17/00	1	0.84	
2055	200002	000261872	679005	6.60	02/16/00	02/17/00	1	6.60	
2056	200002	000261872	679005	1.26	02/16/00	02/17/00	1	1.26	
2057	200002	000261872	679005	0.06	02/16/00	02/17/00	1	0.06	
2058	200002	000261873	679005	0.69	02/16/00	02/17/00	1	0.69	
2059	200002	000261873	679005	13.67	02/16/00	02/17/00	1	13.67	
2060	200002	000261874	679005	0.90	02/16/00	02/17/00	1	0.90	
2061	200002	000261874	679005	0.04	02/16/00	02/17/00	1	0.04	
2062	200002	000261875	679005	0.05	02/16/00	02/17/00	1	0.05	
2063	200002	000261875	679005	1.05	02/16/00	02/17/00	1	1.05	
2064	200002	000261876	679005	0.16	02/16/00	02/17/00	1	0.16	
2065	200002	000261876	679005	3.15	02/16/00	02/17/00	1	3.15	
2066	200002	000261877	679005	0.10	02/16/00	02/17/00	1	0.10	
2067	200002	000261877	679005	6.60	02/16/00	02/17/00	1	6.60	
2068	200002	000261877	679005	1.89	02/16/00	02/17/00	1	1.89	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2069	200002	000261878	679005	12.60	02/16/00	02/17/00	1	12.60	
2070	200002	000261878	679005	0.63	02/16/00	02/17/00	1	0.63	
2071	200002	000261879	679005	0.88	02/16/00	02/17/00	1	0.88	
2072	200002	000261879	679005	17.64	02/16/00	02/17/00	1	17.64	
2073	200002	000261880	679005	53.33	02/16/00	02/17/00	1	53.33	
2074	200002	000261880	679005	2.68	02/16/00	02/17/00	1	2.68	
2075	200002	000261882	679005	1.30	02/16/00	02/17/00	1	1.30	
2076	200002	000261882	679005	25.92	02/16/00	02/17/00	1	25.92	
2077	200002	000261882	679005	3.30	02/16/00	02/17/00	1	3.30	
2078	200002	000262044	679005	34.88	02/16/00	02/17/00	1	34.88	
2079	200002	000262044	679005	1.75	02/16/00	02/17/00	1	1.75	
2080	200002	000262046	679005	3.30	02/16/00	02/17/00	1	3.30	
2081	200002	000262046	679005	0.13	02/16/00	02/17/00	1	0.13	
2082	200002	000262046	679005	2.52	02/16/00	02/17/00	1	2.52	
2083	200002	000262056	679005	10.50	02/16/00	02/17/00	1	10.50	
2084	200002	000262056	679005	11.34	02/16/00	02/17/00	1	11.34	
2085	200002	000262056	679005	0.57	02/16/00	02/17/00	1	0.57	
2086	200002	000262057	679005	0.26	02/16/00	02/17/00	1	0.26	
2087	200002	000262057	679005	5.25	02/16/00	02/17/00	1	5.25	
2088	200002	000262058	679005	0.45	02/16/00	02/17/00	1	0.45	
2089	200002	000262058	679005	8.97	02/16/00	02/17/00	1	8.97	
2090	200002	000262381	679005	19.75	02/16/00	02/17/00	1	19.75	
2091	200002	000265446	679005	1.00	02/22/00	02/23/00	1	1.00	
2092	200002	000265446	679005	19.75	02/22/00	02/23/00	1	19.75	
2093	200002	000263700	679005	205.35	02/18/00	02/21/00	3	616.05	
2094	200002	000263700	679005	10.16	02/18/00	02/21/00	3	30.48	
2095	200002	000268033	679005	26.00	02/28/00	02/28/00	-	-	
2096	200002	000260263	679005	15.00	02/11/00	02/28/00	17	255.00	
2097	200002	000260263	679005	300.00	02/11/00	02/28/00	17	5,100.00	
2098	200002	000260263	679005	19.21	02/11/00	02/28/00	17	326.57	
2099	200002	000262379	679005	9.08	02/16/00	02/17/00	1	9.08	
2100	200002	000262379	679005	0.41	02/16/00	02/17/00	1	0.41	
2101	200002	000259123	679005	3.45	02/10/00	02/10/00	-	-	
2102	200002	000259123	679005	30.12	02/10/00	02/10/00	-	-	
2103	200002	000259123	679005	24.61	02/10/00	02/10/00	-	-	
2104	200002	000259123	679005	7.16	02/10/00	02/10/00	-	-	
2105	200002	000267864	679005	40.53	02/28/00	02/28/00	-	-	
2106	200002	000267864	679005	14.79	02/28/00	02/28/00	-	-	
2107	200002	000267864	679005	23.83	02/28/00	02/28/00	-	-	
2108	200002	000267864	679005	16.65	02/28/00	02/28/00	-	-	
2109	200002	000256989	679005	12.74	02/04/00	02/14/00	10	127.40	
2110	200002	000257882	679005	179.28	02/08/00	02/09/00	1	179.28	
2111	200002	000257882	679005	19.25	02/08/00	02/09/00	1	19.25	
2112	200002	000254953	679005	9.35	02/02/00	02/03/00	1	9.35	
2113	200005	000544310	629001	16.34	05/30/00	05/31/00	1	16.34	
2114	200005	000544310	629001	272.35	05/30/00	05/31/00	1	272.35	
2115	200005	000529680	629001	0.81	05/01/00	05/09/00	8	6.48	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2116	200005	000529680	629001	16.21	05/01/00	05/09/00	8	129.68	
2117	200005	000529682	629001	0.71	05/01/00	05/05/00	4	2.84	
2118	200005	000529682	629001	14.13	05/01/00	05/05/00	4	56.52	
2119	200005	000539015	629001	29.18	05/17/00	05/17/00	-	-	
2120	200005	000539016	629001	27.16	05/17/00	05/17/00	-	-	
2121	200005	000534821	629001	0.52	05/10/00	05/11/00	1	0.52	
2122	200005	000534821	629001	11.90	05/10/00	05/11/00	1	11.90	
2123	200005	000536448	629001	8.47	05/12/00	05/12/00	-	-	
2124	200005	000539261	629001	8.00	05/17/00	05/24/00	7	56.00	
2125	200005	000539261	629001	0.41	05/17/00	05/24/00	7	2.87	
2126	200005	000539244	629001	8.76	05/17/00	05/22/00	5	43.80	
2127	200005	000539244	629001	0.44	05/17/00	05/22/00	5	2.20	
2128	200005	000536999	629001	25.07	05/12/00	05/15/00	3	75.21	
2129	200005	000536999	629001	1.75	05/12/00	05/15/00	3	5.25	
2130	200005	000535354	629001	193.45	05/10/00	05/10/00	-	-	
2131	200005	000531585	629001	2.10	05/03/00	05/16/00	13	27.30	
2132	200005	000531585	629001	42.00	05/03/00	05/16/00	13	546.00	
2133	200005	000531586	629001	30.00	05/03/00	05/16/00	13	390.00	
2134	200005	000531586	629001	1.50	05/03/00	05/16/00	13	19.50	
2135	200005	000530376	629002	1.10	05/02/00	05/15/00	13	14.30	
2136	200005	000530376	629002	1,060.00	05/02/00	05/15/00	13	13,780.00	
2137	200005	000530376	629002	90.00	05/02/00	05/15/00	13	1,170.00	
2138	200005	000530376	629002	12.90	05/02/00	05/15/00	13	167.70	
2139	200005	000530376	629002	57.50	05/02/00	05/15/00	13	747.50	
2140	200005	000537535	629002	418.75	05/15/00	05/26/00	11	4,606.25	
2141	200005	000537535	629002	20.94	05/15/00	05/26/00	11	230.34	
2142	200005	000537535	629002	5.00	05/15/00	05/26/00	11	55.00	
2143	200005	000542790	629002	1,160.25	05/24/00	05/26/00	2	2,320.50	
2144	200005	000542790	629002	58.01	05/24/00	05/26/00	2	116.02	
2145	200005	000537914	629002	8,287.77	05/16/00	05/16/00	-	-	
2146	200005	000544513	629002	128.09	05/30/00	05/31/00	1	128.09	
2147	200005	000544513	629002	8.97	05/30/00	05/31/00	1	8.97	
2148	200005	000544513	629002	(2.56)	05/30/00	05/31/00	1	(2.56)	
2149	200005	000544513	629002	16.35	05/30/00	05/31/00	1	16.35	
2150	200005	000542976	629002	15.50	05/25/00	06/02/00	8	124.00	
2151	200005	000542976	629002	310.00	05/25/00	06/02/00	8	2,480.00	
2152	200005	000544429	629002	88.27	05/30/00	06/12/00	13	1,147.51	
2153	200005	000544429	629002	4.42	05/30/00	06/12/00	13	57.46	
2154	200005	000533930	629002	1,635.56	05/09/00	05/10/00	1	1,635.56	
2155	200005	000533930	629002	114.49	05/09/00	05/10/00	1	114.49	
2156	200005	000543974	629002	8.00	05/26/00	06/09/00	14	112.00	
2157	200005	000543974	629002	26.80	05/26/00	06/09/00	14	375.20	
2158	200005	000543974	629002	536.00	05/26/00	06/09/00	14	7,504.00	
2159	200005	000535148	629002	358.90	05/10/00	05/11/00	1	358.90	
2160	200005	000535148	629002	25.12	05/10/00	05/11/00	1	25.12	
2161	200005	000529814	629003	4,220.00	05/01/00	05/05/00	4	16,880.00	
2162	200005	000529814	629003	211.00	05/01/00	05/05/00	4	844.00	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2163	200005	000529817	629003	183.25	05/01/00	05/05/00	4	733.00	
2164	200005	000529817	629003	3,665.00	05/01/00	05/05/00	4	14,660.00	
2165	200005	000534826	629003	59.35	05/10/00	05/18/00	8	474.80	
2166	200005	000539416	629003	37.25	05/18/00	05/22/00	4	149.00	
2167	200005	000539416	629003	192.65	05/18/00	05/22/00	4	770.60	
2168	200005	000539416	629003	3,853.00	05/18/00	05/22/00	4	15,412.00	
2169	200005	000534428	629003	26.01	05/09/00	05/19/00	10	260.10	
2170	200005	000534428	629003	1.30	05/09/00	05/19/00	10	13.00	
2171	200005	000539263	629003	1.95	05/17/00	05/18/00	1	1.95	
2172	200005	000539263	629003	39.00	05/17/00	05/18/00	1	39.00	
2173	200005	000539241	629003	0.41	05/17/00	05/26/00	9	3.69	
2174	200005	000539241	629003	6.83	05/17/00	05/26/00	9	61.47	
2175	200005	000534423	629003	48.00	05/09/00	05/22/00	13	624.00	
2176	200005	000534423	629003	2.40	05/09/00	05/22/00	13	31.20	
2177	200005	000534426	629003	6.80	05/09/00	05/22/00	13	88.40	
2178	200005	000534426	629003	136.00	05/09/00	05/22/00	13	1,768.00	
2179	200005	000539266	629003	68.00	05/17/00	05/26/00	9	612.00	
2180	200005	000539266	629003	3.40	05/17/00	05/26/00	9	30.60	
2181	200005	000534701	629003	53.25	05/10/00	05/15/00	5	266.25	
2182	200005	000534701	629003	2,384.76	05/10/00	05/15/00	5	11,923.80	
2183	200005	000534701	629003	142.80	05/10/00	05/15/00	5	714.00	
2184	200005	000535174	629003	3.79	05/10/00	05/25/00	15	56.85	
2185	200005	000535174	629003	5.34	05/10/00	05/25/00	15	80.10	
2186	200005	000535174	629003	76.40	05/10/00	05/25/00	15	1,146.00	
2187	200005	000530218	629101	21.11	05/01/00	05/18/00	17	358.87	
2188	200005	000530218	629101	1.48	05/01/00	05/18/00	17	25.16	
2189	200005	000540164	629101	54.87	05/18/00	06/08/00	21	1,152.27	
2190	200005	000540164	629101	3.84	05/18/00	06/08/00	21	80.64	
2191	200005	000531587	629101	10.38	05/03/00	05/04/00	1	10.38	
2192	200005	000534868	629101	59.92	05/10/00	05/11/00	1	59.92	
2193	200005	000534868	629101	998.61	05/10/00	05/11/00	1	998.61	
2194	200005	000539030	629101	77.22	05/17/00	05/17/00	-	-	
2195	200005	000530969	629101	111.51	05/02/00	05/02/00	-	-	
2196	200005	000530969	629101	9.86	05/02/00	05/02/00	-	-	
2197	200005	000534821	629101	0.52	05/10/00	05/11/00	1	0.52	
2198	200005	000534821	629101	11.90	05/10/00	05/11/00	1	11.90	
2199	200005	000533752	629101	5.72	05/08/00	05/09/00	1	5.72	
2200	200005	000543967	629101	20.86	05/26/00	05/30/00	4	83.44	
2201	200005	000537914	629101	1,044.70	05/16/00	05/16/00	-	-	
2202	200005	000531670	629101	0.83	05/03/00	05/09/00	6	4.98	
2203	200005	000531670	629101	11.80	05/03/00	05/09/00	6	70.80	
2204	200005	000533685	629101	(2.31)	05/08/00	05/18/00	10	(23.10)	
2205	200005	000533685	629101	230.59	05/08/00	05/18/00	10	2,305.90	
2206	200005	000533685	629101	6.14	05/08/00	05/18/00	10	61.40	
2207	200005	000533685	629101	11.53	05/08/00	05/18/00	10	115.30	
2208	200005	000533433	629101	50.00	05/08/00	05/08/00	-	-	
2209	200005	000537408	629101	324.40	05/15/00	05/15/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2210	200005	000538110	629101	9,958.48	05/16/00	05/16/00	-	-	
2211	200005	000538426	629101	5,432.35	05/17/00	05/17/00	-	-	
2212	200005	000533625	629101	101.07	05/08/00	05/19/00	11	1,111.77	
2213	200005	000540484	629101	17.25	05/19/00	05/23/00	4	69.00	
2214	200005	000534870	629101	114.66	05/10/00	05/12/00	2	229.32	
2215	200005	000534870	629101	8.03	05/10/00	05/12/00	2	16.06	
2216	200005	000530045	629101	152.15	05/01/00	05/08/00	7	1,065.05	
2217	200005	000530045	629101	7.61	05/01/00	05/08/00	7	53.27	
2218	200005	000530045	629101	(3.04)	05/01/00	05/08/00	7	(21.28)	
2219	200005	000533866	629101	48.59	05/09/00	05/10/00	1	48.59	
2220	200005	000533866	629101	2.43	05/09/00	05/10/00	1	2.43	
2221	200005	000533866	629101	(0.97)	05/09/00	05/10/00	1	(0.97)	
2222	200005	000539505	629101	3.70	05/18/00	06/08/00	21	77.70	
2223	200005	000539505	629101	(0.07)	05/18/00	06/08/00	21	(1.47)	
2224	200005	000539505	629101	59.18	05/18/00	06/08/00	21	1,242.78	
2225	200005	000539505	629101	(1.18)	05/18/00	06/08/00	21	(24.78)	
2226	200005	000538627	629101	60.00	05/17/00	05/18/00	1	60.00	
2227	200005	000537912	629101	15.52	05/15/00	05/16/00	1	15.52	
2228	200005	000538020	629101	18.53	05/16/00	05/17/00	1	18.53	
2229	200005	000539028	629101	23.25	05/17/00	06/01/00	15	348.75	
2230	200005	000539028	629101	8.32	05/17/00	06/01/00	15	124.80	
2231	200005	000539028	629101	166.47	05/17/00	06/01/00	15	2,497.05	
2232	200005	000544295	629102	5.47	05/30/00	06/15/00	16	87.52	
2233	200005	000544295	629102	0.38	05/30/00	06/15/00	16	6.08	
2234	200005	000530219	629102	0.55	05/01/00	06/02/00	32	17.60	
2235	200005	000530219	629102	7.86	05/01/00	06/02/00	32	251.52	
2236	200005	000534252	629102	(37.37)	05/09/00	06/02/00	24	(896.88)	
2237	200005	000534252	629102	(533.90)	05/09/00	06/02/00	24	(12,813.60)	
2238	200005	000537656	629102	20.36	05/15/00	06/02/00	18	366.48	
2239	200005	000537656	629102	290.82	05/15/00	06/02/00	18	5,234.76	
2240	200005	000540163	629102	1.16	05/18/00	06/02/00	15	17.40	
2241	200005	000540163	629102	16.55	05/18/00	06/02/00	15	248.25	
2242	200005	000540928	629102	581.64	05/19/00	06/02/00	14	8,142.96	
2243	200005	000540928	629102	6.18	05/19/00	06/02/00	14	86.52	
2244	200005	000540928	629102	40.71	05/19/00	06/02/00	14	569.94	
2245	200005	000540932	629102	300.00	05/19/00	06/08/00	20	6,000.00	
2246	200005	000540932	629102	21.00	05/19/00	06/08/00	20	420.00	
2247	200005	000540932	629102	4.64	05/19/00	06/08/00	20	92.80	
2248	200005	000540934	629102	0.23	05/19/00	06/02/00	14	3.22	
2249	200005	000540934	629102	3.31	05/19/00	06/02/00	14	46.34	
2250	200005	000544117	629102	2.42	05/26/00	06/09/00	14	33.88	
2251	200005	000544117	629102	34.59	05/26/00	06/09/00	14	484.26	
2252	200005	000536796	629102	151.01	05/12/00	05/15/00	3	453.03	
2253	200005	000537914	629102	658.26	05/16/00	05/16/00	-	-	
2254	200005	000536448	629102	35.46	05/12/00	05/12/00	-	-	
2255	200005	000529906	629102	150.06	05/01/00	05/02/00	1	150.06	
2256	200005	000529906	629102	3,001.12	05/01/00	05/02/00	1	3,001.12	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2257	200005	000529906	629102	16.86	05/01/00	05/02/00	1	16.86	
2258	200005	000534431	629102	3.99	05/09/00	05/22/00	13	51.87	
2259	200005	000534431	629102	79.97	05/09/00	05/22/00	13	1,039.61	
2260	200005	000543936	629102	2.76	05/26/00	05/30/00	4	11.04	
2261	200005	000543936	629102	55.23	05/26/00	05/30/00	4	220.92	
2262	200005	000543932	629102	(20.00)	05/26/00	05/31/00	5	(100.00)	
2263	200005	000543934	629102	267.50	05/26/00	06/01/00	6	1,605.00	
2264	200005	000543934	629102	12.38	05/26/00	06/01/00	6	74.28	
2265	200005	000532552	629102	(7.00)	05/05/00	06/08/00	34	(238.00)	
2266	200005	000532552	629102	699.50	05/05/00	06/08/00	34	23,783.00	
2267	200005	000532552	629102	48.97	05/05/00	06/08/00	34	1,664.98	
2268	200005	000534869	629102	8.53	05/10/00	05/22/00	12	102.36	
2269	200005	000534869	629102	121.80	05/10/00	05/22/00	12	1,461.60	
2270	200005	000544363	629102	7.70	05/30/00	05/31/00	1	7.70	
2271	200005	000544363	629102	110.00	05/30/00	05/31/00	1	110.00	
2272	200005	000536045	629102	72.68	05/11/00	05/25/00	14	1,017.52	
2273	200005	000536045	629102	5.09	05/11/00	05/25/00	14	71.26	
2274	200005	000536047	629102	4.29	05/11/00	05/25/00	14	60.06	
2275	200005	000536047	629102	0.30	05/11/00	05/25/00	14	4.20	
2276	200005	000538368	629102	13.61	05/16/00	06/01/00	16	217.76	
2277	200005	000538368	629102	0.95	05/16/00	06/01/00	16	15.20	
2278	200005	000540166	629102	2.88	05/18/00	06/01/00	14	40.32	
2279	200005	000540166	629102	41.20	05/18/00	06/01/00	14	576.80	
2280	200005	000536087	629103	57.59	05/11/00	05/25/00	14	806.26	
2281	200005	000536087	629103	1,151.75	05/11/00	05/25/00	14	16,124.50	
2282	200005	000536048	629103	49.50	05/11/00	05/25/00	14	693.00	
2283	200005	000536048	629103	3.47	05/11/00	05/25/00	14	48.58	
2284	200005	000544286	629201	1.11	05/30/00	06/12/00	13	14.43	
2285	200005	000544286	629201	15.88	05/30/00	06/12/00	13	206.44	
2286	200005	000544653	629201	12.59	05/30/00	05/30/00	-	-	
2287	200005	000544653	629201	179.79	05/30/00	05/30/00	-	-	
2288	200005	000540162	629201	132.62	05/18/00	05/25/00	7	928.34	
2289	200005	000540162	629201	9.28	05/18/00	05/25/00	7	64.96	
2290	200005	000536760	629201	144.00	05/12/00	05/25/00	13	1,872.00	
2291	200005	000536760	629201	6.16	05/12/00	05/25/00	13	80.08	
2292	200005	000536760	629201	10.08	05/12/00	05/25/00	13	131.04	
2293	200005	000543950	629201	59.56	05/26/00	05/30/00	4	238.24	
2294	200005	000543950	629201	7.42	05/26/00	05/30/00	4	29.68	
2295	200005	000543950	629201	4.17	05/26/00	05/30/00	4	16.68	
2296	200005	000533865	629201	285.00	05/09/00	05/10/00	1	285.00	
2297	200005	000533865	629201	19.95	05/09/00	05/10/00	1	19.95	
2298	200005	000533865	629201	66.12	05/09/00	05/10/00	1	66.12	
2299	200005	000533865	629201	(5.70)	05/09/00	05/10/00	1	(5.70)	
2300	200005	000536448	629202	43.99	05/12/00	05/12/00	-	-	
2301	200005	000542301	629202	47.48	05/24/00	06/08/00	15	712.20	
2302	200005	000542301	629202	3.32	05/24/00	06/08/00	15	49.80	
2303	200005	000531595	649001	198.00	05/03/00	05/04/00	1	198.00	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2304	200005	000531595	649001	10.00	05/03/00	05/04/00	1	10.00	
2305	200005	000539985	649001	592.52	05/18/00	05/30/00	12	7,110.24	
2306	200005	000539985	649001	29.63	05/18/00	05/30/00	12	355.56	
2307	200005	000539985	649001	4.02	05/18/00	05/30/00	12	48.24	
2308	200005	000535961	649001	45.18	05/11/00	05/11/00	-	-	
2309	200005	000538437	649001	9.94	05/17/00	05/17/00	-	-	
2310	200005	000538437	649001	31.74	05/17/00	05/17/00	-	-	
2311	200005	000530382	649001	43.40	05/02/00	05/03/00	1	43.40	
2312	200005	000530382	649001	2.17	05/02/00	05/03/00	1	2.17	
2313	200005	000535683	649001	12.00	05/11/00	05/12/00	1	12.00	
2314	200005	000535683	649001	408.00	05/11/00	05/12/00	1	408.00	
2315	200005	000542307	649001	1,199.05	05/24/00	06/08/00	15	17,985.75	
2316	200005	000544211	649001	33.02	05/26/00	05/26/00	-	-	
2317	200005	000539273	649001	6.36	05/17/00	05/22/00	5	31.80	
2318	200005	000539273	649001	106.00	05/17/00	05/22/00	5	530.00	
2319	200005	000539273	649001	8.10	05/17/00	05/22/00	5	40.50	
2320	200005	000533986	649001	3.12	05/09/00	05/09/00	-	-	
2321	200005	000533995	649001	21.15	05/09/00	05/09/00	-	-	
2322	200005	000532692	649001	46.00	05/05/00	05/15/00	10	460.00	
2323	200005	000532692	649001	736.00	05/05/00	05/15/00	10	7,360.00	
2324	200005	000545038	649001	323.73	05/30/00	05/31/00	1	323.73	
2325	200005	000545038	649001	5,179.60	05/30/00	05/31/00	1	5,179.60	
2326	200005	000537881	649001	75.56	05/15/00	05/16/00	1	75.56	
2327	200005	000534482	649001	40.38	05/09/00	05/09/00	-	-	
2328	200005	000534482	649001	2.02	05/09/00	05/09/00	-	-	
2329	200005	000532816	649002	314.02	05/05/00	05/08/00	3	942.06	
2330	200005	000532718	649002	11.86	05/05/00	05/08/00	3	35.58	
2331	200005	000532718	649002	2,175.00	05/05/00	05/08/00	3	6,525.00	
2332	200005	000532718	649002	135.94	05/05/00	05/08/00	3	407.82	
2333	200005	000531643	649002	3,198.50	05/03/00	05/03/00	-	-	
2334	200005	000534815	649002	3,311.00	05/10/00	05/10/00	-	-	
2335	200005	000543083	649002	2,171.50	05/25/00	05/25/00	-	-	
2336	200005	000545335	649002	1,753.25	05/31/00	05/31/00	-	-	
2337	200005	000545335	649002	87.65	05/31/00	05/31/00	-	-	
2338	200005	000537000	649002	33.69	05/12/00	05/22/00	10	336.90	
2339	200005	000537000	649002	539.10	05/12/00	05/22/00	10	5,391.00	
2340	200005	000537001	649002	2,828.00	05/12/00	05/22/00	10	28,280.00	
2341	200005	000537001	649002	176.75	05/12/00	05/22/00	10	1,767.50	
2342	200005	000534622	649002	98.78	05/09/00	05/19/00	10	987.80	
2343	200005	000534622	649002	4.94	05/09/00	05/19/00	10	49.40	
2344	200005	000533756	649002	238.13	05/08/00	05/09/00	1	238.13	
2345	200005	000537165	649002	225.43	05/15/00	05/16/00	1	225.43	
2346	200005	000538328	649002	190.50	05/16/00	05/17/00	1	190.50	
2347	200005	000545107	649002	187.33	05/31/00	06/01/00	1	187.33	
2348	200005	000532840	649002	205.20	05/05/00	05/08/00	3	615.60	
2349	200005	000532840	649002	(0.26)	05/05/00	05/08/00	3	(0.78)	
2350	200005	000532840	649002	(4.10)	05/05/00	05/08/00	3	(12.30)	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2351	200005	000532840	649002	12.83	05/05/00	05/08/00	3	38.49	
2352	200005	000537912	649002	61.77	05/15/00	05/16/00	1	61.77	
2353	200005	000530056	649002	40.90	05/01/00	05/01/00	-	-	
2354	200005	000530056	649002	30.00	05/01/00	05/01/00	-	-	
2355	200005	000535961	649003	4.69	05/11/00	05/11/00	-	-	
2356	200005	000535961	649003	26.48	05/11/00	05/11/00	-	-	
2357	200005	000545287	649003	81.63	05/31/00	05/31/00	-	-	
2358	200005	000543678	649003	40.46	05/25/00	06/15/00	21	849.66	
2359	200005	000543678	649003	2.02	05/25/00	06/15/00	21	42.42	
2360	200005	000531010	649003	14.00	05/02/00	05/11/00	9	126.00	
2361	200005	000531672	649003	10.00	05/03/00	05/09/00	6	60.00	
2362	200005	000542763	649003	74.00	05/24/00	05/25/00	1	74.00	
2363	200005	000542764	649003	136.00	05/24/00	05/25/00	1	136.00	
2364	200005	000542764	649003	68.00	05/24/00	05/25/00	1	68.00	
2365	200005	000537914	649003	113.40	05/16/00	05/16/00	-	-	
2366	200005	000537914	649003	1,073.70	05/16/00	05/16/00	-	-	
2367	200005	000539256	649003	5.00	05/17/00	05/17/00	-	-	
2368	200005	000538680	649003	270.00	05/17/00	05/18/00	1	270.00	
2369	200005	000532628	649003	15.00	05/05/00	05/08/00	3	45.00	
2370	200005	000532743	649003	4.25	05/05/00	05/08/00	3	12.75	
2371	200005	000532743	649003	85.00	05/05/00	05/08/00	3	255.00	
2372	200005	000536701	649003	54.60	05/12/00	05/15/00	3	163.80	
2373	200005	000536702	649003	54.60	05/12/00	05/15/00	3	163.80	
2374	200005	000542491	649003	7.34	05/24/00	05/24/00	-	-	
2375	200005	000542491	649003	192.18	05/24/00	05/24/00	-	-	
2376	200005	000535168	649003	7.38	05/10/00	05/11/00	1	7.38	
2377	200005	000535168	649003	45.00	05/10/00	05/11/00	1	45.00	
2378	200005	000533978	649003	12.59	05/09/00	05/09/00	-	-	
2379	200005	000535163	649003	127.00	05/10/00	05/11/00	1	127.00	
2380	200005	000535163	649003	34.00	05/10/00	05/11/00	1	34.00	
2381	200005	000539709	649003	10.41	05/18/00	05/18/00	-	-	
2382	200005	000539709	649003	0.63	05/18/00	05/18/00	-	-	
2383	200005	000537411	649003	15.00	05/15/00	05/16/00	1	15.00	
2384	200005	000537161	649003	36.00	05/15/00	05/15/00	-	-	
2385	200005	000537161	649003	4.30	05/15/00	05/15/00	-	-	
2386	200005	000534601	649003	1,560.01	05/09/00	05/10/00	1	1,560.01	
2387	200005	000534601	649003	325.38	05/09/00	05/10/00	1	325.38	
2388	200005	000534601	649003	76.40	05/09/00	05/10/00	1	76.40	
2389	200005	000536539	649003	840.48	05/12/00	05/15/00	3	2,521.44	
2390	200005	000532807	649003	122.00	05/05/00	05/08/00	3	366.00	
2391	200005	000532807	649003	40.00	05/05/00	05/08/00	3	120.00	
2392	200005	000545284	649003	76.38	05/31/00	05/31/00	-	-	
2393	200005	000543401	649003	23.97	05/25/00	05/26/00	1	23.97	
2394	200005	000538004	649003	112.69	05/16/00	05/17/00	1	112.69	
2395	200005	000543659	649004	30.95	05/25/00	05/26/00	1	30.95	
2396	200005	000543659	649004	1.70	05/25/00	05/26/00	1	1.70	
2397	200005	000533254	649004	6.82	05/08/00	05/24/00	16	109.12	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2398	200005	000533254	649004	0.41	05/08/00	05/24/00	16	6.56	
2399	200005	000542715	649004	69.00	05/24/00	05/24/00	-	-	
2400	200005	000534890	649004	7.24	05/10/00	05/18/00	8	57.92	
2401	200005	000534890	649004	120.55	05/10/00	05/18/00	8	964.40	
2402	200005	000534892	649004	6.84	05/10/00	05/11/00	1	6.84	
2403	200005	000534892	649004	113.97	05/10/00	05/11/00	1	113.97	
2404	200005	000534894	649004	6.84	05/10/00	05/11/00	1	6.84	
2405	200005	000534894	649004	113.97	05/10/00	05/11/00	1	113.97	
2406	200005	000534943	649004	110.55	05/10/00	05/11/00	1	110.55	
2407	200005	000534943	649004	6.64	05/10/00	05/11/00	1	6.64	
2408	200005	000545171	649004	69.65	05/31/00	06/01/00	1	69.65	
2409	200005	000545171	649004	4.87	05/31/00	06/01/00	1	4.87	
2410	200005	000545172	649004	4.77	05/31/00	06/01/00	1	4.77	
2411	200005	000545172	649004	68.07	05/31/00	06/01/00	1	68.07	
2412	200005	000545174	649004	5.27	05/31/00	06/01/00	1	5.27	
2413	200005	000545174	649004	75.35	05/31/00	06/01/00	1	75.35	
2414	200005	000545175	649004	4.78	05/31/00	06/01/00	1	4.78	
2415	200005	000545175	649004	68.32	05/31/00	06/01/00	1	68.32	
2416	200005	000545176	649004	4.97	05/31/00	06/01/00	1	4.97	
2417	200005	000545176	649004	70.95	05/31/00	06/01/00	1	70.95	
2418	200005	000312379	649004	11.43	03/27/00	05/03/00	37	422.91	
2419	200005	000312379	649004	125.40	03/27/00	05/03/00	37	4,639.80	
2420	200005	000312379	649004	8.78	03/27/00	05/03/00	37	324.86	
2421	200005	000535994	649004	6,949.31	05/11/00	05/12/00	1	6,949.31	
2422	200005	000535994	649004	1,269.99	05/11/00	05/12/00	1	1,269.99	
2423	200005	000545129	649004	6,635.88	05/31/00	06/01/00	1	6,635.88	
2424	200005	000531562	649004	1.25	05/03/00	05/04/00	1	1.25	
2425	200005	000543226	649004	9.27	05/25/00	05/26/00	1	3.27	
2426	200005	000533577	649004	66.62	05/08/00	05/11/00	3	199.86	
2427	200005	000533577	649004	55.10	05/08/00	05/11/00	3	165.30	
2428	200005	000533577	649004	1,110.30	05/08/00	05/11/00	3	3,330.90	
2429	200005	000535961	649004	13.65	05/11/00	05/11/00	-	-	
2430	200005	000538437	649004	25.14	05/17/00	05/17/00	-	-	
2431	200005	000538437	649004	4.69	05/17/00	05/17/00	-	-	
2432	200005	000538437	649004	8.00	05/17/00	05/17/00	-	-	
2433	200005	000542074	649004	13.23	05/23/00	05/23/00	-	-	
2434	200005	000542074	649004	9.44	05/23/00	05/23/00	-	-	
2435	200005	000542074	649004	7.00	05/23/00	05/23/00	-	-	
2436	200005	000542074	649004	6.00	05/23/00	05/23/00	-	-	
2437	200005	000542074	649004	14.16	05/23/00	05/23/00	-	-	
2438	200005	000539723	649004	688.87	05/18/00	05/19/00	1	688.87	
2439	200005	000532431	649004	699.40	05/05/00	05/08/00	3	2,098.20	
2440	200005	000532431	649004	34.97	05/05/00	05/08/00	3	104.91	
2441	200005	000532431	649004	11.49	05/05/00	05/08/00	3	34.47	
2442	200005	000532431	649004	(6.99)	05/05/00	05/08/00	3	(20.97)	
2443	200005	000538347	649004	50.20	05/16/00	06/01/00	16	803.20	
2444	200005	000538347	649004	2.51	05/16/00	06/01/00	16	40.16	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2445	200005	000533626	649004	26.00	05/08/00	05/09/00	1	26.00	
2446	200005	000533626	649004	520.00	05/08/00	05/09/00	1	520.00	
2447	200005	000531971	649004	13.54	05/04/00	05/19/00	15	203.10	
2448	200005	000531971	649004	0.68	05/04/00	05/19/00	15	10.20	
2449	200005	000534204	649004	1,583.32	05/09/00	05/10/00	1	1,583.32	
2450	200005	000536439	649004	35.73	05/12/00	05/19/00	7	250.11	
2451	200005	000536439	649004	2.15	05/12/00	05/19/00	7	15.05	
2452	200005	000536442	649004	11.98	05/12/00	05/15/00	3	35.94	
2453	200005	000536442	649004	0.72	05/12/00	05/15/00	3	2.16	
2454	200005	000544665	649004	300.00	05/30/00	06/09/00	10	3,000.00	
2455	200005	000533923	649004	230.38	05/09/00	05/25/00	16	3,686.08	
2456	200005	000533925	649004	1,828.46	05/09/00	05/10/00	1	1,828.46	
2457	200005	000533925	649004	200.07	05/09/00	05/10/00	1	200.07	
2458	200005	000533925	649004	29.46	05/09/00	05/10/00	1	29.46	
2459	200005	000533925	649004	3.22	05/09/00	05/10/00	1	3.22	
2460	200005	000539733	649004	64.89	05/18/00	05/19/00	1	64.89	
2461	200005	000532836	649004	33.20	05/05/00	05/22/00	17	564.40	
2462	200005	000532838	649004	12.90	05/05/00	05/19/00	14	180.60	
2463	200005	000531967	649004	5,696.00	05/04/00	05/05/00	1	5,696.00	
2464	200005	000538646	649004	1,992.00	05/17/00	05/18/00	1	1,992.00	
2465	200005	000540306	649004	3,048.00	05/18/00	05/19/00	1	3,048.00	
2466	200005	000540478	649004	2,360.00	05/19/00	05/22/00	3	7,080.00	
2467	200005	000540784	649004	163.44	05/19/00	06/01/00	13	2,124.72	
2468	200005	000540784	649004	28.59	05/19/00	06/01/00	13	371.67	
2469	200005	000540784	649004	11.52	05/19/00	06/01/00	13	149.76	
2470	200005	000537593	649004	26.14	05/15/00	05/16/00	1	26.14	
2471	200005	000537593	649004	522.68	05/15/00	05/16/00	1	522.68	
2472	200005	000539018	649004	23.00	05/17/00	06/01/00	15	345.00	
2473	200005	000539018	649004	1.15	05/17/00	06/01/00	15	17.25	
2474	200005	000531535	649004	47.79	05/03/00	05/04/00	1	47.79	
2475	200005	000531547	649004	22.61	05/03/00	05/09/00	6	135.66	
2476	200005	000531550	649004	58.46	05/03/00	05/09/00	6	350.76	
2477	200005	000531554	649004	143.90	05/03/00	05/05/00	2	287.80	
2478	200005	000531556	649004	1,272.28	05/03/00	05/09/00	6	7,633.68	
2479	200005	000531558	649004	335.11	05/03/00	05/11/00	8	2,680.88	
2480	200005	000533456	649004	191.55	05/08/00	05/09/00	1	191.55	
2481	200005	000537331	649004	1,650.00	05/15/00	05/26/00	11	18,150.00	
2482	200005	000537331	649004	82.50	05/15/00	05/26/00	11	907.50	
2483	200005	000540753	649004	19.26	05/19/00	06/01/00	13	250.38	
2484	200005	000540753	649004	19.27	05/19/00	06/01/00	13	250.51	
2485	200005	000540753	649004	385.25	05/19/00	06/01/00	13	5,008.25	
2486	200005	000543087	649004	159.80	05/25/00	05/31/00	6	958.80	
2487	200005	000543087	649004	7.99	05/25/00	05/31/00	6	47.94	
2488	200005	000540913	649004	(11.47)	05/19/00	05/22/00	3	(34.41)	
2489	200005	000540913	649004	40.13	05/19/00	05/22/00	3	120.39	
2490	200005	000540913	649004	573.40	05/19/00	05/22/00	3	1,720.20	
2491	200005	000544691	649004	448.30	05/30/00	06/22/00	23	10,310.90	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2492	200005	000544691	649004	304.45	05/30/00	06/22/00	23	7,002.35	
2493	200005	000544691	649004	15.22	05/30/00	06/22/00	23	350.06	
2494	200005	000544691	649004	22.42	05/30/00	06/22/00	23	515.66	
2495	200005	000538348	649004	450.88	05/16/00	06/01/00	16	7,214.08	
2496	200005	000538348	649004	490.31	05/16/00	06/01/00	16	7,844.96	
2497	200005	000538348	649004	814.94	05/16/00	06/01/00	16	13,039.04	
2498	200005	000531566	649004	0.95	05/03/00	05/18/00	15	14.25	
2499	200005	000531566	649004	19.00	05/03/00	05/18/00	15	285.00	
2500	200005	000531567	649004	95.40	05/03/00	05/18/00	15	1,431.00	
2501	200005	000531567	649004	4.77	05/03/00	05/18/00	15	71.55	
2502	200005	000531569	649004	0.80	05/03/00	05/18/00	15	12.00	
2503	200005	000531569	649004	15.95	05/03/00	05/18/00	15	239.25	
2504	200005	000531570	649004	74.16	05/03/00	05/18/00	15	1,112.40	
2505	200005	000532912	649004	480.72	05/05/00	05/08/00	3	1,442.16	
2506	200005	000532912	649004	24.04	05/05/00	05/08/00	3	72.12	
2507	200005	000533932	649004	3.66	05/09/00	05/18/00	9	32.94	
2508	200005	000533932	649004	73.26	05/09/00	05/18/00	9	659.34	
2509	200005	000533934	649004	46.64	05/09/00	05/18/00	9	419.76	
2510	200005	000533934	649004	2.33	05/09/00	05/18/00	9	20.97	
2511	200005	000534819	649004	0.34	05/10/00	05/11/00	1	0.34	
2512	200005	000534819	649004	6.95	05/10/00	05/11/00	1	6.95	
2513	200005	000534821	649004	54.65	05/10/00	05/11/00	1	54.65	
2514	200005	000534821	649004	18.85	05/10/00	05/11/00	1	18.85	
2515	200005	000534821	649004	0.87	05/10/00	05/11/00	1	0.87	
2516	200005	000534821	649004	36.70	05/10/00	05/11/00	1	36.70	
2517	200005	000534821	649004	1.74	05/10/00	05/11/00	1	1.74	
2518	200005	000534821	649004	2.62	05/10/00	05/11/00	1	2.62	
2519	200005	000537063	649004	18.79	05/12/00	05/15/00	3	56.37	
2520	200005	000537063	649004	341.00	05/12/00	05/15/00	3	1,023.00	
2521	200005	000537914	649004	21.51	05/16/00	05/16/00	-	-	
2522	200005	000537914	649004	70.36	05/16/00	05/16/00	-	-	
2523	200005	000537914	649004	1,596.03	05/16/00	05/16/00	-	-	
2524	200005	000537914	649004	931.93	05/16/00	05/16/00	-	-	
2525	200005	000537914	649004	921.40	05/16/00	05/16/00	-	-	
2526	200005	000537914	649004	85.91	05/16/00	05/16/00	-	-	
2527	200005	000537914	649004	12.60	05/16/00	05/16/00	-	-	
2528	200005	000537914	649004	23.63	05/16/00	05/16/00	-	-	
2529	200005	000537914	649004	296.32	05/16/00	05/16/00	-	-	
2530	200005	000537914	649004	262.82	05/16/00	05/16/00	-	-	
2531	200005	000537914	649004	211.85	05/16/00	05/16/00	-	-	
2532	200005	000537914	649004	195.00	05/16/00	05/16/00	-	-	
2533	200005	000537914	649004	175.46	05/16/00	05/16/00	-	-	
2534	200005	000537914	649004	104.30	05/16/00	05/16/00	-	-	
2535	200005	000537914	649004	29.75	05/16/00	05/16/00	-	-	
2536	200005	000537914	649004	36.08	05/16/00	05/16/00	-	-	
2537	200005	000537914	649004	36.33	05/16/00	05/16/00	-	-	
2538	200005	000537914	649004	40.17	05/16/00	05/16/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2539	200005	000537914	649004	909.47	05/16/00	05/16/00	-	-	
2540	200005	000537914	649004	484.50	05/16/00	05/16/00	-	-	
2541	200005	000537914	649004	397.11	05/16/00	05/16/00	-	-	
2542	200005	000537914	649004	802.18	05/16/00	05/16/00	-	-	
2543	200005	000537914	649004	413.31	05/16/00	05/16/00	-	-	
2544	200005	000539728	649004	1,091.62	05/18/00	05/19/00	1	1,091.62	
2545	200005	000544188	649004	300.00	05/26/00	05/30/00	4	1,200.00	
2546	200005	000544188	649004	15.00	05/26/00	05/30/00	4	60.00	
2547	200005	000544189	649004	300.00	05/26/00	06/08/00	13	3,900.00	
2548	200005	000544189	649004	15.00	05/26/00	06/08/00	13	195.00	
2549	200005	000540779	649004	72.07	05/19/00	06/08/00	20	1,441.40	
2550	200005	000540779	649004	4.50	05/19/00	06/08/00	20	90.00	
2551	200005	000538680	649004	52.50	05/17/00	05/18/00	1	52.50	
2552	200005	000538712	649004	315.00	05/17/00	05/18/00	1	315.00	
2553	200005	000538717	649004	1,363.00	05/17/00	05/18/00	1	1,363.00	
2554	200005	000538717	649004	375.00	05/17/00	05/18/00	1	375.00	
2555	200005	000540302	649004	696.00	05/18/00	05/19/00	1	696.00	
2556	200005	000544436	649004	385.50	05/30/00	05/31/00	1	385.50	
2557	200005	000535140	649004	(7.32)	05/10/00	05/11/00	1	(7.32)	
2558	200005	000535140	649004	5.79	05/10/00	05/11/00	1	5.79	
2559	200005	000535140	649004	43.92	05/10/00	05/11/00	1	43.92	
2560	200005	000535140	649004	732.00	05/10/00	05/11/00	1	732.00	
2561	200005	000537683	649004	126.00	05/15/00	05/18/00	3	378.00	
2562	200005	000537683	649004	4.47	05/15/00	05/18/00	3	13.41	
2563	200005	000537683	649004	(1.26)	05/15/00	05/18/00	3	(3.78)	
2564	200005	000537683	649004	7.56	05/15/00	05/18/00	3	22.68	
2565	200005	000540808	649004	(527.80)	05/19/00	05/19/00	-	-	
2566	200005	000531565	649004	5.48	05/03/00	05/04/00	1	5.48	
2567	200005	000531565	649004	109.66	05/03/00	05/04/00	1	109.66	
2568	200005	000538729	649004	43.66	05/17/00	05/18/00	1	43.66	
2569	200005	000538729	649004	2.18	05/17/00	05/18/00	1	2.18	
2570	200005	000541099	649004	16.34	05/19/00	05/22/00	3	49.02	
2571	200005	000542673	649004	0.39	05/24/00	06/08/00	15	5.85	
2572	200005	000542673	649004	6.46	05/24/00	06/08/00	15	96.90	
2573	200005	000542675	649004	6.88	05/24/00	06/09/00	16	110.08	
2574	200005	000542675	649004	0.41	05/24/00	06/09/00	16	6.56	
2575	200005	000537627	649004	5.60	05/15/00	05/26/00	11	61.60	
2576	200005	000537627	649004	11.64	05/15/00	05/26/00	11	128.04	
2577	200005	000537627	649004	172.50	05/15/00	05/26/00	11	1,897.50	
2578	200005	000545165	649004	0.99	05/31/00	06/01/00	1	0.99	
2579	200005	000545165	649004	14.16	05/31/00	06/01/00	1	14.16	
2580	200005	000544239	649004	1,098.05	05/26/00	05/30/00	4	4,392.20	
2581	200005	000538042	649004	649.49	05/16/00	05/17/00	1	649.49	
2582	200005	000540729	649004	198.37	05/19/00	05/22/00	3	595.11	
2583	200005	000537334	649004	19.44	05/15/00	05/25/00	10	194.40	
2584	200005	000537334	649004	0.97	05/15/00	05/25/00	10	9.70	
2585	200005	000532223	649004	17.94	05/05/00	05/11/00	6	107.64	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2586	200005	000532223	649004	(1.79)	05/05/00	05/11/00	6	(10.74)	
2587	200005	000532223	649004	1.26	05/05/00	05/11/00	6	7.56	
2588	200005	000532229	649004	17.94	05/05/00	05/11/00	6	107.64	
2589	200005	000532229	649004	1.26	05/05/00	05/11/00	6	7.56	
2590	200005	000532229	649004	(1.79)	05/05/00	05/11/00	6	(10.74)	
2591	200005	000535755	649004	20.93	05/11/00	06/13/00	33	690.69	
2592	200005	000535755	649004	(2.09)	05/11/00	06/13/00	33	(68.97)	
2593	200005	000535755	649004	1.47	05/11/00	06/13/00	33	48.51	
2594	200005	000539658	649004	(2.39)	05/18/00	06/13/00	26	(62.14)	
2595	200005	000539658	649004	1.67	05/18/00	06/13/00	26	43.42	
2596	200005	000539658	649004	23.92	05/18/00	06/13/00	26	621.92	
2597	200005	000533653	649004	6.52	05/08/00	05/18/00	10	65.20	
2598	200005	000533653	649004	10.62	05/08/00	05/18/00	10	106.20	
2599	200005	000533653	649004	48.00	05/08/00	05/18/00	10	480.00	
2600	200005	000533653	649004	365.00	05/08/00	05/18/00	10	3,650.00	
2601	200005	000533653	649004	595.00	05/08/00	05/18/00	10	5,950.00	
2602	200005	000533674	649004	42.00	05/08/00	05/25/00	17	714.00	
2603	200005	000533674	649004	840.00	05/08/00	05/25/00	17	14,280.00	
2604	200005	000533674	649004	10.83	05/08/00	05/25/00	17	184.11	
2605	200005	000543221	649004	1,417.77	05/25/00	05/26/00	1	1,417.77	
2606	200005	000543221	649004	99.24	05/25/00	05/26/00	1	99.24	
2607	200005	000531653	649004	569.22	05/03/00	05/04/00	1	569.22	
2608	200005	000531653	649004	39.84	05/03/00	05/04/00	1	39.84	
2609	200005	000533482	649004	378.39	05/08/00	05/09/00	1	378.39	
2610	200005	000538905	649004	7.40	05/17/00	05/18/00	1	7.40	
2611	200005	000538905	649004	123.43	05/17/00	05/18/00	1	123.43	
2612	200005	000544655	649004	35.10	05/30/00	05/31/00	1	35.10	
2613	200005	000544655	649004	(0.35)	05/30/00	05/31/00	1	(0.35)	
2614	200005	000544655	649004	1.76	05/30/00	05/31/00	1	1.76	
2615	200005	000544655	649004	3.12	05/30/00	05/31/00	1	3.12	
2616	200005	000532948	649004	0.49	05/05/00	05/08/00	3	1.47	
2617	200005	000532948	649004	7.00	05/05/00	05/08/00	3	21.00	
2618	200005	000532952	649004	5.00	05/05/00	05/08/00	3	15.00	
2619	200005	000532952	649004	2.67	05/05/00	05/08/00	3	8.01	
2620	200005	000532952	649004	0.35	05/05/00	05/08/00	3	1.05	
2621	200005	000532952	649004	0.19	05/05/00	05/08/00	3	0.57	
2622	200005	000533783	649004	12.00	05/08/00	05/24/00	16	192.00	
2623	200005	000536432	649004	1.42	05/12/00	05/19/00	7	9.94	
2624	200005	000536432	649004	1.50	05/12/00	05/19/00	7	10.50	
2625	200005	000536432	649004	1.01	05/12/00	05/19/00	7	7.07	
2626	200005	000536432	649004	5.79	05/12/00	05/19/00	7	40.53	
2627	200005	000536432	649004	13.07	05/12/00	05/19/00	7	91.49	
2628	200005	000536432	649004	14.43	05/12/00	05/19/00	7	101.01	
2629	200005	000536432	649004	82.65	05/12/00	05/19/00	7	578.55	
2630	200005	000536432	649004	186.60	05/12/00	05/19/00	7	1,306.20	
2631	200005	000536432	649004	21.52	05/12/00	05/19/00	7	150.64	
2632	200005	000536432	649004	20.27	05/12/00	05/19/00	7	141.89	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2633	200005	000536438	649004	1.82	05/12/00	05/15/00	3	5.46	
2634	200005	000536438	649004	30.30	05/12/00	05/15/00	3	90.90	
2635	200005	000543480	649004	4.71	05/25/00	06/01/00	7	32.97	
2636	200005	000543480	649004	67.25	05/25/00	06/01/00	7	470.75	
2637	200005	000537059	649004	59.20	05/12/00	05/15/00	3	177.60	
2638	200005	000537059	649004	3.55	05/12/00	05/15/00	3	10.65	
2639	200005	000532892	649004	3.99	05/05/00	05/22/00	17	67.83	
2640	200005	000532892	649004	207.00	05/05/00	05/22/00	17	3,519.00	
2641	200005	000542632	649004	7.59	05/24/00	05/25/00	1	7.59	
2642	200005	000542632	649004	0.46	05/24/00	05/25/00	1	0.46	
2643	200005	000541754	649004	13.75	05/23/00	06/08/00	16	220.00	
2644	200005	000541754	649004	250.00	05/23/00	06/08/00	16	4,000.00	
2645	200005	000531785	649004	7.59	05/04/00	05/04/00	-	-	
2646	200005	000531785	649004	9.09	05/04/00	05/04/00	-	-	
2647	200005	000531785	649004	21.26	05/04/00	05/04/00	-	-	
2648	200005	000531785	649004	79.50	05/04/00	05/04/00	-	-	
2649	200005	000533978	649004	36.02	05/09/00	05/09/00	-	-	
2650	200005	000533986	649004	3.20	05/09/00	05/09/00	-	-	
2651	200005	000533995	649004	81.85	05/09/00	05/09/00	-	-	
2652	200005	000534007	649004	7.15	05/09/00	05/09/00	-	-	
2653	200005	000534007	649004	21.25	05/09/00	05/09/00	-	-	
2654	200005	000539373	649004	27.93	05/18/00	05/18/00	-	-	
2655	200005	000539373	649004	3.00	05/18/00	05/18/00	-	-	
2656	200005	000539373	649004	40.93	05/18/00	05/18/00	-	-	
2657	200005	000539376	649004	23.36	05/18/00	05/18/00	-	-	
2658	200005	000539376	649004	17.30	05/18/00	05/18/00	-	-	
2659	200005	000539376	649004	23.75	05/18/00	05/18/00	-	-	
2660	200005	000539376	649004	66.00	05/18/00	05/18/00	-	-	
2661	200005	000539376	649004	119.67	05/18/00	05/18/00	-	-	
2662	200005	000539376	649004	300.00	05/18/00	05/18/00	-	-	
2663	200005	000539376	649004	225.00	05/18/00	05/18/00	-	-	
2664	200005	000539376	649004	141.00	05/18/00	05/18/00	-	-	
2665	200005	000539376	649004	129.59	05/18/00	05/18/00	-	-	
2666	200005	000539376	649004	90.00	05/18/00	05/18/00	-	-	
2667	200005	000539376	649004	47.41	05/18/00	05/18/00	-	-	
2668	200005	000539376	649004	33.32	05/18/00	05/18/00	-	-	
2669	200005	000539376	649004	26.50	05/18/00	05/18/00	-	-	
2670	200005	000539376	649004	31.74	05/18/00	05/18/00	-	-	
2671	200005	000539376	649004	122.96	05/18/00	05/18/00	-	-	
2672	200005	000540408	649004	16.50	05/19/00	05/19/00	-	-	
2673	200005	000540413	649004	19.95	05/19/00	05/17/00	(2)	(39.90)	
2674	200005	000542274	649004	25.39	05/24/00	05/24/00	-	-	
2675	200005	000542274	649004	11.21	05/24/00	05/24/00	-	-	
2676	200005	000542274	649004	34.98	05/24/00	05/24/00	-	-	
2677	200005	000542274	649004	6.03	05/24/00	05/24/00	-	-	
2678	200005	000542916	649004	9.65	05/25/00	05/25/00	-	-	
2679	200005	000542916	649004	14.29	05/25/00	05/25/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2680	200005	000545106	649004	14.90	05/31/00	05/31/00	-	-	
2681	200005	000533446	649004	191.78	05/08/00	05/09/00	1	191.78	
2682	200005	000533446	649004	27.62	05/08/00	05/09/00	1	27.62	
2683	200005	000542615	649004	25.38	05/24/00	05/25/00	1	25.38	
2684	200005	000542615	649004	1.27	05/24/00	05/25/00	1	1.27	
2685	200005	000539024	649004	14.79	05/17/00	05/17/00	-	-	
2686	200005	000539024	649004	295.70	05/17/00	05/17/00	-	-	
2687	200005	000535101	649004	8.74	05/10/00	05/11/00	1	8.74	
2688	200005	000535101	649004	124.80	05/10/00	05/11/00	1	124.80	
2689	200005	000542651	649004	8.98	05/24/00	05/25/00	1	8.98	
2690	200005	000542651	649004	0.45	05/24/00	05/25/00	1	0.45	
2691	200005	000539279	649004	5.69	05/17/00	05/25/00	8	45.52	
2692	200005	000539279	649004	113.70	05/17/00	05/25/00	8	909.60	
2693	200005	000544680	649004	141.55	05/30/00	06/08/00	9	1,273.95	
2694	200005	000544680	649004	7.08	05/30/00	06/08/00	9	63.72	
2695	200005	000541152	649004	10.58	05/19/00	05/19/00	-	-	
2696	200005	000532598	649004	3.75	05/05/00	05/18/00	13	48.75	
2697	200005	000532598	649004	5.34	05/05/00	05/18/00	13	69.42	
2698	200005	000532598	649004	103.00	05/05/00	05/18/00	13	1,339.00	
2699	200005	000531800	649004	49.50	05/04/00	05/12/00	8	396.00	
2700	200005	000531800	649004	2.97	05/04/00	05/12/00	8	23.76	
2701	200005	000532224	649004	11.00	05/05/00	05/08/00	3	33.00	
2702	200005	000532224	649004	0.66	05/05/00	05/08/00	3	1.98	
2703	200005	000534024	649004	126.90	05/09/00	05/09/00	-	-	
2704	200005	000530020	649004	0.47	05/01/00	05/18/00	17	7.99	
2705	200005	000530020	649004	6.76	05/01/00	05/18/00	17	114.92	
2706	200005	000537430	649004	68.06	05/15/00	05/15/00	-	-	
2707	200005	000534531	649004	(50.00)	05/09/00	05/22/00	13	(650.00)	
2708	200005	000534531	649004	1,229.00	05/09/00	05/22/00	13	15,977.00	
2709	200005	000534531	649004	(2.50)	05/09/00	05/22/00	13	(32.50)	
2710	200005	000534531	649004	61.45	05/09/00	05/22/00	13	798.85	
2711	200005	000532557	649004	446.25	05/05/00	05/08/00	3	1,338.75	
2712	200005	000532557	649004	30.27	05/05/00	05/08/00	3	90.81	
2713	200005	000532557	649004	58.26	05/05/00	05/08/00	3	174.78	
2714	200005	000530513	649004	3.19	05/02/00	05/02/00	-	-	
2715	200005	000530513	649004	0.22	05/02/00	05/02/00	-	-	
2716	200005	000530513	649004	(0.03)	05/02/00	05/02/00	-	-	
2717	200005	000534914	649004	25.84	05/10/00	05/10/00	-	-	
2718	200005	000534914	649004	19.13	05/10/00	05/10/00	-	-	
2719	200005	000534914	649004	13.40	05/10/00	05/10/00	-	-	
2720	200005	000534914	649004	11.92	05/10/00	05/10/00	-	-	
2721	200005	000534914	649004	(0.51)	05/10/00	05/10/00	-	-	
2722	200005	000534914	649004	51.03	05/10/00	05/10/00	-	-	
2723	200005	000534914	649004	10.98	05/10/00	05/10/00	-	-	
2724	200005	000534914	649004	3.57	05/10/00	05/10/00	-	-	
2725	200005	000534914	649004	1.81	05/10/00	05/10/00	-	-	
2726	200005	000534914	649004	1.34	05/10/00	05/10/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2727	200005	000534914	649004	0.83	05/10/00	05/10/00	-	-	-
2728	200005	000534914	649004	(0.26)	05/10/00	05/10/00	-	-	-
2729	200005	000534914	649004	(0.19)	05/10/00	05/10/00	-	-	-
2730	200005	000534914	649004	0.94	05/10/00	05/10/00	-	-	-
2731	200005	000534914	649004	(0.13)	05/10/00	05/10/00	-	-	-
2732	200005	000534914	649004	(0.12)	05/10/00	05/10/00	-	-	-
2733	200005	000534914	649004	(0.11)	05/10/00	05/10/00	-	-	-
2734	200005	000534914	649004	0.77	05/10/00	05/10/00	-	-	-
2735	200005	000541965	649004	(2.97)	05/23/00	05/23/00	-	-	-
2736	200005	000541965	649004	20.79	05/23/00	05/23/00	-	-	-
2737	200005	000541965	649004	297.00	05/23/00	05/23/00	-	-	-
2738	200005	000538925	649004	11.25	05/17/00	05/18/00	1	11.25	-
2739	200005	000538925	649004	225.00	05/17/00	05/18/00	1	225.00	-
2740	200005	000538925	649004	15.29	05/17/00	05/18/00	1	15.29	-
2741	200005	000540767	649004	165.00	05/19/00	05/25/00	6	990.00	-
2742	200005	000540767	649004	9.90	05/19/00	05/25/00	6	59.40	-
2743	200005	000530267	649004	50.33	05/02/00	05/12/00	10	503.30	-
2744	200005	000530267	649004	3.52	05/02/00	05/12/00	10	35.20	-
2745	200005	000540484	649004	91.80	05/19/00	05/23/00	4	367.20	-
2746	200005	000537477	649004	4.62	05/15/00	05/22/00	7	32.34	-
2747	200005	000537477	649004	66.00	05/15/00	05/22/00	7	462.00	-
2748	200005	000537483	649004	73.82	05/15/00	05/18/00	3	221.46	-
2749	200005	000537483	649004	5.17	05/15/00	05/18/00	3	15.51	-
2750	200005	000542313	649004	18.20	05/24/00	06/01/00	8	145.60	-
2751	200005	000542313	649004	260.00	05/24/00	06/01/00	8	2,080.00	-
2752	200005	000544329	649004	12.72	05/30/00	06/08/00	9	114.48	-
2753	200005	000544329	649004	0.89	05/30/00	06/08/00	9	8.01	-
2754	200005	000535087	649004	47.91	05/10/00	05/11/00	1	47.91	-
2755	200005	000535087	649004	659.40	05/10/00	05/11/00	1	659.40	-
2756	200005	000535087	649004	100.00	05/10/00	05/11/00	1	100.00	-
2757	200005	000540790	649004	80.60	05/19/00	06/08/00	20	1,612.00	-
2758	200005	000540790	649004	20.00	05/19/00	06/08/00	20	400.00	-
2759	200005	000540790	649004	3.03	05/19/00	06/08/00	20	60.60	-
2760	200005	000540791	649004	6.40	05/19/00	05/22/00	3	19.20	-
2761	200005	000540791	649004	135.60	05/19/00	05/22/00	3	406.80	-
2762	200005	000540791	649004	7.50	05/19/00	05/22/00	3	22.50	-
2763	200005	000543997	649004	178.38	05/26/00	06/09/00	14	2,497.32	-
2764	200005	000543997	649004	5.56	05/26/00	06/09/00	14	77.84	-
2765	200005	000541114	649004	12.50	05/19/00	05/22/00	3	37.50	-
2766	200005	000544659	649004	28.65	05/30/00	05/30/00	-	-	-
2767	200005	000544660	649004	22.34	05/30/00	05/30/00	-	-	-
2768	200005	000544662	649004	13.93	05/30/00	05/30/00	-	-	-
2769	200005	000537854	649004	58.51	05/15/00	05/16/00	1	58.51	-
2770	200005	000537861	649004	661.42	05/15/00	05/16/00	1	661.42	-
2771	200005	000537912	649004	77.38	05/15/00	05/16/00	1	77.38	-
2772	200005	000538020	649004	343.29	05/16/00	05/17/00	1	343.29	-
2773	200005	000538020	649004	31.06	05/16/00	05/17/00	1	31.06	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2774	200005	000538020	649004	132.60	05/16/00	05/17/00	1	132.60	
2775	200005	000538020	649004	3,075.75	05/16/00	05/17/00	1	3,075.75	
2776	200005	000538020	649004	1,753.44	05/16/00	05/17/00	1	1,753.44	
2777	200005	000537233	649004	97.50	05/15/00	05/16/00	1	97.50	
2778	200005	000537233	649004	5.85	05/15/00	05/16/00	1	5.85	
2779	200005	000541530	649004	12.33	05/22/00	05/23/00	1	12.33	
2780	200005	000541530	649004	0.74	05/22/00	05/23/00	1	0.74	
2781	200005	000536800	649004	9.09	05/12/00	05/22/00	10	90.90	
2782	200005	000536800	649004	5.28	05/12/00	05/22/00	10	52.80	
2783	200005	000536800	649004	181.90	05/12/00	05/22/00	10	1,819.00	
2784	200005	000540799	649004	25.00	05/19/00	06/05/00	17	425.00	
2785	200005	000540799	649004	26.65	05/19/00	06/05/00	17	453.05	
2786	200005	000540799	649004	3.10	05/19/00	06/05/00	17	52.70	
2787	200005	000543133	649004	188.35	05/25/00	05/26/00	1	188.35	
2788	200005	000530383	649004	2.94	05/02/00	05/03/00	1	2.94	
2789	200005	000530383	649004	50.00	05/02/00	05/03/00	1	50.00	
2790	200005	000530385	649004	6.00	05/02/00	05/03/00	1	6.00	
2791	200005	000530385	649004	100.00	05/02/00	05/03/00	1	100.00	
2792	200005	000532869	649004	0.75	05/05/00	05/05/00	-	-	
2793	200005	000532869	649004	15.00	05/05/00	05/05/00	-	-	
2794	200005	000536912	649004	7.50	05/12/00	05/18/00	6	45.00	
2795	200005	000536912	649004	0.37	05/12/00	05/18/00	6	2.22	
2796	200005	000536913	649004	9.00	05/12/00	05/18/00	6	54.00	
2797	200005	000536913	649004	180.00	05/12/00	05/18/00	6	1,080.00	
2798	200005	000536914	649004	15.00	05/12/00	05/18/00	6	90.00	
2799	200005	000536914	649004	0.75	05/12/00	05/18/00	6	4.50	
2800	200005	000536915	649004	7.50	05/12/00	05/18/00	6	45.00	
2801	200005	000536915	649004	150.00	05/12/00	05/18/00	6	900.00	
2802	200005	000536917	649004	0.75	05/12/00	05/18/00	6	4.50	
2803	200005	000536917	649004	15.00	05/12/00	05/18/00	6	90.00	
2804	200005	000536919	649004	7.50	05/12/00	05/18/00	6	45.00	
2805	200005	000536919	649004	150.00	05/12/00	05/18/00	6	900.00	
2806	200005	000536925	649004	7.50	05/12/00	05/18/00	6	45.00	
2807	200005	000536925	649004	0.37	05/12/00	05/18/00	6	2.22	
2808	200005	000536927	649004	60.00	05/12/00	05/18/00	6	360.00	
2809	200005	000536927	649004	3.00	05/12/00	05/18/00	6	18.00	
2810	200005	000537729	649004	16.87	05/15/00	05/18/00	3	50.61	
2811	200005	000537729	649004	337.50	05/15/00	05/18/00	3	1,012.50	
2812	200005	000537730	649004	9.00	05/15/00	05/18/00	3	27.00	
2813	200005	000537730	649004	180.00	05/15/00	05/18/00	3	540.00	
2814	200005	000540298	649004	3.24	05/18/00	06/01/00	14	45.36	
2815	200005	000540298	649004	64.80	05/18/00	06/01/00	14	907.20	
2816	200005	000540781	649004	2.94	05/19/00	05/22/00	3	8.82	
2817	200005	000540781	649004	50.00	05/19/00	05/22/00	3	150.00	
2818	200005	000540782	649004	100.00	05/19/00	05/22/00	3	300.00	
2819	200005	000540782	649004	6.00	05/19/00	05/22/00	3	18.00	
2820	200005	000543752	649004	0.75	05/26/00	06/01/00	6	4.50	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2821	200005	000543752	649004	15.00	05/26/00	06/01/00	6	90.00	
2822	200005	000543753	649004	7.50	05/26/00	06/01/00	6	45.00	
2823	200005	000543753	649004	0.37	05/26/00	06/01/00	6	2.22	
2824	200005	000543756	649004	180.00	05/26/00	06/01/00	6	1,080.00	
2825	200005	000543756	649004	9.00	05/26/00	06/01/00	6	54.00	
2826	200005	000543758	649004	7.50	05/26/00	06/01/00	6	45.00	
2827	200005	000543758	649004	0.37	05/26/00	06/01/00	6	2.22	
2828	200005	000543760	649004	255.00	05/26/00	06/01/00	6	1,530.00	
2829	200005	000543760	649004	12.75	05/26/00	06/01/00	6	76.50	
2830	200005	000543762	649004	9.00	05/26/00	06/01/00	6	54.00	
2831	200005	000543762	649004	180.00	05/26/00	06/01/00	6	1,080.00	
2832	200005	000543765	649004	7.50	05/26/00	06/01/00	6	45.00	
2833	200005	000543765	649004	0.37	05/26/00	06/01/00	6	2.22	
2834	200005	000543766	649004	180.00	05/26/00	06/01/00	6	1,080.00	
2835	200005	000543766	649004	9.00	05/26/00	06/01/00	6	54.00	
2836	200005	000543768	649004	7.50	05/26/00	06/01/00	6	45.00	
2837	200005	000543768	649004	0.37	05/26/00	06/01/00	6	2.22	
2838	200005	000543769	649004	180.00	05/26/00	06/01/00	6	1,080.00	
2839	200005	000543769	649004	9.00	05/26/00	06/01/00	6	54.00	
2840	200005	000543770	649004	0.37	05/26/00	06/01/00	6	2.22	
2841	200005	000543770	649004	7.50	05/26/00	06/01/00	6	45.00	
2842	200005	000544184	649004	9.00	05/26/00	06/08/00	13	117.00	
2843	200005	000544184	649004	180.00	05/26/00	06/08/00	13	2,340.00	
2844	200005	000544186	649004	60.00	05/26/00	06/08/00	13	780.00	
2845	200005	000544186	649004	3.00	05/26/00	06/08/00	13	39.00	
2846	200005	000544187	649004	0.37	05/26/00	06/08/00	13	4.81	
2847	200005	000544187	649004	7.50	05/26/00	06/08/00	13	97.50	
2848	200005	000532785	649004	30.31	05/05/00	05/08/00	3	90.93	
2849	200005	000532788	649004	35.70	05/05/00	05/08/00	3	107.10	
2850	200005	000532792	649004	28.63	05/05/00	05/08/00	3	85.89	
2851	200005	000532795	649004	35.00	05/05/00	05/08/00	3	105.00	
2852	200005	000537463	649004	675.00	05/15/00	05/26/00	11	7,425.00	
2853	200005	000537463	649004	47.25	05/15/00	05/26/00	11	519.75	
2854	200005	000533258	649004	45.23	05/08/00	05/19/00	11	497.53	
2855	200005	000533258	649004	3.17	05/08/00	05/19/00	11	34.87	
2856	200005	000530782	643004	2.20	05/02/00	05/15/00	13	28.60	
2857	200005	000530782	649004	44.08	05/02/00	05/15/00	13	573.04	
2858	200005	000530782	649004	70.53	05/02/00	05/15/00	13	916.89	
2859	200005	000530793	649004	8.83	05/02/00	05/04/00	2	17.66	
2860	200005	000530793	649004	176.63	05/02/00	05/04/00	2	353.26	
2861	200005	000530793	649004	69.08	05/02/00	05/04/00	2	138.16	
2862	200005	000530796	649004	179.77	05/02/00	05/11/00	9	1,617.93	
2863	200005	000530796	649004	70.31	05/02/00	05/11/00	9	632.79	
2864	200005	000530796	649004	8.99	05/02/00	05/11/00	9	80.91	
2865	200005	000530800	649004	9.84	05/02/00	05/11/00	9	88.56	
2866	200005	000530800	649004	65.87	05/02/00	05/11/00	9	592.83	
2867	200005	000530800	649004	196.73	05/02/00	05/11/00	9	1,770.57	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2868	200005	000530804	649004	70.14	05/02/00	05/03/00	1	70.14	
2869	200005	000530804	649004	115.56	05/02/00	05/03/00	1	115.56	
2870	200005	000530804	649004	5.78	05/02/00	05/03/00	1	5.78	
2871	200005	000539282	649004	5.66	05/17/00	05/22/00	5	28.30	
2872	200005	000539282	649004	113.17	05/17/00	05/22/00	5	565.85	
2873	200005	000539282	649004	68.68	05/17/00	05/22/00	5	343.40	
2874	200005	000539284	649004	71.46	05/17/00	05/18/00	1	71.46	
2875	200005	000539284	649004	182.70	05/17/00	05/18/00	1	182.70	
2876	200005	000539284	649004	9.13	05/17/00	05/18/00	1	9.13	
2877	200005	000533385	649004	118.40	05/08/00	05/18/00	10	1,184.00	
2878	200005	000533385	649004	8.29	05/08/00	05/18/00	10	82.90	
2879	200005	000535657	649004	0.37	05/11/00	05/19/00	8	2.96	
2880	200005	000535657	649004	0.21	05/11/00	05/19/00	8	1.68	
2881	200005	000535657	649004	0.19	05/11/00	05/19/00	8	1.52	
2882	200005	000535657	649004	3.03	05/11/00	05/19/00	8	24.24	
2883	200005	000535657	649004	5.14	05/11/00	05/19/00	8	41.12	
2884	200005	000535657	649004	2.76	05/11/00	05/19/00	8	22.08	
2885	200005	000536033	649004	39.80	05/11/00	05/26/00	15	597.00	
2886	200005	000536033	649004	2.79	05/11/00	05/26/00	15	41.85	
2887	200005	000530362	649004	273.84	05/02/00	05/11/00	9	2,464.56	
2888	200005	000530362	649004	19.17	05/02/00	05/11/00	9	172.53	
2889	200005	000530646	649005	794.15	05/02/00	05/03/00	1	794.15	
2890	200005	000530646	649005	1,269.19	05/02/00	05/03/00	1	1,269.19	
2891	200005	000531993	649005	651.20	05/04/00	05/04/00	-	-	
2892	200005	000531993	649005	(6.51)	05/04/00	05/04/00	-	-	
2893	200005	000531993	649005	(20.47)	05/04/00	05/04/00	-	-	
2894	200005	000531993	649005	2,046.34	05/04/00	05/04/00	-	-	
2895	200005	000531995	649005	1,605.70	05/04/00	05/04/00	-	-	
2896	200005	000531995	649005	1,015.62	05/04/00	05/04/00	-	-	
2897	200005	000531995	649005	(10.15)	05/04/00	05/04/00	-	-	
2898	200005	000531995	649005	(16.06)	05/04/00	05/04/00	-	-	
2899	200005	000532212	649005	(17.38)	05/05/00	05/09/00	4	(69.52)	
2900	200005	000532212	649005	1,737.78	05/05/00	05/09/00	4	6,951.12	
2901	200005	000535762	649005	(17.74)	05/11/00	05/17/00	6	(106.44)	
2902	200005	000535762	649005	1,773.54	05/11/00	05/17/00	6	10,641.24	
2903	200005	000539674	649005	(15.52)	05/18/00	05/23/00	5	(77.60)	
2904	200005	000539674	649005	1,551.55	05/18/00	05/23/00	5	7,757.75	
2905	200005	000542985	649005	2,773.24	05/25/00	05/25/00	-	-	
2906	200005	000542985	649005	(14.90)	05/25/00	05/25/00	-	-	
2907	200005	000542985	649005	(27.73)	05/25/00	05/25/00	-	-	
2908	200005	000542985	649005	1,489.47	05/25/00	05/25/00	-	-	
2909	200005	000542989	649005	1,070.13	05/25/00	05/25/00	-	-	
2910	200005	000542989	649005	(10.70)	05/25/00	05/25/00	-	-	
2911	200005	000542989	649005	(12.59)	05/25/00	05/25/00	-	-	
2912	200005	000542989	649005	1,259.17	05/25/00	05/25/00	-	-	
2913	200005	000543631	649005	(17.89)	05/25/00	05/26/00	1	(17.89)	
2914	200005	000543631	649005	1,789.07	05/25/00	05/26/00	1	1,789.07	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
2915	200005	000544747	649005	1,799.62	05/30/00	05/30/00	-	-	
2916	200005	000544747	649005	(18.00)	05/30/00	05/30/00	-	-	
2917	200005	000544747	649005	(4.36)	05/30/00	05/30/00	-	-	
2918	200005	000544747	649005	435.92	05/30/00	05/30/00	-	-	
2919	200005	000533785	649005	10.50	05/08/00	05/24/00	16	168.00	
2920	200005	000533785	649005	0.53	05/08/00	05/24/00	16	8.48	
2921	200005	000533862	649005	1.75	05/09/00	05/24/00	15	26.25	
2922	200005	000533862	649005	29.10	05/09/00	05/24/00	15	436.50	
2923	200005	000533924	649005	5.83	05/09/00	05/18/00	9	52.47	
2924	200005	000533924	649005	0.35	05/09/00	05/18/00	9	3.15	
2925	200005	000531785	649005	74.20	05/04/00	05/04/00	-	-	
2926	200005	000533986	649005	8.23	05/09/00	05/09/00	-	-	
2927	200005	000534007	649005	10.00	05/09/00	05/09/00	-	-	
2928	200005	000532922	649005	0.17	05/05/00	05/08/00	3	0.51	
2929	200005	000532922	649005	2.89	05/05/00	05/08/00	3	8.67	
2930	200005	000537628	649005	0.71	05/15/00	06/02/00	18	12.78	
2931	200005	000537628	649005	14.34	05/15/00	06/02/00	18	258.12	
2932	200005	000540794	649005	41.23	05/19/00	05/22/00	3	123.69	
2933	200005	000540794	649005	14.00	05/19/00	05/22/00	3	42.00	
2934	200005	000540794	649005	824.55	05/19/00	05/22/00	3	2,473.65	
2935	200005	000537911	649005	20.30	05/15/00	05/16/00	1	20.30	
2936	200005	000537503	649006	0.65	05/15/00	05/15/00	-	-	
2937	200005	000537503	649006	0.71	05/15/00	05/15/00	-	-	
2938	200005	000537503	649006	0.73	05/15/00	05/15/00	-	-	
2939	200005	000537503	649006	11.84	05/15/00	05/15/00	-	-	
2940	200005	000537503	649006	12.23	05/15/00	05/15/00	-	-	
2941	200005	000537503	649006	12.30	05/15/00	05/15/00	-	-	
2942	200005	000537503	649006	13.41	05/15/00	05/15/00	-	-	
2943	200005	000537503	649006	0.67	05/15/00	05/15/00	-	-	
2944	200005	000537503	649006	13.02	05/15/00	05/15/00	-	-	
2945	200005	000543137	649006	167.16	05/25/00	05/26/00	1	167.16	
2946	200005	000538270	649006	1.22	05/16/00	05/17/00	1	1.22	
2947	200005	000538270	649006	7.59	05/16/00	05/17/00	1	7.59	
2948	200005	000538273	649006	3.00	05/16/00	05/17/00	1	3.00	
2949	200005	000538273	649006	36.25	05/16/00	05/17/00	1	36.25	
2950	200005	000535961	649006	12.29	05/11/00	05/11/00	-	-	
2951	200005	000535961	649006	20.06	05/11/00	05/11/00	-	-	
2952	200005	000535961	649006	21.75	05/11/00	05/11/00	-	-	
2953	200005	000535961	649006	22.25	05/11/00	05/11/00	-	-	
2954	200005	000545418	649006	41.68	05/31/00	05/31/00	-	-	
2955	200005	000534375	649006	4.90	05/09/00	05/10/00	1	4.90	
2956	200005	000534375	649006	98.00	05/09/00	05/10/00	1	98.00	
2957	200005	000534375	649006	3.25	05/09/00	05/10/00	1	3.25	
2958	200005	000540121	649006	256.64	05/18/00	05/19/00	1	256.64	
2959	200005	000533529	649006	5.00	05/08/00	05/08/00	-	-	
2960	200005	000533529	649006	0.35	05/08/00	05/08/00	-	-	
2961	200005	000533518	649006	0.25	05/08/00	05/08/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
2962	200005	000533518	649006	4.87	05/08/00	05/08/00	-	-	
2963	200005	000533539	649006	7.00	05/08/00	05/08/00	-	-	
2964	200005	000533539	649006	0.42	05/08/00	05/08/00	-	-	
2965	200005	000533540	649006	12.00	05/08/00	05/08/00	-	-	
2966	200005	000533540	649006	0.72	05/08/00	05/08/00	-	-	
2967	200005	000537352	649006	1.50	05/15/00	05/26/00	11	16.50	
2968	200005	000534301	649006	122.20	05/09/00	05/09/00	-	-	
2969	200005	000534301	649006	29.81	05/09/00	05/09/00	-	-	
2970	200005	000532154	649006	32.75	05/05/00	05/05/00	-	-	
2971	200005	000532154	649006	7.60	05/05/00	05/05/00	-	-	
2972	200005	000541313	649006	95.84	05/22/00	05/22/00	-	-	
2973	200005	000541313	649006	11.09	05/22/00	05/22/00	-	-	
2974	200005	000538200	649006	18.25	05/16/00	05/16/00	-	-	
2975	200005	000543879	649006	34.00	05/26/00	05/26/00	-	-	
2976	200005	000543879	649006	99.61	05/26/00	05/26/00	-	-	
2977	200005	000542062	649006	428.87	05/23/00	05/23/00	-	-	
2978	200005	000542062	649006	22.00	05/23/00	05/23/00	-	-	
2979	200005	000533542	649006	0.33	05/08/00	05/08/00	-	-	
2980	200005	000533542	649006	6.50	05/08/00	05/08/00	-	-	
2981	200005	000533544	649006	11.25	05/08/00	05/08/00	-	-	
2982	200005	000533544	649006	0.57	05/08/00	05/08/00	-	-	
2983	200005	000533545	649006	6.50	05/08/00	05/08/00	-	-	
2984	200005	000533545	649006	0.33	05/08/00	05/08/00	-	-	
2985	200005	000538833	649006	0.67	05/17/00	05/17/00	-	-	
2986	200005	000538833	649006	13.45	05/17/00	05/17/00	-	-	
2987	200005	000538838	649006	1.80	05/17/00	05/17/00	-	-	
2988	200005	000538838	649006	29.26	05/17/00	05/17/00	-	-	
2989	200005	000542463	649006	458.25	05/24/00	05/24/00	-	-	
2990	200005	000542463	649006	282.23	05/24/00	05/24/00	-	-	
2991	200005	000533522	649006	5.60	05/08/00	05/08/00	-	-	
2992	200005	000533522	649006	0.39	05/08/00	05/08/00	-	-	
2993	200005	000534816	649006	1.23	05/10/00	05/11/00	1	1.23	
2994	200005	000534816	649006	25.00	05/10/00	05/11/00	1	25.00	
2995	200005	000534816	649006	30.00	05/10/00	05/11/00	1	30.00	
2996	200005	000534816	649006	1.48	05/10/00	05/11/00	1	1.48	
2997	200005	000534821	649006	11.90	05/10/00	05/11/00	1	11.90	
2998	200005	000534821	649006	6.95	05/10/00	05/11/00	1	6.95	
2999	200005	000534821	649006	5.95	05/10/00	05/11/00	1	5.95	
3000	200005	000534821	649006	1.05	05/10/00	05/11/00	1	1.05	
3001	200005	000534821	649006	0.52	05/10/00	05/11/00	1	0.52	
3002	200005	000534821	649006	0.17	05/10/00	05/11/00	1	0.17	
3003	200005	000534821	649006	3.66	05/10/00	05/11/00	1	3.66	
3004	200005	000534821	649006	23.80	05/10/00	05/11/00	1	23.80	
3005	200005	000534821	649006	76.45	05/10/00	05/11/00	1	76.45	
3006	200005	000535619	649006	5.00	05/11/00	05/12/00	1	5.00	
3007	200005	000535619	649006	0.25	05/11/00	05/12/00	1	0.25	
3008	200005	000538448	649006	0.41	05/17/00	05/18/00	1	0.41	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3009	200005	000538448	649006	8.10	05/17/00	05/18/00	1	8.10	
3010	200005	000538449	649006	0.48	05/17/00	05/18/00	1	0.48	
3011	200005	000538449	649006	9.60	05/17/00	05/18/00	1	9.60	
3012	200005	000538450	649006	8.10	05/17/00	05/18/00	1	8.10	
3013	200005	000538450	649006	0.41	05/17/00	05/18/00	1	0.41	
3014	200005	000538452	649006	31.90	05/17/00	05/18/00	1	31.90	
3015	200005	000538452	649006	1.60	05/17/00	05/18/00	1	1.60	
3016	200005	000533535	649005	16.75	05/08/00	05/08/00	-	-	
3017	200005	000537914	649006	303.23	05/16/00	05/16/00	-	-	
3018	200005	000537914	649006	188.41	05/16/00	05/16/00	-	-	
3019	200005	000537914	649006	147.03	05/16/00	05/16/00	-	-	
3020	200005	000537914	649006	105.81	05/16/00	05/16/00	-	-	
3021	200005	000537914	649006	31.75	05/16/00	05/16/00	-	-	
3022	200005	000537914	649006	13.77	05/16/00	05/16/00	-	-	
3023	200005	000537914	649006	2,323.35	05/16/00	05/16/00	-	-	
3024	200005	000533468	649006	48.75	05/08/00	05/08/00	-	-	
3025	200005	000534359	649006	347.13	05/09/00	05/10/00	1	347.13	
3026	200005	000532911	649006	21.40	05/05/00	05/08/00	3	64.20	
3027	200005	000538887	649006	58.28	05/17/00	05/18/00	1	58.28	
3028	200005	000538887	649006	364.25	05/17/00	05/18/00	1	364.25	
3029	200005	000537348	649006	87.60	05/15/00	05/25/00	10	876.00	
3030	200005	000537348	649006	1,752.00	05/15/00	05/25/00	10	17,520.00	
3031	200005	000542082	649006	52.00	05/23/00	05/24/00	1	52.00	
3032	200005	000542082	649006	3.64	05/23/00	05/24/00	1	3.64	
3033	200005	000532050	649006	820.22	05/04/00	05/04/00	-	-	
3034	200005	000532050	649006	165.85	05/04/00	05/04/00	-	-	
3035	200005	000545270	649006	205.72	05/31/00	05/31/00	-	-	
3036	200005	000545270	649006	27.01	05/31/00	05/31/00	-	-	
3037	200005	000534363	649006	110.90	05/09/00	05/10/00	1	110.90	
3038	200005	000532314	649006	31.03	05/05/00	05/24/00	19	589.57	
3039	200005	000533754	649006	237.66	05/08/00	05/09/00	1	237.66	
3040	200005	000537178	649006	158.43	05/15/00	05/16/00	1	158.43	
3041	200005	000538325	649006	24.23	05/16/00	05/17/00	1	24.38	
3042	200005	000531783	649006	118.72	05/04/00	05/04/00	-	-	
3043	200005	000533978	649006	34.56	05/09/00	05/09/00	-	-	
3044	200005	000539373	649006	35.61	05/18/00	05/18/00	-	-	
3045	200005	000539376	649006	71.56	05/18/00	05/18/00	-	-	
3046	200005	000539376	649006	86.98	05/18/00	05/18/00	-	-	
3047	200005	000542274	649006	33.00	05/24/00	05/24/00	-	-	
3048	200005	000542274	649006	30.00	05/24/00	05/24/00	-	-	
3049	200005	000542274	649006	0.27	05/24/00	05/24/00	-	-	
3050	200005	000545106	649006	6.97	05/31/00	05/31/00	-	-	
3051	200005	000545106	649006	15.00	05/31/00	05/31/00	-	-	
3052	200005	000545106	649006	25.35	05/31/00	05/31/00	-	-	
3053	200005	000531582	649006	60.98	05/03/00	05/04/00	1	60.98	
3054	200005	000531582	649006	16.18	05/03/00	05/04/00	1	16.18	
3055	200005	000531582	649006	975.63	05/03/00	05/04/00	1	975.63	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
3056	200005	000532990	649006	24.08	05/05/00	05/05/00	-	-	
3057	200005	000532992	649005	31.41	05/05/00	05/05/00	-	-	
3058	200005	000532995	649006	23.82	05/05/00	05/05/00	-	-	
3059	200005	000532998	649006	18.38	05/05/00	05/05/00	-	-	
3060	200005	000533546	649006	0.62	05/08/00	05/08/00	-	-	
3061	200005	000533546	649006	25.67	05/08/00	05/08/00	-	-	
3062	200005	000538621	649006	925.00	05/17/00	06/06/00	20	18,500.00	
3063	200005	000538621	649006	46.25	05/17/00	06/06/00	20	925.00	
3064	200005	000538840	649006	1.13	05/17/00	05/17/00	-	-	
3065	200005	000538840	649006	18.73	05/17/00	05/17/00	-	-	
3066	200005	000530080	649006	123.34	05/01/00	05/02/00	1	123.34	
3067	200005	000530080	649006	1,973.40	05/01/00	05/02/00	1	1,973.40	
3068	200005	000542116	649006	653.01	05/23/00	05/23/00	-	-	
3069	200005	000542116	649006	232.30	05/23/00	05/23/00	-	-	
3070	200005	000530605	649006	314.22	05/02/00	05/02/00	-	-	
3071	200005	000530605	649006	1,968.21	05/02/00	05/02/00	-	-	
3072	200005	000541953	649006	243.10	05/23/00	05/23/00	-	-	
3073	200005	000541953	649006	35.01	05/23/00	05/23/00	-	-	
3074	200005	000531728	649006	65.56	05/03/00	05/03/00	-	-	
3075	200005	000531728	649006	13.36	05/03/00	05/03/00	-	-	
3076	200005	000531728	649006	23.74	05/03/00	05/03/00	-	-	
3077	200005	000531728	649006	69.50	05/03/00	05/03/00	-	-	
3078	200005	000531728	649006	121.47	05/03/00	05/03/00	-	-	
3079	200005	000529972	649006	2.05	05/01/00	05/01/00	-	-	
3080	200005	000529972	649006	40.90	05/01/00	05/01/00	-	-	
3081	200005	000540484	649006	29.64	05/19/00	05/23/00	4	118.56	
3082	200005	000540484	649006	207.52	05/19/00	05/23/00	4	830.08	
3083	200005	000540490	649006	183.08	05/19/00	05/23/00	4	732.32	
3084	200005	000532010	649006	491.45	05/04/00	05/04/00	-	-	
3085	200005	000532010	649006	390.65	05/04/00	05/04/00	-	-	
3086	200005	000543942	649006	56.14	05/26/00	05/30/00	4	224.56	
3087	200005	000543942	649006	802.00	05/26/00	05/30/00	4	3,208.00	
3088	200005	000534373	649006	5.49	05/09/00	05/10/00	1	5.49	
3089	200005	000541987	649006	107.00	05/23/00	05/23/00	-	-	
3090	200005	000541987	649006	316.93	05/23/00	05/23/00	-	-	
3091	200005	000542519	649006	46.53	05/24/00	05/24/00	-	-	
3092	200005	000535951	649006	372.99	05/11/00	05/12/00	1	372.99	
3093	200005	000535951	649006	342.35	05/11/00	05/12/00	1	342.35	
3094	200005	000535952	649006	360.00	05/11/00	05/12/00	1	360.00	
3095	200005	000537881	649006	414.59	05/15/00	05/16/00	1	414.59	
3096	200005	000537909	649006	1,363.38	05/15/00	05/16/00	1	1,363.38	
3097	200005	000537911	649006	162.96	05/15/00	05/16/00	1	162.96	
3098	200005	000537912	649006	18.93	05/15/00	05/16/00	1	18.93	
3099	200005	000537912	649006	59.31	05/15/00	05/16/00	1	59.31	
3100	200005	000538004	649006	668.01	05/16/00	05/17/00	1	668.01	
3101	200005	000538004	649006	17.07	05/16/00	05/17/00	1	17.07	
3102	200005	000538004	649006	373.63	05/16/00	05/17/00	1	373.63	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3103	200005	000538004	649006	281.99	05/16/00	05/17/00	1	281.99	
3104	200005	000538020	649006	37.22	05/16/00	05/17/00	1	37.22	
3105	200005	000532465	649101	19.02	05/05/00	05/12/00	7	133.14	
3106	200005	000532465	649101	6.37	05/05/00	05/12/00	7	44.59	
3107	200005	000532465	649101	72.06	05/05/00	05/12/00	7	504.42	
3108	200005	000537503	649101	9.71	05/15/00	05/15/00	-	-	
3109	200005	000537503	649101	8.42	05/15/00	05/15/00	-	-	
3110	200005	000537503	649101	8.21	05/15/00	05/15/00	-	-	
3111	200005	000537503	649101	12.39	05/15/00	05/15/00	-	-	
3112	200005	000537503	649101	0.68	05/15/00	05/15/00	-	-	
3113	200005	000537503	649101	0.53	05/15/00	05/15/00	-	-	
3114	200005	000537503	649101	0.46	05/15/00	05/15/00	-	-	
3115	200005	000537503	649101	0.45	05/15/00	05/15/00	-	-	
3116	200005	000540317	649101	8.89	05/18/00	06/06/00	19	168.91	
3117	200005	000540317	649101	43.25	05/18/00	06/06/00	19	821.75	
3118	200005	000540317	649101	692.00	05/18/00	06/06/00	19	13,148.00	
3119	200005	000545040	649101	0.35	05/30/00	06/13/00	14	4.90	
3120	200005	000545040	649101	5.71	05/30/00	06/13/00	14	79.94	
3121	200005	000545040	649101	7.20	05/30/00	06/13/00	14	100.80	
3122	200005	000545040	649101	116.00	05/30/00	06/13/00	14	1,624.00	
3123	200005	000530072	649101	7.69	05/01/00	05/09/00	8	61.52	
3124	200005	000530072	649101	25.00	05/01/00	05/09/00	8	200.00	
3125	200005	000530072	649101	400.00	05/01/00	05/09/00	8	3,200.00	
3126	200005	000533904	649101	0.70	05/09/00	05/18/00	9	6.30	
3127	200005	000533904	649101	70.00	05/09/00	05/18/00	9	630.00	
3128	200005	000543236	649101	1.40	05/25/00	06/01/00	7	9.80	
3129	200005	000543236	649101	140.00	05/25/00	06/01/00	7	980.00	
3130	200005	000545585	649101	1.16	05/31/00	06/15/00	15	17.40	
3131	200005	000545585	649101	115.25	05/31/00	06/15/00	15	1,728.75	
3132	200005	000541319	649101	40.00	05/22/00	05/22/00	-	-	
3133	200005	000541319	649101	53.95	05/22/00	05/22/00	-	-	
3134	200005	000536988	649101	3.81	05/12/00	05/15/00	3	11.43	
3135	200005	000536988	649101	0.27	05/12/00	05/15/00	3	0.81	
3136	200005	000536990	649101	0.66	05/12/00	05/15/00	3	1.98	
3137	200005	000536990	649101	9.42	05/12/00	05/15/00	3	28.26	
3138	200005	000536992	649101	0.46	05/12/00	05/15/00	3	1.38	
3139	200005	000536992	649101	6.52	05/12/00	05/15/00	3	19.56	
3140	200005	000530062	649101	1,529.18	05/01/00	05/02/00	1	1,529.18	
3141	200005	000530062	649101	95.58	05/01/00	05/02/00	1	95.58	
3142	200005	000537640	649101	28.47	05/15/00	06/01/00	17	483.99	
3143	200005	000537640	649101	406.56	05/15/00	06/01/00	17	6,911.52	
3144	200005	000537641	649101	37.85	05/15/00	05/22/00	7	264.95	
3145	200005	000537641	649101	541.04	05/15/00	05/22/00	7	3,787.28	
3146	200005	000544750	649101	15.18	05/30/00	06/05/00	6	91.08	
3147	200005	000544750	649101	217.23	05/30/00	06/05/00	6	1,303.38	
3148	200005	000544750	649101	2.59	05/30/00	06/05/00	6	15.54	
3149	200005	000544750	649101	37.00	05/30/00	06/05/00	6	222.00	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
3150	200005	000544754	649101	49.00	05/30/00	06/05/00	6	294.00	
3151	200005	000541317	649101	53.95	05/22/00	05/22/00	-	-	
3152	200005	000541317	649101	40.00	05/22/00	05/22/00	-	-	
3153	200005	000535739	649101	0.70	05/11/00	05/12/00	1	0.70	
3154	200005	000535739	649101	(1.00)	05/11/00	05/12/00	1	(1.00)	
3155	200005	000535739	649101	9.98	05/11/00	05/12/00	1	9.98	
3156	200005	000535740	649101	25.67	05/11/00	05/12/00	1	25.67	
3157	200005	000535740	649101	(2.57)	05/11/00	05/12/00	1	(2.57)	
3158	200005	000535740	649101	1.80	05/11/00	05/12/00	1	1.80	
3159	200005	000537688	649101	12.71	05/15/00	05/25/00	10	127.10	
3160	200005	000537688	649101	757.80	05/15/00	05/25/00	10	7,578.00	
3161	200005	000537688	649101	47.37	05/15/00	05/25/00	10	473.70	
3162	200005	000529764	649101	280.00	05/01/00	05/18/00	17	4,760.00	
3163	200005	000529764	649101	28.00	05/01/00	05/18/00	17	476.00	
3164	200005	000529764	649101	3.96	05/01/00	05/18/00	17	67.32	
3165	200005	000539373	649101	1.61	05/18/00	05/18/00	-	-	
3166	200005	000542274	649101	17.85	05/24/00	05/24/00	-	-	
3167	200005	000542274	649101	54.27	05/24/00	05/24/00	-	-	
3168	200005	000542274	649101	14.79	05/24/00	05/24/00	-	-	
3169	200005	000542274	649101	5.60	05/24/00	05/24/00	-	-	
3170	200005	000535172	649101	975.63	05/10/00	05/25/00	15	14,634.45	
3171	200005	000535172	649101	15.97	05/10/00	05/25/00	15	239.55	
3172	200005	000535172	649101	60.98	05/10/00	05/25/00	15	914.70	
3173	200005	000532918	649101	0.70	05/05/00	05/08/00	3	2.10	
3174	200005	000532918	649101	11.67	05/05/00	05/08/00	3	35.01	
3175	200005	000532921	649101	73.26	05/05/00	05/08/00	3	219.78	
3176	200005	000532921	649101	4.40	05/05/00	05/08/00	3	13.20	
3177	200005	000534969	649101	1,055.80	05/10/00	05/10/00	-	-	
3178	200005	000534969	649101	63.35	05/10/00	05/10/00	-	-	
3179	200005	000532268	649101	32.00	05/05/00	05/11/00	6	192.00	
3180	200005	000532268	649101	1.92	05/05/00	05/11/00	6	11.52	
3181	200005	000532268	649101	125.35	05/05/00	05/11/00	6	752.10	
3182	200005	000532268	649101	1.66	05/05/00	05/11/00	6	9.96	
3183	200005	000532268	649101	27.70	05/05/00	05/11/00	6	166.20	
3184	200005	000532268	649101	7.52	05/05/00	05/11/00	6	45.12	
3185	200005	000540510	649101	3.57	05/19/00	05/22/00	3	10.71	
3186	200005	000540510	649101	59.52	05/19/00	05/22/00	3	178.56	
3187	200005	000530077	649101	22.80	05/01/00	05/02/00	1	22.80	
3188	200005	000530077	649101	364.76	05/01/00	05/02/00	1	364.76	
3189	200005	000542161	649101	45.00	05/23/00	06/01/00	9	405.00	
3190	200005	000542161	649101	900.00	05/23/00	06/01/00	9	8,100.00	
3191	200005	000542161	649101	11.64	05/23/00	06/01/00	9	104.76	
3192	200005	000428020	649101	25.00	04/26/00	05/11/00	15	375.00	
3193	200005	000428020	649101	550.00	04/26/00	05/11/00	15	8,250.00	
3194	200005	000428020	649101	13.75	04/26/00	05/11/00	15	206.25	
3195	200005	000428020	649101	15.00	04/26/00	05/11/00	15	225.00	
3196	200005	000428020	649101	26.25	04/26/00	05/11/00	15	393.75	

MidAmerican Energy Company  
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3197	200005	000428020	649101	27.50	04/26/00	05/11/00	15	412.50	
3198	200005	000428020	649101	121.25	04/26/00	05/11/00	15	1,818.75	
3199	200005	000428020	649101	275.00	04/26/00	05/11/00	15	4,125.00	
3200	200005	000428020	649101	300.00	04/26/00	05/11/00	15	4,500.00	
3201	200005	000428020	649101	525.00	04/26/00	05/11/00	15	7,875.00	
3202	200005	000428020	649101	2,425.00	04/26/00	05/11/00	15	36,375.00	
3203	200005	000428020	649101	500.00	04/26/00	05/11/00	15	7,500.00	
3204	200005	000530548	649101	122.50	05/02/00	05/15/00	13	1,592.50	
3205	200005	000530548	649101	8.58	05/02/00	05/15/00	13	111.54	
3206	200005	000537601	649102	50.00	05/15/00	05/16/00	1	50.00	
3207	200005	000537601	649102	41.96	05/15/00	05/16/00	1	41.96	
3208	200005	000537601	649102	2.08	05/15/00	05/16/00	1	2.08	
3209	200005	000530039	649102	10.60	05/01/00	05/02/00	1	10.60	
3210	200005	000537077	649102	136.75	05/12/00	05/26/00	14	1,914.50	
3211	200005	000537077	649102	7.50	05/12/00	05/26/00	14	105.00	
3212	200005	000537078	649102	6.20	05/12/00	06/01/00	20	124.00	
3213	200005	000537078	649102	0.34	05/12/00	06/01/00	20	6.80	
3214	200005	000538031	649102	1.10	05/16/00	05/26/00	10	11.00	
3215	200005	000538031	649102	20.00	05/16/00	05/26/00	10	200.00	
3216	200005	000539772	649102	19.14	05/18/00	05/19/00	1	19.14	
3217	200005	000535073	649102	100.00	05/10/00	05/11/00	1	100.00	
3218	200005	000535073	649102	345.87	05/10/00	05/11/00	1	345.87	
3219	200005	000535073	649102	20.76	05/10/00	05/11/00	1	20.76	
3220	200005	000535075	649102	10.70	05/10/00	05/11/00	1	10.70	
3221	200005	000535075	649102	0.65	05/10/00	05/11/00	1	0.65	
3222	200005	000535077	649102	4.44	05/10/00	05/11/00	1	4.44	
3223	200005	000535077	649102	73.82	05/10/00	05/11/00	1	73.82	
3224	200005	000543138	649102	111.31	05/25/00	05/26/00	1	111.31	
3225	200005	000532216	649102	15.16	05/05/00	05/08/00	3	45.48	
3226	200005	000532216	649102	(0.30)	05/05/00	05/08/00	3	(0.90)	
3227	200005	000532216	649102	0.95	05/05/00	05/08/00	3	2.85	
3228	200005	000535721	649102	55.60	05/11/00	05/11/00	-	-	
3229	200005	000535721	649102	3.48	05/11/00	05/11/00	-	-	
3230	200005	000535721	649102	(1.11)	05/11/00	05/11/00	-	-	
3231	200005	000543632	649102	0.89	05/25/00	05/30/00	5	4.45	
3232	200005	000543632	649102	(0.28)	05/25/00	05/30/00	5	(1.40)	
3233	200005	000543632	649102	14.21	05/25/00	05/30/00	5	71.05	
3234	200005	000539516	649102	1.21	05/18/00	06/02/00	15	18.15	
3235	200005	000539516	649102	21.92	05/18/00	06/02/00	15	328.80	
3236	200005	000545129	649102	12,194.45	05/31/00	06/01/00	1	12,194.45	
3237	200005	000535961	649102	6.59	05/11/00	05/11/00	-	-	
3238	200005	000535961	649102	8.44	05/11/00	05/11/00	-	-	
3239	200005	000542074	649102	25.00	05/23/00	05/23/00	-	-	
3240	200005	000542074	649102	50.00	05/23/00	05/23/00	-	-	
3241	200005	000538057	649102	2.81	05/16/00	05/25/00	9	25.29	
3242	200005	000538057	649102	2.82	05/16/00	05/25/00	9	25.38	
3243	200005	000538057	649102	92.63	05/16/00	05/25/00	9	833.67	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3244	200005	000538057	649102	92.62	05/16/00	05/25/00	9	833.58	
3245	200005	000538057	649102	5.79	05/16/00	05/25/00	9	52.11	
3246	200005	000538057	649102	5.81	05/16/00	05/25/00	9	52.29	
3247	200005	000544985	649102	3.42	05/30/00	06/02/00	3	10.26	
3248	200005	000544985	649102	3.41	05/30/00	06/02/00	3	10.23	
3249	200005	000544985	649102	212.37	05/30/00	06/02/00	3	637.11	
3250	200005	000544985	649102	212.38	05/30/00	06/02/00	3	637.14	
3251	200005	000544985	649102	13.31	05/30/00	06/02/00	3	39.93	
3252	200005	000544985	649102	13.25	05/30/00	06/02/00	3	39.75	
3253	200005	000544986	649102	0.89	05/30/00	06/08/00	9	8.01	
3254	200005	000544986	649102	0.90	05/30/00	06/08/00	9	8.10	
3255	200005	000544986	649102	14.25	05/30/00	06/08/00	9	128.25	
3256	200005	000545034	649102	272.00	05/30/00	06/08/00	9	2,448.00	
3257	200005	000545034	649102	17.00	05/30/00	06/08/00	9	153.00	
3258	200005	000545034	649102	7.28	05/30/00	06/08/00	9	65.52	
3259	200005	000537342	649102	38.00	05/15/00	06/06/00	22	836.00	
3260	200005	000537342	649102	1.90	05/15/00	06/06/00	22	41.80	
3261	200005	000530927	649102	2.61	05/02/00	05/23/00	21	54.81	
3262	200005	000530927	649102	47.60	05/02/00	05/23/00	21	999.60	
3263	200005	000532782	649102	4.37	05/05/00	05/30/00	25	109.25	
3264	200005	000532782	649102	3.56	05/05/00	05/30/00	25	89.00	
3265	200005	000532782	649102	64.90	05/05/00	05/30/00	25	1,622.50	
3266	200005	000536141	649102	42.08	05/11/00	06/01/00	21	883.68	
3267	200005	000536141	649102	2.31	05/11/00	06/01/00	21	48.51	
3268	200005	000530784	649102	23.40	05/02/00	05/09/00	7	163.80	
3269	200005	000530784	649102	390.00	05/02/00	05/09/00	7	2,730.00	
3270	200005	000534337	649102	6.34	05/09/00	05/10/00	1	6.34	
3271	200005	000534337	649102	126.82	05/09/00	05/10/00	1	126.82	
3272	200005	000534342	649102	153.44	05/09/00	05/10/00	1	153.44	
3273	200005	000534342	649102	7.67	05/09/00	05/10/00	1	7.67	
3274	200005	000534357	649102	153.44	05/09/00	05/10/00	1	153.44	
3275	200005	000534357	649102	7.67	05/09/00	05/10/00	1	7.67	
3276	200005	000540706	649102	186.30	05/19/00	06/02/00	14	2,608.20	
3277	200005	000540707	649102	149.25	05/19/00	06/02/00	14	2,089.50	
3278	200005	000533694	649102	285.00	05/08/00	05/09/00	1	285.00	
3279	200005	000531010	649102	14.00	05/02/00	05/11/00	9	126.00	
3280	200005	000531672	649102	10.00	05/03/00	05/09/00	6	60.00	
3281	200005	000536595	649102	350.00	05/12/00	05/15/00	3	1,050.00	
3282	200005	000537049	649102	47.10	05/12/00	05/15/00	3	141.30	
3283	200005	000537049	649102	46.20	05/12/00	05/15/00	3	138.60	
3284	200005	000537049	649102	2.77	05/12/00	05/15/00	3	8.31	
3285	200005	000537049	649102	2.82	05/12/00	05/15/00	3	8.46	
3286	200005	000537052	649102	44.78	05/12/00	05/18/00	6	268.68	
3287	200005	000537052	649102	2.69	05/12/00	05/18/00	6	16.14	
3288	200005	000537054	649102	2.63	05/12/00	05/15/00	3	7.89	
3289	200005	000537054	649102	43.73	05/12/00	05/15/00	3	131.19	
3290	200005	000543337	649102	38.40	05/25/00	06/05/00	11	422.40	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3291	200005	000543337	649102	2.31	05/25/00	06/05/00	11	25.41	
3292	200005	000543338	649102	2.80	05/25/00	06/01/00	7	19.60	
3293	200005	000543338	649102	46.65	05/25/00	06/01/00	7	326.55	
3294	200005	000543339	649102	42.90	05/25/00	06/02/00	8	343.20	
3295	200005	000543339	649102	2.58	05/25/00	06/02/00	8	20.64	
3296	200005	000543310	649102	197.50	05/25/00	05/26/00	1	197.50	
3297	200005	000543310	649102	11.85	05/25/00	05/26/00	1	11.85	
3298	200005	000537281	649102	1.50	05/15/00	06/01/00	17	25.50	
3299	200005	000537281	649102	30.00	05/15/00	06/01/00	17	510.00	
3300	200005	000532856	649102	84.00	05/05/00	05/12/00	7	588.00	
3301	200005	000532856	649102	5.88	05/05/00	05/12/00	7	41.16	
3302	200005	000536941	649102	20.00	05/12/00	05/25/00	13	260.00	
3303	200005	000536941	649102	400.00	05/12/00	05/25/00	13	5,200.00	
3304	200005	000540951	649102	23.44	05/19/00	05/24/00	5	117.20	
3305	200005	000540951	649102	375.00	05/19/00	05/24/00	5	1,875.00	
3306	200005	000543615	649102	80.00	05/25/00	06/08/00	14	1,120.00	
3307	200005	000543615	649102	4.00	05/25/00	06/08/00	14	56.00	
3308	200005	000543616	649102	4.00	05/25/00	06/05/00	11	44.00	
3309	200005	000543616	649102	80.00	05/25/00	06/05/00	11	880.00	
3310	200005	000544948	649102	2,160.00	05/30/00	06/08/00	9	19,440.00	
3311	200005	000544948	649102	108.00	05/30/00	06/08/00	9	972.00	
3312	200005	000545039	649102	22.80	05/30/00	06/08/00	9	205.20	
3313	200005	000545039	649102	456.00	05/30/00	06/08/00	9	4,104.00	
3314	200005	000536944	649102	34.82	05/12/00	05/17/00	5	174.10	
3315	200005	000536944	649102	1.74	05/12/00	05/17/00	5	8.70	
3316	200005	000538348	649102	4,770.31	05/16/00	06/01/00	16	76,324.96	
3317	200005	000538349	649102	185.00	05/16/00	06/01/00	16	2,960.00	
3318	200005	000545037	649102	3.33	05/30/00	06/02/00	3	9.99	
3319	200005	000545037	649102	47.64	05/30/00	06/02/00	3	142.92	
3320	200005	000536778	649102	551.02	05/12/00	05/15/00	3	1,653.06	
3321	200005	000537914	649102	10.07	05/16/00	05/16/00	-	-	
3322	200005	000537914	649102	78.17	05/16/00	05/16/00	-	-	
3323	200005	000537914	649102	980.23	05/16/00	05/16/00	-	-	
3324	200005	000537914	649102	2,576.22	05/16/00	05/16/00	-	-	
3325	200005	000537914	649102	36.24	05/16/00	05/16/00	-	-	
3326	200005	000537914	649102	1,029.47	05/16/00	05/16/00	-	-	
3327	200005	000537914	649102	17.45	05/16/00	05/16/00	-	-	
3328	200005	000537914	649102	664.79	05/16/00	05/16/00	-	-	
3329	200005	000537914	649102	367.30	05/16/00	05/16/00	-	-	
3330	200005	000537914	649102	240.80	05/16/00	05/16/00	-	-	
3331	200005	000537914	649102	164.36	05/16/00	05/16/00	-	-	
3332	200005	000537914	649102	55.06	05/16/00	05/16/00	-	-	
3333	200005	000537914	649102	29.75	05/16/00	05/16/00	-	-	
3334	200005	000537914	649102	1,515.07	05/16/00	05/16/00	-	-	
3335	200005	000532786	649102	0.07	05/05/00	05/09/00	4	0.28	
3336	200005	000532786	649102	1.33	05/05/00	05/09/00	4	5.32	
3337	200005	000536448	649102	89.52	05/12/00	05/12/00	-	-	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3338	200005	000538851	649102	1,000.00	05/17/00	05/18/00	1	1,000.00	
3339	200005	000538851	649102	50.00	05/17/00	05/18/00	1	50.00	
3340	200005	000530755	649102	1.32	05/02/00	05/09/00	7	9.24	
3341	200005	000530755	649102	23.97	05/02/00	05/09/00	7	167.79	
3342	200005	000530764	649102	3.40	05/02/00	05/09/00	7	23.80	
3343	200005	000530764	649102	0.19	05/02/00	05/09/00	7	1.33	
3344	200005	000530766	649102	0.88	05/02/00	05/09/00	7	6.16	
3345	200005	000530766	649102	15.99	05/02/00	05/09/00	7	111.93	
3346	200005	000535243	649102	1.42	05/10/00	05/11/00	1	1.42	
3347	200005	000535243	649102	25.84	05/10/00	05/11/00	1	25.84	
3348	200005	000537391	649102	7.95	05/15/00	05/17/00	2	15.90	
3349	200005	000537391	649102	270.00	05/15/00	05/17/00	2	540.00	
3350	200005	000537391	649102	16.20	05/15/00	05/17/00	2	32.40	
3351	200005	000537391	649102	(2.70)	05/15/00	05/17/00	2	(5.40)	
3352	200005	000543607	649102	3.19	05/25/00	05/25/00	-	-	
3353	200005	000543607	649102	6.73	05/25/00	05/25/00	-	-	
3354	200005	000543607	649102	47.30	05/25/00	05/25/00	-	-	
3355	200005	000543607	649102	(0.47)	05/25/00	05/25/00	-	-	
3356	200005	000530053	649102	8.71	05/01/00	05/02/00	1	8.71	
3357	200005	000530053	649102	19.26	05/01/00	05/02/00	1	19.26	
3358	200005	000530053	649102	308.07	05/01/00	05/02/00	1	308.07	
3359	200005	000536975	649102	304.50	05/12/00	05/15/00	3	913.50	
3360	200005	000536975	649102	10.02	05/12/00	05/15/00	3	30.06	
3361	200005	000536975	649102	10.59	05/12/00	05/15/00	3	31.77	
3362	200005	000536976	649102	8.97	05/12/00	05/15/00	3	26.91	
3363	200005	000536976	649102	67.50	05/12/00	05/15/00	3	202.50	
3364	200005	000536977	649102	61.56	05/12/00	05/15/00	3	184.68	
3365	200005	000536977	649102	8.71	05/12/00	05/15/00	3	26.13	
3366	200005	000536977	649102	985.00	05/12/00	05/15/00	3	2,955.00	
3367	200005	000536978	649102	67.50	05/12/00	05/15/00	3	202.50	
3368	200005	000536978	649102	10.16	05/12/00	05/15/00	3	30.48	
3369	200005	000536979	649102	8.97	05/12/00	05/15/00	3	26.91	
3370	200005	000536979	649102	67.50	05/12/00	05/15/00	3	202.50	
3371	200005	000536980	649102	8.71	05/12/00	05/15/00	3	26.13	
3372	200005	000536980	649102	25.45	05/12/00	05/15/00	3	76.35	
3373	200005	000536980	649102	1.59	05/12/00	05/15/00	3	4.77	
3374	200005	000537518	649102	8.71	05/15/00	05/16/00	1	8.71	
3375	200005	000537518	649102	1,328.74	05/15/00	05/16/00	1	1,328.74	
3376	200005	000537518	649102	66.44	05/15/00	05/16/00	1	66.44	
3377	200005	000539510	649102	101.25	05/18/00	05/19/00	1	101.25	
3378	200005	000539510	649102	10.02	05/18/00	05/19/00	1	10.02	
3379	200005	000539510	649102	6.33	05/18/00	05/19/00	1	6.33	
3380	200005	000545041	649102	11.74	05/30/00	05/31/00	1	11.74	
3381	200005	000545041	649102	187.87	05/30/00	05/31/00	1	187.87	
3382	200005	000545041	649102	8.71	05/30/00	05/31/00	1	8.71	
3383	200005	000538887	649102	72.85	05/17/00	05/18/00	1	72.85	
3384	200005	000530921	649102	15.78	05/02/00	05/09/00	7	110.46	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3385	200005	000530921	649102	0.87	05/02/00	05/09/00	7	6.09	
3386	200005	000539551	649102	0.36	05/18/00	05/19/00	1	0.36	
3387	200005	000539551	649102	6.52	05/18/00	05/19/00	1	6.52	
3388	200005	000535909	649102	23.75	05/11/00	05/12/00	1	23.75	
3389	200005	000535909	649102	1.28	05/11/00	05/12/00	1	1.28	
3390	200005	000532227	649102	29.53	05/05/00	05/11/00	6	177.18	
3391	200005	000532227	649102	2.07	05/05/00	05/11/00	6	12.42	
3392	200005	000532227	649102	(2.95)	05/05/00	05/11/00	6	(17.70)	
3393	200005	000535753	649102	0.37	05/11/00	06/13/00	33	12.21	
3394	200005	000535753	649102	5.29	05/11/00	06/13/00	33	174.57	
3395	200005	000535753	649102	(0.53)	05/11/00	06/13/00	33	(17.49)	
3396	200005	000543609	649102	(2.21)	05/25/00	06/13/00	19	(41.99)	
3397	200005	000543609	649102	1.55	05/25/00	06/13/00	19	29.45	
3398	200005	000543609	649102	22.14	05/25/00	06/13/00	19	420.66	
3399	200005	000544582	649102	37.16	05/30/00	05/30/00	-	-	
3400	200005	000544582	649102	2.60	05/30/00	05/30/00	-	-	
3401	200005	000544582	649102	(3.72)	05/30/00	05/30/00	-	-	
3402	200005	000537302	649102	13.75	05/15/00	05/26/00	11	151.25	
3403	200005	000537302	649102	0.69	05/15/00	05/26/00	11	7.59	
3404	200005	000537311	649102	7.86	05/15/00	06/01/00	17	133.62	
3405	200005	000537311	649102	0.39	05/15/00	06/01/00	17	6.63	
3406	200005	000543622	649102	0.33	05/25/00	06/08/00	14	4.62	
3407	200005	000543622	649102	6.69	05/25/00	06/08/00	14	93.66	
3408	200005	000532545	649102	8.30	05/05/00	05/08/00	3	24.90	
3409	200005	000532545	649102	166.00	05/05/00	05/08/00	3	498.00	
3410	200005	000532545	649102	16.55	05/05/00	05/08/00	3	49.65	
3411	200005	000543943	649102	1.71	05/26/00	05/30/00	4	6.84	
3412	200005	000543943	649102	6.40	05/26/00	05/30/00	4	25.60	
3413	200005	000543943	649102	34.15	05/26/00	05/30/00	4	136.60	
3414	200005	000535772	649102	0.66	05/11/00	05/17/00	6	3.96	
3415	200005	000535772	649102	13.26	05/11/00	05/17/00	6	79.56	
3416	200005	000537686	649102	35.00	05/15/00	05/26/00	11	385.00	
3417	200005	000537686	649102	53.82	05/15/00	05/26/00	11	592.02	
3418	200005	000537686	649102	897.00	05/15/00	05/26/00	11	9,867.00	
3419	200005	000545107	649102	401.20	05/31/00	06/01/00	1	401.20	
3420	200005	000535090	649102	0.54	05/10/00	05/22/00	12	6.48	
3421	200005	000535090	649102	10.01	05/10/00	05/22/00	12	120.12	
3422	200005	000536142	649102	106.46	05/11/00	05/25/00	14	1,490.44	
3423	200005	000536142	649102	7.45	05/11/00	05/25/00	14	104.30	
3424	200005	000536805	649102	128.52	05/12/00	06/01/00	20	2,570.40	
3425	200005	000531783	649102	16.00	05/04/00	05/04/00	-	-	
3426	200005	000531783	649102	142.84	05/04/00	05/04/00	-	-	
3427	200005	000531783	649102	131.06	05/04/00	05/04/00	-	-	
3428	200005	000531783	649102	59.06	05/04/00	05/04/00	-	-	
3429	200005	000531783	649102	22.58	05/04/00	05/04/00	-	-	
3430	200005	000534007	649102	13.19	05/09/00	05/09/00	-	-	
3431	200005	000534007	649102	8.15	05/09/00	05/09/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3432	200005	000536371	649102	10.67	05/12/00	05/12/00	-	-	
3433	200005	000536371	649102	25.44	05/12/00	05/12/00	-	-	
3434	200005	000536371	649102	12.54	05/12/00	05/12/00	-	-	
3435	200005	000536371	649102	16.22	05/12/00	05/12/00	-	-	
3436	200005	000536371	649102	26.06	05/12/00	05/12/00	-	-	
3437	200005	000536371	649102	6.00	05/12/00	05/12/00	-	-	
3438	200005	000539373	649102	26.20	05/18/00	05/18/00	-	-	
3439	200005	000542274	649102	150.52	05/24/00	05/24/00	-	-	
3440	200005	000542274	649102	65.30	05/24/00	05/24/00	-	-	
3441	200005	000542274	649102	13.71	05/24/00	05/24/00	-	-	
3442	200005	000545106	649102	3.91	05/31/00	05/31/00	-	-	
3443	200005	000545106	649102	9.95	05/31/00	05/31/00	-	-	
3444	200005	000539943	649102	555.00	05/18/00	06/07/00	20	11,100.00	
3445	200005	000539943	649102	27.75	05/18/00	06/07/00	20	555.00	
3446	200005	000532924	649102	13.54	05/05/00	05/08/00	3	40.62	
3447	200005	000532924	649102	0.81	05/05/00	05/08/00	3	2.43	
3448	200005	000532925	649102	0.65	05/05/00	05/08/00	3	1.95	
3449	200005	000532926	649102	10.79	05/05/00	05/08/00	3	32.37	
3450	200005	000534933	649102	1.99	05/10/00	05/10/00	-	-	
3451	200005	000534933	649102	0.12	05/10/00	05/10/00	-	-	
3452	200005	000534954	649102	0.12	05/10/00	05/10/00	-	-	
3453	200005	000534954	649102	1.99	05/10/00	05/10/00	-	-	
3454	200005	000534963	649102	10.98	05/10/00	05/10/00	-	-	
3455	200005	000534963	649102	0.66	05/10/00	05/10/00	-	-	
3456	200005	000545036	649102	99.50	05/30/00	06/09/00	10	995.00	
3457	200005	000545036	649102	6.72	05/30/00	06/09/00	10	67.20	
3458	200005	000545520	649102	2.17	05/31/00	06/08/00	8	17.36	
3459	200005	000545520	649102	(0.72)	05/31/00	06/08/00	8	(5.76)	
3460	200005	000545520	649102	36.15	05/31/00	06/08/00	8	289.20	
3461	200005	000529734	649102	269.03	05/01/00	05/11/00	10	2,690.30	
3462	200005	000529734	649102	50.00	05/01/00	05/11/00	10	500.00	
3463	200005	000529734	649102	16.14	05/01/00	05/11/00	10	161.40	
3464	200005	000529737	649102	2.07	05/01/00	05/12/00	11	22.77	
3465	200005	000529737	649102	34.49	05/01/00	05/12/00	11	379.39	
3466	200005	000530051	649102	15.06	05/01/00	05/11/00	10	150.60	
3467	200005	000530051	649102	223.11	05/01/00	05/11/00	10	2,231.10	
3468	200005	000537055	649102	392.01	05/12/00	05/22/00	10	3,920.10	
3469	200005	000537055	649102	7.50	05/12/00	05/22/00	10	75.00	
3470	200005	000537055	649102	23.97	05/12/00	05/22/00	10	239.70	
3471	200005	000540631	649102	25.99	05/19/00	06/01/00	13	337.87	
3472	200005	000540631	649102	1.75	05/19/00	06/01/00	13	22.75	
3473	200005	000541782	649102	51.90	05/23/00	05/31/00	8	415.20	
3474	200005	000541782	649102	3.11	05/23/00	05/31/00	8	24.88	
3475	200005	000545118	649102	2.01	05/31/00	06/13/00	13	26.13	
3476	200005	000545118	649102	33.45	05/31/00	06/13/00	13	434.85	
3477	200005	000543331	649102	11.55	05/25/00	06/05/00	11	127.05	
3478	200005	000543331	649102	210.18	05/25/00	06/05/00	11	2,311.98	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3479	200005	000530686	649102	164.22	05/02/00	05/03/00	1	164.22	
3480	200005	000530686	649102	2,346.00	05/02/00	05/03/00	1	2,346.00	
3481	200005	000534601	649102	262.20	05/09/00	05/10/00	1	262.20	
3482	200005	000534601	649102	229.50	05/09/00	05/10/00	1	229.50	
3483	200005	000534601	649102	71.40	05/09/00	05/10/00	1	71.40	
3484	200005	000534601	649102	79.20	05/09/00	05/10/00	1	79.20	
3485	200005	000534601	649102	93.60	05/09/00	05/10/00	1	93.60	
3486	200005	000534601	649102	129.36	05/09/00	05/10/00	1	129.36	
3487	200005	000534601	649102	220.32	05/09/00	05/10/00	1	220.32	
3488	200005	000536539	649102	152.80	05/12/00	05/15/00	3	458.40	
3489	200005	000535510	649102	19.15	05/11/00	05/24/00	13	248.95	
3490	200005	000535510	649102	0.95	05/11/00	05/24/00	13	12.35	
3491	200005	000532754	649102	34.61	05/05/00	05/18/00	13	449.93	
3492	200005	000532754	649102	34.62	05/05/00	05/18/00	13	450.06	
3493	200005	000532845	649102	88.97	05/05/00	05/18/00	13	1,156.61	
3494	200005	000532855	649102	203.98	05/05/00	05/18/00	13	2,651.74	
3495	200005	000532855	649102	14.28	05/05/00	05/18/00	13	185.64	
3496	200005	000536995	649102	3.58	05/12/00	05/22/00	10	35.80	
3497	200005	000536995	649102	51.18	05/12/00	05/22/00	10	511.80	
3498	200005	000539770	649102	46.11	05/18/00	06/01/00	14	645.54	
3499	200005	000539770	649102	3.23	05/18/00	06/01/00	14	45.22	
3500	200005	000536986	649102	99.62	05/12/00	05/15/00	3	298.86	
3501	200005	000545053	649102	69.96	05/30/00	05/30/00	-	-	
3502	200005	000534367	649102	1.44	05/09/00	05/19/00	10	14.40	
3503	200005	000534367	649102	20.58	05/09/00	05/19/00	10	205.80	
3504	200005	000543990	649102	0.85	05/26/00	05/30/00	4	3.40	
3505	200005	000543990	649102	17.04	05/26/00	05/30/00	4	68.16	
3506	200005	000534296	649102	152.45	05/09/00	05/09/00	-	-	
3507	200005	000537918	649102	122.15	05/16/00	05/19/00	3	366.45	
3508	200005	000537918	649102	7.57	05/16/00	05/19/00	3	22.71	
3509	200005	000537919	649102	11.25	05/16/00	05/25/00	9	101.25	
3510	200005	000537919	649102	0.79	05/16/00	05/25/00	9	7.11	
3511	200005	000537920	649102	4.81	05/16/00	05/17/00	1	4.81	
3512	200005	000537920	649102	13.87	05/16/00	05/17/00	1	13.87	
3513	200005	000538631	649102	8.67	05/17/00	06/01/00	15	130.05	
3514	200005	000538631	649102	0.43	05/17/00	06/01/00	15	6.45	
3515	200005	000427773	649102	21.03	04/26/00	05/12/00	16	336.48	
3516	200005	000427773	649102	21.57	04/26/00	05/12/00	16	345.12	
3517	200005	000427773	649102	77.50	04/26/00	05/12/00	16	1,240.00	
3518	200005	000427773	649102	1,937.50	04/26/00	05/12/00	16	31,000.00	
3519	200005	000427773	649102	1,987.50	04/26/00	05/12/00	16	31,800.00	
3520	200005	000427773	649102	79.50	04/26/00	05/12/00	16	1,272.00	
3521	200005	000531605	649102	73.65	05/03/00	05/15/00	12	883.80	
3522	200005	000531605	649102	3.68	05/03/00	05/15/00	12	44.16	
3523	200005	000531605	649102	6.21	05/03/00	05/15/00	12	74.52	
3524	200005	000532404	649102	10.65	05/05/00	05/08/00	3	31.95	
3525	200005	000532404	649102	962.50	05/05/00	05/08/00	3	2,887.50	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3526	200005	000532404	649102	48.12	05/05/00	05/08/00	3	144.36	
3527	200005	000532657	649102	100.00	05/05/00	05/18/00	13	1,300.00	
3528	200005	000532657	649102	5.00	05/05/00	05/18/00	13	65.00	
3529	200005	000532659	649102	0.50	05/05/00	05/18/00	13	6.50	
3530	200005	000532659	649102	10.00	05/05/00	05/18/00	13	130.00	
3531	200005	000534613	649102	0.24	05/09/00	05/18/00	9	2.16	
3532	200005	000534613	649102	5.00	05/09/00	05/18/00	9	45.00	
3533	200005	000534614	649102	120.00	05/09/00	05/18/00	9	1,080.00	
3534	200005	000534614	649102	6.00	05/09/00	05/18/00	9	54.00	
3535	200005	000534615	649102	5.00	05/09/00	05/18/00	9	45.00	
3536	200005	000534615	649102	0.24	05/09/00	05/18/00	9	2.16	
3537	200005	000534616	649102	120.00	05/09/00	05/18/00	9	1,080.00	
3538	200005	000534616	649102	6.00	05/09/00	05/18/00	9	54.00	
3539	200005	000534617	649102	5.00	05/09/00	05/18/00	9	45.00	
3540	200005	000534617	649102	0.24	05/09/00	05/18/00	9	2.16	
3541	200005	000534618	649102	6.00	05/09/00	05/18/00	9	54.00	
3542	200005	000534618	649102	120.00	05/09/00	05/18/00	9	1,080.00	
3543	200005	000536183	649102	123.75	05/11/00	05/18/00	7	866.25	
3544	200005	000536183	649102	2,250.00	05/11/00	05/18/00	7	15,750.00	
3545	200005	000536186	649102	250.00	05/11/00	05/18/00	7	1,750.00	
3546	200005	000536186	649102	13.75	05/11/00	05/18/00	7	96.25	
3547	200005	000536191	649102	40.80	05/11/00	05/25/00	14	571.20	
3548	200005	000536191	649102	2.24	05/11/00	05/25/00	14	31.36	
3549	200005	000536191	649102	5.57	05/11/00	05/25/00	14	77.98	
3550	200005	000538603	649102	0.50	05/17/00	05/18/00	1	0.50	
3551	200005	000538603	649102	10.00	05/17/00	05/18/00	1	10.00	
3552	200005	000538606	649102	8.50	05/17/00	05/18/00	1	8.50	
3553	200005	000538606	649102	170.00	05/17/00	05/18/00	1	170.00	
3554	200005	000538609	649102	0.50	05/17/00	05/18/00	1	0.50	
3555	200005	000538609	649102	10.00	05/17/00	05/18/00	1	10.00	
3556	200005	000541066	649102	2.50	05/19/00	06/01/00	13	32.50	
3557	200005	000541066	649102	50.00	05/19/00	06/01/00	13	650.00	
3558	200005	000541237	649102	18.00	05/22/00	06/01/00	10	180.00	
3559	200005	000541237	649102	360.00	05/22/00	06/01/00	10	3,600.00	
3560	200005	000541774	649102	280.00	05/23/00	05/24/00	1	280.00	
3561	200005	000541774	649102	14.00	05/23/00	05/24/00	1	14.00	
3562	200005	000543239	649102	11.24	05/25/00	06/01/00	7	78.68	
3563	200005	000543239	649102	225.00	05/25/00	06/01/00	7	1,575.00	
3564	200005	000543240	649102	0.24	05/25/00	06/01/00	7	1.68	
3565	200005	000543240	649102	5.00	05/25/00	06/01/00	7	35.00	
3566	200005	000543241	649102	2.00	05/25/00	06/01/00	7	14.00	
3567	200005	000543241	649102	40.00	05/25/00	06/01/00	7	280.00	
3568	200005	000543242	649102	0.24	05/25/00	06/01/00	7	1.68	
3569	200005	000543242	649102	5.00	05/25/00	06/01/00	7	35.00	
3570	200005	000543243	649102	32.50	05/25/00	06/01/00	7	227.50	
3571	200005	000543243	649102	650.00	05/25/00	06/01/00	7	4,550.00	
3572	200005	000543661	649102	250.00	05/25/00	06/08/00	14	3,500.00	

MidAmerican Energy Company  
Lead Lag Analysis - 2000  
Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3573	200005	000543661	649102	13.75	05/25/00	06/08/00	14	192.50	
3574	200005	000543663	649102	123.75	05/25/00	06/08/00	14	1,732.50	
3575	200005	000543663	649102	2,250.00	05/25/00	06/08/00	14	31,500.00	
3576	200005	000545035	649102	120.00	05/30/00	06/08/00	9	1,080.00	
3577	200005	000530040	649102	12.00	05/01/00	05/15/00	14	168.00	
3578	200005	000530040	649102	0.75	05/01/00	05/15/00	14	10.50	
3579	200005	000530047	649102	3.38	05/01/00	05/11/00	10	33.80	
3580	200005	000530047	649102	15.00	05/01/00	05/11/00	10	150.00	
3581	200005	000530047	649102	54.00	05/01/00	05/11/00	10	540.00	
3582	200005	000530049	649102	0.82	05/01/00	05/11/00	10	8.20	
3583	200005	000530049	649102	30.00	05/01/00	05/11/00	10	300.00	
3584	200005	000530049	649102	20.00	05/01/00	05/11/00	10	200.00	
3585	200005	000530050	649102	348.00	05/01/00	05/02/00	1	348.00	
3586	200005	000530050	649102	17.40	05/01/00	05/02/00	1	17.40	
3587	200005	000530050	649102	15.00	05/01/00	05/02/00	1	15.00	
3588	200005	000531611	649102	16.05	05/03/00	05/18/00	15	240.75	
3589	200005	000531611	649102	1.00	05/03/00	05/18/00	15	15.00	
3590	200005	000531611	649102	0.80	05/03/00	05/18/00	15	12.00	
3591	200005	000531892	649103	9.16	05/04/00	05/18/00	14	128.24	
3592	200005	000531892	649103	51.60	05/04/00	05/18/00	14	722.40	
3593	200005	000531892	649103	2.58	05/04/00	05/18/00	14	36.12	
3594	200005	000544819	649103	116.30	05/30/00	06/15/00	16	1,860.80	
3595	200005	000535231	649103	203.94	05/10/00	05/11/00	1	203.94	
3596	200005	000535231	649103	988.80	05/10/00	05/11/00	1	988.80	
3597	200005	000538437	649103	9.57	05/17/00	05/17/00	-	-	
3598	200005	000538437	649103	43.57	05/17/00	05/17/00	-	-	
3599	200005	000538437	649103	21.79	05/17/00	05/17/00	-	-	
3600	200005	000538437	649103	20.00	05/17/00	05/17/00	-	-	
3601	200005	000537731	649103	224.16	05/15/00	06/01/00	17	3,810.72	
3602	200005	000537731	649103	11.21	05/15/00	06/01/00	17	190.57	
3603	200005	000530104	649103	83.53	05/01/00	05/01/00	-	-	
3604	200005	000530552	649103	178.10	05/02/00	05/02/00	-	-	
3605	200005	000533651	649103	53.27	05/08/00	05/09/00	1	53.27	
3606	200005	000533651	649103	2.67	05/08/00	05/09/00	1	2.67	
3607	200005	000531880	649103	8.36	05/04/00	05/05/00	1	8.36	
3608	200005	000531880	649103	0.42	05/04/00	05/05/00	1	0.42	
3609	200005	000536431	649103	3.64	05/12/00	05/15/00	3	10.92	
3610	200005	000536431	649103	72.80	05/12/00	05/15/00	3	218.40	
3611	200005	000537353	649103	2.21	05/15/00	05/17/00	2	4.42	
3612	200005	000537353	649103	44.20	05/15/00	05/17/00	2	88.40	
3613	200005	000544347	649103	5.50	05/30/00	05/31/00	1	5.50	
3614	200005	000544347	649103	110.00	05/30/00	05/31/00	1	110.00	
3615	200005	000531010	649103	14.00	05/02/00	05/11/00	9	126.00	
3616	200005	000531672	649103	10.00	05/03/00	05/09/00	6	60.00	
3617	200005	000541409	649103	42.00	05/22/00	05/24/00	2	84.00	
3618	200005	000541409	649103	(0.42)	05/22/00	05/24/00	2	(0.84)	
3619	200005	000541409	649103	420.00	05/22/00	05/24/00	2	840.00	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
3620	200005	000541409	649103	(4.20)	05/22/00	05/24/00	2	(8.40)	
3621	200005	000543312	649103	14.30	05/25/00	05/26/00	1	14.30	
3622	200005	000543312	649103	238.25	05/25/00	05/26/00	1	238.25	
3623	200005	000531885	649103	3.00	05/04/00	05/18/00	14	42.00	
3624	200005	000531885	649103	0.15	05/04/00	05/18/00	14	2.10	
3625	200005	000538646	649103	960.00	05/17/00	05/18/00	1	960.00	
3626	200005	000540306	649103	3,900.00	05/18/00	05/19/00	1	3,900.00	
3627	200005	000540478	649103	864.00	05/19/00	05/22/00	3	2,592.00	
3628	200005	000544434	649103	1,440.00	05/30/00	05/31/00	1	1,440.00	
3629	200005	000544661	649103	58.77	05/30/00	05/31/00	1	58.77	
3630	200005	000538348	649103	440.69	05/16/00	06/01/00	16	7,051.04	
3631	200005	000538348	649103	508.09	05/16/00	06/01/00	16	8,129.44	
3632	200005	000538348	649103	450.88	05/16/00	06/01/00	16	7,214.08	
3633	200005	000537914	649103	1,214.97	05/16/00	05/16/00	-	-	
3634	200005	000537914	649103	369.05	05/16/00	05/16/00	-	-	
3635	200005	000539256	649103	8.66	05/17/00	05/17/00	-	-	
3636	200005	000544211	649103	19.95	05/26/00	05/26/00	-	-	
3637	200005	000539521	649103	44.99	05/18/00	06/08/00	21	944.79	
3638	200005	000539521	649103	2.47	05/18/00	06/08/00	21	51.87	
3639	200005	000530448	649103	547.50	05/02/00	05/04/00	2	1,095.00	
3640	200005	000538712	649103	97.50	05/17/00	05/18/00	1	97.50	
3641	200005	000544436	649103	262.00	05/30/00	05/31/00	1	262.00	
3642	200005	000537347	649103	46.00	05/15/00	05/18/00	3	138.00	
3643	200005	000537347	649103	2.30	05/15/00	05/18/00	3	6.90	
3644	200005	000537349	649103	30.00	05/15/00	05/26/00	11	330.00	
3645	200005	000537349	649103	1.50	05/15/00	05/26/00	11	16.50	
3646	200005	000543304	649103	237.22	05/25/00	06/01/00	7	1,660.54	
3647	200005	000543322	649103	126.21	05/25/00	05/26/00	1	126.21	
3648	200005	000531783	649103	143.08	05/04/00	05/04/00	-	-	
3649	200005	000531783	649103	9.88	05/04/00	05/04/00	-	-	
3650	200005	000531785	649103	3.38	05/04/00	05/04/00	-	-	
3651	200005	000532244	649103	16.00	05/05/00	05/05/00	-	-	
3652	200005	000532244	649103	2.96	05/05/00	05/05/00	-	-	
3653	200005	000533986	649103	82.68	05/09/00	05/09/00	-	-	
3654	200005	000542274	649103	68.89	05/24/00	05/24/00	-	-	
3655	200005	000545106	649103	5.36	05/31/00	05/31/00	-	-	
3656	200005	000545106	649103	5.31	05/31/00	05/31/00	-	-	
3657	200005	000545106	649103	2.85	05/31/00	05/31/00	-	-	
3658	200005	000545106	649103	6.21	05/31/00	05/31/00	-	-	
3659	200005	000532153	649103	57.02	05/05/00	05/05/00	-	-	
3660	200005	000537350	649103	29.02	05/15/00	05/26/00	11	319.22	
3661	200005	000537350	649103	1.45	05/15/00	05/26/00	11	15.95	
3662	200005	000537630	649103	20.94	05/15/00	06/01/00	17	355.98	
3663	200005	000537630	649103	1.06	05/15/00	06/01/00	17	18.02	
3664	200005	000530389	649103	5.23	05/02/00	05/18/00	16	83.68	
3665	200005	000530389	649103	123.00	05/02/00	05/18/00	16	1,968.00	
3666	200005	000530389	649103	104.55	05/02/00	05/18/00	16	1,672.80	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
3667	200005	000530389	649103	7.75	05/02/00	05/18/00	16	124.00	
3668	200005	000530389	649103	6.15	05/02/00	05/18/00	16	98.40	
3669	200005	000530389	649103	6.59	05/02/00	05/18/00	16	105.44	
3670	200005	000534601	649103	52.80	05/09/00	05/10/00	1	52.80	
3671	200005	000534601	649103	556.82	05/09/00	05/10/00	1	556.82	
3672	200005	000534601	649103	152.80	05/09/00	05/10/00	1	152.80	
3673	200005	000534601	649103	299.88	05/09/00	05/10/00	1	299.88	
3674	200005	000534601	649103	651.78	05/09/00	05/10/00	1	651.78	
3675	200005	000531869	649103	28.73	05/04/00	05/18/00	14	402.22	
3676	200005	000544788	649103	128.00	05/30/00	06/08/00	9	1,152.00	
3677	200005	000544788	649103	23.67	05/30/00	06/08/00	9	213.03	
3678	200005	000544788	649103	6.40	05/30/00	06/08/00	9	57.60	
3679	200005	000535205	649103	82.50	05/10/00	05/11/00	1	82.50	
3680	200005	000535205	649103	(1.65)	05/10/00	05/11/00	1	(1.65)	
3681	200005	000535205	649103	5.54	05/10/00	05/11/00	1	5.54	
3682	200005	000535205	649103	9.82	05/10/00	05/11/00	1	9.82	
3683	200005	000538373	649103	325.00	05/16/00	06/01/00	16	5,200.00	
3684	200005	000536834	649103	41.00	05/12/00	05/26/00	14	574.00	
3685	200005	000536834	649103	2.05	05/12/00	05/26/00	14	28.70	
3686	200005	000536834	649103	7.02	05/12/00	05/26/00	14	98.28	
3687	200005	000544150	649103	3.40	05/26/00	05/30/00	4	13.60	
3688	200005	000544338	649103	352.00	05/30/00	06/15/00	16	5,632.00	
3689	200005	000542320	649103	1,140.00	05/24/00	06/05/00	12	13,680.00	
3690	200005	000542320	649103	45.60	05/24/00	06/05/00	12	547.20	
3691	200005	000541774	649103	280.00	05/23/00	05/24/00	1	280.00	
3692	200005	000541774	649103	14.00	05/23/00	05/24/00	1	14.00	
3693	200005	000543660	649103	17.54	05/25/00	06/01/00	7	122.78	
3694	200005	000543660	649103	350.70	05/25/00	06/01/00	7	2,454.90	
3695	200005	000543664	649103	16.70	05/25/00	06/01/00	7	116.90	
3696	200005	000543664	649103	0.84	05/25/00	06/01/00	7	5.88	
3697	200005	000535141	649103	339.80	05/10/00	05/11/00	1	339.80	
3698	200005	000535141	649103	23.79	05/10/00	05/11/00	1	23.79	
3699	200005	000545035	649103	40.00	05/30/00	06/08/00	9	360.00	
3700	200005	000532123	649104	(1.66)	05/04/00	05/04/00	-	-	
3701	200005	000532123	649104	83.07	05/04/00	05/04/00	-	-	
3702	200005	000532123	649104	5.81	05/04/00	05/04/00	-	-	
3703	200005	000535722	649104	(1.70)	05/11/00	05/11/00	-	-	
3704	200005	000535722	649104	84.94	05/11/00	05/11/00	-	-	
3705	200005	000535722	649104	5.95	05/11/00	05/11/00	-	-	
3706	200005	000535763	649104	2.83	05/11/00	05/16/00	5	14.15	
3707	200005	000535763	649104	(0.81)	05/11/00	05/16/00	5	(4.05)	
3708	200005	000535763	649104	40.43	05/11/00	05/16/00	5	202.15	
3709	200005	000539669	649104	(1.91)	05/18/00	05/24/00	6	(11.46)	
3710	200005	000539669	649104	95.35	05/18/00	05/24/00	6	572.10	
3711	200005	000539669	649104	6.68	05/18/00	05/24/00	6	40.08	
3712	200005	000536043	649104	1.46	05/11/00	05/25/00	14	20.44	
3713	200005	000536043	649104	29.19	05/11/00	05/25/00	14	408.66	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
3714	200005	000543677	649104	29.19	05/25/00	06/16/00	22	642.18	
3715	200005	000543677	649104	1.46	05/25/00	06/16/00	22	32.12	
3716	200005	000535231	649104	1,619.19	05/10/00	05/11/00	1	1,619.19	
3717	200005	000535994	649104	1,626.87	05/11/00	05/12/00	1	1,626.87	
3718	200005	000538437	649104	8.38	05/17/00	05/17/00	-	-	
3719	200005	000542624	649104	36.54	05/24/00	05/25/00	1	36.54	
3720	200005	000542624	649104	2.20	05/24/00	05/25/00	1	2.20	
3721	200005	000534674	649104	12.04	05/10/00	05/17/00	7	84.28	
3722	200005	000534674	649104	240.80	05/10/00	05/17/00	7	1,685.60	
3723	200005	000544965	649104	918.00	05/30/00	05/31/00	1	918.00	
3724	200005	000544966	649104	1,020.00	05/30/00	05/31/00	1	1,020.00	
3725	200005	000531883	649104	29.42	05/04/00	05/18/00	14	411.88	
3726	200005	000531883	649104	1.47	05/04/00	05/18/00	14	20.58	
3727	200005	000537506	649104	0.98	05/15/00	05/15/00	-	-	
3728	200005	000537506	649104	19.50	05/15/00	05/15/00	-	-	
3729	200005	000545232	649104	450.00	05/31/00	06/15/00	15	6,750.00	
3730	200005	000545232	649104	22.50	05/31/00	06/15/00	15	337.50	
3731	200005	000531645	649104	50.00	05/03/00	05/03/00	-	-	
3732	200005	000534821	649104	0.17	05/10/00	05/11/00	1	0.17	
3733	200005	000534821	649104	1.05	05/10/00	05/11/00	1	1.05	
3734	200005	000534821	649104	4.36	05/10/00	05/11/00	1	4.36	
3735	200005	000534821	649104	5.95	05/10/00	05/11/00	1	5.95	
3736	200005	000534821	649104	23.80	05/10/00	05/11/00	1	23.80	
3737	200005	000534821	649104	90.25	05/10/00	05/11/00	1	90.25	
3738	200005	000538058	649104	352.41	05/16/00	05/18/00	2	704.82	
3739	200005	000538058	649104	24.67	05/16/00	05/18/00	2	49.34	
3740	200005	000538058	649104	10.73	05/16/00	05/18/00	2	21.46	
3741	200005	000537914	649104	714.58	05/16/00	05/16/00	-	-	
3742	200005	000537914	649104	2,492.81	05/16/00	05/16/00	-	-	
3743	200005	000530060	649104	886.88	05/01/00	05/05/00	4	3,547.52	
3744	200005	000530060	649104	55.45	05/01/00	05/05/00	4	221.80	
3745	200005	000537692	649104	296.54	05/15/00	05/25/00	10	2,965.40	
3746	200005	000537692	649104	16.30	05/15/00	05/25/00	10	163.00	
3747	200005	000531662	649104	52.59	05/03/00	05/03/00	-	-	
3748	200005	000536448	649104	69.44	05/12/00	05/12/00	-	-	
3749	200005	000536448	649104	112.08	05/12/00	05/12/00	-	-	
3750	200005	000539256	649104	125.00	05/17/00	05/17/00	-	-	
3751	200005	000534445	649104	2.00	05/09/00	05/25/00	16	32.00	
3752	200005	000534445	649104	40.00	05/09/00	05/25/00	16	640.00	
3753	200005	000532119	649104	(3.01)	05/04/00	05/04/00	-	-	
3754	200005	000532119	649104	10.52	05/04/00	05/04/00	-	-	
3755	200005	000532119	649104	150.33	05/04/00	05/04/00	-	-	
3756	200005	000532120	649104	12.75	05/04/00	05/04/00	-	-	
3757	200005	000532120	649104	14.89	05/04/00	05/04/00	-	-	
3758	200005	000532120	649104	(4.26)	05/04/00	05/04/00	-	-	
3759	200005	000532120	649104	212.78	05/04/00	05/04/00	-	-	
3760	200005	000532122	649104	7.50	05/04/00	05/04/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
3761	200005	000532122	649104	24.05	05/04/00	05/04/00	-	-	
3762	200005	000532122	649104	343.60	05/04/00	05/04/00	-	-	
3763	200005	000532122	649104	(6.87)	05/04/00	05/04/00	-	-	
3764	200005	000535725	649104	169.56	05/11/00	05/11/00	-	-	
3765	200005	000535725	649104	11.87	05/11/00	05/11/00	-	-	
3766	200005	000535725	649104	(3.39)	05/11/00	05/11/00	-	-	
3767	200005	000535104	649104	37.28	05/10/00	05/26/00	16	596.48	
3768	200005	000535104	649104	37.27	05/10/00	05/26/00	16	596.32	
3769	200005	000535104	649104	552.25	05/10/00	05/26/00	16	8,836.00	
3770	200005	000543985	649104	3.14	05/26/00	06/12/00	17	53.38	
3771	200005	000543985	649104	46.50	05/26/00	06/12/00	17	790.50	
3772	200005	000543985	649104	108.00	05/26/00	06/12/00	17	1,836.00	
3773	200005	000543985	649104	7.29	05/26/00	06/12/00	17	123.93	
3774	200005	000535606	649104	1,286.06	05/11/00	06/01/00	21	27,007.26	
3775	200005	000535606	649104	64.31	05/11/00	06/01/00	21	1,350.51	
3776	200005	000535606	649104	69.53	05/11/00	06/01/00	21	1,460.13	
3777	200005	000532730	649104	4.25	05/05/00	05/08/00	3	12.75	
3778	200005	000532730	649104	85.00	05/05/00	05/08/00	3	255.00	
3779	200005	000532743	649104	8.50	05/05/00	05/08/00	3	25.50	
3780	200005	000532743	649104	170.00	05/05/00	05/08/00	3	510.00	
3781	200005	000532222	649104	44.42	05/05/00	05/11/00	6	266.52	
3782	200005	000532222	649104	(4.44)	05/05/00	05/11/00	6	(26.64)	
3783	200005	000532222	649104	3.11	05/05/00	05/11/00	6	18.66	
3784	200005	000535743	649104	75.48	05/11/00	05/12/00	1	75.48	
3785	200005	000535743	649104	5.28	05/11/00	05/12/00	1	5.28	
3786	200005	000535743	649104	(7.55)	05/11/00	05/12/00	1	(7.55)	
3787	200005	000535745	649104	29.11	05/11/00	05/12/00	1	29.11	
3788	200005	000535745	649104	2.04	05/11/00	05/12/00	1	2.04	
3789	200005	000535745	649104	(2.91)	05/11/00	05/12/00	1	(2.91)	
3790	200005	000539659	649104	1.97	05/18/00	06/13/00	26	51.22	
3791	200005	000539659	649104	28.08	05/18/00	06/13/00	26	730.08	
3792	200005	000539659	649104	(2.81)	05/18/00	06/13/00	26	(73.06)	
3793	200005	000544603	649104	3.60	05/30/00	05/31/00	1	3.60	
3794	200005	000544603	649104	51.42	05/30/00	05/31/00	1	51.42	
3795	200005	000544605	649104	0.55	05/30/00	05/31/00	1	0.55	
3796	200005	000544605	649104	7.80	05/30/00	05/31/00	1	7.80	
3797	200005	000544607	649104	3.33	05/30/00	05/31/00	1	3.33	
3798	200005	000544607	649104	47.52	05/30/00	05/31/00	1	47.52	
3799	200005	000529971	649104	8.74	05/01/00	05/04/00	3	26.22	
3800	200005	000529971	649104	174.72	05/01/00	05/04/00	3	524.16	
3801	200005	000533965	649104	1.58	05/09/00	05/25/00	16	25.28	
3802	200005	000533965	649104	22.50	05/09/00	05/25/00	16	360.00	
3803	200005	000533965	649104	68.51	05/09/00	05/25/00	16	1,096.16	
3804	200005	000533965	649104	48.20	05/09/00	05/25/00	16	771.20	
3805	200005	000533965	649104	44.90	05/09/00	05/25/00	16	718.40	
3806	200005	000533965	649104	31.85	05/09/00	05/25/00	16	509.60	
3807	200005	000533965	649104	26.40	05/09/00	05/25/00	16	422.40	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3808	200005	000533965	649104	18.90	05/09/00	05/25/00	16	302.40	
3809	200005	000533965	649104	7.80	05/09/00	05/25/00	16	124.80	
3810	200005	000533965	649104	4.80	05/09/00	05/25/00	16	76.80	
3811	200005	000533965	649104	3.38	05/09/00	05/25/00	16	54.08	
3812	200005	000533965	649104	3.14	05/09/00	05/25/00	16	50.24	
3813	200005	000533965	649104	1.85	05/09/00	05/25/00	16	29.60	
3814	200005	000533965	649104	1.32	05/09/00	05/25/00	16	21.12	
3815	200005	000533965	649104	0.55	05/09/00	05/25/00	16	8.80	
3816	200005	000533965	649104	2.23	05/09/00	05/25/00	16	35.68	
3817	200005	000540886	649104	16.20	05/19/00	05/26/00	7	113.40	
3818	200005	000540886	649104	27.24	05/19/00	05/26/00	7	190.68	
3819	200005	000540886	649104	1.14	05/19/00	05/26/00	7	7.98	
3820	200005	000540886	649104	1.91	05/19/00	05/26/00	7	13.37	
3821	200005	000542694	649104	0.16	05/24/00	06/08/00	15	2.40	
3822	200005	000542694	649104	38.70	05/24/00	06/08/00	15	580.50	
3823	200005	000542694	649104	16.20	05/24/00	06/08/00	15	243.00	
3824	200005	000542694	649104	2.71	05/24/00	06/08/00	15	40.65	
3825	200005	000542694	649104	1.12	05/24/00	06/08/00	15	16.80	
3826	200005	000542694	649104	0.37	05/24/00	06/08/00	15	5.55	
3827	200005	000536787	649104	135.00	05/12/00	05/15/00	3	405.00	
3828	200005	000536008	649104	0.23	05/11/00	05/12/00	1	0.23	
3829	200005	000536008	649104	3.89	05/11/00	05/12/00	1	3.89	
3830	200005	000542723	649104	165.75	05/24/00	05/24/00	-	-	
3831	200005	000539373	649104	3.18	05/18/00	05/18/00	-	-	
3832	200005	000542274	649104	8.03	05/24/00	05/24/00	-	-	
3833	200005	000531601	649104	975.63	05/03/00	05/05/00	2	1,951.26	
3834	200005	000531601	649104	6.18	05/03/00	05/05/00	2	12.36	
3835	200005	000531601	649104	60.98	05/03/00	05/05/00	2	121.96	
3836	200005	000542159	649104	840.00	05/23/00	06/08/00	16	13,440.00	
3837	200005	000542159	649104	3.61	05/23/00	06/08/00	16	57.76	
3838	200005	000542159	649104	52.50	05/23/00	06/08/00	16	840.00	
3839	200005	000545055	649104	28.35	05/30/00	05/30/00	-	-	
3840	200005	000545056	649104	21.90	05/30/00	05/30/00	-	-	
3841	200005	000539108	649104	182.07	05/17/00	05/18/00	1	182.07	
3842	200005	000530042	649104	(10.76)	05/01/00	05/01/00	-	-	
3843	200005	000530042	649104	37.66	05/01/00	05/01/00	-	-	
3844	200005	000530042	649104	538.02	05/01/00	05/01/00	-	-	
3845	200005	000540630	649104	2.16	05/19/00	06/01/00	13	28.08	
3846	200005	000540630	649104	32.00	05/19/00	06/01/00	13	416.00	
3847	200005	000532106	649104	15.63	05/04/00	05/05/00	1	15.63	
3848	200005	000532106	649104	223.34	05/04/00	05/05/00	1	223.34	
3849	200005	000532241	649104	47.08	05/05/00	05/08/00	3	141.24	
3850	200005	000532241	649104	3.29	05/05/00	05/08/00	3	9.87	
3851	200005	000535676	649104	0.13	05/11/00	05/12/00	1	0.13	
3852	200005	000535676	649104	0.40	05/11/00	05/12/00	1	0.40	
3853	200005	000535676	649104	0.33	05/11/00	05/12/00	1	0.33	
3854	200005	000535676	649104	0.28	05/11/00	05/12/00	1	0.28	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3855	200005	000535676	649104	0.27	05/11/00	05/12/00	1	0.27	
3856	200005	000535676	649104	0.25	05/11/00	05/12/00	1	0.25	
3857	200005	000535676	649104	0.24	05/11/00	05/12/00	1	0.24	
3858	200005	000535676	649104	0.22	05/11/00	05/12/00	1	0.22	
3859	200005	000535676	649104	0.20	05/11/00	05/12/00	1	0.20	
3860	200005	000535676	649104	0.15	05/11/00	05/12/00	1	0.15	
3861	200005	000535676	649104	2.55	05/11/00	05/12/00	1	2.55	
3862	200005	000535676	649104	0.59	05/11/00	05/12/00	1	0.59	
3863	200005	000535676	649104	0.18	05/11/00	05/12/00	1	0.18	
3864	200005	000535676	649104	16.65	05/11/00	05/12/00	1	16.65	
3865	200005	000535676	649104	63.70	05/11/00	05/12/00	1	63.70	
3866	200005	000535676	649104	3.98	05/11/00	05/12/00	1	3.98	
3867	200005	000535676	649104	4.46	05/11/00	05/12/00	1	4.46	
3868	200005	000535676	649104	4.73	05/11/00	05/12/00	1	4.73	
3869	200005	000535676	649104	5.63	05/11/00	05/12/00	1	5.63	
3870	200005	000535676	649104	8.45	05/11/00	05/12/00	1	8.45	
3871	200005	000535676	649104	8.74	05/11/00	05/12/00	1	8.74	
3872	200005	000535676	649104	9.75	05/11/00	05/12/00	1	9.75	
3873	200005	000535676	649104	11.10	05/11/00	05/12/00	1	11.10	
3874	200005	000535676	649104	13.19	05/11/00	05/12/00	1	13.19	
3875	200005	000535676	649104	3.49	05/11/00	05/12/00	1	3.49	
3876	200005	000535676	649104	15.90	05/11/00	05/12/00	1	15.90	
3877	200005	000535676	649104	3.74	05/11/00	05/12/00	1	3.74	
3878	200005	000535676	649104	17.36	05/11/00	05/12/00	1	17.36	
3879	200005	000535676	649104	18.34	05/11/00	05/12/00	1	18.34	
3880	200005	000535676	649104	18.39	05/11/00	05/12/00	1	18.39	
3881	200005	000535676	649104	19.38	05/11/00	05/12/00	1	19.38	
3882	200005	000535676	649104	19.49	05/11/00	05/12/00	1	19.49	
3883	200005	000535676	649104	21.75	05/11/00	05/12/00	1	21.75	
3884	200005	000535676	649104	24.06	05/11/00	05/12/00	1	24.06	
3885	200005	000535676	649104	29.25	05/11/00	05/12/00	1	29.25	
3886	200005	000535676	649104	30.73	05/11/00	05/12/00	1	30.73	
3887	200005	000535676	649104	45.35	05/11/00	05/12/00	1	45.35	
3888	200005	000535676	649104	13.55	05/11/00	05/12/00	1	13.55	
3889	200005	000535676	649104	1.53	05/11/00	05/12/00	1	1.53	
3890	200005	000535676	649104	0.69	05/11/00	05/12/00	1	0.69	
3891	200005	000535676	649104	0.77	05/11/00	05/12/00	1	0.77	
3892	200005	000535676	649104	0.93	05/11/00	05/12/00	1	0.93	
3893	200005	000535676	649104	0.95	05/11/00	05/12/00	1	0.95	
3894	200005	000535676	649104	1.12	05/11/00	05/12/00	1	1.12	
3895	200005	000535676	649104	1.15	05/11/00	05/12/00	1	1.15	
3896	200005	000535676	649104	1.20	05/11/00	05/12/00	1	1.20	
3897	200005	000535676	649104	1.29	05/11/00	05/12/00	1	1.29	
3898	200005	000535676	649104	3.99	05/11/00	05/12/00	1	3.99	
3899	200005	000535676	649104	1.36	05/11/00	05/12/00	1	1.36	
3900	200005	000535676	649104	3.47	05/11/00	05/12/00	1	3.47	
3901	200005	000535676	649104	1.67	05/11/00	05/12/00	1	1.67	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3902	200005	000535676	649104	2.67	05/11/00	05/12/00	1	2.67	
3903	200005	000535676	649104	3.36	05/11/00	05/12/00	1	3.36	
3904	200005	000535676	649104	3.16	05/11/00	05/12/00	1	3.16	
3905	200005	000535676	649104	1.35	05/11/00	05/12/00	1	1.35	
3906	200005	000535676	649104	2.97	05/11/00	05/12/00	1	2.97	
3907	200005	000535676	649104	1.94	05/11/00	05/12/00	1	1.94	
3908	200005	000535676	649104	2.37	05/11/00	05/12/00	1	2.37	
3909	200005	000535676	649104	2.47	05/11/00	05/12/00	1	2.47	
3910	200005	000535676	649104	0.62	05/11/00	05/12/00	1	0.62	
3911	200005	000535676	649104	2.24	05/11/00	05/12/00	1	2.24	
3912	200005	000535676	649104	2.16	05/11/00	05/12/00	1	2.16	
3913	200005	000535676	649104	2.04	05/11/00	05/12/00	1	2.04	
3914	200005	000533691	649104	45.05	05/08/00	05/11/00	3	135.15	
3915	200005	000533691	649104	901.00	05/08/00	05/11/00	3	2,703.00	
3916	200005	000533886	649104	5.80	05/09/00	05/18/00	9	52.20	
3917	200005	000533886	649104	115.94	05/09/00	05/18/00	9	1,043.46	
3918	200005	000530078	649104	1,098.00	05/01/00	05/01/00	-	-	
3919	200005	000538367	649104	228.00	05/16/00	05/26/00	10	2,280.00	
3920	200005	000538367	649104	11.40	05/16/00	05/26/00	10	114.00	
3921	200005	000532541	649104	0.96	05/05/00	05/08/00	3	2.88	
3922	200005	000532541	649104	19.10	05/05/00	05/08/00	3	57.30	
3923	200005	000534605	649104	215.80	05/09/00	05/10/00	1	215.80	
3924	200005	000534754	649104	896.48	05/10/00	05/11/00	1	896.48	
3925	200005	000536039	649104	559.95	05/11/00	05/12/00	1	559.95	
3926	200005	000536042	649104	215.80	05/11/00	05/12/00	1	215.80	
3927	200005	000539744	649104	467.43	05/18/00	05/19/00	1	467.43	
3928	200005	99100041405	649104	1,250.00	05/01/00	05/19/00	18	22,500.00	
3929	200005	000532187	649104	7.10	05/05/00	05/19/00	14	99.40	
3930	200005	000532187	649104	0.43	05/05/00	05/19/00	14	6.02	
3931	200005	000545487	649104	9.78	05/31/00	06/01/00	1	9.78	
3932	200005	000545487	649104	0.86	05/31/00	06/01/00	1	0.86	
3933	200005	000545487	649104	12.27	05/31/00	06/01/00	1	12.27	
3934	200005	000545487	649104	(0.12)	05/31/00	06/01/00	1	(0.12)	
3935	200005	000545487	649104	(0.10)	05/31/00	06/01/00	1	(0.10)	
3936	200005	000545487	649104	0.68	05/31/00	06/01/00	1	0.68	
3937	200005	000540484	649104	58.92	05/19/00	05/23/00	4	235.68	
3938	200005	000534420	649104	0.99	05/09/00	05/10/00	1	0.99	
3939	200005	000534420	649104	16.45	05/09/00	05/10/00	1	16.45	
3940	200005	000534427	649104	2.04	05/09/00	05/10/00	1	2.04	
3941	200005	000534427	649104	33.97	05/09/00	05/10/00	1	33.97	
3942	200005	000530221	649104	450.87	05/01/00	05/02/00	1	450.87	
3943	200005	000534437	649104	32.00	05/09/00	05/24/00	15	480.00	
3944	200005	000534437	649104	1.60	05/09/00	05/24/00	15	24.00	
3945	200005	000530056	649104	44.46	05/01/00	05/01/00	-	-	
3946	200005	000530056	649104	30.00	05/01/00	05/01/00	-	-	
3947	200005	000543407	649104	317.00	05/25/00	05/26/00	1	317.00	
3948	200005	000543407	649104	15.85	05/25/00	05/26/00	1	15.85	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
3949	200005	000543407	649104	9.50	05/25/00	05/26/00	1	9.50	
3950	200005	000543409	649104	8.65	05/25/00	05/26/00	1	8.65	
3951	200005	000543409	649104	0.43	05/25/00	05/26/00	1	0.43	
3952	200005	000529969	649104	48.85	05/01/00	05/03/00	2	97.70	
3953	200005	000529969	649104	2.44	05/01/00	05/03/00	2	4.88	
3954	200005	000545647	649104	41.15	05/31/00	06/01/00	1	41.15	
3955	200005	000545647	649104	2.06	05/31/00	06/01/00	1	2.06	
3956	200005	000536658	677103	258.58	05/12/00	05/15/00	3	775.74	
3957	200005	000537196	677103	5.12	05/15/00	05/16/00	1	5.12	
3958	200005	000537196	677103	85.40	05/15/00	05/16/00	1	85.40	
3959	200005	000537197	677103	7.07	05/15/00	05/16/00	1	7.07	
3960	200005	000537197	677103	117.80	05/15/00	05/16/00	1	117.80	
3961	200005	000537200	677103	85.40	05/15/00	05/16/00	1	85.40	
3962	200005	000537200	677103	5.12	05/15/00	05/16/00	1	5.12	
3963	200005	000537201	677103	85.40	05/15/00	05/16/00	1	85.40	
3964	200005	000537201	677103	5.12	05/15/00	05/16/00	1	5.12	
3965	200005	000537203	677103	3.52	05/15/00	05/16/00	1	3.52	
3966	200005	000537203	677103	70.30	05/15/00	05/16/00	1	70.30	
3967	200005	000537205	677103	13.10	05/15/00	05/16/00	1	13.10	
3968	200005	000537205	677103	0.66	05/15/00	05/16/00	1	0.66	
3969	200005	000537209	677103	13.10	05/15/00	05/16/00	1	13.10	
3970	200005	000537209	677103	0.66	05/15/00	05/16/00	1	0.66	
3971	200005	000537214	677103	13.10	05/15/00	05/16/00	1	13.10	
3972	200005	000537214	677103	0.66	05/15/00	05/16/00	1	0.66	
3973	200005	000544419	677103	(0.18)	05/30/00	06/08/00	9	(1.62)	
3974	200005	000544419	677103	0.45	05/30/00	06/08/00	9	4.05	
3975	200005	000544419	677103	8.96	05/30/00	06/08/00	9	80.64	
3976	200005	000539502	677103	28.00	05/18/00	06/02/00	15	420.00	
3977	200005	000539502	677103	1.54	05/18/00	06/02/00	15	23.10	
3978	200005	000534821	677103	62.55	05/10/00	05/11/00	1	62.55	
3979	200005	000534821	677103	0.87	05/10/00	05/11/00	1	0.87	
3980	200005	000534821	677103	18.85	05/10/00	05/11/00	1	18.85	
3981	200005	000534821	677103	2.97	05/10/00	05/11/00	1	2.97	
3982	200005	000537914	677103	4,617.42	05/16/00	05/16/00	-	-	
3983	200005	000537914	677103	2,382.59	05/16/00	05/16/00	-	-	
3984	200005	000531662	677103	29.57	05/03/00	05/03/00	-	-	
3985	200005	000531662	677103	20.31	05/03/00	05/03/00	-	-	
3986	200005	000530768	677103	0.11	05/02/00	05/09/00	7	0.77	
3987	200005	000530768	677103	2.18	05/02/00	05/09/00	7	15.26	
3988	200005	000530771	677103	37.11	05/02/00	05/09/00	7	259.77	
3989	200005	000530771	677103	1.86	05/02/00	05/09/00	7	13.02	
3990	200005	000543234	677103	6.95	05/25/00	05/26/00	1	6.95	
3991	200005	000543234	677103	0.42	05/25/00	05/26/00	1	0.42	
3992	200005	000537334	677103	0.97	05/15/00	05/25/00	10	9.70	
3993	200005	000537334	677103	19.44	05/15/00	05/25/00	10	194.40	
3994	200005	000534329	677103	4.30	05/09/00	05/10/00	1	4.30	
3995	200005	000534329	677103	0.26	05/09/00	05/10/00	1	0.26	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
3996	200005	000539295	677103	50.00	05/17/00	05/25/00	8	400.00	
3997	200005	000545124	677103	3.68	05/31/00	06/21/00	21	77.28	
3998	200005	000545124	677103	52.60	05/31/00	06/21/00	21	1,104.60	
3999	200005	000534007	677103	16.00	05/09/00	05/09/00	-	-	
4000	200005	000540408	677103	3.17	05/19/00	05/19/00	-	-	
4001	200005	000540413	677103	1.89	05/19/00	05/17/00	(2)	(3.78)	
4002	200005	000540413	677103	33.00	05/19/00	05/17/00	(2)	(66.00)	
4003	200005	000540413	677103	4.21	05/19/00	05/17/00	(2)	(8.42)	
4004	200005	000545106	677103	5.67	05/31/00	05/31/00	-	-	
4005	200005	000545106	677103	6.97	05/31/00	05/31/00	-	-	
4006	200005	000545106	677103	5.36	05/31/00	05/31/00	-	-	
4007	200005	000545106	677103	4.65	05/31/00	05/31/00	-	-	
4008	200005	000545106	677103	13.60	05/31/00	05/31/00	-	-	
4009	200005	000544514	677103	39.83	05/30/00	05/31/00	1	39.83	
4010	200005	000544514	677103	(0.85)	05/30/00	05/31/00	1	(0.85)	
4011	200005	000544514	677103	2.49	05/30/00	05/31/00	1	2.49	
4012	200005	000532916	677103	6.46	05/05/00	05/08/00	3	19.38	
4013	200005	000532916	677103	0.39	05/05/00	05/08/00	3	1.17	
4014	200005	000541787	677103	22.32	05/23/00	05/26/00	3	66.96	
4015	200005	000541787	677103	1.34	05/23/00	05/26/00	3	4.02	
4016	200005	000544589	677103	0.47	05/30/00	05/31/00	1	0.47	
4017	200005	000544589	677103	7.83	05/30/00	05/31/00	1	7.83	
4018	200005	000537854	677103	93.11	05/15/00	05/16/00	1	93.11	
4019	200005	000537869	677103	52.41	05/15/00	05/16/00	1	52.41	
4020	200005	000537881	677103	994.56	05/15/00	05/16/00	1	994.56	
4021	200005	000537911	677103	313.72	05/15/00	05/16/00	1	313.72	
4022	200005	000537912	677103	492.87	05/15/00	05/16/00	1	492.87	
4023	200005	000537912	677103	33.48	05/15/00	05/16/00	1	33.48	
4024	200005	000531610	677103	2.59	05/03/00	05/04/00	1	2.59	
4025	200005	000531610	677103	0.13	05/03/00	05/04/00	1	0.13	
4026	200005	000544338	677103	99.00	05/30/00	06/15/00	16	1,584.00	
4027	200005	000544707	677103	57.57	05/30/00	05/31/00	1	57.57	
4028	200005	000533598	677103	15.00	05/08/00	05/09/00	1	15.00	
4029	200005	000533598	677103	0.75	05/08/00	05/09/00	1	0.75	
4030	200005	000533601	677103	18.00	05/08/00	05/09/00	1	18.00	
4031	200005	000533601	677103	360.00	05/08/00	05/09/00	1	360.00	
4032	200005	000537620	679004	59.09	05/15/00	05/18/00	3	177.27	
4033	200005	000537620	679004	2.95	05/15/00	05/18/00	3	8.85	
4034	200005	000531843	679004	1.90	05/04/00	05/25/00	21	39.90	
4035	200005	000531843	679004	38.00	05/04/00	05/25/00	21	798.00	
4036	200005	000537344	679004	1.90	05/15/00	06/01/00	17	32.30	
4037	200005	000537344	679004	38.00	05/15/00	06/01/00	17	646.00	
4038	200005	000545240	679004	38.00	05/31/00	06/22/00	22	836.00	
4039	200005	000545240	679004	1.90	05/31/00	06/22/00	22	41.80	
4040	200005	000540668	679004	78.75	05/19/00	06/05/00	17	1,338.75	
4041	200005	000540701	679004	309.75	05/19/00	05/25/00	6	1,858.50	
4042	200005	000540702	679004	75.00	05/19/00	05/25/00	6	450.00	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4043	200005	000539864	679004	177.96	05/18/00	05/25/00	7	1,245.72	
4044	200005	000539864	679004	159.10	05/18/00	05/25/00	7	1,113.70	
4045	200005	000543879	679004	9.00	05/26/00	05/26/00	-	-	
4046	200005	000536941	679004	20.00	05/12/00	05/25/00	13	260.00	
4047	200005	000536941	679004	400.00	05/12/00	05/25/00	13	5,200.00	
4048	200005	000538348	679004	657.44	05/16/00	06/01/00	16	10,519.04	
4049	200005	000538723	679004	49.61	05/17/00	05/18/00	1	49.61	
4050	200005	000538723	679004	2.48	05/17/00	05/18/00	1	2.48	
4051	200005	000538724	679004	1.55	05/17/00	05/18/00	1	1.55	
4052	200005	000538724	679004	30.90	05/17/00	05/18/00	1	30.90	
4053	200005	000538728	679004	16.64	05/17/00	05/18/00	1	16.64	
4054	200005	000538728	679004	0.83	05/17/00	05/18/00	1	0.83	
4055	200005	000538731	679004	2.40	05/17/00	05/18/00	1	2.40	
4056	200005	000538731	679004	48.01	05/17/00	05/18/00	1	48.01	
4057	200005	000538733	679004	1.96	05/17/00	05/18/00	1	1.96	
4058	200005	000538733	679004	39.12	05/17/00	05/18/00	1	39.12	
4059	200005	000538734	679004	55.47	05/17/00	05/18/00	1	55.47	
4060	200005	000538734	679004	2.77	05/17/00	05/18/00	1	2.77	
4061	200005	000537617	679004	19.96	05/15/00	05/16/00	1	19.96	
4062	200005	000530783	679004	5.67	05/02/00	05/09/00	7	39.69	
4063	200005	000530783	679004	127.00	05/02/00	05/09/00	7	889.00	
4064	200005	000531775	679004	469.98	05/04/00	05/18/00	14	6,579.72	
4065	200005	000543307	679004	232.98	05/25/00	06/01/00	7	1,630.86	
4066	200005	000543309	679004	178.50	05/25/00	06/01/00	7	1,249.50	
4067	200005	000543311	679004	85.27	05/25/00	06/01/00	7	596.89	
4068	200005	000543315	679004	135.71	05/25/00	06/01/00	7	949.97	
4069	200005	000537456	679004	1.19	05/15/00	05/16/00	1	1.19	
4070	200005	000537456	679004	23.97	05/15/00	05/16/00	1	23.97	
4071	200005	000539373	679004	45.31	05/18/00	05/18/00	-	-	
4072	200005	000542274	679004	235.00	05/24/00	05/24/00	-	-	
4073	200005	000542274	679004	17.85	05/24/00	05/24/00	-	-	
4074	200005	000532110	679004	135.14	05/04/00	05/04/00	-	-	
4075	200005	000532110	679004	9.44	05/04/00	05/04/00	-	-	
4076	200005	000532110	679004	(2.88)	05/04/00	05/04/00	-	-	
4077	200005	000537588	679004	212.80	05/15/00	05/16/00	1	212.80	
4078	200005	000537588	679004	4,256.00	05/15/00	05/16/00	1	4,256.00	
4079	200005	000536539	679004	882.30	05/12/00	05/15/00	3	2,646.90	
4080	200005	000540484	679004	47.14	05/19/00	05/23/00	4	188.56	
4081	200005	000533874	679004	19.19	05/09/00	05/10/00	1	19.19	
4082	200005	000533874	679004	0.83	05/09/00	05/10/00	1	0.83	
4083	200005	000544338	679004	560.00	05/30/00	06/15/00	16	8,960.00	
4084	200005	000544338	679004	80.00	05/30/00	06/15/00	16	1,280.00	
4085	200005	000533067	679005	0.44	05/05/00	05/08/00	3	1.32	
4086	200005	000533067	679005	3.30	05/05/00	05/08/00	3	9.90	
4087	200005	000533067	679005	8.82	05/05/00	05/08/00	3	26.46	
4088	200005	000533068	679005	3.78	05/05/00	05/08/00	3	11.34	
4089	200005	000533068	679005	3.30	05/05/00	05/08/00	3	9.90	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4090	200005	000533068	679005	0.19	05/05/00	05/08/00	3	0.57	
4091	200005	000533069	679005	0.41	05/05/00	05/08/00	3	1.23	
4092	200005	000533069	679005	8.07	05/05/00	05/08/00	3	24.21	
4093	200005	000533069	679005	10.50	05/05/00	05/08/00	3	31.50	
4094	200005	000533070	679005	7.80	05/05/00	05/08/00	3	23.40	
4095	200005	000533070	679005	6.60	05/05/00	05/08/00	3	19.80	
4096	200005	000533070	679005	0.39	05/05/00	05/08/00	3	1.17	
4097	200005	000533071	679005	3.36	05/05/00	05/08/00	3	10.08	
4098	200005	000533071	679005	0.17	05/05/00	05/08/00	3	0.51	
4099	200005	000533071	679005	3.30	05/05/00	05/08/00	3	9.90	
4100	200005	000533072	679005	2.20	05/05/00	05/08/00	3	6.60	
4101	200005	000533072	679005	0.11	05/05/00	05/08/00	3	0.33	
4102	200005	000533074	679005	0.81	05/05/00	05/08/00	3	2.43	
4103	200005	000533074	679005	16.17	05/05/00	05/08/00	3	48.51	
4104	200005	000533076	679005	0.57	05/05/00	05/08/00	3	1.71	
4105	200005	000533076	679005	11.34	05/05/00	05/08/00	3	34.02	
4106	200005	000533078	679005	0.57	05/05/00	05/08/00	3	1.71	
4107	200005	000533078	679005	11.34	05/05/00	05/08/00	3	34.02	
4108	200005	000533079	679005	19.53	05/05/00	05/08/00	3	58.59	
4109	200005	000533079	679005	0.98	05/05/00	05/08/00	3	2.94	
4110	200005	000533080	679005	39.06	05/05/00	05/08/00	3	117.18	
4111	200005	000533080	679005	1.95	05/05/00	05/08/00	3	5.85	
4112	200005	000533081	679005	56.70	05/05/00	05/08/00	3	170.10	
4113	200005	000533081	679005	2.84	05/05/00	05/08/00	3	8.52	
4114	200005	000533082	679005	0.34	05/05/00	05/08/00	3	1.02	
4115	200005	000533082	679005	6.72	05/05/00	05/08/00	3	20.16	
4116	200005	000533083	679005	6.72	05/05/00	05/08/00	3	20.16	
4117	200005	000533083	679005	0.34	05/05/00	05/08/00	3	1.02	
4118	200005	000533085	679005	6.30	05/05/00	05/08/00	3	18.90	
4119	200005	000533085	679005	0.32	05/05/00	05/08/00	3	0.96	
4120	200005	000533085	679005	3.30	05/05/00	05/08/00	3	9.90	
4121	200005	000533086	679005	1.26	05/05/00	05/08/00	3	3.78	
4122	200005	000533086	679005	0.06	05/05/00	05/08/00	3	0.18	
4123	200005	000533087	679005	0.13	05/05/00	05/08/00	3	0.39	
4124	200005	000533087	679005	2.52	05/05/00	05/08/00	3	7.56	
4125	200005	000533088	679005	6.72	05/05/00	05/08/00	3	20.16	
4126	200005	000533088	679005	0.34	05/05/00	05/08/00	3	1.02	
4127	200005	000533089	679005	17.64	05/05/00	05/08/00	3	52.92	
4128	200005	000533089	679005	0.88	05/05/00	05/08/00	3	2.64	
4129	200005	000533090	679005	0.34	05/05/00	05/08/00	3	1.02	
4130	200005	000533090	679005	6.72	05/05/00	05/08/00	3	20.16	
4131	200005	000533091	679005	13.92	05/05/00	05/08/00	3	41.76	
4132	200005	000533091	679005	0.70	05/05/00	05/08/00	3	2.10	
4133	200005	000533092	679005	0.06	05/05/00	05/08/00	3	0.18	
4134	200005	000533092	679005	1.26	05/05/00	05/08/00	3	3.78	
4135	200005	000533093	679005	3.36	05/05/00	05/08/00	3	10.08	
4136	200005	000533093	679005	0.17	05/05/00	05/08/00	3	0.51	

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Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4137	200005	000533094	679005	6.72	05/05/00	05/08/00	3	20.16	
4138	200005	000533094	679005	0.34	05/05/00	05/08/00	3	1.02	
4139	200005	000533095	679005	0.57	05/05/00	05/08/00	3	1.71	
4140	200005	000533095	679005	3.30	05/05/00	05/08/00	3	9.90	
4141	200005	000533095	679005	11.34	05/05/00	05/08/00	3	34.02	
4142	200005	000533096	679005	3.78	05/05/00	05/08/00	3	11.34	
4143	200005	000533096	679005	0.19	05/05/00	05/08/00	3	0.57	
4144	200005	000533097	679005	27.84	05/05/00	05/08/00	3	83.52	
4145	200005	000533097	679005	1.39	05/05/00	05/08/00	3	4.17	
4146	200005	000533098	679005	0.13	05/05/00	05/08/00	3	0.39	
4147	200005	000533098	679005	2.52	05/05/00	05/08/00	3	7.56	
4148	200005	000533099	679005	0.82	05/05/00	05/08/00	3	2.46	
4149	200005	000533099	679005	16.38	05/05/00	05/08/00	3	49.14	
4150	200005	000533100	679005	0.11	05/05/00	05/08/00	3	0.33	
4151	200005	000533100	679005	2.10	05/05/00	05/08/00	3	6.30	
4152	200005	000533101	679005	0.84	05/05/00	05/08/00	3	2.52	
4153	200005	000533101	679005	0.04	05/05/00	05/08/00	3	0.12	
4154	200005	000533102	679005	1.05	05/05/00	05/08/00	3	3.15	
4155	200005	000533102	679005	0.05	05/05/00	05/08/00	3	0.15	
4156	200005	000533103	679005	0.25	05/05/00	05/08/00	3	0.75	
4157	200005	000533103	679005	5.04	05/05/00	05/08/00	3	15.12	
4158	200005	000533121	679005	21.60	05/05/00	05/08/00	3	64.80	
4159	200005	000533121	679005	1.08	05/05/00	05/08/00	3	3.24	
4160	200005	000533122	679005	3.30	05/05/00	05/08/00	3	9.90	
4161	200005	000533122	679005	2.52	05/05/00	05/08/00	3	7.56	
4162	200005	000533122	679005	0.13	05/05/00	05/08/00	3	0.39	
4163	200005	000533123	679005	28.17	05/05/00	05/08/00	3	84.51	
4164	200005	000533123	679005	1.41	05/05/00	05/08/00	3	4.23	
4165	200005	000533124	679005	0.84	05/05/00	05/08/00	3	2.52	
4166	200005	000533124	679005	0.04	05/05/00	05/08/00	3	0.12	
4167	200005	000533303	679005	38.64	05/08/00	05/09/00	1	38.64	
4168	200005	000533303	679005	1.93	05/08/00	05/09/00	1	1.93	
4169	200005	000533303	679005	6.60	05/08/00	05/09/00	1	6.60	
4170	200005	000533327	679005	6.30	05/08/00	05/09/00	1	6.30	
4171	200005	000533327	679005	0.32	05/08/00	05/09/00	1	0.32	
4172	200005	000533331	679005	0.46	05/08/00	05/09/00	1	0.46	
4173	200005	000533331	679005	6.60	05/08/00	05/09/00	1	6.60	
4174	200005	000533331	679005	9.18	05/08/00	05/09/00	1	9.18	
4175	200005	000533333	679005	20.93	05/08/00	05/09/00	1	20.93	
4176	200005	000533333	679005	392.59	05/08/00	05/09/00	1	392.59	
4177	200005	000533333	679005	18.89	05/08/00	05/09/00	1	18.89	
4178	200005	000533334	679005	0.50	05/08/00	05/09/00	1	0.50	
4179	200005	000533334	679005	10.02	05/08/00	05/09/00	1	10.02	
4180	200005	000533350	679005	0.19	05/08/00	05/09/00	1	0.19	
4181	200005	000533350	679005	3.78	05/08/00	05/09/00	1	3.78	
4182	200005	000533351	679005	0.31	05/08/00	05/09/00	1	0.31	
4183	200005	000533351	679005	6.12	05/08/00	05/09/00	1	6.12	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4184	200005	000533746	679005	17.70	05/08/00	05/09/00	1	17.70	
4185	200005	000534821	679005	205.35	05/10/00	05/11/00	1	205.35	
4186	200005	000534821	679005	10.12	05/10/00	05/11/00	1	10.12	
4187	200005	000538721	679005	1.19	05/17/00	05/18/00	1	1.19	
4188	200005	000538721	679005	23.77	05/17/00	05/18/00	1	23.77	
4189	200005	000538727	679005	23.60	05/17/00	05/18/00	1	23.60	
4190	200005	000538727	679005	1.18	05/17/00	05/18/00	1	1.18	
4191	200005	000543430	679005	4.41	05/25/00	06/01/00	7	30.87	
4192	200005	000543430	679005	88.20	05/25/00	06/01/00	7	617.40	
4193	200005	000543430	679005	3.35	05/25/00	06/01/00	7	23.45	
4194	200005	000535769	679005	0.41	05/11/00	05/11/00	-	-	
4195	200005	000535769	679005	8.54	05/11/00	05/11/00	-	-	
4196	200005	000534601	679005	152.79	05/09/00	05/10/00	1	152.79	
4197	200005	000534601	679005	93.60	05/09/00	05/10/00	1	93.60	
4198	200005	000534601	679005	81.60	05/09/00	05/10/00	1	81.60	
4199	200005	000538020	679005	27.26	05/16/00	05/17/00	1	27.26	
4200	200005	000537445	679005	90.00	05/15/00	05/16/00	1	90.00	
4201	200008	000810347	629001	56.43	08/08/00	08/17/00	9	507.87	
4202	200008	000810347	629001	933.00	08/08/00	08/17/00	9	8,397.00	
4203	200008	000810347	629001	1,128.75	08/08/00	08/17/00	9	10,158.75	
4204	200008	000812047	629001	3,903.54	08/10/00	08/24/00	14	54,649.56	
4205	200008	000812047	629001	933.00	08/10/00	08/24/00	14	13,062.00	
4206	200008	000812047	629001	195.18	08/10/00	08/24/00	14	2,732.52	
4207	200008	000814212	629001	1,481.08	08/14/00	08/17/00	3	4,443.24	
4208	200008	000814212	629001	74.05	08/14/00	08/17/00	3	222.15	
4209	200008	000811216	629001	(40.00)	08/09/00	08/17/00	8	(320.00)	
4210	200008	000808088	629001	60.00	08/02/00	08/17/00	15	900.00	
4211	200008	000808088	629001	716.10	08/02/00	08/17/00	15	10,741.50	
4212	200008	000808088	629001	46.25	08/02/00	08/17/00	15	693.75	
4213	200008	000808088	629001	3.88	08/02/00	08/17/00	15	58.20	
4214	200008	000812501	629001	11.90	08/10/00	08/11/00	1	11.90	
4215	200008	000812501	629001	0.52	08/10/00	08/11/00	1	0.52	
4216	200008	000808643	629001	81.90	08/03/00	08/03/00	-	-	
4217	200008	000812268	629002	87.10	08/10/00	08/24/00	14	1,219.40	
4218	200008	000812268	629002	570.00	08/10/00	08/24/00	14	7,980.00	
4219	200008	000812268	629002	34.20	08/10/00	08/24/00	14	478.80	
4220	200008	000814373	629002	6.67	08/14/00	08/28/00	14	93.38	
4221	200008	000814373	629002	120.82	08/14/00	08/28/00	14	1,691.48	
4222	200008	000702634	629002	42.00	07/21/00	08/18/00	28	1,176.00	
4223	200008	000702634	629002	173.51	07/21/00	08/18/00	28	4,858.28	
4224	200008	000702634	629002	840.00	07/21/00	08/18/00	28	23,520.00	
4225	200008	000807433	629002	2.10	08/01/00	08/10/00	9	18.90	
4226	200008	000807433	629002	30.05	08/01/00	08/10/00	9	270.45	
4227	200008	000808814	629002	149.56	08/04/00	08/04/00	-	-	
4228	200008	000815540	629002	16.80	08/16/00	08/17/00	1	16.80	
4229	200008	000815540	629002	1.18	08/16/00	08/17/00	1	1.18	
4230	200008	000815770	629002	131.60	08/16/00	08/16/00	-	-	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4231	200008	000807918	629002	70.00	08/02/00	08/03/00	1	70.00	
4232	200008	000807918	629002	1,000.00	08/02/00	08/03/00	1	1,000.00	
4233	200008	000818326	629002	178.02	08/21/00	08/21/00	-	-	
4234	200008	000818326	629002	12.46	08/21/00	08/21/00	-	-	
4235	200008	000818326	629002	(3.56)	08/21/00	08/21/00	-	-	
4236	200008	000822838	629002	(2.50)	08/30/00	09/13/00	14	(35.00)	
4237	200008	000822838	629002	24.96	08/30/00	09/13/00	14	349.44	
4238	200008	000822838	629002	1.75	08/30/00	09/13/00	14	24.50	
4239	200008	000812272	629002	17.08	08/10/00	08/11/00	1	17.08	
4240	200008	000812272	629002	244.00	08/10/00	08/11/00	1	244.00	
4241	200008	000821725	629002	377.81	08/28/00	09/11/00	14	5,289.34	
4242	200008	000821725	629002	26.45	08/28/00	09/11/00	14	370.30	
4243	200008	000817396	629002	19.77	08/19/00	08/28/00	9	177.93	
4244	200008	000817396	629002	27.98	08/19/00	08/28/00	9	251.82	
4245	200008	000817396	629002	399.62	08/19/00	08/28/00	9	3,596.58	
4246	200008	000821731	629101	2.93	08/28/00	09/14/00	17	49.81	
4247	200008	000821731	629101	41.83	08/28/00	09/14/00	17	711.11	
4248	200008	000811298	629101	16.43	08/09/00	08/10/00	1	16.43	
4249	200008	000811298	629101	353.75	08/09/00	08/10/00	1	353.75	
4250	200008	000812733	629101	3.84	08/10/00	08/31/00	21	80.64	
4251	200008	000812733	629101	54.87	08/10/00	08/31/00	21	1,152.27	
4252	200008	000822049	629101	7.35	08/29/00	08/30/00	1	7.35	
4253	200008	000822049	629101	105.00	08/29/00	08/30/00	1	105.00	
4254	200008	000811525	629101	10.00	08/09/00	08/24/00	15	150.00	
4255	200008	000814652	629101	18.52	08/15/00	08/15/00	-	-	
4256	200008	000814652	629101	1.11	08/15/00	08/15/00	-	-	
4257	200008	000814653	629101	24.59	08/15/00	08/15/00	-	-	
4258	200008	000814653	629101	1.48	08/15/00	08/15/00	-	-	
4259	200008	000812501	629101	17.85	08/10/00	08/11/00	1	17.85	
4260	200008	000812501	629101	0.86	08/10/00	08/11/00	1	0.86	
4261	200008	000820011	629101	13.05	08/24/00	08/25/00	1	13.05	
4262	200008	000808814	629101	53.69	08/04/00	08/04/00	-	-	
4263	200008	000808814	629101	21.13	08/04/00	08/04/00	-	-	
4264	200008	000817107	629101	8.61	08/18/00	08/31/00	13	111.93	
4265	200008	000817107	629101	111.12	08/18/00	08/31/00	13	1,444.56	
4266	200008	000817107	629101	2,222.35	08/18/00	08/31/00	13	28,890.55	
4267	200008	000820554	629101	806.00	08/25/00	09/07/00	13	10,478.00	
4268	200008	000808456	629101	7.70	08/03/00	08/03/00	-	-	
4269	200008	000808456	629101	0.54	08/03/00	08/03/00	-	-	
4270	200008	000808632	629101	11.88	08/03/00	08/15/00	12	142.56	
4271	200008	000808632	629101	237.52	08/03/00	08/15/00	12	2,850.24	
4272	200008	000808632	629101	(2.38)	08/03/00	08/15/00	12	(28.56)	
4273	200008	000808632	629101	8.03	08/03/00	08/15/00	12	96.36	
4274	200008	000811263	629101	8.80	08/09/00	08/18/00	9	79.20	
4275	200008	000811263	629101	10.99	08/09/00	08/18/00	9	98.91	
4276	200008	000811263	629101	(2.20)	08/09/00	08/18/00	9	(19.80)	
4277	200008	000811263	629101	219.88	08/09/00	08/18/00	9	1,978.92	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4278	200008	000814983	629101	0.50	08/15/00	08/16/00	1	0.50	
4279	200008	000814983	629101	8.23	08/15/00	08/16/00	1	8.23	
4280	200008	000807310	629101	28,175.36	08/01/00	08/01/00	-	-	
4281	200008	000811069	629101	3,642.09	08/09/00	08/09/00	-	-	
4282	200008	000820561	629101	999.34	08/25/00	08/25/00	-	-	
4283	200008	000822790	629101	15,598.32	08/30/00	08/30/00	-	-	
4284	200008	000823473	629101	38,625.06	08/31/00	08/31/00	-	-	
4285	200008	000823473	629101	2,703.75	08/31/00	08/31/00	-	-	
4286	200008	000816574	629101	119.20	08/17/00	09/05/00	19	2,264.80	
4287	200008	000816574	629101	8.34	08/17/00	09/05/00	19	158.46	
4288	200008	000816574	629101	7.26	08/17/00	09/05/00	19	137.94	
4289	200008	000817993	629101	535.22	08/21/00	09/06/00	16	8,563.52	
4290	200008	000817993	629101	37.46	08/21/00	09/06/00	16	599.36	
4291	200008	000822390	629101	1,410.00	08/29/00	09/14/00	16	22,560.00	
4292	200008	000823101	629101	660.00	08/30/00	09/15/00	16	10,560.00	
4293	200008	000823101	629101	6.38	08/30/00	09/15/00	16	102.08	
4294	200008	000823101	629101	39.60	08/30/00	09/15/00	16	633.60	
4295	200008	000814980	629101	0.43	08/15/00	08/21/00	6	2.58	
4296	200008	000814980	629101	8.55	08/15/00	08/21/00	6	51.30	
4297	200008	000819502	629101	772.28	08/23/00	08/23/00	-	-	
4298	200008	000819502	629101	136.00	08/23/00	08/23/00	-	-	
4299	200008	000816257	629101	208.00	08/17/00	08/28/00	11	2,288.00	
4300	200008	000816257	629101	10.40	08/17/00	08/28/00	11	114.40	
4301	200008	000811018	629101	(0.09)	08/09/00	08/09/00	-	-	
4302	200008	000811018	629101	1.03	08/09/00	08/09/00	-	-	
4303	200008	000811018	629101	17.10	08/09/00	08/09/00	-	-	
4304	200008	000811023	629101	229.60	08/09/00	08/17/00	8	1,836.80	
4305	200008	000811023	629101	13.78	08/09/00	08/17/00	8	110.24	
4306	200008	000814962	629101	5.28	08/15/00	08/15/00	-	-	
4307	200008	000814962	629101	(0.44)	08/15/00	08/15/00	-	-	
4308	200008	000814962	629101	87.95	08/15/00	08/15/00	-	-	
4309	200008	000814963	629101	(0.49)	08/15/00	08/15/00	-	-	
4310	200008	000814963	629101	98.40	08/15/00	08/15/00	-	-	
4311	200008	000814963	629101	5.90	08/15/00	08/15/00	-	-	
4312	200008	000814966	629101	43.20	08/15/00	08/15/00	-	-	
4313	200008	000814966	629101	2.59	08/15/00	08/15/00	-	-	
4314	200008	000809225	629101	75.70	08/04/00	08/09/00	5	378.50	
4315	200008	000809225	629101	(1.51)	08/04/00	08/09/00	5	(7.55)	
4316	200008	000809225	629101	3.79	08/04/00	08/09/00	5	18.95	
4317	200008	000820159	629101	116.30	08/24/00	08/25/00	1	116.30	
4318	200008	000820159	629101	5.82	08/24/00	08/25/00	1	5.82	
4319	200008	000807641	629101	8.41	08/02/00	08/03/00	1	8.41	
4320	200008	000807643	629101	16.94	08/02/00	08/03/00	1	16.94	
4321	200008	000811756	629101	60.00	08/09/00	08/10/00	1	60.00	
4322	200008	000822405	629101	6.33	08/29/00	08/29/00	-	-	
4323	200008	000815140	629101	11.82	08/16/00	08/17/00	1	11.82	
4324	200008	000815395	629101	12.27	08/16/00	08/17/00	1	12.27	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4325	200008	000817820	629101	21.43	08/21/00	09/07/00	17	364.31	
4326	200008	000817820	629101	306.08	08/21/00	09/07/00	17	5,203.36	
4327	200008	000823486	629101	217.57	08/31/00	09/01/00	1	217.57	
4328	200008	000823487	629101	191.77	08/31/00	09/01/00	1	191.77	
4329	200008	000813645	629102	7.81	08/14/00	08/24/00	10	78.10	
4330	200008	000813645	629102	111.50	08/14/00	08/24/00	10	1,115.00	
4331	200008	000807982	629102	1,115.11	08/02/00	08/03/00	1	1,115.11	
4332	200008	000807982	629102	(11.15)	08/02/00	08/03/00	1	(11.15)	
4333	200008	000807982	629102	60.88	08/02/00	08/03/00	1	60.88	
4334	200008	000811504	629102	17.83	08/09/00	08/24/00	15	267.45	
4335	200008	000811504	629102	1.25	08/09/00	08/24/00	15	18.75	
4336	200008	000815157	629102	1.83	08/16/00	08/31/00	15	27.45	
4337	200008	000815157	629102	26.20	08/16/00	08/31/00	15	393.00	
4338	200008	000808147	629102	140.16	08/03/00	08/17/00	14	1,962.24	
4339	200008	000808147	629102	9.81	08/03/00	08/17/00	14	137.34	
4340	200008	000812730	629102	12.72	08/10/00	08/25/00	15	190.80	
4341	200008	000812730	629102	0.89	08/10/00	08/25/00	15	13.35	
4342	200008	000808955	629102	8.25	08/04/00	08/07/00	3	24.75	
4343	200008	000808955	629102	117.80	08/04/00	08/07/00	3	353.40	
4344	200008	000808959	629102	7.97	08/04/00	08/07/00	3	23.91	
4345	200008	000808959	629102	113.80	08/04/00	08/07/00	3	341.40	
4346	200008	000813707	629102	5.25	08/14/00	08/31/00	17	89.25	
4347	200008	000813707	629102	75.00	08/14/00	08/31/00	17	1,275.00	
4348	200008	000817515	629102	765.48	08/19/00	08/22/00	3	2,296.44	
4349	200008	000817515	629102	45.92	08/19/00	08/22/00	3	137.76	
4350	200008	000813728	629102	128.15	08/14/00	08/15/00	1	128.15	
4351	200008	000813728	629102	8.97	08/14/00	08/15/00	1	8.97	
4352	200008	000813728	629102	(1.28)	08/14/00	08/15/00	1	(1.28)	
4353	200008	000817819	629102	41.17	08/21/00	09/07/00	17	699.89	
4354	200008	000817819	629102	2.88	08/21/00	09/07/00	17	48.96	
4355	200008	000814670	629102	22.65	08/15/00	08/16/00	1	22.65	
4356	200008	000814670	629102	406.50	08/15/00	08/16/00	1	406.50	
4357	200008	000814670	629102	20.33	08/15/00	08/16/00	1	20.33	
4358	200008	000818051	629102	517.90	08/21/00	08/22/00	1	517.90	
4359	200008	000818051	629102	1.34	08/21/00	08/22/00	1	1.34	
4360	200008	000818051	629102	4.28	08/21/00	08/22/00	1	4.28	
4361	200008	000818051	629102	243.60	08/21/00	08/22/00	1	243.60	
4362	200008	000818051	629102	76.25	08/21/00	08/22/00	1	76.25	
4363	200008	000818051	629102	41.89	08/21/00	08/22/00	1	41.89	
4364	200008	000818051	629102	9.09	08/21/00	08/22/00	1	9.09	
4365	200008	000808688	629102	28.16	08/03/00	08/17/00	14	394.24	
4366	200008	000808688	629102	1.97	08/03/00	08/17/00	14	27.58	
4367	200008	000808493	629102	673.20	08/03/00	08/04/00	1	673.20	
4368	200008	000808493	629102	25.00	08/03/00	08/04/00	1	25.00	
4369	200008	000808493	629102	39.60	08/03/00	08/04/00	1	39.60	
4370	200008	000807429	629102	1.96	08/01/00	08/10/00	9	17.64	
4371	200008	000807429	629102	27.94	08/01/00	08/10/00	9	251.46	

MidAmerican Energy Company  
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4372	200008	000820025	629102	2.14	08/24/00	09/08/00	15	32.10	
4373	200008	000820025	629102	30.56	08/24/00	09/08/00	15	458.40	
4374	200008	000808814	629102	154.12	08/04/00	08/04/00	-	-	
4375	200008	000808814	629102	2,096.98	08/04/00	08/04/00	-	-	
4376	200008	000813246	629102	4.91	08/11/00	08/28/00	17	83.47	
4377	200008	000813246	629102	13.08	08/11/00	08/28/00	17	222.36	
4378	200008	000813246	629102	186.90	08/11/00	08/28/00	17	3,177.30	
4379	200008	000819955	629102	960.00	08/24/00	08/31/00	7	6,720.00	
4380	200008	000819955	629102	67.20	08/24/00	08/31/00	7	470.40	
4381	200008	000821464	629102	1,521.60	08/28/00	09/14/00	17	25,867.20	
4382	200008	000821464	629102	76.08	08/28/00	09/14/00	17	1,293.36	
4383	200008	000819479	629102	1,092.97	08/23/00	09/08/00	16	17,487.52	
4384	200008	000808960	629102	5.50	08/04/00	08/07/00	3	16.50	
4385	200008	000808960	629102	110.16	08/04/00	08/07/00	3	330.48	
4386	200008	000811751	629102	111.60	08/09/00	08/24/00	15	1,674.00	
4387	200008	000811751	629102	7.81	08/09/00	08/24/00	15	117.15	
4388	200008	000819810	629102	139.20	08/24/00	09/07/00	14	1,948.80	
4389	200008	000819810	629102	9.74	08/24/00	09/07/00	14	136.36	
4390	200008	000814269	629102	42.94	08/14/00	08/31/00	17	729.98	
4391	200008	000814269	629102	3.01	08/14/00	08/31/00	17	51.17	
4392	200008	000822167	629102	6.30	08/29/00	09/15/00	17	107.10	
4393	200008	000822167	629102	90.00	08/29/00	09/15/00	17	1,530.00	
4394	200008	000816347	629102	1.49	08/17/00	08/31/00	14	20.86	
4395	200008	000816347	629102	21.25	08/17/00	08/31/00	14	297.50	
4396	200008	000819337	629102	2.02	08/23/00	09/07/00	15	30.30	
4397	200008	000819337	629102	28.80	08/23/00	09/07/00	15	432.00	
4398	200008	000819891	629102	144.72	08/24/00	09/08/00	15	2,170.80	
4399	200008	000819891	629102	10.13	08/24/00	09/08/00	15	151.95	
4400	200008	000811989	629102	153.94	08/10/00	08/11/00	1	153.94	
4401	200008	000817396	629102	196.17	08/19/00	08/28/00	9	1,765.53	
4402	200008	000817396	629102	13.73	08/19/00	08/28/00	9	123.57	
4403	200008	000817396	629102	9.70	08/19/00	08/28/00	9	87.30	
4404	200008	000820022	629102	1.80	08/24/00	09/14/00	21	37.80	
4405	200008	000820022	629102	25.70	08/24/00	09/14/00	21	539.70	
4406	200008	000807980	629102	1.12	08/02/00	08/03/00	1	1.12	
4407	200008	000807980	629102	16.00	08/02/00	08/03/00	1	16.00	
4408	200008	000818817	629102	4.25	08/22/00	08/23/00	1	4.25	
4409	200008	000818817	629102	0.30	08/22/00	08/23/00	1	0.30	
4410	200008	000813246	629103	9.34	08/11/00	08/28/00	17	158.78	
4411	200008	000813246	629103	3.51	08/11/00	08/28/00	17	59.67	
4412	200008	000813246	629103	133.50	08/11/00	08/28/00	17	2,269.50	
4413	200008	000807961	629103	7.80	08/02/00	08/17/00	15	117.00	
4414	200008	000807961	629103	3.59	08/02/00	08/17/00	15	53.85	
4415	200008	000807961	629103	156.00	08/02/00	08/17/00	15	2,340.00	
4416	200008	000820580	647001	16.54	08/25/00	08/25/00	-	-	
4417	200008	000816440	649001	23.76	08/17/00	08/18/00	1	23.76	
4418	200008	000816440	649001	50.19	08/17/00	08/18/00	1	50.19	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4419	200008	000816440	649001	1.43	08/17/00	08/18/00	1	1.43	
4420	200008	000816440	649001	3.01	08/17/00	08/18/00	1	3.01	
4421	200008	000819622	649001	7.55	08/23/00	08/31/00	8	60.40	
4422	200008	000819622	649001	10.80	08/23/00	08/31/00	8	86.40	
4423	200008	000819622	649001	216.00	08/23/00	08/31/00	8	1,728.00	
4424	200008	000816713	649001	70.50	08/18/00	08/21/00	3	211.50	
4425	200008	000816713	649001	4.24	08/18/00	08/21/00	3	12.72	
4426	200008	000811971	649001	83.65	08/10/00	08/15/00	5	418.25	
4427	200008	000811971	649001	7.00	08/10/00	08/15/00	5	35.00	
4428	200008	000811971	649001	5.02	08/10/00	08/15/00	5	25.10	
4429	200008	000807503	649001	6.15	08/01/00	08/01/00	-	-	
4430	200008	000807503	649001	30.00	08/01/00	08/01/00	-	-	
4431	200008	000807503	649001	1.50	08/01/00	08/01/00	-	-	
4432	200008	000810163	649001	60.90	08/07/00	08/24/00	17	1,035.30	
4433	200008	000810163	649001	1.98	08/07/00	08/24/00	17	33.66	
4434	200008	000810163	649001	3.95	08/07/00	08/24/00	17	67.15	
4435	200008	000810163	649001	30.45	08/07/00	08/24/00	17	517.65	
4436	200008	000810354	649001	12.34	08/08/00	08/09/00	1	12.34	
4437	200008	000809790	649001	2.96	08/07/00	08/07/00	-	-	
4438	200008	000809790	649001	7.09	08/07/00	08/07/00	-	-	
4439	200008	000815009	649001	3.03	08/15/00	08/16/00	1	3.03	
4440	200008	000815009	649001	0.18	08/15/00	08/16/00	1	0.18	
4441	200008	000814759	649001	16.85	08/15/00	08/24/00	9	151.65	
4442	200008	000814759	649001	280.80	08/15/00	08/24/00	9	2,527.20	
4443	200008	000814969	649001	0.80	08/15/00	08/17/00	2	1.60	
4444	200008	000814969	649001	0.88	08/15/00	08/17/00	2	1.76	
4445	200008	000814969	649001	1.92	08/15/00	08/17/00	2	3.84	
4446	200008	000814969	649001	2.90	08/15/00	08/17/00	2	5.80	
4447	200008	000814969	649001	3.24	08/15/00	08/17/00	2	6.48	
4448	200008	000814969	649001	3.85	08/15/00	08/17/00	2	7.70	
4449	200008	000814969	649001	9.91	08/15/00	08/17/00	2	19.82	
4450	200008	000814969	649001	13.31	08/15/00	08/17/00	2	26.62	
4451	200008	000814969	649001	0.19	08/15/00	08/17/00	2	0.38	
4452	200008	000814969	649001	14.74	08/15/00	08/17/00	2	29.48	
4453	200008	000814969	649001	32.00	08/15/00	08/17/00	2	64.00	
4454	200008	000814969	649001	48.32	08/15/00	08/17/00	2	96.64	
4455	200008	000814969	649001	64.10	08/15/00	08/17/00	2	128.20	
4456	200008	000814969	649001	12.00	08/15/00	08/17/00	2	24.00	
4457	200008	000814969	649001	0.72	08/15/00	08/17/00	2	1.44	
4458	200008	000814969	649001	0.60	08/15/00	08/17/00	2	1.20	
4459	200008	000823720	649001	(0.80)	08/31/00	09/21/00	21	(16.80)	
4460	200008	000823720	649001	(13.31)	08/31/00	09/21/00	21	(279.51)	
4461	200008	000810749	649001	3.50	08/08/00	08/24/00	16	56.00	
4462	200008	000810749	649001	55.00	08/08/00	08/24/00	16	880.00	
4463	200008	000814752	649001	40.64	08/15/00	08/16/00	1	40.64	
4464	200008	000814752	649001	43.25	08/15/00	08/16/00	1	43.25	
4465	200008	000814736	649001	15.74	08/15/00	08/16/00	1	15.74	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4466	200008	000814736	649001	0.79	08/15/00	08/16/00	1	0.79	
4467	200008	000811391	649001	845.81	08/09/00	08/10/00	1	845.81	
4468	200008	000811392	649001	220.08	08/09/00	08/10/00	1	220.08	
4469	200008	000812239	649001	14.89	08/10/00	08/11/00	1	14.89	
4470	200008	000812239	649001	0.89	08/10/00	08/11/00	1	0.89	
4471	200008	000810640	649002	2,768.50	08/08/00	08/08/00	-	-	
4472	200008	000810643	649002	2,098.00	08/08/00	08/08/00	-	-	
4473	200008	000808814	649002	34.20	08/04/00	08/04/00	-	-	
4474	200008	000807047	649002	1,125.86	08/01/00	08/02/00	1	1,125.86	
4475	200008	000813802	649002	914.40	08/14/00	08/15/00	1	914.40	
4476	200008	000816897	649002	365.76	08/18/00	08/21/00	3	1,097.28	
4477	200008	000820580	649002	4.27	08/25/00	08/25/00	-	-	
4478	200008	000818555	649002	(125.00)	08/22/00	08/22/00	-	-	
4479	200008	000815140	649002	55.53	08/16/00	08/17/00	1	55.53	
4480	200008	000823026	649002	44.18	08/30/00	08/30/00	-	-	
4481	200008	000808492	649003	1.50	08/03/00	08/04/00	1	1.50	
4482	200008	000808492	649003	3.71	08/03/00	08/04/00	1	3.71	
4483	200008	000808492	649003	29.90	08/03/00	08/04/00	1	29.90	
4484	200008	000823784	649003	2.95	08/31/00	09/01/00	1	2.95	
4485	200008	000823784	649003	0.18	08/31/00	09/01/00	1	0.18	
4486	200008	000808814	649003	5,347.89	08/04/00	08/04/00	-	-	
4487	200008	000808814	649003	682.17	08/04/00	08/04/00	-	-	
4488	200008	000808814	649003	56.00	08/04/00	08/04/00	-	-	
4489	200008	000822308	649003	(0.63)	08/29/00	08/30/00	1	(0.63)	
4490	200008	000822308	649003	(0.03)	08/29/00	08/30/00	1	(0.03)	
4491	200008	000822308	649003	3.17	08/29/00	08/30/00	1	3.17	
4492	200008	000822308	649003	6.23	08/29/00	08/30/00	1	6.23	
4493	200008	000822308	649003	63.36	08/29/00	08/30/00	1	63.36	
4494	200008	000810772	649003	126.00	08/08/00	08/17/00	9	1,134.00	
4495	200008	000810772	649003	8.82	08/08/00	08/17/00	9	79.38	
4496	200008	000810772	649003	24.45	08/08/00	08/17/00	9	220.05	
4497	200008	000818856	649003	102.90	08/22/00	09/06/00	15	1,543.50	
4498	200008	000816842	649003	0.71	08/18/00	08/18/00	-	-	
4499	200008	000816842	649003	11.83	08/18/00	08/18/00	-	-	
4500	200008	000812022	649003	25.04	08/10/00	08/22/00	12	300.48	
4501	200008	000816014	649003	126.46	08/17/00	08/18/00	1	126.46	
4502	200008	000823690	649003	32.00	08/31/00	08/31/00	-	-	
4503	200008	000818969	649004	15.92	08/22/00	08/24/00	2	31.84	
4504	200008	000818969	649004	0.87	08/22/00	08/24/00	2	1.74	
4505	200008	000812727	649004	7.15	08/10/00	08/24/00	14	100.10	
4506	200008	000812727	649004	0.50	08/10/00	08/24/00	14	7.00	
4507	200008	000810734	649004	24.00	08/08/00	08/09/00	1	24.00	
4508	200008	000819209	649004	140.75	08/23/00	08/24/00	1	140.75	
4509	200008	000822846	649004	(2.69)	08/30/00	08/31/00	1	(2.69)	
4510	200008	000822846	649004	9.41	08/30/00	08/31/00	1	9.41	
4511	200008	000822846	649004	134.40	08/30/00	08/31/00	1	134.40	
4512	200008	000809969	649004	1.05	08/07/00	08/11/00	4	4.20	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4513	200008	000809969	649004	17.45	08/07/00	08/11/00	4	69.80	
4514	200008	000812710	649004	113.57	08/10/00	08/17/00	7	794.99	
4515	200008	000812710	649004	7.95	08/10/00	08/17/00	7	55.65	
4516	200008	000812714	649004	7.84	08/10/00	08/11/00	1	7.84	
4517	200008	000812714	649004	111.99	08/10/00	08/11/00	1	111.99	
4518	200008	000812719	649004	114.44	08/10/00	08/11/00	1	114.44	
4519	200008	000812719	649004	8.01	08/10/00	08/11/00	1	8.01	
4520	200008	000812723	649004	8.30	08/10/00	08/11/00	1	8.30	
4521	200008	000812723	649004	118.57	08/10/00	08/11/00	1	118.57	
4522	200008	000813673	649004	5.38	08/14/00	08/15/00	1	5.38	
4523	200008	000813673	649004	77.02	08/14/00	08/15/00	1	77.02	
4524	200008	000813674	649004	5.08	08/14/00	08/15/00	1	5.08	
4525	200008	000813674	649004	72.62	08/14/00	08/15/00	1	72.62	
4526	200008	000813676	649004	75.37	08/14/00	08/15/00	1	75.37	
4527	200008	000813676	649004	5.27	08/14/00	08/15/00	1	5.27	
4528	200008	000813678	649004	4.77	08/14/00	08/17/00	3	14.31	
4529	200008	000813678	649004	68.17	08/14/00	08/17/00	3	204.51	
4530	200008	000817815	649004	5.60	08/21/00	08/24/00	3	16.80	
4531	200008	000817815	649004	80.07	08/21/00	08/24/00	3	240.21	
4532	200008	000821713	649004	4.96	08/28/00	08/31/00	3	14.88	
4533	200008	000821713	649004	70.97	08/28/00	08/31/00	3	212.91	
4534	200008	000812221	649004	3.00	08/10/00	08/11/00	1	3.00	
4535	200008	000810005	649004	8.66	08/07/00	08/21/00	14	121.24	
4536	200008	000810005	649004	135.00	08/07/00	08/21/00	14	1,890.00	
4537	200008	000810005	649004	8.62	08/07/00	08/21/00	14	120.68	
4538	200008	000823076	649004	135.00	08/30/00	09/14/00	15	2,025.00	
4539	200008	000823076	649004	8.63	08/30/00	09/14/00	15	129.45	
4540	200008	000823076	649004	8.76	08/30/00	09/14/00	15	131.40	
4541	200008	000810812	649004	19.60	08/08/00	08/10/00	2	39.20	
4542	200008	000810812	649004	0.98	08/08/00	08/10/00	2	1.96	
4543	200008	000808807	649004	25.41	08/03/00	08/03/00	-	-	
4544	200008	000808807	649004	6.00	08/03/00	08/03/00	-	-	
4545	200008	000816115	649004	13.00	08/17/00	08/17/00	-	-	
4546	200008	000816115	649004	26.49	08/17/00	08/17/00	-	-	
4547	200008	000816115	649004	35.01	08/17/00	08/17/00	-	-	
4548	200008	000816115	649004	3.70	08/17/00	08/17/00	-	-	
4549	200008	000816115	649004	50.50	08/17/00	08/17/00	-	-	
4550	200008	000823000	649004	18.69	08/30/00	08/30/00	-	-	
4551	200008	000823000	649004	8.00	08/30/00	08/30/00	-	-	
4552	200008	000823000	649004	7.80	08/30/00	08/30/00	-	-	
4553	200008	000823000	649004	6.50	08/30/00	08/30/00	-	-	
4554	200008	000813352	649004	1,800.00	08/11/00	08/14/00	3	5,400.00	
4555	200008	000814209	649004	1.04	08/14/00	08/24/00	10	10.40	
4556	200008	000814209	649004	0.94	08/14/00	08/24/00	10	9.40	
4557	200008	000814209	649004	2.19	08/14/00	08/24/00	10	21.90	
4558	200008	000814209	649004	36.88	08/14/00	08/24/00	10	368.80	
4559	200008	000814209	649004	90.00	08/14/00	08/24/00	10	900.00	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4560	200008	000814209	649004	100.00	08/14/00	08/24/00	10	1,000.00	
4561	200008	000814209	649004	200.00	08/14/00	08/24/00	10	2,000.00	
4562	200008	000814209	649004	210.00	08/14/00	08/24/00	10	2,100.00	
4563	200008	000814209	649004	2.09	08/14/00	08/24/00	10	20.90	
4564	200008	000811313	649004	1.25	08/09/00	08/10/00	1	1.25	
4565	200008	000811313	649004	(0.01)	08/09/00	08/10/00	1	(0.01)	
4566	200008	000811313	649004	6.16	08/09/00	08/10/00	1	6.16	
4567	200008	000811313	649004	200.00	08/09/00	08/10/00	1	200.00	
4568	200008	000811313	649004	(2.00)	08/09/00	08/10/00	1	(2.00)	
4569	200008	000815995	649004	185.00	08/17/00	08/31/00	14	2,590.00	
4570	200008	000815995	649004	9.25	08/17/00	08/31/00	14	129.50	
4571	200008	000815995	649004	5.70	08/17/00	08/31/00	14	79.80	
4572	200008	000817401	649004	280.00	08/19/00	09/01/00	13	3,640.00	
4573	200008	000817401	649004	3.27	08/19/00	09/01/00	13	42.51	
4574	200008	000817401	649004	200.00	08/19/00	09/01/00	13	2,600.00	
4575	200008	000817401	649004	24.00	08/19/00	09/01/00	13	312.00	
4576	200008	000817401	649004	2.34	08/19/00	09/01/00	13	30.42	
4577	200008	000818867	649004	15.98	08/22/00	08/31/00	9	143.82	
4578	200008	000818867	649004	0.96	08/22/00	08/31/00	9	8.64	
4579	200008	000807374	649004	(1.26)	08/01/00	08/03/00	2	(2.52)	
4580	200008	000807374	649004	(21.00)	08/01/00	08/03/00	2	(42.00)	
4581	200008	000815058	649004	17.18	08/15/00	08/25/00	10	171.80	
4582	200008	000815058	649004	0.86	08/15/00	08/25/00	10	8.60	
4583	200008	000818850	649004	0.56	08/22/00	09/08/00	17	9.52	
4584	200008	000818850	649004	9.37	08/22/00	09/08/00	17	159.29	
4585	200008	000818850	649004	7.38	08/22/00	09/08/00	17	125.46	
4586	200008	000818850	649004	0.44	08/22/00	09/08/00	17	7.48	
4587	200008	000821573	649004	16.24	08/28/00	08/29/00	1	16.24	
4588	200008	000814785	649004	4.90	08/15/00	08/16/00	1	4.90	
4589	200008	000814785	649004	69.90	08/15/00	08/16/00	1	69.90	
4590	200008	000812066	649004	38.40	08/10/00	08/11/00	1	38.40	
4591	200008	000812066	649004	2.69	08/10/00	08/11/00	1	2.69	
4592	200008	000811186	649004	250.00	08/09/00	08/10/00	1	250.00	
4593	200008	000811167	649004	2,324.61	08/09/00	08/10/00	1	2,324.61	
4594	200008	000811167	649004	3.03	08/09/00	08/10/00	1	3.03	
4595	200008	000811167	649004	238.97	08/09/00	08/10/00	1	238.97	
4596	200008	000811167	649004	29.46	08/09/00	08/10/00	1	29.46	
4597	200008	000812682	649004	28.71	08/10/00	08/28/00	18	516.78	
4598	200008	000819895	649004	126.05	08/24/00	09/07/00	14	1,764.70	
4599	200008	000819897	649004	31.45	08/24/00	09/11/00	18	566.10	
4600	200008	000810325	649004	9.85	08/08/00	08/09/00	1	9.85	
4601	200008	000810330	649004	7.19	08/08/00	08/09/00	1	7.19	
4602	200008	000809846	649004	3,360.00	08/07/00	08/07/00	-	-	
4603	200008	000812565	649004	1,500.00	08/10/00	08/10/00	-	-	
4604	200008	000816344	649004	1,764.00	08/17/00	08/18/00	1	1,764.00	
4605	200008	000815653	649004	292.00	08/16/00	08/17/00	1	292.00	
4606	200008	000816116	649004	290.02	08/17/00	08/18/00	1	290.02	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4607	200008	000814242	649004	1,650.00	08/14/00	08/25/00	11	18,150.00	
4608	200008	000814242	649004	82.50	08/14/00	08/25/00	11	907.50	
4609	200008	000818847	649004	5.31	08/22/00	09/07/00	16	84.96	
4610	200008	000818847	649004	88.50	08/22/00	09/07/00	16	1,416.00	
4611	200008	000811300	649004	7.21	08/09/00	08/21/00	12	86.52	
4612	200008	000811300	649004	113.30	08/09/00	08/21/00	12	1,359.60	
4613	200008	000811300	649004	1.14	08/09/00	08/21/00	12	13.68	
4614	200008	000811300	649004	5.67	08/09/00	08/21/00	12	68.04	
4615	200008	000811300	649004	1.44	08/09/00	08/21/00	12	17.28	
4616	200008	000811300	649004	144.20	08/09/00	08/21/00	12	1,730.40	
4617	200008	000811305	649004	0.19	08/09/00	08/10/00	1	0.19	
4618	200008	000811305	649004	3.22	08/09/00	08/10/00	1	3.22	
4619	200008	000811217	649004	15.95	08/09/00	08/17/00	8	127.60	
4620	200008	000811217	649004	0.96	08/09/00	08/17/00	8	7.68	
4621	200008	000811218	649004	15.95	08/09/00	08/10/00	1	15.95	
4622	200008	000811218	649004	0.80	08/09/00	08/10/00	1	0.80	
4623	200008	000811219	649004	95.40	08/09/00	08/17/00	8	763.20	
4624	200008	000811219	649004	5.72	08/09/00	08/17/00	8	45.76	
4625	200008	000811220	649004	1.14	08/09/00	08/17/00	8	9.12	
4626	200008	000811220	649004	19.00	08/09/00	08/17/00	8	152.00	
4627	200008	000811221	649004	2.33	08/09/00	08/17/00	8	18.64	
4628	200008	000811221	649004	46.64	08/09/00	08/17/00	8	373.12	
4629	200008	000811222	649004	4.39	08/09/00	08/17/00	8	35.12	
4630	200008	000811222	649004	73.26	08/09/00	08/17/00	8	586.08	
4631	200008	000811612	649004	341.00	08/09/00	08/10/00	1	341.00	
4632	200008	000811612	649004	18.79	08/09/00	08/10/00	1	18.79	
4633	200008	000812501	649004	53.60	08/10/00	08/11/00	1	53.60	
4634	200008	000812501	649004	18.85	08/10/00	08/11/00	1	18.85	
4635	200008	000812501	649004	2.58	08/10/00	08/11/00	1	2.58	
4636	200008	000812501	649004	0.86	08/10/00	08/11/00	1	0.86	
4637	200008	000812501	649004	1.72	08/10/00	08/11/00	1	1.72	
4638	200008	000812501	649004	37.70	08/10/00	08/11/00	1	37.70	
4639	200008	000813488	649004	8.10	08/11/00	08/14/00	3	24.30	
4640	200008	000813488	649004	0.49	08/11/00	08/14/00	3	1.47	
4641	200008	000814684	649004	16.00	08/15/00	08/16/00	1	16.00	
4642	200008	000814684	649004	0.96	08/15/00	08/16/00	1	0.96	
4643	200008	000815037	649004	24.04	08/15/00	08/16/00	1	24.04	
4644	200008	000815037	649004	480.72	08/15/00	08/16/00	1	480.72	
4645	200008	000823169	649004	341.00	08/30/00	08/31/00	1	341.00	
4646	200008	000823169	649004	18.79	08/30/00	08/31/00	1	18.79	
4647	200008	000823532	649004	480.72	08/31/00	09/01/00	1	480.72	
4648	200008	000823532	649004	24.04	08/31/00	09/01/00	1	24.04	
4649	200008	000820914	649004	12.06	08/25/00	09/07/00	13	156.78	
4650	200008	000820914	649004	16.86	08/25/00	09/07/00	13	219.18	
4651	200008	000820914	649004	280.92	08/25/00	09/07/00	13	3,651.96	
4652	200008	000814923	649004	326.83	08/15/00	08/21/00	6	1,960.98	
4653	200008	000814923	649004	17.98	08/15/00	08/21/00	6	107.88	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4654	200008	000808814	649004	114.97	08/04/00	08/04/00	-	-	-
4655	200008	000808814	649004	8.49	08/04/00	08/04/00	-	-	-
4656	200008	000808814	649004	583.40	08/04/00	08/04/00	-	-	-
4657	200008	000808814	649004	543.87	08/04/00	08/04/00	-	-	-
4658	200008	000808814	649004	302.87	08/04/00	08/04/00	-	-	-
4659	200008	000808814	649004	272.06	08/04/00	08/04/00	-	-	-
4660	200008	000808814	649004	330.26	08/04/00	08/04/00	-	-	-
4661	200008	000808814	649004	1,373.07	08/04/00	08/04/00	-	-	-
4662	200008	000808814	649004	14.75	08/04/00	08/04/00	-	-	-
4663	200008	000808814	649004	173.91	08/04/00	08/04/00	-	-	-
4664	200008	000808814	649004	1,343.39	08/04/00	08/04/00	-	-	-
4665	200008	000808814	649004	26.29	08/04/00	08/04/00	-	-	-
4666	200008	000808814	649004	799.12	08/04/00	08/04/00	-	-	-
4667	200008	000808814	649004	15.69	08/04/00	08/04/00	-	-	-
4668	200008	000808814	649004	976.64	08/04/00	08/04/00	-	-	-
4669	200008	000808814	649004	1,158.00	08/04/00	08/04/00	-	-	-
4670	200008	000808814	649004	35.00	08/04/00	08/04/00	-	-	-
4671	200008	000810413	649004	(17.39)	08/08/00	08/08/00	-	-	-
4672	200008	000813064	649004	7.00	08/11/00	08/11/00	-	-	-
4673	200008	000819379	649004	2.02	08/23/00	08/23/00	-	-	-
4674	200008	000813358	649004	529.15	08/11/00	08/15/00	4	2,116.60	-
4675	200008	000815999	649004	40.00	08/17/00	08/18/00	1	40.00	-
4676	200008	000815999	649004	2.40	08/17/00	08/18/00	1	2.40	-
4677	200008	000813492	649004	0.28	08/11/00	08/14/00	3	0.84	-
4678	200008	000813492	649004	5.60	08/11/00	08/14/00	3	16.80	-
4679	200008	000822432	649004	37.10	08/29/00	08/29/00	-	-	-
4680	200008	000810339	649004	54.22	08/08/00	08/09/00	1	54.22	-
4681	200008	000807814	649004	288.00	08/02/00	08/03/00	1	288.00	-
4682	200008	000811680	649004	101.00	08/09/00	08/10/00	1	101.00	-
4683	200008	000815043	649004	1,967.50	08/15/00	08/16/00	1	1,967.50	-
4684	200008	000820188	649004	202.00	08/24/00	08/30/00	6	1,212.00	-
4685	200008	000820188	649004	27.13	08/24/00	08/30/00	6	162.78	-
4686	200008	000821071	649004	782.00	08/25/00	08/30/00	5	3,910.00	-
4687	200008	000807268	649004	4.47	08/01/00	08/03/00	2	8.94	-
4688	200008	000807268	649004	13.16	08/01/00	08/03/00	2	26.32	-
4689	200008	000807268	649004	(1.88)	08/01/00	08/03/00	2	(3.76)	-
4690	200008	000807268	649004	188.00	08/01/00	08/03/00	2	376.00	-
4691	200008	000808945	649004	(2.06)	08/04/00	08/10/00	6	(12.36)	-
4692	200008	000808945	649004	4.83	08/04/00	08/10/00	6	28.98	-
4693	200008	000808945	649004	14.42	08/04/00	08/10/00	6	86.52	-
4694	200008	000808945	649004	206.00	08/04/00	08/10/00	6	1,236.00	-
4695	200008	000808995	649004	16.20	08/04/00	08/04/00	-	-	-
4696	200008	000808995	649004	4.67	08/04/00	08/04/00	-	-	-
4697	200008	000808995	649004	(2.70)	08/04/00	08/04/00	-	-	-
4698	200008	000808995	649004	270.00	08/04/00	08/04/00	-	-	-
4699	200008	000809750	649004	412.00	08/07/00	08/10/00	3	1,236.00	-
4700	200008	000809750	649004	5.31	08/07/00	08/10/00	3	15.93	-

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4701	200008	000809750	649004	(4.12)	08/07/00	08/10/00	3	(12.36)	
4702	200008	000809750	649004	28.84	08/07/00	08/10/00	3	86.52	
4703	200008	000811039	649004	0.98	08/09/00	08/10/00	1	0.98	
4704	200008	000811039	649004	1.61	08/09/00	08/10/00	1	1.61	
4705	200008	000811039	649004	1.96	08/09/00	08/10/00	1	1.96	
4706	200008	000811039	649004	14.00	08/09/00	08/10/00	1	14.00	
4707	200008	000811039	649004	28.00	08/09/00	08/10/00	1	28.00	
4708	200008	000811039	649004	0.80	08/09/00	08/10/00	1	0.80	
4709	200008	000811253	649004	(4.78)	08/09/00	08/10/00	1	(4.78)	
4710	200008	000811253	649004	33.46	08/09/00	08/10/00	1	33.46	
4711	200008	000811253	649004	35.91	08/09/00	08/10/00	1	35.91	
4712	200008	000811253	649004	3.00	08/09/00	08/10/00	1	3.00	
4713	200008	000811253	649004	513.00	08/09/00	08/10/00	1	513.00	
4714	200008	000811253	649004	2.79	08/09/00	08/10/00	1	2.79	
4715	200008	000811253	649004	(5.13)	08/09/00	08/10/00	1	(5.13)	
4716	200008	000811253	649004	478.00	08/09/00	08/10/00	1	478.00	
4717	200008	000814902	649004	0.29	08/15/00	08/16/00	1	0.29	
4718	200008	000814902	649004	(2.80)	08/15/00	08/16/00	1	(2.80)	
4719	200008	000814902	649004	(1.56)	08/15/00	08/16/00	1	(1.56)	
4720	200008	000814902	649004	(0.54)	08/15/00	08/16/00	1	(0.54)	
4721	200008	000814902	649004	156.00	08/15/00	08/16/00	1	156.00	
4722	200008	000814902	649004	10.92	08/15/00	08/16/00	1	10.92	
4723	200008	000814902	649004	280.00	08/15/00	08/16/00	1	280.00	
4724	200008	000814902	649004	53.56	08/15/00	08/16/00	1	53.56	
4725	200008	000814902	649004	0.86	08/15/00	08/16/00	1	0.86	
4726	200008	000814902	649004	19.60	08/15/00	08/16/00	1	19.60	
4727	200008	000814902	649004	1.54	08/15/00	08/16/00	1	1.54	
4728	200008	000814902	649004	3.75	08/15/00	08/16/00	1	3.75	
4729	200008	000821460	649004	240.00	08/28/00	08/28/00	-	-	
4730	200008	000821460	649004	160.00	08/28/00	08/28/00	-	-	
4731	200008	000821460	649004	100.80	08/28/00	08/28/00	-	-	
4732	200008	000821460	649004	16.80	08/28/00	08/28/00	-	-	
4733	200008	000821460	649004	14.40	08/28/00	08/28/00	-	-	
4734	200008	000821460	649004	11.20	08/28/00	08/28/00	-	-	
4735	200008	000821460	649004	0.73	08/28/00	08/28/00	-	-	
4736	200008	000821460	649004	4.41	08/28/00	08/28/00	-	-	
4737	200008	000821460	649004	(2.40)	08/28/00	08/28/00	-	-	
4738	200008	000821460	649004	1,440.00	08/28/00	08/28/00	-	-	
4739	200008	000821460	649004	(1.60)	08/28/00	08/28/00	-	-	
4740	200008	000821460	649004	0.49	08/28/00	08/28/00	-	-	
4741	200008	000822320	649004	89.01	08/29/00	08/30/00	1	89.01	
4742	200008	000822320	649004	(0.89)	08/29/00	08/30/00	1	(0.89)	
4743	200008	000822320	649004	0.45	08/29/00	08/30/00	1	0.45	
4744	200008	000822320	649004	6.23	08/29/00	08/30/00	1	6.23	
4745	200008	000823578	649004	(14.40)	08/31/00	08/31/00	-	-	
4746	200008	000811488	649004	157.91	08/09/00	08/15/00	6	947.46	
4747	200008	000811488	649004	58.49	08/09/00	08/15/00	6	350.94	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4748	200008	000811488	649004	9.48	08/09/00	08/15/00	6	56.88	
4749	200008	000811899	649004	26.54	08/10/00	08/22/00	12	318.48	
4750	200008	000811899	649004	1.60	08/10/00	08/22/00	12	19.20	
4751	200008	000811901	649004	25.58	08/10/00	08/22/00	12	306.96	
4752	200008	000811901	649004	1.54	08/10/00	08/22/00	12	18.48	
4753	200008	000811903	649004	1.42	08/10/00	08/22/00	12	17.04	
4754	200008	000811903	649004	23.65	08/10/00	08/22/00	12	283.80	
4755	200008	000817445	649004	1.49	08/19/00	08/29/00	10	14.90	
4756	200008	000817445	649004	24.78	08/19/00	08/29/00	10	247.80	
4757	200008	000817518	649004	55.84	08/19/00	08/29/00	10	558.40	
4758	200008	000817518	649004	3.35	08/19/00	08/29/00	10	33.50	
4759	200008	000816352	649004	3,495.00	08/17/00	08/17/00	-	-	
4760	200008	000816352	649004	209.70	08/17/00	08/17/00	-	-	
4761	200008	000816352	649004	18.90	08/17/00	08/17/00	-	-	
4762	200008	000816353	649004	265.23	08/17/00	08/17/00	-	-	
4763	200008	000816353	649004	15.91	08/17/00	08/17/00	-	-	
4764	200008	000816353	649004	9.23	08/17/00	08/17/00	-	-	
4765	200008	000817793	649004	1.41	08/21/00	08/22/00	1	1.41	
4766	200008	000817793	649004	20.10	08/21/00	08/22/00	1	20.10	
4767	200008	000817795	649004	1.19	08/21/00	08/28/00	7	8.33	
4768	200008	000817795	649004	16.99	08/21/00	08/28/00	7	118.93	
4769	200008	000810725	649004	10.00	08/08/00	08/09/00	1	10.00	
4770	200008	000810725	649004	74.25	08/08/00	08/09/00	1	74.25	
4771	200008	000810725	649004	5.90	08/08/00	08/09/00	1	5.90	
4772	200008	000818031	649004	62.07	08/21/00	08/22/00	1	62.07	
4773	200008	000818031	649004	2.88	08/21/00	08/22/00	1	2.88	
4774	200008	000818034	649004	107.07	08/21/00	08/22/00	1	107.07	
4775	200008	000818034	649004	5.20	08/21/00	08/22/00	1	5.20	
4776	200008	000818778	649004	25.80	08/22/00	08/22/00	-	-	
4777	200008	000818778	649004	1.03	08/22/00	08/22/00	-	-	
4778	200008	000823420	649004	1.57	08/31/00	09/14/00	14	21.98	
4779	200008	000823420	649004	22.39	08/31/00	09/14/00	14	313.46	
4780	200008	000823422	649004	3.07	08/31/00	09/14/00	14	42.98	
4781	200008	000823422	649004	43.79	08/31/00	09/14/00	14	613.06	
4782	200008	000823423	649004	9.01	08/31/00	09/14/00	14	126.14	
4783	200008	000823423	649004	128.71	08/31/00	09/14/00	14	1,801.94	
4784	200008	000823424	649004	22.10	08/31/00	09/14/00	14	309.40	
4785	200008	000823424	649004	1.55	08/31/00	09/14/00	14	21.70	
4786	200008	000823425	649004	28.08	08/31/00	09/14/00	14	393.12	
4787	200008	000823425	649004	12.07	08/31/00	09/14/00	14	168.98	
4788	200008	000823425	649004	1.97	08/31/00	09/14/00	14	27.58	
4789	200008	000823425	649004	0.84	08/31/00	09/14/00	14	11.76	
4790	200008	000813142	649004	776.87	08/11/00	08/14/00	3	2,330.61	
4791	200008	000823117	649004	741.04	08/30/00	08/31/00	1	741.04	
4792	200008	000811399	649004	661.67	08/09/00	08/23/00	14	9,263.38	
4793	200008	000811402	649004	3,200.13	08/09/00	08/16/00	7	22,400.91	
4794	200008	000811784	649004	8,728.04	08/09/00	08/10/00	1	8,728.04	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4795	200008	000818856	649004	1,706.17	08/22/00	09/06/00	15	25,592.55	
4796	200008	000820533	649004	1,836.99	08/25/00	09/07/00	13	23,880.87	
4797	200008	000814155	649004	29.40	08/14/00	08/31/00	17	499.80	
4798	200008	000814155	649004	4.00	08/14/00	08/31/00	17	68.00	
4799	200008	000814155	649004	0.17	08/14/00	08/31/00	17	2.89	
4800	200008	000814155	649004	0.24	08/14/00	08/31/00	17	4.08	
4801	200008	000814155	649004	0.27	08/14/00	08/31/00	17	4.59	
4802	200008	000814155	649004	0.34	08/14/00	08/31/00	17	5.78	
4803	200008	000814155	649004	88.50	08/14/00	08/31/00	17	1,504.50	
4804	200008	000814155	649004	3.71	08/14/00	08/31/00	17	63.07	
4805	200008	000814155	649004	5.60	08/14/00	08/31/00	17	95.20	
4806	200008	000814155	649004	5.94	08/14/00	08/31/00	17	100.98	
4807	200008	000814155	649004	6.40	08/14/00	08/31/00	17	108.80	
4808	200008	000814155	649004	7.40	08/14/00	08/31/00	17	125.80	
4809	200008	000814155	649004	8.20	08/14/00	08/31/00	17	139.40	
4810	200008	000814155	649004	31.80	08/14/00	08/31/00	17	540.60	
4811	200008	000814155	649004	1.34	08/14/00	08/31/00	17	22.78	
4812	200008	000811630	649004	2.08	08/09/00	08/21/00	12	24.96	
4813	200008	000811630	649004	41.51	08/09/00	08/21/00	12	498.12	
4814	200008	000817741	649004	28.15	08/21/00	09/01/00	11	309.65	
4815	200008	000817741	649004	563.14	08/21/00	09/01/00	11	6,194.54	
4816	200008	000821693	649004	14.17	08/28/00	09/11/00	14	198.38	
4817	200008	000821693	649004	0.71	08/28/00	09/11/00	14	9.94	
4818	200008	000809171	649004	7.83	08/04/00	08/07/00	3	23.49	
4819	200008	000809171	649004	0.43	08/04/00	08/07/00	3	1.29	
4820	200008	000815158	649004	0.11	08/16/00	08/17/00	1	0.11	
4821	200008	000815158	649004	1.55	08/16/00	08/17/00	1	1.55	
4822	200008	000815160	649004	1.79	08/16/00	08/17/00	1	1.79	
4823	200008	000815160	649004	0.13	08/16/00	08/17/00	1	0.13	
4824	200008	000815162	649004	21.92	08/16/00	08/17/00	1	21.92	
4825	200008	000815162	649004	1.53	08/16/00	08/17/00	1	1.53	
4826	200008	000815164	649004	6.54	08/16/00	08/17/00	1	6.54	
4827	200008	000815164	649004	0.46	08/16/00	08/17/00	1	0.46	
4828	200008	000815166	649004	0.45	08/16/00	08/17/00	1	0.45	
4829	200008	000815166	649004	0.03	08/16/00	08/17/00	1	0.03	
4830	200008	000819355	649004	31.05	08/23/00	08/24/00	1	31.05	
4831	200008	000819355	649004	443.68	08/23/00	08/24/00	1	443.68	
4832	200008	000819358	649004	57.30	08/23/00	08/28/00	5	286.50	
4833	200008	000819358	649004	818.61	08/23/00	08/28/00	5	4,093.05	
4834	200008	000823550	649004	76.25	08/31/00	09/01/00	1	76.25	
4835	200008	000823550	649004	1,089.31	08/31/00	09/01/00	1	1,089.31	
4836	200008	000810350	649004	89.48	08/08/00	08/09/00	1	89.48	
4837	200008	000819998	649004	0.53	08/24/00	08/24/00	-	-	
4838	200008	000808789	649004	10.00	08/03/00	08/03/00	-	-	
4839	200008	000811922	649004	1.87	08/10/00	08/11/00	1	1.87	
4840	200008	000811922	649004	31.20	08/10/00	08/11/00	1	31.20	
4841	200008	000815042	649004	24.64	08/15/00	08/16/00	1	24.64	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4842	200008	000815042	649004	1.48	08/15/00	08/16/00	1	1.48	
4843	200008	000817597	649004	4.65	08/19/00	08/24/00	5	23.25	
4844	200008	000817597	649004	0.24	08/19/00	08/24/00	5	1.20	
4845	200008	000817598	649004	12.00	08/19/00	08/24/00	5	60.00	
4846	200008	000819841	649004	5.75	08/24/00	08/31/00	7	40.25	
4847	200008	000819841	649004	82.11	08/24/00	08/31/00	7	574.77	
4848	200008	000822637	649004	64.25	08/30/00	09/11/00	12	771.00	
4849	200008	000822637	649004	4.50	08/30/00	09/11/00	12	54.00	
4850	200008	000822639	649004	24.00	08/30/00	09/07/00	8	192.00	
4851	200008	000822639	649004	93.50	08/30/00	09/07/00	8	748.00	
4852	200008	000822639	649004	156.01	08/30/00	09/07/00	8	1,248.08	
4853	200008	000822639	649004	1.68	08/30/00	09/07/00	8	13.44	
4854	200008	000822639	649004	6.55	08/30/00	09/07/00	8	52.40	
4855	200008	000822639	649004	82.85	08/30/00	09/07/00	8	662.80	
4856	200008	000822639	649004	14.47	08/30/00	09/07/00	8	115.76	
4857	200008	000822639	649004	8.36	08/30/00	09/07/00	8	66.88	
4858	200008	000822639	649004	5.80	08/30/00	09/07/00	8	46.40	
4859	200008	000822639	649004	5.19	08/30/00	09/07/00	8	41.52	
4860	200008	000822639	649004	0.36	08/30/00	09/07/00	8	2.88	
4861	200008	000822639	649004	0.59	08/30/00	09/07/00	8	4.72	
4862	200008	000822639	649004	1.01	08/30/00	09/07/00	8	8.08	
4863	200008	000822639	649004	10.92	08/30/00	09/07/00	8	87.36	
4864	200008	000813689	649004	74.20	08/14/00	08/15/00	1	74.20	
4865	200008	000813689	649004	3.55	08/14/00	08/15/00	1	3.55	
4866	200008	000813224	649004	0.60	08/11/00	08/14/00	3	1.80	
4867	200008	000813224	649004	12.00	08/11/00	08/14/00	3	36.00	
4868	200008	000808637	649004	74.00	08/03/00	08/04/00	1	74.00	
4869	200008	000808637	649004	4.44	08/03/00	08/04/00	1	4.44	
4870	200008	000820275	649004	86.39	08/24/00	08/25/00	1	86.39	
4871	200008	000817441	649004	1.90	08/19/00	08/28/00	9	17.10	
4872	200008	000817441	649004	0.11	08/19/00	08/28/00	9	0.99	
4873	200008	000817441	649004	0.42	08/19/00	08/28/00	9	3.78	
4874	200008	000817441	649004	5.60	08/19/00	08/28/00	9	50.40	
4875	200008	000817441	649004	6.85	08/19/00	08/28/00	9	61.65	
4876	200008	000817441	649004	0.34	08/19/00	08/28/00	9	3.06	
4877	200008	000817442	649004	0.67	08/19/00	08/22/00	3	2.01	
4878	200008	000817442	649004	1.65	08/19/00	08/22/00	3	4.95	
4879	200008	000817442	649004	11.20	08/19/00	08/22/00	3	33.60	
4880	200008	000817442	649004	27.40	08/19/00	08/22/00	3	82.20	
4881	200008	000819601	649004	11.50	08/23/00	09/01/00	9	103.50	
4882	200008	000819601	649004	0.69	08/23/00	09/01/00	9	6.21	
4883	200008	000812522	649004	5.30	08/10/00	08/10/00	-	-	
4884	200008	000812522	649004	6.40	08/10/00	08/10/00	-	-	
4885	200008	000820580	649004	7.65	08/25/00	08/25/00	-	-	
4886	200008	000820580	649004	9.52	08/25/00	08/25/00	-	-	
4887	200008	000815804	649004	1,850.00	08/16/00	08/28/00	12	22,200.00	
4888	200008	000815804	649004	111.00	08/16/00	08/28/00	12	1,332.00	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4889	200008	000815806	649004	111.00	08/16/00	08/28/00	12	1,332.00	
4890	200008	000815806	649004	1,850.00	08/16/00	08/28/00	12	22,200.00	
4891	200008	000819133	649004	33.30	08/23/00	09/07/00	15	499.50	
4892	200008	000819133	649004	555.00	08/23/00	09/07/00	15	8,325.00	
4893	200008	000819135	649004	111.00	08/23/00	09/07/00	15	1,665.00	
4894	200008	000819135	649004	1,850.00	08/23/00	09/07/00	15	27,750.00	
4895	200008	000819136	649004	1,850.00	08/23/00	09/07/00	15	27,750.00	
4896	200008	000819136	649004	111.00	08/23/00	09/07/00	15	1,665.00	
4897	200008	000807738	649004	39.27	08/02/00	08/17/00	15	589.05	
4898	200008	000807738	649004	496.23	08/02/00	08/17/00	15	7,443.45	
4899	200008	000808487	649004	329.33	08/03/00	08/04/00	1	329.33	
4900	200008	000808487	649004	33.99	08/03/00	08/04/00	1	33.99	
4901	200008	000808488	649004	320.44	08/03/00	08/04/00	1	320.44	
4902	200008	000808488	649004	32.26	08/03/00	08/04/00	1	32.26	
4903	200008	000823509	649004	276.80	08/31/00	09/01/00	1	276.80	
4904	200008	000823509	649004	28.04	08/31/00	09/01/00	1	28.04	
4905	200008	000816480	649004	60.00	08/17/00	08/18/00	1	60.00	
4906	200008	000807905	649004	6.15	08/02/00	08/03/00	1	6.15	
4907	200008	000807905	649004	5.95	08/02/00	08/03/00	1	5.95	
4908	200008	000807905	649004	123.00	08/02/00	08/03/00	1	123.00	
4909	200008	000812511	649004	0.49	08/10/00	08/10/00	-	-	
4910	200008	000812511	649004	7.02	08/10/00	08/10/00	-	-	
4911	200008	000814677	649004	37.95	08/15/00	08/16/00	1	37.95	
4912	200008	000814681	649004	30.40	08/15/00	08/16/00	1	30.40	
4913	200008	000809790	649004	19.40	08/07/00	08/07/00	-	-	
4914	200008	000809790	649004	26.53	08/07/00	08/07/00	-	-	
4915	200008	000809790	649004	10.26	08/07/00	08/07/00	-	-	
4916	200008	000809790	649004	13.81	08/07/00	08/07/00	-	-	
4917	200008	000809790	649004	18.24	08/07/00	08/07/00	-	-	
4918	200008	000809790	649004	18.76	08/07/00	08/07/00	-	-	
4919	200008	000809790	649004	19.20	08/07/00	08/07/00	-	-	
4920	200008	000809790	649004	9.69	08/07/00	08/07/00	-	-	
4921	200008	000819993	649004	22.36	08/24/00	08/24/00	-	-	
4922	200008	000819993	649004	7.96	08/24/00	08/24/00	-	-	
4923	200008	000819993	649004	15.00	08/24/00	08/24/00	-	-	
4924	200008	000808113	649004	0.96	08/02/00	08/17/00	15	14.40	
4925	200008	000808113	649004	0.22	08/02/00	08/17/00	15	3.30	
4926	200008	000808113	649004	1.54	08/02/00	08/17/00	15	23.10	
4927	200008	000808113	649004	3.16	08/02/00	08/17/00	15	47.40	
4928	200008	000808113	649004	22.00	08/02/00	08/17/00	15	330.00	
4929	200008	000808113	649004	13.75	08/02/00	08/17/00	15	206.25	
4930	200008	000813429	649004	1.71	08/11/00	08/25/00	14	23.94	
4931	200008	000813429	649004	31.92	08/11/00	08/25/00	14	446.88	
4932	200008	000813429	649004	0.69	08/11/00	08/25/00	14	9.66	
4933	200008	000813429	649004	1.56	08/11/00	08/25/00	14	21.84	
4934	200008	000813429	649004	2.23	08/11/00	08/25/00	14	31.22	
4935	200008	000813429	649004	9.88	08/11/00	08/25/00	14	138.32	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
4935	200008	000813429	649004	17.00	08/11/00	08/25/00	14	238.00	
4937	200008	000813429	649004	22.25	08/11/00	08/25/00	14	311.50	
4938	200008	000813429	649004	24.50	08/11/00	08/25/00	14	343.00	
4939	200008	000813429	649004	1.19	08/11/00	08/25/00	14	16.66	
4940	200008	000814178	649004	15.95	08/14/00	08/31/00	17	271.15	
4941	200008	000814178	649004	0.96	08/14/00	08/31/00	17	16.32	
4942	200008	000813328	649004	29.93	08/11/00	08/14/00	3	89.79	
4943	200008	000813534	649004	28.40	08/11/00	08/14/00	3	85.20	
4944	200008	000821490	649004	1.15	08/28/00	09/13/00	16	18.40	
4945	200008	000821490	649004	16.39	08/28/00	09/13/00	16	262.24	
4946	200008	000821490	649004	(0.33)	08/28/00	09/13/00	16	(5.28)	
4947	200008	000816714	649004	1.47	08/18/00	08/25/00	7	10.29	
4948	200008	000816714	649004	24.45	08/18/00	08/25/00	7	171.15	
4949	200008	000816715	649004	83.65	08/18/00	08/21/00	3	250.95	
4950	200008	000816715	649004	5.02	08/18/00	08/21/00	3	15.06	
4951	200008	000816716	649004	2.01	08/18/00	08/21/00	3	6.03	
4952	200008	000816716	649004	33.45	08/18/00	08/21/00	3	100.35	
4953	200008	000812390	649004	45.00	08/10/00	08/11/00	1	45.00	
4954	200008	000812390	649004	2.25	08/10/00	08/11/00	1	2.25	
4955	200008	000808153	649004	3.48	08/03/00	08/11/00	8	27.84	
4956	200008	000808153	649004	49.50	08/03/00	08/11/00	8	396.00	
4957	200008	000820016	649004	150.95	08/24/00	08/24/00	-	-	
4958	200008	000813342	649004	28.84	08/11/00	08/15/00	4	115.36	
4959	200008	000823634	649004	344.42	08/31/00	09/05/00	5	1,722.10	
4960	200008	000823635	649004	30.35	08/31/00	09/05/00	5	151.75	
4961	200008	000811306	649004	1.98	08/09/00	08/11/00	2	3.96	
4962	200008	000811306	649004	33.06	08/09/00	08/11/00	2	66.12	
4963	200008	000811307	649004	11.57	08/09/00	08/17/00	8	92.56	
4964	200008	000811307	649004	0.69	08/09/00	08/17/00	8	5.52	
4965	200008	000819619	649004	185.00	08/23/00	08/24/00	1	185.00	
4966	200008	000819619	649004	11.10	08/23/00	08/24/00	1	11.10	
4967	200008	000812022	649004	43.85	08/10/00	08/22/00	12	526.20	
4968	200008	000812022	649004	27.79	08/10/00	08/22/00	12	333.48	
4969	200008	000812022	649004	54.46	08/10/00	08/22/00	12	653.52	
4970	200008	000812050	649004	66.00	08/10/00	08/24/00	14	924.00	
4971	200008	000812050	649004	4.62	08/10/00	08/24/00	14	64.68	
4972	200008	000820525	649004	6.69	08/25/00	09/07/00	13	86.97	
4973	200008	000820525	649004	95.63	08/25/00	09/07/00	13	1,243.19	
4974	200008	000810783	649004	20.00	08/08/00	08/08/00	-	-	
4975	200008	000810783	649004	45.04	08/08/00	08/08/00	-	-	
4976	200008	000808613	649004	125.06	08/03/00	08/04/00	1	125.06	
4977	200008	000808613	649004	7.50	08/03/00	08/04/00	1	7.50	
4978	200008	000808613	649004	(2.50)	08/03/00	08/04/00	1	(2.50)	
4979	200008	000815510	649004	6.79	08/16/00	08/17/00	1	6.79	
4980	200008	000815510	649004	97.00	08/16/00	08/17/00	1	97.00	
4981	200008	000808993	649004	40.00	08/04/00	08/07/00	3	120.00	
4982	200008	000808993	649004	30.30	08/04/00	08/07/00	3	90.90	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
4983	200008	000808996	649004	5.36	08/04/00	08/07/00	3	16.08	
4984	200008	000808996	649004	15.00	08/04/00	08/07/00	3	45.00	
4985	200008	000808996	649004	89.40	08/04/00	08/07/00	3	268.20	
4986	200008	000808999	649004	15.00	08/04/00	08/07/00	3	45.00	
4987	200008	000808999	649004	28.30	08/04/00	08/07/00	3	84.90	
4988	200008	000809001	649004	30.30	08/04/00	08/07/00	3	90.90	
4989	200008	000809001	649004	40.00	08/04/00	08/07/00	3	120.00	
4990	200008	000809003	649004	15.00	08/04/00	08/07/00	3	45.00	
4991	200008	000809003	649004	132.90	08/04/00	08/07/00	3	398.70	
4992	200008	000809008	649004	15.00	08/04/00	08/07/00	3	45.00	
4993	200008	000809008	649004	44.70	08/04/00	08/07/00	3	134.10	
4994	200008	000809010	649004	15.00	08/04/00	08/07/00	3	45.00	
4995	200008	000809010	649004	280.20	08/04/00	08/07/00	3	840.60	
4996	200008	000821567	649004	1.41	08/28/00	08/29/00	1	1.41	
4997	200008	000821567	649004	15.00	08/28/00	08/29/00	1	15.00	
4998	200008	000821567	649004	28.30	08/28/00	08/29/00	1	28.30	
4999	200008	000812466	649004	1.27	08/10/00	08/10/00	-	-	
5000	200008	000813361	649004	60.00	08/11/00	08/14/00	3	180.00	
5001	200008	000813362	649004	10.50	08/11/00	08/14/00	3	31.50	
5002	200008	000818390	649004	12.50	08/21/00	08/22/00	1	12.50	
5003	200008	000819862	649004	30.00	08/24/00	08/25/00	1	30.00	
5004	200008	000821711	649004	19.35	08/28/00	08/29/00	1	19.35	
5005	200008	000814705	649004	30.08	08/15/00	08/16/00	1	30.08	
5006	200008	000815140	649004	37.63	08/16/00	08/17/00	1	37.63	
5007	200008	000815381	649004	520.16	08/16/00	08/17/00	1	520.16	
5008	200008	000815395	649004	18.06	08/16/00	08/17/00	1	18.06	
5009	200008	000815395	649004	125.02	08/16/00	08/17/00	1	125.02	
5010	200008	000815395	649004	303.90	08/16/00	08/17/00	1	303.90	
5011	200008	000815395	649004	2,665.39	08/16/00	08/17/00	1	2,665.39	
5012	200008	000815395	649004	1,291.98	08/16/00	08/17/00	1	1,291.98	
5013	200008	000815395	649004	473.91	08/16/00	08/17/00	1	473.91	
5014	200008	000815395	649004	347.69	08/16/00	08/17/00	1	347.69	
5015	200008	000816014	649004	20.30	08/17/00	08/18/00	1	20.30	
5016	200008	000816014	649004	20.31	08/17/00	08/18/00	1	20.31	
5017	200008	000811203	649004	121.79	08/09/00	08/10/00	1	121.79	
5018	200008	000811204	649004	36.85	08/09/00	08/10/00	1	36.85	
5019	200008	000811205	649004	1,260.99	08/09/00	08/10/00	1	1,260.99	
5020	200008	000811208	649004	54.15	08/09/00	08/10/00	1	54.15	
5021	200008	000811213	649004	560.19	08/09/00	08/10/00	1	560.19	
5022	200008	000810403	649004	180.00	08/08/00	08/09/00	1	180.00	
5023	200008	000810403	649004	9.00	08/08/00	08/09/00	1	9.00	
5024	200008	000810404	649004	0.37	08/08/00	08/09/00	1	0.37	
5025	200008	000810404	649004	7.50	08/08/00	08/09/00	1	7.50	
5026	200008	000810405	649004	337.50	08/08/00	08/09/00	1	337.50	
5027	200008	000810405	649004	16.87	08/08/00	08/09/00	1	16.87	
5028	200008	000810407	649004	7.50	08/08/00	08/09/00	1	7.50	
5029	200008	000810407	649004	0.37	08/08/00	08/09/00	1	0.37	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5030	200008	000810408	649004	9.00	08/08/00	08/09/00	1	9.00	
5031	200008	000810408	649004	180.00	08/08/00	08/09/00	1	180.00	
5032	200008	000810409	649004	7.50	08/08/00	08/09/00	1	7.50	
5033	200008	000810409	649004	0.37	08/08/00	08/09/00	1	0.37	
5034	200008	000810416	649004	217.50	08/08/00	08/09/00	1	217.50	
5035	200008	000810416	649004	10.87	08/08/00	08/09/00	1	10.87	
5036	200008	000810417	649004	15.00	08/08/00	08/09/00	1	15.00	
5037	200008	000810417	649004	0.75	08/08/00	08/09/00	1	0.75	
5038	200008	000810418	649004	7.50	08/08/00	08/09/00	1	7.50	
5039	200008	000810418	649004	150.00	08/08/00	08/09/00	1	150.00	
5040	200008	000810794	649004	15.00	08/08/00	08/09/00	1	15.00	
5041	200008	000810794	649004	0.75	08/08/00	08/09/00	1	0.75	
5042	200008	000810795	649004	7.50	08/08/00	08/09/00	1	7.50	
5043	200008	000810795	649004	150.00	08/08/00	08/09/00	1	150.00	
5044	200008	000810796	649004	7.50	08/08/00	08/09/00	1	7.50	
5045	200008	000810796	649004	0.37	08/08/00	08/09/00	1	0.37	
5046	200008	000810797	649004	60.00	08/08/00	08/09/00	1	60.00	
5047	200008	000810797	649004	3.00	08/08/00	08/09/00	1	3.00	
5048	200008	000810798	649004	7.50	08/08/00	08/09/00	1	7.50	
5049	200008	000810798	649004	0.37	08/08/00	08/09/00	1	0.37	
5050	200008	000810799	649004	9.00	08/08/00	08/09/00	1	9.00	
5051	200008	000810799	649004	180.00	08/08/00	08/09/00	1	180.00	
5052	200008	000810800	649004	0.37	08/08/00	08/09/00	1	0.37	
5053	200008	000810800	649004	7.50	08/08/00	08/09/00	1	7.50	
5054	200008	000810801	649004	0.37	08/08/00	08/09/00	1	0.37	
5055	200008	000810801	649004	7.50	08/08/00	08/09/00	1	7.50	
5056	200008	000810802	649004	9.00	08/08/00	08/09/00	1	9.00	
5057	200008	000810802	649004	180.00	08/08/00	08/09/00	1	180.00	
5058	200008	000810803	649004	7.50	08/08/00	08/09/00	1	7.50	
5059	200008	000810803	649004	0.37	08/08/00	08/09/00	1	0.37	
5060	200008	000810804	649004	180.00	08/08/00	08/09/00	1	180.00	
5061	200008	000810804	649004	9.00	08/08/00	08/09/00	1	9.00	
5062	200008	000810805	649004	180.00	08/08/00	08/09/00	1	180.00	
5063	200008	000810805	649004	9.00	08/08/00	08/09/00	1	9.00	
5064	200008	000810806	649004	9.00	08/08/00	08/09/00	1	9.00	
5065	200008	000810806	649004	180.00	08/08/00	08/09/00	1	180.00	
5066	200008	000820975	649004	60.00	08/25/00	08/28/00	3	180.00	
5067	200008	000820975	649004	3.00	08/25/00	08/28/00	3	9.00	
5068	200008	000820980	649004	0.37	08/25/00	08/28/00	3	1.11	
5069	200008	000820980	649004	7.50	08/25/00	08/28/00	3	22.50	
5070	200008	000820983	649004	180.00	08/25/00	08/28/00	3	540.00	
5071	200008	000820983	649004	9.00	08/25/00	08/28/00	3	27.00	
5072	200008	000820985	649004	0.37	08/25/00	08/28/00	3	1.11	
5073	200008	000820985	649004	7.50	08/25/00	08/28/00	3	22.50	
5074	200008	000820988	649004	180.00	08/25/00	08/28/00	3	540.00	
5075	200008	000820988	649004	9.00	08/25/00	08/28/00	3	27.00	
5076	200008	000820990	649004	7.50	08/25/00	08/28/00	3	22.50	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5077	200008	000820990	649004	0.37	08/25/00	08/28/00	3	1.11	
5078	200008	000820992	649004	180.00	08/25/00	08/28/00	3	540.00	
5079	200008	000820992	649004	9.00	08/25/00	08/28/00	3	27.00	
5080	200008	000821092	649004	7.50	08/25/00	08/28/00	3	22.50	
5081	200008	000821092	649004	0.37	08/25/00	08/28/00	3	1.11	
5082	200008	000821097	649004	9.00	08/25/00	08/28/00	3	27.00	
5083	200008	000821097	649004	180.00	08/25/00	08/28/00	3	540.00	
5084	200008	000821101	649004	0.37	08/25/00	08/28/00	3	1.11	
5085	200008	000821101	649004	7.50	08/25/00	08/28/00	3	22.50	
5086	200008	000811440	649004	6.80	08/09/00	08/10/00	1	6.80	
5087	200008	000822930	649004	252.62	08/30/00	08/31/00	1	252.62	
5088	200008	000813289	649004	30.70	08/11/00	08/14/00	3	92.10	
5089	200008	000813859	649004	2.37	08/14/00	08/14/00	-	-	
5090	200008	000819996	649004	6.55	08/24/00	08/24/00	-	-	
5091	200008	000823690	649004	16.19	08/31/00	08/31/00	-	-	
5092	200008	000823690	649004	20.00	08/31/00	08/31/00	-	-	
5093	200008	000813398	649004	4.28	08/11/00	08/24/00	13	55.64	
5094	200008	000813398	649004	6.22	08/11/00	08/24/00	13	80.86	
5095	200008	000813398	649004	61.10	08/11/00	08/24/00	13	794.30	
5096	200008	000813398	649004	88.88	08/11/00	08/24/00	13	1,155.44	
5097	200008	000815941	649004	0.38	08/17/00	09/07/00	21	7.98	
5098	200008	000815941	649004	6.32	08/17/00	09/07/00	21	132.72	
5099	200008	000815941	649004	(0.13)	08/17/00	09/07/00	21	(2.73)	
5100	200008	000810052	649005	961.30	08/07/00	08/08/00	1	961.30	
5101	200008	000811353	649005	2,503.96	08/09/00	08/09/00	-	-	
5102	200008	000811353	649005	175.00	08/09/00	08/09/00	-	-	
5103	200008	000813948	649005	(26.69)	08/14/00	08/14/00	-	-	
5104	200008	000813948	649005	2,668.81	08/14/00	08/14/00	-	-	
5105	200008	000813948	649005	5,850.23	08/14/00	08/14/00	-	-	
5106	200008	000813948	649005	(58.50)	08/14/00	08/14/00	-	-	
5107	200008	000818321	649005	2,068.86	08/21/00	08/21/00	-	-	
5108	200008	000818321	649005	1,988.96	08/21/00	08/21/00	-	-	
5109	200008	000818321	649005	(19.89)	08/21/00	08/21/00	-	-	
5110	200008	000818321	649005	(20.69)	08/21/00	08/21/00	-	-	
5111	200008	000818699	649005	3,167.12	08/22/00	08/22/00	-	-	
5112	200008	000818699	649005	(31.67)	08/22/00	08/22/00	-	-	
5113	200008	000822252	649005	3,010.82	08/29/00	08/29/00	-	-	
5114	200008	000822252	649005	(30.11)	08/29/00	08/29/00	-	-	
5115	200008	000822252	649005	(12.13)	08/29/00	08/29/00	-	-	
5116	200008	000822252	649005	1,213.14	08/29/00	08/29/00	-	-	
5117	200008	000807371	649005	8.71	08/01/00	08/14/00	13	113.23	
5118	200008	000807371	649005	65.44	08/01/00	08/14/00	13	850.72	
5119	200008	000807371	649005	2.61	08/01/00	08/14/00	13	33.93	
5120	200008	000811927	649005	0.65	08/10/00	08/24/00	14	9.10	
5121	200008	000811927	649005	10.74	08/10/00	08/24/00	14	150.36	
5122	200008	000811931	649005	1.80	08/10/00	08/24/00	14	25.20	
5123	200008	000811931	649005	29.96	08/10/00	08/24/00	14	419.44	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5124	200008	000817700	649005	173.60	08/21/00	08/22/00	1	173.60	
5125	200008	000817700	649005	12.15	08/21/00	08/22/00	1	12.15	
5126	200008	000822402	649005	33.76	08/29/00	08/29/00	-	-	
5127	200008	000815135	649005	71.17	08/16/00	08/17/00	1	71.17	
5128	200008	000812334	649006	56.00	08/10/00	08/31/00	21	1,176.00	
5129	200008	000812334	649006	2.80	08/10/00	08/31/00	21	58.80	
5130	200008	000815424	649006	208.31	08/16/00	08/16/00	-	-	
5131	200008	000815424	649006	245.16	08/16/00	08/16/00	-	-	
5132	200008	000818776	649006	12.97	08/22/00	08/22/00	-	-	
5133	200008	000818776	649006	13.61	08/22/00	08/22/00	-	-	
5134	200008	000818776	649006	12.62	08/22/00	08/22/00	-	-	
5135	200008	000818776	649006	11.84	08/22/00	08/22/00	-	-	
5136	200008	000818776	649006	0.76	08/22/00	08/22/00	-	-	
5137	200008	000818776	649006	0.73	08/22/00	08/22/00	-	-	
5138	200008	000818776	649006	0.71	08/22/00	08/22/00	-	-	
5139	200008	000818776	649006	0.66	08/22/00	08/22/00	-	-	
5140	200008	000817935	649006	20.49	08/21/00	08/22/00	1	20.49	
5141	200008	000813812	649006	51.49	08/14/00	08/14/00	-	-	
5142	200008	000813812	649006	214.50	08/14/00	08/14/00	-	-	
5143	200008	000813812	649006	156.00	08/14/00	08/14/00	-	-	
5144	200008	000814871	649006	2.87	08/15/00	08/16/00	1	2.87	
5145	200008	000816115	649006	10.00	08/17/00	08/17/00	-	-	
5146	200008	000816115	649006	18.00	08/17/00	08/17/00	-	-	
5147	200008	000816115	649006	22.19	08/17/00	08/17/00	-	-	
5148	200008	000819650	649006	200.00	08/23/00	08/24/00	1	200.00	
5149	200008	000813029	649006	11.00	08/11/00	08/11/00	-	-	
5150	200008	000820670	649006	32.59	08/25/00	08/25/00	-	-	
5151	200008	000820670	649006	174.88	08/25/00	08/25/00	-	-	
5152	200008	000818942	649006	5.79	08/22/00	08/22/00	-	-	
5153	200008	000818942	649006	57.98	08/22/00	08/22/00	-	-	
5154	200008	000823630	649006	28.67	08/31/00	09/01/00	1	28.67	
5155	200008	000811146	649006	29.98	08/09/00	08/10/00	1	29.98	
5156	200008	000811146	649006	1.80	08/09/00	08/10/00	1	1.80	
5157	200008	000815361	649006	5.35	08/16/00	08/16/00	-	-	
5158	200008	000819522	649006	174.98	08/23/00	08/24/00	1	174.98	
5159	200008	000815950	649006	5.20	08/17/00	08/17/00	-	-	
5160	200008	000815354	649006	12.84	08/16/00	08/16/00	-	-	
5161	200008	000815356	649006	7.49	08/16/00	08/16/00	-	-	
5162	200008	000818017	649006	16.00	08/21/00	09/14/00	24	384.00	
5163	200008	000817972	649006	8.28	08/21/00	08/22/00	1	8.28	
5164	200008	000817972	649006	165.74	08/21/00	08/22/00	1	165.74	
5165	200008	000817972	649006	11.95	08/21/00	08/22/00	1	11.95	
5166	200008	000823628	649006	1.18	08/31/00	09/01/00	1	1.18	
5167	200008	000823628	649006	23.60	08/31/00	09/01/00	1	23.60	
5168	200008	000807864	649006	16.97	08/02/00	08/02/00	-	-	
5169	200008	000807864	649006	69.22	08/02/00	08/02/00	-	-	
5170	200008	000820511	649006	44.88	08/25/00	08/25/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5171	200008	000820511	649006	102.85	08/25/00	08/25/00	-	-	-
5172	200008	000813005	649006	360.38	08/11/00	08/11/00	-	-	-
5173	200008	000807255	649006	107.68	08/01/00	08/01/00	-	-	-
5174	200008	000807255	649006	33.75	08/01/00	08/01/00	-	-	-
5175	200008	000817891	649006	22.25	08/21/00	08/21/00	-	-	-
5176	200008	000817891	649006	272.12	08/21/00	08/21/00	-	-	-
5177	200008	000815347	649006	6.83	08/16/00	08/16/00	-	-	-
5178	200008	000815350	649006	11.82	08/16/00	08/16/00	-	-	-
5179	200008	000815367	649006	6.83	08/16/00	08/16/00	-	-	-
5180	200008	000815370	649006	31.41	08/16/00	08/16/00	-	-	-
5181	200008	000815372	649006	12.18	08/16/00	08/16/00	-	-	-
5182	200008	000819843	649006	171.99	08/24/00	08/24/00	-	-	-
5183	200008	000819843	649006	635.34	08/24/00	08/24/00	-	-	-
5184	200008	000815352	649006	5.64	08/16/00	08/16/00	-	-	-
5185	200008	000810315	649006	31.90	08/08/00	08/09/00	1	31.90	-
5186	200008	000810315	649006	1.92	08/08/00	08/09/00	1	1.92	-
5187	200008	000810316	649006	9.60	08/08/00	08/09/00	1	9.60	-
5188	200008	000810316	649006	0.58	08/08/00	08/09/00	1	0.58	-
5189	200008	000810317	649006	8.10	08/08/00	08/09/00	1	8.10	-
5190	200008	000810317	649006	0.49	08/08/00	08/09/00	1	0.49	-
5191	200008	000812487	649006	0.25	08/10/00	08/11/00	1	0.25	-
5192	200008	000812487	649006	5.00	08/10/00	08/11/00	1	5.00	-
5193	200008	000812489	649006	29.95	08/10/00	08/11/00	1	29.95	-
5194	200008	000812489	649006	1.50	08/10/00	08/11/00	1	1.50	-
5195	200008	000812494	649006	1.49	08/10/00	08/11/00	1	1.49	-
5196	200008	000812494	649006	30.00	08/10/00	08/11/00	1	30.00	-
5197	200008	000812501	649006	6.95	08/10/00	08/11/00	1	6.95	-
5198	200008	000812501	649006	11.90	08/10/00	08/11/00	1	11.90	-
5199	200008	000812501	649006	5.95	08/10/00	08/11/00	1	5.95	-
5200	200008	000812501	649006	3.78	08/10/00	08/11/00	1	3.78	-
5201	200008	000812501	649006	0.86	08/10/00	08/11/00	1	0.86	-
5202	200008	000812501	649006	0.52	08/10/00	08/11/00	1	0.52	-
5203	200008	000812501	649006	0.34	08/10/00	08/11/00	1	0.34	-
5204	200008	000812501	649006	0.17	08/10/00	08/11/00	1	0.17	-
5205	200008	000812501	649006	17.85	08/10/00	08/11/00	1	17.85	-
5206	200008	000812501	649006	76.45	08/10/00	08/11/00	1	76.45	-
5207	200008	000815364	649006	19.93	08/16/00	08/16/00	-	-	-
5208	200008	000808814	649006	246.64	08/04/00	08/04/00	-	-	-
5209	200008	000808814	649006	481.25	08/04/00	08/04/00	-	-	-
5210	200008	000808814	649006	207.91	08/04/00	08/04/00	-	-	-
5211	200008	000808814	649006	1,435.56	08/04/00	08/04/00	-	-	-
5212	200008	000808814	649006	590.00	08/04/00	08/04/00	-	-	-
5213	200008	000816926	649006	19.00	08/18/00	08/18/00	-	-	-
5214	200008	000816926	649006	21.38	08/18/00	08/18/00	-	-	-
5215	200008	000816926	649006	15.67	08/18/00	08/18/00	-	-	-
5216	200008	000816926	649006	9.61	08/18/00	08/18/00	-	-	-
5217	200008	000816926	649006	9.43	08/18/00	08/18/00	-	-	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5218	200008	000811632	649006	1,195.00	08/09/00	08/09/00	-	-	-
5219	200008	000822799	649006	247.00	08/30/00	08/30/00	-	-	-
5220	200008	000822799	649006	103.66	08/30/00	08/30/00	-	-	-
5221	200008	000822177	649006	5.69	08/29/00	08/29/00	-	-	-
5222	200008	000811548	649006	5.46	08/09/00	08/10/00	1	5.46	-
5223	200008	000822825	649006	1,313.28	08/30/00	08/31/00	1	1,313.28	-
5224	200008	000822826	649006	1,921.13	08/30/00	08/31/00	1	1,921.13	-
5225	200008	000814646	649006	16.05	08/15/00	08/15/00	-	-	-
5226	200008	000816975	649006	175.77	08/18/00	08/18/00	-	-	-
5227	200008	000816975	649006	1,045.77	08/18/00	08/18/00	-	-	-
5228	200008	000816975	649006	122.42	08/18/00	08/18/00	-	-	-
5229	200008	000813332	649006	280.74	08/11/00	08/14/00	3	842.22	-
5230	200008	000809784	649006	61.50	08/07/00	08/07/00	-	-	-
5231	200008	000809784	649006	271.73	08/07/00	08/07/00	-	-	-
5232	200008	000811174	649006	5.88	08/09/00	08/10/00	1	5.88	-
5233	200008	000811174	649006	98.04	08/09/00	08/10/00	1	98.04	-
5234	200008	000815450	649006	150.94	08/16/00	08/16/00	-	-	-
5235	200008	000812522	649006	6.00	08/10/00	08/10/00	-	-	-
5236	200008	000815376	649006	9.14	08/16/00	08/16/00	-	-	-
5237	200008	000815007	649006	3.75	08/15/00	08/16/00	1	3.75	-
5238	200008	000815007	649006	0.23	08/15/00	08/16/00	1	0.23	-
5239	200008	000815010	649006	0.54	08/15/00	08/16/00	1	0.54	-
5240	200008	000815010	649006	8.98	08/15/00	08/16/00	1	8.98	-
5241	200008	000815492	649006	(0.34)	08/16/00	08/16/00	-	-	-
5242	200008	000819653	649006	402.57	08/23/00	08/24/00	1	402.57	-
5243	200008	000819653	649006	10.20	08/23/00	08/24/00	1	10.20	-
5244	200008	000822050	649006	90.68	08/29/00	08/29/00	-	-	-
5245	200008	000814623	649006	8.46	08/15/00	08/15/00	-	-	-
5246	200008	000814623	649006	243.88	08/15/00	08/15/00	-	-	-
5247	200008	000813816	649006	1,270.70	08/14/00	08/14/00	-	-	-
5248	200008	000813816	649006	221.80	08/14/00	08/14/00	-	-	-
5249	200008	000807234	649006	219.05	08/01/00	08/01/00	-	-	-
5250	200008	000807234	649006	3.40	08/01/00	08/01/00	-	-	-
5251	200008	000810537	649006	435.40	08/08/00	08/08/00	-	-	-
5252	200008	000810537	649006	14.09	08/08/00	08/08/00	-	-	-
5253	200008	000823568	649006	137.58	08/31/00	08/31/00	-	-	-
5254	200008	000823568	649006	137.03	08/31/00	08/31/00	-	-	-
5255	200008	000823568	649006	11.55	08/31/00	08/31/00	-	-	-
5256	200008	000823568	649006	64.80	08/31/00	08/31/00	-	-	-
5257	200008	000814202	649006	208.00	08/14/00	08/17/00	3	624.00	-
5258	200008	000819046	649006	5.00	08/22/00	09/01/00	10	50.00	-
5259	200008	000819046	649006	100.00	08/22/00	09/01/00	10	1,000.00	-
5260	200008	000819455	649006	5.00	08/23/00	08/31/00	8	40.00	-
5261	200008	000819455	649006	100.00	08/23/00	08/31/00	8	800.00	-
5262	200008	000812022	649006	160.59	08/10/00	08/22/00	12	1,927.08	-
5263	200008	000812422	649006	25.10	08/10/00	08/22/00	12	301.20	-
5264	200008	000812422	649006	239.11	08/10/00	08/22/00	12	2,869.32	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5265	200008	000823586	649006	(84.74)	08/31/00	08/31/00	-	-	-
5266	200008	000811531	649006	20.00	08/09/00	08/10/00	1	20.00	-
5267	200008	000811540	649006	20.00	08/09/00	08/10/00	1	20.00	-
5268	200008	000818640	649006	395.85	08/22/00	08/22/00	-	-	-
5269	200008	000809708	649006	34.60	08/07/00	08/07/00	-	-	-
5270	200008	000809708	649006	286.33	08/07/00	08/07/00	-	-	-
5271	200008	000808668	649006	25.00	08/03/00	08/04/00	1	25.00	-
5272	200008	000810857	649006	551.18	08/08/00	08/09/00	1	551.18	-
5273	200008	000814742	649006	568.47	08/15/00	08/16/00	1	568.47	-
5274	200008	000814752	649006	534.94	08/15/00	08/16/00	1	534.94	-
5275	200008	000815135	649006	103.35	08/16/00	08/17/00	1	103.35	-
5276	200008	000815140	649006	41.43	08/16/00	08/17/00	1	41.43	-
5277	200008	000815140	649006	13.59	08/16/00	08/17/00	1	13.59	-
5278	200008	000815395	649006	15.99	08/16/00	08/17/00	1	15.99	-
5279	200008	000816014	649006	102.24	08/17/00	08/18/00	1	102.24	-
5280	200008	000816014	649006	280.33	08/17/00	08/18/00	1	280.33	-
5281	200008	000816014	649006	13.89	08/17/00	08/18/00	1	13.89	-
5282	200008	000816014	649006	419.71	08/17/00	08/18/00	1	419.71	-
5283	200008	000807233	649006	388.65	08/01/00	08/02/00	1	388.65	-
5284	200008	000822905	649006	395.39	08/30/00	08/31/00	1	395.39	-
5285	200008	000820550	649006	136.50	08/25/00	08/25/00	-	-	-
5286	200008	000821486	649006	620.44	08/28/00	08/28/00	-	-	-
5287	200008	000821486	649006	236.00	08/28/00	08/28/00	-	-	-
5288	200008	000818776	649101	7.63	08/22/00	08/22/00	-	-	-
5289	200008	000818776	649101	10.26	08/22/00	08/22/00	-	-	-
5290	200008	000818776	649101	12.44	08/22/00	08/22/00	-	-	-
5291	200008	000818776	649101	0.58	08/22/00	08/22/00	-	-	-
5292	200008	000818776	649101	0.70	08/22/00	08/22/00	-	-	-
5293	200008	000818776	649101	0.43	08/22/00	08/22/00	-	-	-
5294	200008	000809041	649101	201.56	08/04/00	08/17/00	13	2,620.28	-
5295	200008	000809041	649101	14.11	08/04/00	08/17/00	13	183.43	-
5296	200008	000819615	649101	6.80	08/23/00	08/24/00	1	6.80	-
5297	200008	000819615	649101	10.49	08/23/00	08/24/00	1	10.49	-
5298	200008	000819615	649101	168.00	08/23/00	08/24/00	1	168.00	-
5299	200008	000820809	649101	13.34	08/25/00	09/01/00	7	93.38	-
5300	200008	000820809	649101	56.54	08/25/00	09/01/00	7	395.78	-
5301	200008	000820809	649101	672.00	08/25/00	09/01/00	7	4,704.00	-
5302	200008	000816335	649101	6.14	08/17/00	08/18/00	1	6.14	-
5303	200008	000816335	649101	102.39	08/17/00	08/18/00	1	102.39	-
5304	200008	000816336	649101	1.45	08/17/00	08/18/00	1	1.45	-
5305	200008	000816336	649101	24.18	08/17/00	08/18/00	1	24.18	-
5306	200008	000816008	649101	0.72	08/17/00	08/18/00	1	0.72	-
5307	200008	000816008	649101	12.00	08/17/00	08/18/00	1	12.00	-
5308	200008	000809219	649101	91.00	08/04/00	08/24/00	20	1,820.00	-
5309	200008	000809219	649101	0.91	08/04/00	08/24/00	20	18.20	-
5310	200008	000807406	649101	5.62	08/01/00	08/01/00	-	-	-
5311	200008	000807406	649101	(5.63)	08/01/00	08/01/00	-	-	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5312	200008	000807406	649101	106.87	08/01/00	08/01/00	-	-	
5313	200008	000808649	649101	4.18	08/03/00	08/03/00	-	-	
5314	200008	000815452	649101	225.00	08/16/00	08/16/00	-	-	
5315	200008	000815452	649101	44.10	08/16/00	08/16/00	-	-	
5316	200008	000807135	649101	4,328.55	08/01/00	08/09/00	8	34,628.40	
5317	200008	000807135	649101	292.16	08/01/00	08/09/00	8	2,337.28	
5318	200008	000808132	649101	5.57	08/03/00	08/17/00	14	77.98	
5319	200008	000808132	649101	111.32	08/03/00	08/17/00	14	1,558.48	
5320	200008	000814252	649101	15.71	08/14/00	08/24/00	10	157.10	
5321	200008	000814252	649101	314.16	08/14/00	08/24/00	10	3,141.60	
5322	200008	000820152	649101	115.43	08/24/00	08/25/00	1	115.43	
5323	200008	000820152	649101	1,846.60	08/24/00	08/25/00	1	1,846.60	
5324	200008	000820153	649101	429.20	08/24/00	09/01/00	8	3,433.60	
5325	200008	000820153	649101	26.83	08/24/00	09/01/00	8	214.64	
5326	200008	000820154	649101	721.50	08/24/00	09/05/00	12	8,658.00	
5327	200008	000820154	649101	45.09	08/24/00	09/05/00	12	541.08	
5328	200008	000765555	649101	50.40	07/11/00	08/31/00	51	2,570.40	
5329	200008	000765555	649101	1,008.00	07/11/00	08/31/00	51	51,408.00	
5330	200008	000765555	649101	3.71	07/11/00	08/31/00	51	189.21	
5331	200008	000807998	649101	119.00	08/02/00	08/02/00	-	-	
5332	200008	000814695	649101	287.00	08/15/00	08/16/00	1	287.00	
5333	200008	000815385	649101	175.82	08/16/00	08/16/00	-	-	
5334	200008	000813249	649101	268.76	08/11/00	08/14/00	3	806.28	
5335	200008	000813283	649101	138.35	08/11/00	08/14/00	3	415.05	
5336	200008	000816136	649101	268.76	08/17/00	08/18/00	1	268.76	
5337	200008	000820262	649101	114.48	08/24/00	08/31/00	7	801.36	
5338	200008	000820262	649101	7.16	08/24/00	08/31/00	7	50.12	
5339	200008	000820262	649101	3.71	08/24/00	08/31/00	7	25.97	
5340	200008	000820264	649101	50.75	08/24/00	09/01/00	8	406.00	
5341	200008	000820264	649101	812.00	08/24/00	09/01/00	8	6,496.00	
5342	200008	000820264	649101	4.23	08/24/00	09/01/00	8	33.84	
5343	200008	000815453	649101	44.10	08/16/00	08/16/00	-	-	
5344	200008	000815453	649101	225.00	08/16/00	08/16/00	-	-	
5345	200008	000821624	649101	22.00	08/28/00	09/20/00	23	506.00	
5346	200008	000821624	649101	99.25	08/28/00	09/20/00	23	2,282.75	
5347	200008	000821624	649101	2.46	08/28/00	09/20/00	23	56.58	
5348	200008	000821624	649101	(6.06)	08/28/00	09/20/00	23	(139.38)	
5349	200008	000819586	649101	(0.19)	08/23/00	08/24/00	1	(0.19)	
5350	200008	000819586	649101	18.89	08/23/00	08/24/00	1	18.89	
5351	200008	000819586	649101	1.11	08/23/00	08/24/00	1	1.11	
5352	200008	000814163	649101	10.79	08/14/00	08/15/00	1	10.79	
5353	200008	000814163	649101	4.79	08/14/00	08/15/00	1	4.79	
5354	200008	000814163	649101	175.00	08/14/00	08/15/00	1	175.00	
5355	200008	000811674	649101	201.60	08/09/00	08/24/00	15	3,024.00	
5356	200008	000811674	649101	3.86	08/09/00	08/24/00	15	57.90	
5357	200008	000811674	649101	3.87	08/09/00	08/24/00	15	58.05	
5358	200008	000811674	649101	14.07	08/09/00	08/24/00	15	211.05	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5359	200008	000811674	649101	19.52	08/09/00	08/24/00	15	292.80	
5360	200008	000811674	649101	39.90	08/09/00	08/24/00	15	598.50	
5361	200008	000820580	649101	12.00	08/25/00	08/25/00	-	-	
5362	200008	000820580	649101	8.00	08/25/00	08/25/00	-	-	
5363	200008	000814183	649101	36.00	08/14/00	08/18/00	4	144.00	
5364	200008	000814183	649101	720.00	08/14/00	08/18/00	4	2,880.00	
5365	200008	000814187	649101	438.00	08/14/00	08/18/00	4	1,752.00	
5366	200008	000814187	649101	21.90	08/14/00	08/18/00	4	87.60	
5367	200008	000817398	649101	3.98	08/19/00	09/07/00	19	75.62	
5368	200008	000817398	649101	19.08	08/19/00	09/07/00	19	362.52	
5369	200008	000817398	649101	381.60	08/19/00	09/07/00	19	7,250.40	
5370	200008	000812449	649101	1,477.00	08/10/00	08/24/00	14	20,678.00	
5371	200008	000812449	649101	73.85	08/10/00	08/24/00	14	1,033.90	
5372	200008	000812449	649101	42.44	08/10/00	08/24/00	14	594.16	
5373	200008	000819993	649101	3.69	08/24/00	08/24/00	-	-	
5374	200008	000815012	649101	2.05	08/15/00	08/16/00	1	2.05	
5375	200008	000815012	649101	34.19	08/15/00	08/16/00	1	34.19	
5376	200008	000820157	649101	19.85	08/24/00	08/25/00	1	19.85	
5377	200008	000820157	649101	1.34	08/24/00	08/25/00	1	1.34	
5378	200008	000819971	649101	10.95	08/24/00	08/25/00	1	10.95	
5379	200008	000819971	649101	218.82	08/24/00	08/25/00	1	218.82	
5380	200008	000819977	649101	352.16	08/24/00	08/25/00	1	352.16	
5381	200008	000819977	649101	17.61	08/24/00	08/25/00	1	17.61	
5382	200008	000819981	649101	250.08	08/24/00	08/25/00	1	250.08	
5383	200008	000819981	649101	15.63	08/24/00	08/25/00	1	15.63	
5384	200008	000819983	649101	45.03	08/24/00	08/25/00	1	45.03	
5385	200008	000819983	649101	720.35	08/24/00	08/25/00	1	720.35	
5386	200008	000819985	649101	612.82	08/24/00	08/25/00	1	612.82	
5387	200008	000819985	649101	38.31	08/24/00	08/25/00	1	38.31	
5388	200008	000820013	649101	22.71	08/24/00	08/25/00	1	22.71	
5389	200008	000820013	649101	363.36	08/24/00	08/25/00	1	363.36	
5390	200008	000820810	649101	1,491.70	08/25/00	08/28/00	3	4,475.10	
5391	200008	000820814	649101	1,273.02	08/25/00	08/28/00	3	3,819.06	
5392	200008	000823610	649101	9,387.26	08/31/00	08/31/00	-	-	
5393	200008	000810727	649101	2.78	08/08/00	08/17/00	9	25.02	
5394	200008	000810727	649101	39.60	08/08/00	08/17/00	9	356.40	
5395	200008	000813365	649101	725.00	08/11/00	08/14/00	3	2,175.00	
5396	200008	000813365	649101	50.75	08/11/00	08/14/00	3	152.25	
5397	200008	000813366	649101	598.00	08/11/00	08/14/00	3	1,794.00	
5398	200008	000813366	649101	41.86	08/11/00	08/14/00	3	125.58	
5399	200008	000813370	649101	55.20	08/11/00	08/14/00	3	165.60	
5400	200008	000813370	649101	1,104.00	08/11/00	08/14/00	3	3,312.00	
5401	200008	000815013	649101	3.08	08/15/00	08/16/00	1	3.08	
5402	200008	000815013	649101	21.00	08/15/00	08/16/00	1	21.00	
5403	200008	000815013	649101	300.00	08/15/00	08/16/00	1	300.00	
5404	200008	000815019	649101	15.46	08/15/00	08/17/00	2	30.92	
5405	200008	000815019	649101	220.80	08/15/00	08/17/00	2	441.60	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5406	200008	000814544	649101	868.88	08/15/00	08/25/00	10	8,688.80	
5407	200008	000814544	649101	60.74	08/15/00	08/25/00	10	607.40	
5408	200008	000814546	649101	5.55	08/15/00	08/25/00	10	55.50	
5409	200008	000814546	649101	111.00	08/15/00	08/25/00	10	1,110.00	
5410	200008	000814547	649101	332.66	08/15/00	08/25/00	10	3,326.60	
5411	200008	000814547	649101	196.00	08/15/00	08/25/00	10	1,960.00	
5412	200008	000815933	649101	300.00	08/17/00	08/21/00	4	1,200.00	
5413	200008	000815933	649101	15.00	08/17/00	08/21/00	4	60.00	
5414	200008	000819826	649101	1.03	08/24/00	08/25/00	1	1.03	
5415	200008	000819826	649101	17.20	08/24/00	08/25/00	1	17.20	
5416	200008	000819826	649101	179.15	08/24/00	08/25/00	1	179.15	
5417	200008	000819826	649101	10.75	08/24/00	08/25/00	1	10.75	
5418	200008	000823163	649101	1.97	08/30/00	09/11/00	12	23.64	
5419	200008	000823163	649101	32.75	08/30/00	09/11/00	12	393.00	
5420	200008	000823490	649101	10.49	08/31/00	09/01/00	1	10.49	
5421	200008	000823490	649101	175.55	08/31/00	09/01/00	1	175.55	
5422	200008	000821973	649101	5.02	08/29/00	09/07/00	9	45.18	
5423	200008	000821973	649101	4.06	08/29/00	09/07/00	9	36.54	
5424	200008	000821973	649101	81.28	08/29/00	09/07/00	9	731.52	
5425	200008	000814142	649101	28.52	08/14/00	08/18/00	4	114.08	
5426	200008	000814142	649101	65.25	08/14/00	08/18/00	4	261.00	
5427	200008	000814142	649101	410.00	08/14/00	08/18/00	4	1,640.00	
5428	200008	000815252	649102	20.40	08/16/00	08/17/00	1	20.40	
5429	200008	000815253	649102	2.06	08/16/00	08/17/00	1	2.06	
5430	200008	000815253	649102	34.29	08/16/00	08/17/00	1	34.29	
5431	200008	000813933	649102	(2.82)	08/14/00	08/14/00	-	-	
5432	200008	000813933	649102	8.81	08/14/00	08/14/00	-	-	
5433	200008	000813933	649102	141.00	08/14/00	08/14/00	-	-	
5434	200008	000813692	649102	17.02	08/14/00	08/24/00	10	170.20	
5435	200008	000813692	649102	0.94	08/14/00	08/24/00	10	9.40	
5436	200008	000823327	649102	125.00	08/31/00	09/11/00	11	1,375.00	
5437	200008	000823327	649102	9.60	08/31/00	09/11/00	11	105.60	
5438	200008	000823327	649102	6.25	08/31/00	09/11/00	11	68.75	
5439	200008	000813567	649102	1.90	08/11/00	08/31/00	20	38.00	
5440	200008	000813567	649102	38.00	08/11/00	08/31/00	20	760.00	
5441	200008	000821793	649102	1.90	08/28/00	09/14/00	17	32.30	
5442	200008	000821793	649102	38.00	08/28/00	09/14/00	17	646.00	
5443	200008	000814229	649102	102.29	08/14/00	08/24/00	10	1,022.90	
5444	200008	000814229	649102	5.63	08/14/00	08/24/00	10	56.30	
5445	200008	000813278	649102	0.65	08/11/00	08/14/00	3	1.95	
5446	200008	000813278	649102	13.02	08/11/00	08/14/00	3	39.06	
5447	200008	000813719	649102	34.55	08/14/00	08/15/00	1	34.55	
5448	200008	000813719	649102	2.07	08/14/00	08/15/00	1	2.07	
5449	200008	000815834	649102	264.29	08/16/00	08/17/00	1	264.29	
5450	200008	000815834	649102	13.21	08/16/00	08/17/00	1	13.21	
5451	200008	000815835	649102	126.82	08/16/00	08/22/00	6	760.92	
5452	200008	000815835	649102	6.36	08/16/00	08/22/00	6	38.16	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5453	200008	000817728	649102	17.89	08/21/00	08/22/00	1	17.89	
5454	200008	000817728	649102	0.89	08/21/00	08/22/00	1	0.89	
5455	200008	000817738	649102	9.40	08/21/00	08/22/00	1	9.40	
5456	200008	000817738	649102	0.47	08/21/00	08/22/00	1	0.47	
5457	200008	000808910	649102	20.00	08/04/00	08/04/00	-	-	
5458	200008	000808911	649102	20.00	08/04/00	08/04/00	-	-	
5459	200008	000814176	649102	1.09	08/14/00	08/15/00	1	1.09	
5460	200008	000814176	649102	21.80	08/14/00	08/15/00	1	21.80	
5461	200008	000813554	649102	50.25	08/11/00	08/14/00	3	150.75	
5462	200008	000813554	649102	3.02	08/11/00	08/14/00	3	9.06	
5463	200008	000813556	649102	3.36	08/11/00	08/14/00	3	10.08	
5464	200008	000813556	649102	55.88	08/11/00	08/14/00	3	167.64	
5465	200008	000813559	649102	2.59	08/11/00	08/14/00	3	7.77	
5466	200008	000813559	649102	43.20	08/11/00	08/14/00	3	129.60	
5467	200008	000813561	649102	2.81	08/11/00	08/14/00	3	8.43	
5468	200008	000813561	649102	46.80	08/11/00	08/14/00	3	140.40	
5469	200008	000813564	649102	2.79	08/11/00	08/14/00	3	8.37	
5470	200008	000813564	649102	46.58	08/11/00	08/14/00	3	139.74	
5471	200008	000813566	649102	3.27	08/11/00	08/14/00	3	9.81	
5472	200008	000813566	649102	54.38	08/11/00	08/14/00	3	163.14	
5473	200008	000814925	649102	54.83	08/15/00	08/16/00	1	54.83	
5474	200008	000814925	649102	3.04	08/15/00	08/16/00	1	3.04	
5475	200008	000814927	649102	3.30	08/15/00	08/16/00	1	3.30	
5476	200008	000814927	649102	56.25	08/15/00	08/16/00	1	56.25	
5477	200008	000814928	649102	53.70	08/15/00	08/16/00	1	53.70	
5478	200008	000814928	649102	3.30	08/15/00	08/16/00	1	3.30	
5479	200008	000815464	649102	46.58	08/16/00	08/17/00	1	46.58	
5480	200008	000815464	649102	3.04	08/16/00	08/17/00	1	3.04	
5481	200008	000819229	649102	45.30	08/23/00	08/24/00	1	45.30	
5482	200008	000819229	649102	42.60	08/23/00	08/24/00	1	42.60	
5483	200008	000819229	649102	2.72	08/23/00	08/24/00	1	2.72	
5484	200008	000819229	649102	2.55	08/23/00	08/24/00	1	2.55	
5485	200008	000813571	649102	2.26	08/11/00	08/14/00	3	6.78	
5486	200008	000813571	649102	45.15	08/11/00	08/14/00	3	135.45	
5487	200008	000813572	649102	85.26	08/11/00	08/14/00	3	255.78	
5488	200008	000813572	649102	4.26	08/11/00	08/14/00	3	12.78	
5489	200008	000813574	649102	2.12	08/11/00	08/14/00	3	6.36	
5490	200008	000813574	649102	42.47	08/11/00	08/14/00	3	127.41	
5491	200008	000819428	649102	6.09	08/23/00	08/24/00	1	6.09	
5492	200008	000819428	649102	101.50	08/23/00	08/24/00	1	101.50	
5493	200008	000819429	649102	138.20	08/23/00	08/24/00	1	138.20	
5494	200008	000819429	649102	8.29	08/23/00	08/24/00	1	8.29	
5495	200008	000808435	649102	(0.77)	08/03/00	08/08/00	5	(3.85)	
5496	200008	000808435	649102	76.56	08/03/00	08/08/00	5	382.80	
5497	200008	000808435	649102	4.21	08/03/00	08/08/00	5	21.05	
5498	200008	000808435	649102	5.00	08/03/00	08/08/00	5	25.00	
5499	200008	000820259	649102	229.50	08/24/00	08/25/00	1	229.50	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5500	200008	000823599	649102	9.00	08/31/00	08/31/00	-	-	-
5501	200008	000809908	649102	24.75	08/07/00	08/08/00	1	24.75	-
5502	200008	000809908	649102	495.00	08/07/00	08/08/00	1	495.00	-
5503	200008	000813682	649102	400.00	08/14/00	08/28/00	14	5,600.00	-
5504	200008	000813682	649102	20.00	08/14/00	08/28/00	14	280.00	-
5505	200008	000813683	649102	5.61	08/14/00	08/24/00	10	56.10	-
5506	200008	000813683	649102	96.03	08/14/00	08/24/00	10	960.30	-
5507	200008	000813683	649102	4.80	08/14/00	08/24/00	10	48.00	-
5508	200008	000817466	649102	23.44	08/19/00	08/24/00	5	117.20	-
5509	200008	000817466	649102	375.00	08/19/00	08/24/00	5	1,875.00	-
5510	200008	000820132	649102	100.80	08/24/00	08/28/00	4	403.20	-
5511	200008	000820132	649102	5.04	08/24/00	08/28/00	4	20.16	-
5512	200008	000821122	649102	4.00	08/25/00	09/14/00	20	80.00	-
5513	200008	000821122	649102	80.00	08/25/00	09/14/00	20	1,600.00	-
5514	200008	000821124	649102	80.00	08/25/00	09/14/00	20	1,600.00	-
5515	200008	000821124	649102	4.00	08/25/00	09/14/00	20	80.00	-
5516	200008	000813541	649102	1,650.00	08/11/00	08/14/00	3	4,950.00	-
5517	200008	000813541	649102	99.00	08/11/00	08/14/00	3	297.00	-
5518	200008	000813161	649102	1.52	08/11/00	08/11/00	-	-	-
5519	200008	000813161	649102	30.32	08/11/00	08/11/00	-	-	-
5520	200008	000817744	649102	502.55	08/21/00	08/22/00	1	502.55	-
5521	200008	000817744	649102	471.23	08/21/00	08/22/00	1	471.23	-
5522	200008	000817744	649102	400.00	08/21/00	08/22/00	1	400.00	-
5523	200008	000817744	649102	502.58	08/21/00	08/22/00	1	502.58	-
5524	200008	000811508	649102	8.47	08/09/00	08/10/00	1	8.47	-
5525	200008	000811508	649102	0.46	08/09/00	08/10/00	1	0.46	-
5526	200008	000812704	649102	0.80	08/10/00	08/11/00	1	0.80	-
5527	200008	000812704	649102	14.65	08/10/00	08/11/00	1	14.65	-
5528	200008	000821782	649102	0.56	08/28/00	09/07/00	10	5.60	-
5529	200008	000821782	649102	10.20	08/28/00	09/07/00	10	102.00	-
5530	200008	000817617	649102	5,375.43	08/19/00	08/31/00	12	64,505.16	-
5531	200008	000812224	649102	1.70	08/10/00	08/11/00	1	1.70	-
5532	200008	000812224	649102	20.00	08/10/00	08/11/00	1	20.00	-
5533	200008	000812224	649102	1.40	08/10/00	08/11/00	1	1.40	-
5534	200008	000807037	649102	236.77	08/01/00	08/02/00	1	236.77	-
5535	200008	000807037	649102	16.58	08/01/00	08/02/00	1	16.58	-
5536	200008	000807038	649102	2.31	08/01/00	08/02/00	1	2.31	-
5537	200008	000807038	649102	0.17	08/01/00	08/02/00	1	0.17	-
5538	200008	000808814	649102	22.78	08/04/00	08/04/00	-	-	-
5539	200008	000808814	649102	11.20	08/04/00	08/04/00	-	-	-
5540	200008	000808814	649102	2,475.66	08/04/00	08/04/00	-	-	-
5541	200008	000808814	649102	1,420.82	08/04/00	08/04/00	-	-	-
5542	200008	000808814	649102	1,034.96	08/04/00	08/04/00	-	-	-
5543	200008	000808814	649102	474.05	08/04/00	08/04/00	-	-	-
5544	200008	000808814	649102	165.15	08/04/00	08/04/00	-	-	-
5545	200008	000808814	649102	102.45	08/04/00	08/04/00	-	-	-
5546	200008	000808814	649102	94.67	08/04/00	08/04/00	-	-	-

MidAmerican Energy Company  
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 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5547	200008	000808814	649102	57.42	08/04/00	08/04/00	.	.	.
5548	200008	000808814	649102	49.25	08/04/00	08/04/00	.	.	.
5549	200008	000808814	649102	44.66	08/04/00	08/04/00	.	.	.
5550	200008	000813064	649102	17.55	08/11/00	08/11/00	.	.	.
5551	200008	000816699	649102	1.76	08/18/00	09/07/00	20	35.20	.
5552	200008	000816699	649102	0.10	08/18/00	09/07/00	20	2.00	.
5553	200008	000821944	649102	0.65	08/29/00	09/07/00	9	5.85	.
5554	200008	000821944	649102	11.84	08/29/00	09/07/00	9	106.56	.
5555	200008	000808680	649102	12.57	08/03/00	08/09/00	6	75.42	.
5556	200008	000808680	649102	0.69	08/03/00	08/09/00	6	4.14	.
5557	200008	000813445	649102	0.59	08/11/00	08/14/00	3	1.77	.
5558	200008	000813445	649102	10.70	08/11/00	08/14/00	3	32.10	.
5559	200008	000821979	649102	23.55	08/29/00	08/30/00	1	23.55	.
5560	200008	000821979	649102	1.30	08/29/00	08/30/00	1	1.30	.
5561	200008	000808414	649102	4.86	08/03/00	08/04/00	1	4.86	.
5562	200008	000808414	649102	104.00	08/03/00	08/04/00	1	104.00	.
5563	200008	000808414	649102	119.00	08/03/00	08/04/00	1	119.00	.
5564	200008	000808414	649102	341.00	08/03/00	08/04/00	1	341.00	.
5565	200008	000808414	649102	1.69	08/03/00	08/04/00	1	1.69	.
5566	200008	000808414	649102	1.49	08/03/00	08/04/00	1	1.49	.
5567	200008	000808414	649102	16.92	08/03/00	08/04/00	1	16.92	.
5568	200008	000808414	649102	(1.03)	08/03/00	08/04/00	1	(1.03)	.
5569	200008	000808414	649102	(1.18)	08/03/00	08/04/00	1	(1.18)	.
5570	200008	000808414	649102	(3.38)	08/03/00	08/04/00	1	(3.38)	.
5571	200008	000808414	649102	5.88	08/03/00	08/04/00	1	5.88	.
5572	200008	000808414	649102	5.17	08/03/00	08/04/00	1	5.17	.
5573	200008	000808937	649102	10.80	08/04/00	08/14/00	10	108.00	.
5574	200008	000808937	649102	4.29	08/04/00	08/14/00	10	42.90	.
5575	200008	000808937	649102	216.00	08/04/00	08/14/00	10	2,160.00	.
5576	200008	000813132	649102	(1.26)	08/11/00	08/11/00	-	-	.
5577	200008	000813132	649102	4.47	08/11/00	08/11/00	-	-	.
5578	200008	000813132	649102	6.30	08/11/00	08/11/00	-	-	.
5579	200008	000813132	649102	126.00	08/11/00	08/11/00	-	-	.
5580	200008	000822311	649102	288.00	08/29/00	08/30/00	1	288.00	.
5581	200008	000822311	649102	17.28	08/29/00	08/30/00	1	17.28	.
5582	200008	000822311	649102	4.83	08/29/00	08/30/00	1	4.83	.
5583	200008	000822311	649102	(2.88)	08/29/00	08/30/00	1	(2.88)	.
5584	200008	000820130	649102	23.91	08/24/00	08/25/00	1	23.91	.
5585	200008	000820130	649102	1.61	08/24/00	08/25/00	1	1.61	.
5586	200008	000820120	649102	54.20	08/24/00	08/25/00	1	54.20	.
5587	200008	000820120	649102	9.23	08/24/00	08/25/00	1	9.23	.
5588	200008	000820120	649102	3.39	08/24/00	08/25/00	1	3.39	.
5589	200008	000815908	649102	1.65	08/17/00	09/01/00	15	24.75	.
5590	200008	000815908	649102	6.58	08/17/00	09/01/00	15	98.70	.
5591	200008	000815908	649102	117.60	08/17/00	09/01/00	15	1,764.00	.
5592	200008	000815908	649102	470.40	08/17/00	09/01/00	15	7,056.00	.
5593	200008	000822371	649102	5.04	08/29/00	09/07/00	9	45.36	.

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5594	200008	000822371	649102	5.67	08/29/00	09/07/00	9	51.03	
5595	200008	000822371	649102	100.80	08/29/00	09/07/00	9	907.20	
5596	200008	000810699	649102	27.93	08/08/00	08/09/00	1	27.93	
5597	200008	000810699	649102	5.00	08/08/00	08/09/00	1	5.00	
5598	200008	000808390	649102	1,215.00	08/03/00	08/04/00	1	1,215.00	
5599	200008	000811399	649102	14,542.11	08/09/00	08/23/00	14	203,589.54	
5600	200008	000811399	649102	333.39	08/09/00	08/23/00	14	4,667.46	
5601	200008	000811402	649102	434.72	08/09/00	08/16/00	7	3,043.04	
5602	200008	000818856	649102	351.78	08/22/00	09/06/00	15	5,276.70	
5603	200008	000818858	649102	3,560.10	08/22/00	08/30/00	8	28,480.80	
5604	200008	000823090	649102	35.86	08/30/00	09/07/00	8	286.88	
5605	200008	000823090	649102	7.65	09/30/00	09/07/00	8	61.20	
5606	200008	000823090	649102	651.99	08/30/00	09/07/00	8	5,215.92	
5607	200008	000808070	649102	141.13	08/02/00	08/03/00	1	141.13	
5608	200008	000820040	649102	10.37	08/24/00	09/13/00	20	207.40	
5609	200008	000820040	649102	148.15	08/24/00	09/13/00	20	2,963.00	
5610	200008	000820040	649102	(14.82)	08/24/00	09/13/00	20	(296.40)	
5611	200008	000814773	649102	7.00	08/15/00	08/28/00	13	91.00	
5612	200008	000814773	649102	139.98	08/15/00	08/28/00	13	1,819.74	
5613	200008	000823478	649102	43.32	08/31/00	08/31/00	-	-	
5614	200008	000817163	649102	1.44	08/18/00	08/21/00	3	4.32	
5615	200008	000817163	649102	23.93	08/18/00	08/21/00	3	71.79	
5616	200008	000807144	649102	0.35	08/01/00	08/17/00	16	5.60	
5617	200008	000807144	649102	5.99	08/01/00	08/17/00	16	95.84	
5618	200008	000812540	649102	13.30	08/10/00	08/10/00	-	-	
5619	200008	000812540	649102	0.67	08/10/00	08/10/00	-	-	
5620	200008	000819230	649102	5.53	08/23/00	08/24/00	1	5.53	
5621	200008	000819230	649102	3.25	08/23/00	08/24/00	1	3.25	
5622	200008	000819230	649102	0.37	08/23/00	08/24/00	1	0.37	
5623	200008	000819230	649102	37.20	08/23/00	08/24/00	1	37.20	
5624	200008	000819230	649102	12.40	08/23/00	08/24/00	1	12.40	
5625	200008	000819230	649102	6.20	08/23/00	08/24/00	1	6.20	
5626	200008	000819230	649102	2.23	08/23/00	08/24/00	1	2.23	
5627	200008	000819230	649102	0.74	08/23/00	08/24/00	1	0.74	
5628	200008	000819230	649102	0.21	08/23/00	08/24/00	1	0.21	
5629	200008	000819230	649102	92.07	08/23/00	08/24/00	1	92.07	
5630	200008	000822356	649102	210.37	08/29/00	09/14/00	16	3,365.92	
5631	200008	000822356	649102	15.78	08/29/00	09/14/00	16	252.48	
5632	200008	000822356	649102	3.71	08/29/00	09/14/00	16	59.36	
5633	200008	000817128	649102	119.00	08/18/00	08/18/00	-	-	
5634	200008	000813062	649102	5.00	08/11/00	08/11/00	-	-	
5635	200008	000813062	649102	2.44	08/11/00	08/11/00	-	-	
5636	200008	000822250	649102	5.30	08/29/00	08/29/00	-	-	
5637	200008	000822250	649102	9.57	08/29/00	08/29/00	-	-	
5638	200008	000822250	649102	13.03	08/29/00	08/29/00	-	-	
5639	200008	000807047	649102	401.20	08/01/00	08/02/00	1	401.20	
5640	200008	000813802	649102	802.40	08/14/00	08/15/00	1	802.40	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5641	200008	000816897	649102	401.20	08/18/00	08/21/00	3	1,203.60	
5642	200008	000819264	649102	10.04	08/23/00	08/23/00	-	-	
5643	200008	000819264	649102	0.54	08/23/00	08/23/00	-	-	
5644	200008	000814181	649102	150.00	08/14/00	08/15/00	1	150.00	
5645	200008	000818842	649102	22.50	08/22/00	08/23/00	1	22.50	
5646	200008	000818037	649102	6.75	08/21/00	08/24/00	3	20.25	
5647	200008	000818037	649102	135.00	08/21/00	08/24/00	3	405.00	
5648	200008	000817756	649102	11.10	08/21/00	08/28/00	7	77.70	
5649	200008	000817756	649102	185.00	08/21/00	08/28/00	7	1,295.00	
5650	200008	000813935	649102	4.00	08/14/00	08/14/00	-	-	
5651	200008	000813935	649102	(1.22)	08/14/00	08/14/00	-	-	
5652	200008	000813935	649102	56.16	08/14/00	08/14/00	-	-	
5653	200008	000817136	649102	23.70	08/18/00	08/21/00	3	71.10	
5654	200008	000817136	649102	1.19	08/18/00	08/21/00	3	3.57	
5655	200008	000815016	649102	31.98	08/15/00	08/16/00	1	31.98	
5656	200008	000815016	649102	1.92	08/15/00	08/16/00	1	1.92	
5657	200008	000815017	649102	26.43	08/15/00	08/16/00	1	26.43	
5658	200008	000815017	649102	1.59	08/15/00	08/16/00	1	1.59	
5659	200008	000815018	649102	7.13	08/15/00	08/16/00	1	7.13	
5660	200008	000815018	649102	0.43	08/15/00	08/16/00	1	0.43	
5661	200008	000816697	649102	9.90	08/18/00	08/21/00	3	29.70	
5662	200008	000816697	649102	0.59	08/18/00	08/21/00	3	1.77	
5663	200008	000807944	649102	455.00	08/02/00	08/03/00	1	455.00	
5664	200008	000807944	649102	27.30	08/02/00	08/03/00	1	27.30	
5665	200008	000816329	649102	2.46	08/17/00	08/18/00	1	2.46	
5666	200008	000816329	649102	0.15	08/17/00	08/18/00	1	0.15	
5667	200008	000807057	649102	34.70	08/01/00	08/02/00	1	34.70	
5668	200008	000807057	649102	2.34	08/01/00	08/02/00	1	2.34	
5669	200008	000808126	649102	13.34	08/03/00	08/04/00	1	13.34	
5670	200008	000808126	649102	15.00	08/03/00	08/04/00	1	15.00	
5671	200008	000808126	649102	207.29	08/03/00	08/04/00	1	207.29	
5672	200008	000813694	649102	415.82	08/14/00	08/21/00	7	2,910.74	
5673	200008	000813694	649102	15.00	08/14/00	08/21/00	7	105.00	
5674	200008	000813694	649102	25.85	08/14/00	08/21/00	7	180.95	
5675	200008	000811310	649102	11.00	08/09/00	08/10/00	1	11.00	
5676	200008	000811310	649102	0.66	08/09/00	08/10/00	1	0.66	
5677	200008	000814841	649102	152.00	08/15/00	08/16/00	1	152.00	
5678	200008	000807369	649102	7.05	08/01/00	08/24/00	23	162.15	
5679	200008	000807369	649102	8.93	08/01/00	08/24/00	23	205.39	
5680	200008	000807369	649102	128.21	08/01/00	08/24/00	23	2,948.83	
5681	200008	000816447	649102	400.00	08/17/00	08/31/00	14	5,600.00	
5682	200008	000816447	649102	20.00	08/17/00	08/31/00	14	280.00	
5683	200008	000817164	649102	1,794.96	08/18/00	08/21/00	3	5,384.88	
5684	200008	000809220	649102	38.40	08/04/00	08/17/00	13	499.20	
5685	200008	000809221	649102	105.60	08/04/00	08/17/00	13	1,372.80	
5686	200008	000810854	649102	3.62	08/08/00	08/21/00	13	47.06	
5687	200008	000810854	649102	24.99	08/08/00	08/21/00	13	324.87	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5688	200008	000810854	649102	503.72	08/08/00	08/21/00	13	6,548.36	
5689	200008	000820160	649102	16.11	08/24/00	08/25/00	1	16.11	
5690	200008	000820160	649102	230.10	08/24/00	08/25/00	1	230.10	
5691	200008	000813565	649102	(0.06)	08/11/00	08/14/00	3	(0.18)	
5692	200008	000813565	649102	0.15	08/11/00	08/14/00	3	0.45	
5693	200008	000813565	649102	3.00	08/11/00	08/14/00	3	9.00	
5694	200008	000817719	649102	7.63	08/21/00	08/31/00	10	76.30	
5695	200008	000817719	649102	152.66	08/21/00	08/31/00	10	1,526.60	
5696	200008	000819871	649102	43.45	08/24/00	08/25/00	1	43.45	
5697	200008	000819871	649102	2.61	08/24/00	08/25/00	1	2.61	
5698	200008	000821130	649102	1.84	08/25/00	08/28/00	3	5.52	
5699	200008	000821130	649102	30.73	08/25/00	08/28/00	3	92.19	
5700	200008	000819491	649102	14.21	08/23/00	08/23/00	-	-	
5701	200008	000817761	649102	0.48	08/21/00	08/22/00	1	0.48	
5702	200008	000817761	649102	9.57	08/21/00	08/22/00	1	9.57	
5703	200008	000817765	649102	6.39	08/21/00	08/22/00	1	6.39	
5704	200008	000817765	649102	0.32	08/21/00	08/22/00	1	0.32	
5705	200008	000812022	649102	43.47	08/10/00	08/22/00	12	521.64	
5706	200008	000823545	649102	550.00	08/31/00	09/11/00	11	6,050.00	
5707	200008	000823545	649102	38.50	08/31/00	09/11/00	11	423.50	
5708	200008	000823545	649102	10.00	08/31/00	09/11/00	11	110.00	
5709	200008	000814934	649102	2.55	08/15/00	08/31/00	16	40.80	
5710	200008	000814934	649102	42.50	08/15/00	08/31/00	16	680.00	
5711	200008	000812466	649102	15.00	08/10/00	08/10/00	-	-	
5712	200008	000807641	649102	23.56	08/02/00	08/03/00	1	23.56	
5713	200008	000818132	649102	21.98	08/21/00	08/22/00	1	21.98	
5714	200008	000818132	649102	1.32	08/21/00	08/22/00	1	1.32	
5715	200008	000818984	649102	1.66	08/22/00	08/28/00	6	9.96	
5716	200008	000818984	649102	0.78	08/22/00	08/28/00	6	4.68	
5717	200008	000818984	649102	31.74	08/22/00	08/28/00	6	190.44	
5718	200008	000818984	649102	3.36	08/22/00	08/28/00	6	20.16	
5719	200008	000818984	649102	1.59	08/22/00	08/28/00	6	9.54	
5720	200008	000818984	649102	15.65	08/22/00	08/28/00	6	93.90	
5721	200008	000818990	649102	1.31	08/22/00	08/24/00	2	2.62	
5722	200008	000818990	649102	11.25	08/22/00	08/24/00	2	22.50	
5723	200008	000818990	649102	0.55	08/22/00	08/24/00	2	1.10	
5724	200008	000818990	649102	0.78	08/22/00	08/24/00	2	1.56	
5725	200008	000818990	649102	0.33	08/22/00	08/24/00	2	0.66	
5726	200008	000818990	649102	15.65	08/22/00	08/24/00	2	31.30	
5727	200008	000818990	649102	26.26	08/22/00	08/24/00	2	52.52	
5728	200008	000818990	649102	31.74	08/22/00	08/24/00	2	63.48	
5729	200008	000818990	649102	225.12	08/22/00	08/24/00	2	450.24	
5730	200008	000818990	649102	1.59	08/22/00	08/24/00	2	3.18	
5731	200008	000818990	649102	4.71	08/22/00	08/24/00	2	9.42	
5732	200008	000818990	649102	0.66	08/22/00	08/24/00	2	1.32	
5733	200008	000819212	649102	153.07	08/23/00	08/24/00	-	153.07	
5734	200008	000819212	649102	5.69	08/23/00	08/24/00	-	5.69	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5735	200008	000808373	649102	10.00	08/03/00	08/04/00	1	10.00	
5736	200008	000808373	649102	200.00	08/03/00	08/04/00	1	200.00	
5737	200008	000810395	649102	2.00	08/08/00	08/09/00	1	2.00	
5738	200008	000810395	649102	40.00	08/08/00	08/09/00	1	40.00	
5739	200008	000810396	649102	5.00	08/08/00	08/09/00	1	5.00	
5740	200008	000810396	649102	0.24	08/08/00	08/09/00	1	0.24	
5741	200008	000810471	649102	40.00	08/08/00	08/09/00	1	40.00	
5742	200008	000810471	649102	2.00	08/08/00	08/09/00	1	2.00	
5743	200008	000810472	649102	5.00	08/08/00	08/09/00	1	5.00	
5744	200008	000810472	649102	0.24	08/08/00	08/09/00	1	0.24	
5745	200008	000810474	649102	5.00	08/08/00	08/09/00	1	5.00	
5745	200008	000810474	649102	100.00	08/08/00	08/09/00	1	100.00	
5747	200008	000810476	649102	0.50	08/08/00	08/09/00	1	0.50	
5748	200008	000810476	649102	10.00	08/08/00	08/09/00	1	10.00	
5749	200008	000810477	649102	170.00	08/08/00	08/09/00	1	170.00	
5750	200008	000810477	649102	8.50	08/08/00	08/09/00	1	8.50	
5751	200008	000810478	649102	0.50	08/08/00	08/09/00	1	0.50	
5752	200008	000810478	649102	10.00	08/08/00	08/09/00	1	10.00	
5753	200008	000812842	649102	5.00	08/11/00	08/14/00	3	15.00	
5754	200008	000812842	649102	100.00	08/11/00	08/14/00	3	300.00	
5755	200008	000812844	649102	0.50	08/11/00	08/14/00	3	1.50	
5756	200008	000812844	649102	10.00	08/11/00	08/14/00	3	30.00	
5757	200008	000813653	649102	123.75	08/14/00	08/15/00	1	123.75	
5758	200008	000813653	649102	2,250.00	08/14/00	08/15/00	1	2,250.00	
5759	200008	000813658	649102	250.00	08/14/00	08/15/00	1	250.00	
5760	200008	000813658	649102	13.75	08/14/00	08/15/00	1	13.75	
5761	200008	000813660	649102	22.62	08/14/00	08/15/00	1	22.62	
5762	200008	000813660	649102	411.10	08/14/00	08/15/00	1	411.10	
5763	200008	000813660	649102	5.99	08/14/00	08/15/00	1	5.99	
5764	200008	000821105	649102	120.00	08/25/00	08/28/00	3	360.00	
5765	200008	000821105	649102	5.00	08/25/00	08/28/00	3	15.00	
5766	200008	000821106	649102	5.00	08/25/00	08/28/00	3	15.00	
5767	200008	000821106	649102	0.24	08/25/00	08/28/00	3	0.72	
5768	200008	000821107	649102	10.00	08/25/00	08/28/00	3	30.00	
5769	200008	000821107	649102	200.00	08/25/00	08/28/00	3	600.00	
5770	200008	000821113	649102	40.00	08/25/00	08/28/00	3	120.00	
5771	200008	000821113	649102	2.00	08/25/00	08/28/00	3	6.00	
5772	200008	000821114	649102	5.00	08/25/00	08/28/00	3	15.00	
5773	200008	000821114	649102	0.24	08/25/00	08/28/00	3	0.72	
5774	200008	000821116	649102	225.00	08/25/00	08/28/00	3	675.00	
5775	200008	000821116	649102	11.24	08/25/00	08/28/00	3	33.72	
5776	200008	000821118	649102	650.00	08/25/00	08/28/00	3	1,950.00	
5777	200008	000821118	649102	32.50	08/25/00	08/28/00	3	97.50	
5778	200008	000821119	649102	2.50	08/25/00	08/28/00	3	7.50	
5779	200008	000821119	649102	50.00	08/25/00	08/28/00	3	150.00	
5780	200008	000821123	649102	5.00	08/25/00	08/28/00	3	15.00	
5781	200008	000821123	649102	0.24	08/25/00	08/28/00	3	0.72	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5782	200008	000814914	649102	69.24	08/15/00	08/16/00	1	69.24	
5783	200008	000814914	649102	4.33	08/15/00	08/16/00	1	4.33	
5784	200008	000823133	649102	6.65	08/30/00	08/31/00	1	6.65	
5785	200008	000823133	649102	133.00	08/30/00	08/31/00	1	133.00	
5786	200008	000823135	649102	227.50	08/30/00	08/31/00	1	227.50	
5787	200008	000823135	649102	7.49	08/30/00	08/31/00	1	7.49	
5788	200008	000823135	649102	6.11	08/30/00	08/31/00	1	6.11	
5789	200008	000823135	649102	50.26	08/30/00	08/31/00	1	50.26	
5790	200008	000823135	649102	4.07	08/30/00	08/31/00	1	4.07	
5791	200008	000823135	649102	418.60	08/30/00	08/31/00	1	418.60	
5792	200008	000823135	649102	341.25	08/30/00	08/31/00	1	341.25	
5793	200008	000811747	649102	547.68	08/09/00	08/11/00	2	1,095.36	
5794	200008	000811747	649102	38.06	08/09/00	08/11/00	2	76.12	
5795	200008	000819477	649102	47.57	08/23/00	09/07/00	15	713.55	
5796	200008	000819477	649102	682.60	08/23/00	09/07/00	15	10,239.00	
5797	200008	000813859	649102	10.00	08/14/00	08/14/00	-	-	
5798	200008	000813859	649102	5.00	08/14/00	08/14/00	-	-	
5799	200008	000813859	649102	8.00	08/14/00	08/14/00	-	-	
5800	200008	000808615	649102	16.80	08/03/00	08/04/00	1	16.80	
5801	200008	000808615	649102	336.00	08/03/00	08/04/00	1	336.00	
5802	200008	000820877	649102	129.63	08/25/00	09/01/00	7	907.41	
5803	200008	000820877	649102	6.49	08/25/00	09/01/00	7	45.43	
5804	200008	000820522	649102	359.00	08/25/00	09/14/00	20	7,180.00	
5805	200008	000822811	649103	6.00	08/30/00	08/31/00	1	6.00	
5806	200008	000822811	649103	86.30	08/30/00	08/31/00	1	86.30	
5807	200008	000817162	649103	25.68	08/18/00	08/21/00	3	77.04	
5808	200008	000817162	649103	1.54	08/18/00	08/21/00	3	4.62	
5809	200008	000818838	649103	60.73	08/22/00	08/23/00	1	60.73	
5810	200008	000815554	649103	21.82	08/16/00	08/17/00	1	21.82	
5811	200008	000815554	649103	32.50	08/16/00	08/17/00	1	32.50	
5812	200008	000815554	649103	363.65	08/16/00	08/17/00	1	363.65	
5813	200003	000808807	649103	20.00	08/03/00	08/03/00	-	-	
5814	200008	000816115	649103	20.00	08/17/00	08/17/00	-	-	
5815	200008	000823090	649103	20.00	08/30/00	08/30/00	-	-	
5816	200008	000811284	649103	100.00	08/09/00	08/10/00	1	100.00	
5817	200008	000811284	649103	12.00	08/09/00	08/10/00	1	12.00	
5818	200008	000811284	649103	6.17	08/09/00	08/10/00	1	6.17	
5819	200008	000821792	649103	1.90	08/28/00	09/14/00	17	32.30	
5820	200008	000821792	649103	38.00	08/28/00	09/14/00	17	646.00	
5821	200008	000802936	649103	(0.39)	08/04/00	08/08/00	4	(1.56)	
5822	200008	000802936	649103	0.99	08/04/00	08/08/00	4	3.96	
5823	200008	000802936	649103	19.71	08/04/00	08/08/00	4	78.84	
5824	200008	000818850	649103	3.16	08/22/00	09/08/00	17	53.72	
5825	200008	000818850	649103	0.19	08/22/00	09/08/00	17	3.23	
5826	200008	000815543	649103	250.00	08/16/00	08/17/00	1	250.00	
5827	200008	000820150	649103	111.62	08/24/00	08/29/00	5	558.10	
5828	200008	000820150	649103	7.81	08/24/00	08/29/00	5	39.05	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5829	200008	000808614	649103	8.10	08/03/00	08/08/00	5	40.50	
5830	200008	000808614	649103	0.41	08/03/00	08/08/00	5	2.05	
5831	200008	000808614	649103	(0.16)	08/03/00	08/08/00	5	(0.80)	
5832	200008	000811633	649103	53.07	08/09/00	08/10/00	1	53.07	
5833	200008	000811633	649103	2.65	08/09/00	08/10/00	1	2.65	
5834	200008	000811637	649103	1.59	08/09/00	08/10/00	1	1.59	
5835	200008	000811637	649103	31.78	08/09/00	08/10/00	1	31.78	
5836	200008	000811638	649103	2.91	08/09/00	08/10/00	1	2.91	
5837	200008	000811638	649103	58.25	08/09/00	08/10/00	1	58.25	
5838	200008	000811641	649103	3.67	08/09/00	08/10/00	1	3.67	
5839	200008	000811641	649103	73.31	08/09/00	08/10/00	1	73.31	
5840	200008	000815528	649103	(25.11)	08/16/00	08/22/00	6	(150.66)	
5841	200008	000815528	649103	(1.26)	08/16/00	08/22/00	6	(7.56)	
5842	200008	000817734	649103	0.94	08/21/00	08/22/00	1	0.94	
5843	200008	000817734	649103	18.80	08/21/00	08/22/00	1	18.80	
5844	200008	000817736	649103	75.25	08/21/00	08/22/00	1	75.25	
5845	200008	000817736	649103	3.76	08/21/00	08/22/00	1	3.76	
5846	200008	000817802	649103	3.49	08/21/00	08/22/00	1	3.49	
5847	200008	000817802	649103	69.74	08/21/00	08/22/00	1	69.74	
5848	200008	000817814	649103	0.42	08/21/00	08/22/00	1	0.42	
5849	200008	000817814	649103	8.36	08/21/00	08/22/00	1	8.36	
5850	200008	000818374	649103	0.34	08/21/00	08/24/00	3	1.02	
5851	200008	000818374	649103	6.86	08/21/00	08/24/00	3	20.58	
5852	200008	000821697	649103	4.58	08/28/00	08/31/00	3	13.74	
5853	200008	000821697	649103	0.23	08/28/00	08/31/00	3	0.69	
5854	200008	000821794	649103	6.86	08/28/00	08/29/00	1	6.86	
5855	200008	000821794	649103	0.34	08/28/00	08/29/00	1	0.34	
5856	200008	000814162	649103	10.00	08/14/00	08/24/00	10	100.00	
5857	200008	000810808	649103	21.72	08/08/00	08/17/00	9	195.48	
5858	200008	000810808	649103	1.09	08/08/00	08/17/00	9	9.81	
5859	200008	000811642	649103	0.25	08/09/00	08/17/00	8	2.00	
5860	200008	000811642	649103	5.08	08/09/00	08/17/00	8	40.64	
5861	200008	000813562	649103	8.25	08/11/00	08/24/00	13	107.25	
5862	200008	000813562	649103	164.97	08/11/00	08/24/00	13	2,144.61	
5863	200008	000811517	649103	330.00	08/09/00	08/10/00	1	330.00	
5864	200008	000811517	649103	16.50	08/09/00	08/10/00	1	16.50	
5865	200008	000815997	649103	153.70	08/17/00	08/18/00	1	153.70	
5866	200008	000815997	649103	(1.53)	08/17/00	08/18/00	1	(1.53)	
5867	200008	000815997	649103	(1.16)	08/17/00	08/18/00	1	(1.16)	
5868	200008	000815997	649103	6.94	08/17/00	08/18/00	1	6.94	
5869	200008	000815997	649103	9.23	08/17/00	08/18/00	1	9.23	
5870	200008	000815997	649103	115.73	08/17/00	08/18/00	1	115.73	
5871	200008	000809970	649103	0.13	08/07/00	08/14/00	7	0.91	
5872	200008	000809970	649103	2.50	08/07/00	08/14/00	7	17.50	
5873	200008	000809846	649103	6,720.00	08/07/00	08/07/00	-		
5874	200008	000811677	649103	2,584.00	08/09/00	08/10/00	1	2,584.00	
5875	200008	000812565	649103	1,656.00	08/10/00	08/10/00	-		

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5876	200008	000816344	649103	1,992.00	08/17/00	08/18/00	1	1,992.00	
5877	200008	000821162	649103	2,650.00	08/25/00	08/28/00	3	7,950.00	
5878	200008	000816140	649103	48.33	08/17/00	08/18/00	1	48.33	
5879	200008	000816140	649103	805.50	08/17/00	08/18/00	1	805.50	
5880	200008	000822414	649103	78.75	08/29/00	08/29/00	-	-	
5881	200008	000809907	649103	270.00	08/07/00	08/08/00	1	270.00	
5882	200008	000809907	649103	13.50	08/07/00	08/08/00	1	13.50	
5883	200008	000809908	649103	495.00	08/07/00	08/08/00	1	495.00	
5884	200008	000809908	649103	24.75	08/07/00	08/08/00	1	24.75	
5885	200008	000814851	649103	8.00	08/15/00	08/24/00	9	72.00	
5886	200008	000814851	649103	160.00	08/15/00	08/24/00	9	1,440.00	
5887	200008	000822240	649103	159.28	08/29/00	08/29/00	-	-	
5888	200008	000822240	649103	7.96	08/29/00	08/29/00	-	-	
5889	200008	000822243	649103	(101.20)	08/29/00	08/29/00	-	-	
5890	200008	000822243	649103	(5.06)	08/29/00	08/29/00	-	-	
5891	200008	000817744	649103	523.09	08/21/00	08/22/00	1	523.09	
5892	200008	000817744	649103	1,061.50	08/21/00	08/22/00	1	1,061.50	
5893	200008	000812700	649103	5.20	08/10/00	08/11/00	1	5.20	
5894	200008	000812700	649103	94.67	08/10/00	08/11/00	1	94.67	
5895	200008	000821780	649103	2.63	08/28/00	09/07/00	10	26.30	
5896	200008	000821780	649103	47.85	08/28/00	09/07/00	10	478.50	
5897	200008	000817617	649103	5,375.43	08/19/00	08/31/00	12	64,505.16	
5898	200008	000808814	649103	110.25	08/04/00	08/04/00	-	-	
5899	200008	000808814	649103	73.90	08/04/00	08/04/00	-	-	
5900	200008	000808814	649103	337.34	08/04/00	08/04/00	-	-	
5901	200008	000819379	649103	5.23	08/23/00	08/23/00	-	-	
5902	200008	000819379	649103	5.65	08/23/00	08/23/00	-	-	
5903	200008	000819379	649103	7.09	08/23/00	08/23/00	-	-	
5904	200008	000819379	649103	9.42	08/23/00	08/23/00	-	-	
5905	200008	000819379	649103	10.50	08/23/00	08/23/00	-	-	
5906	200008	000819379	649103	2.40	08/23/00	08/23/00	-	-	
5907	200008	000807814	649103	93.50	08/02/00	08/03/00	1	93.50	
5908	200008	000815043	649103	381.50	08/15/00	08/16/00	1	381.50	
5909	200008	000821071	649103	744.00	08/25/00	08/30/00	5	3,720.00	
5910	200008	000811031	649103	1.62	08/09/00	08/11/00	2	3.24	
5911	200008	000811031	649103	(0.23)	08/09/00	08/11/00	2	(0.46)	
5912	200008	000811031	649103	4.47	08/09/00	08/11/00	2	8.94	
5913	200008	000811031	649103	23.15	08/09/00	08/11/00	2	46.30	
5914	200008	000811260	649103	(2.37)	08/09/00	08/10/00	1	(2.37)	
5915	200008	000811260	649103	237.00	08/09/00	08/10/00	1	237.00	
5916	200008	000811260	649103	4.67	08/09/00	08/10/00	1	4.67	
5917	200008	000811260	649103	14.22	08/09/00	08/10/00	1	14.22	
5918	200008	000813188	649103	4.13	08/11/00	08/17/00	6	24.78	
5919	200008	000813188	649103	9.40	08/11/00	08/17/00	6	56.40	
5920	200008	000813188	649103	188.00	08/11/00	08/17/00	6	1,128.00	
5921	200008	000814902	649103	0.77	08/15/00	08/16/00	1	0.77	
5922	200008	000814902	649103	(1.41)	08/15/00	08/16/00	1	(1.41)	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
5923	200008	000814902	649103	9.87	08/15/00	08/16/00	1	9.87	
5924	200008	000814902	649103	141.00	08/15/00	08/16/00	1	141.00	
5925	200008	000822320	649103	30.76	08/29/00	08/30/00	1	30.76	
5926	200008	000822320	649103	2.01	08/29/00	08/30/00	1	2.01	
5927	200008	000822320	649103	439.44	08/29/00	08/30/00	1	439.44	
5928	200008	000822320	649103	(4.00)	08/29/00	08/30/00	1	(4.00)	
5929	200008	000822320	649103	2.21	08/29/00	08/30/00	1	2.21	
5930	200008	000822320	649103	27.98	08/29/00	08/30/00	1	27.98	
5931	200008	000822320	649103	399.63	08/29/00	08/30/00	1	399.63	
5932	200008	000822320	649103	(4.39)	08/29/00	08/30/00	1	(4.39)	
5933	200008	000814164	649103	51.00	08/14/00	08/15/00	1	51.00	
5934	200008	000821709	649103	30.75	08/28/00	09/07/00	10	307.50	
5935	200008	000821709	649103	1.54	08/28/00	09/07/00	10	15.40	
5936	200008	000818222	649103	4.90	08/21/00	09/07/00	17	83.30	
5937	200008	000818222	649103	4.91	08/21/00	09/07/00	17	83.47	
5938	200008	000818222	649103	57.80	08/21/00	09/07/00	17	982.60	
5939	200008	000818222	649103	578.00	08/21/00	09/07/00	17	9,826.00	
5940	200008	000811548	649103	78.42	08/09/00	08/10/00	1	78.42	
5941	200008	000817121	649103	397.80	08/18/00	08/22/00	4	1,591.20	
5942	200008	000817126	649103	105.74	08/18/00	08/21/00	3	317.22	
5943	200008	000815168	649103	0.42	08/16/00	08/17/00	1	0.42	
5944	200008	000815168	649103	6.00	08/16/00	08/17/00	1	6.00	
5945	200008	000807903	649103	33.05	08/02/00	08/17/00	15	495.75	
5946	200008	000807903	649103	3.81	08/02/00	08/17/00	15	57.15	
5947	200008	000807903	649103	1.66	08/02/00	08/17/00	15	24.90	
5948	200008	000811309	649103	180.00	08/09/00	08/24/00	15	2,700.00	
5949	200008	000811309	649103	9.00	08/09/00	08/24/00	15	135.00	
5950	200008	000811309	649103	4.06	08/09/00	08/24/00	15	60.90	
5951	200008	000812522	649103	14.50	08/10/00	08/10/00	-	-	
5952	200008	000813892	649103	195.46	08/14/00	08/16/00	2	390.92	
5953	200008	000813892	649103	(4.18)	08/14/00	08/16/00	2	(8.36)	
5954	200008	000813892	649103	13.66	08/14/00	08/16/00	2	27.32	
5955	200008	000821613	649103	40.00	08/28/00	08/28/00	-	-	
5956	200008	000821707	649103	16.82	08/28/00	09/11/00	14	235.48	
5957	200008	000821707	649103	0.84	08/28/00	09/11/00	14	11.76	
5958	200008	000810768	649103	6.00	08/08/00	08/09/00	1	6.00	
5959	200008	000810768	649103	50.00	08/08/00	08/09/00	1	50.00	
5960	200008	000810768	649103	3.50	08/08/00	08/09/00	1	3.50	
5961	200008	000816232	649103	2.42	08/17/00	08/31/00	14	33.88	
5962	200008	000816232	649103	7.81	08/17/00	08/31/00	14	109.34	
5963	200008	000816232	649103	48.40	08/17/00	08/31/00	14	677.60	
5964	200008	000810811	649103	25.20	08/08/00	08/17/00	9	226.80	
5965	200008	000820535	649103	2.35	08/25/00	09/14/00	20	47.00	
5966	200008	000820535	649103	47.04	08/25/00	09/14/00	20	940.80	
5967	200008	000815930	649103	225.00	08/17/00	08/24/00	7	1,575.00	
5968	200008	000812466	649103	13.20	08/10/00	08/10/00	-	-	
5969	200008	000821287	649103	7.83	08/28/00	08/29/00	1	7.83	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
5970	200008	000818133	649103	6.05	08/21/00	08/22/00	1	6.05	
5971	200008	000818133	649103	100.75	08/21/00	08/22/00	1	100.75	
5972	200008	000809129	649103	5.08	08/04/00	08/07/00	3	15.24	
5973	200008	000809129	649103	12.81	08/04/00	08/07/00	3	38.43	
5974	200008	000809129	649103	256.29	08/04/00	08/07/00	3	768.87	
5975	200008	000822197	649103	95.30	08/29/00	08/30/00	1	95.30	
5976	200008	000813479	649103	45.60	08/11/00	08/28/00	17	775.20	
5977	200008	000813479	649103	1,140.00	08/11/00	08/28/00	17	19,380.00	
5978	200008	000807124	649103	350.70	08/01/00	08/02/00	1	350.70	
5979	200008	000807124	649103	17.54	08/01/00	08/02/00	1	17.54	
5980	200008	000813859	649103	10.51	08/14/00	08/14/00	-	-	
5981	200008	000821148	649103	5.00	08/25/00	09/14/00	20	100.00	
5982	200008	000821148	649103	376.00	08/25/00	09/14/00	20	7,520.00	
5983	200008	000821148	649103	22.56	08/25/00	09/14/00	20	451.20	
5984	200008	000821069	649103	50.00	08/25/00	08/28/00	3	150.00	
5985	200008	000811491	649103	45.70	08/09/00	08/24/00	15	685.50	
5986	200008	000811491	649103	2.29	08/09/00	08/24/00	15	34.35	
5987	200008	000810735	649104	10.17	08/08/00	08/21/00	13	132.21	
5988	200008	000810735	649104	22.51	08/08/00	08/21/00	13	292.63	
5989	200008	000810735	649104	450.18	08/08/00	08/21/00	13	5,852.34	
5990	200008	000813889	649104	27.77	08/14/00	08/15/00	1	27.77	
5991	200008	000813889	649104	1.95	08/14/00	08/15/00	1	1.95	
5992	200008	000813889	649104	(0.56)	08/14/00	08/15/00	1	(0.56)	
5993	200008	000816837	649104	(3.05)	08/18/00	08/18/00	-	-	
5994	200008	000816837	649104	152.66	08/18/00	08/18/00	-	-	
5995	200008	000816837	649104	10.68	08/18/00	08/18/00	-	-	
5996	200008	000813512	649104	1.55	08/11/00	08/31/00	20	31.00	
5997	200008	000813512	649104	30.91	08/11/00	08/31/00	20	618.20	
5998	200008	000819840	649104	1.55	08/24/00	09/14/00	21	32.55	
5999	200008	000819840	649104	30.91	08/24/00	09/14/00	21	649.11	
6000	200008	000819042	649104	2,249.00	08/22/00	09/13/00	22	49,478.00	
6001	200008	000823000	649104	15.89	08/30/00	08/30/00	-	-	
6002	200008	000823000	649104	9.99	08/30/00	08/30/00	-	-	
6003	200008	000823000	649104	10.59	08/30/00	08/30/00	-	-	
6004	200008	000822132	649104	260.32	08/29/00	08/30/00	1	260.32	
6005	200008	000808080	649104	0.80	08/02/00	08/03/00	1	0.80	
6006	200008	000808080	649104	15.96	08/02/00	08/03/00	1	15.96	
6007	200008	000808081	649104	21.03	08/02/00	08/03/00	1	21.03	
6008	200008	000808081	649104	1.05	08/02/00	08/03/00	1	1.05	
6009	200008	000808082	649104	0.08	08/02/00	08/03/00	1	0.08	
6010	200008	000808082	649104	1.69	08/02/00	08/03/00	1	1.69	
6011	200008	000808083	649104	1.00	08/02/00	08/03/00	1	1.00	
6012	200008	000808083	649104	20.06	08/02/00	08/03/00	1	20.06	
6013	200008	000808084	649104	0.62	08/02/00	08/03/00	1	0.62	
6014	200008	000808084	649104	12.46	08/02/00	08/03/00	1	12.46	
6015	200008	000808085	649104	0.55	08/02/00	08/03/00	1	0.55	
6016	200008	000808085	649104	10.99	08/02/00	08/03/00	1	10.99	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6017	200008	000808086	649104	0.60	08/02/00	08/03/00	1	0.60	
6018	200008	000808086	649104	11.99	08/02/00	08/03/00	1	11.99	
6019	200008	000808087	649104	0.60	08/02/00	08/03/00	1	0.60	
6020	200008	000808087	649104	11.99	08/02/00	08/03/00	1	11.99	
6021	200008	000823273	649104	2.00	08/31/00	09/07/00	7	14.00	
6022	200008	000823273	649104	39.95	08/31/00	09/07/00	7	279.65	
6023	200008	000813680	649104	5.78	08/14/00	08/15/00	1	5.78	
6024	200008	000813680	649104	0.35	08/14/00	08/15/00	1	0.35	
6025	200008	000813681	649104	0.27	08/14/00	08/17/00	3	0.81	
6026	200008	000813681	649104	4.55	08/14/00	08/17/00	3	13.65	
6027	200008	000815757	649104	71.76	08/16/00	08/16/00	-	-	
6028	200008	000813696	649104	6.03	08/14/00	08/28/00	14	84.42	
6029	200008	000813696	649104	109.60	08/14/00	08/28/00	14	1,534.40	
6030	200008	000808610	649104	562.00	08/03/00	08/04/00	1	562.00	
6031	200008	000808610	649104	26.19	08/03/00	08/04/00	1	26.19	
6032	200008	000808610	649104	35.13	08/03/00	08/04/00	1	35.13	
6033	200008	000809987	649104	12.22	08/07/00	08/08/00	1	12.22	
6034	200008	000809987	649104	203.62	08/07/00	08/08/00	1	203.62	
6035	200008	000813805	649104	412.23	08/14/00	08/14/00	-	-	
6036	200008	000813805	649104	20.55	08/14/00	08/14/00	-	-	
6037	200008	000820640	649104	200.00	08/25/00	08/28/00	3	600.00	
6038	200008	000820640	649104	10.00	08/25/00	08/28/00	3	30.00	
6039	200008	000807060	649104	444.00	08/01/00	08/03/00	2	888.00	
6040	200008	000807060	649104	22.20	08/01/00	08/03/00	2	44.40	
6041	200008	000807060	649104	13.36	08/01/00	08/03/00	2	26.72	
6042	200008	000811024	649104	159.38	08/09/00	08/10/00	1	159.38	
6043	200008	000817159	649104	9.78	08/18/00	08/21/00	3	29.34	
6044	200008	000817159	649104	0.49	08/18/00	08/21/00	3	1.47	
6045	200008	000817160	649104	0.46	08/18/00	08/21/00	3	1.38	
6046	200008	000817160	649104	9.13	08/18/00	08/21/00	3	27.39	
6047	200008	000817161	649104	39.37	08/18/00	08/21/00	3	118.11	
6048	200008	000817161	649104	1.97	08/18/00	08/21/00	3	5.91	
6049	200008	000807898	649104	3.78	08/02/00	08/02/00	-	-	
6050	200008	000807898	649104	75.30	08/02/00	08/02/00	-	-	
6051	200008	000821686	649104	22.50	08/28/00	09/14/00	17	382.50	
6052	200008	000821686	649104	450.00	08/28/00	09/14/00	17	7,650.00	
6053	200008	000815536	649104	20.45	08/16/00	08/17/00	1	20.45	
6054	200008	000815536	649104	1.43	08/16/00	08/17/00	1	1.43	
6055	200008	000812501	649104	23.80	08/10/00	08/11/00	1	23.80	
6056	200008	000812501	649104	90.25	08/10/00	08/11/00	1	90.25	
6057	200008	000812501	649104	4.46	08/10/00	08/11/00	1	4.46	
6058	200008	000812501	649104	0.17	08/10/00	08/11/00	1	0.17	
6059	200008	000812501	649104	1.03	08/10/00	08/11/00	1	1.03	
6060	200008	000812501	649104	5.95	08/10/00	08/11/00	1	5.95	
6061	200008	000810814	649104	6.22	08/08/00	08/17/00	9	55.98	
6062	200008	000810814	649104	6.08	08/08/00	08/17/00	9	54.72	
6063	200008	000810814	649104	0.31	08/08/00	08/17/00	9	2.79	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6064	200008	000810815	649104	32.48	08/08/00	08/17/00	9	292.32	
6065	200008	000810815	649104	1.63	08/08/00	08/17/00	9	14.67	
6066	200008	000810816	649104	14.55	08/08/00	08/17/00	9	130.95	
6067	200008	000810816	649104	0.73	08/08/00	08/17/00	9	6.57	
6068	200008	000810816	649104	6.08	08/08/00	08/17/00	9	54.72	
6069	200008	000808814	649104	3,885.32	08/04/00	08/04/00	-	-	
6070	200008	000810809	649104	42.73	08/08/00	08/14/00	6	256.38	
6071	200008	000810809	649104	854.54	08/08/00	08/14/00	6	5,127.24	
6072	200008	000813570	649104	70.00	08/11/00	08/17/00	6	420.00	
6073	200008	000813570	649104	1,400.00	08/11/00	08/17/00	6	8,400.00	
6074	200008	000818371	649104	1,017.50	08/21/00	08/25/00	4	4,070.00	
6075	200008	000818371	649104	50.88	08/21/00	08/25/00	4	203.52	
6076	200008	000819613	649104	2.04	08/23/00	09/07/00	15	30.60	
6077	200008	000819613	649104	34.00	08/23/00	09/07/00	15	510.00	
6078	200008	000819614	649104	12.92	08/23/00	08/25/00	2	25.84	
6079	200008	000819614	649104	0.78	08/23/00	08/25/00	2	1.56	
6080	200008	000811586	649104	34.49	08/09/00	08/17/00	8	275.92	
6081	200008	000811586	649104	1.73	08/09/00	08/17/00	8	13.84	
6082	200008	000811588	649104	0.27	08/09/00	08/17/00	8	2.16	
6083	200008	000811588	649104	5.38	08/09/00	08/17/00	8	43.04	
6084	200008	000821695	649104	0.81	08/28/00	09/01/00	4	3.24	
6085	200008	000821695	649104	16.15	08/28/00	09/01/00	4	64.60	
6086	200008	000809224	649104	1,483.38	08/04/00	08/16/00	12	17,800.56	
6087	200008	000809224	649104	92.71	08/04/00	08/16/00	12	1,112.52	
6088	200008	000820155	649104	18.77	08/24/00	08/25/00	1	18.77	
6089	200008	000820155	649104	300.30	08/24/00	08/25/00	1	300.30	
6090	200008	000820155	649104	6.54	08/24/00	08/25/00	1	6.54	
6091	200008	000817926	649104	79.62	08/21/00	08/22/00	1	79.62	
6092	200008	000817926	649104	5.57	08/21/00	08/22/00	1	5.57	
6093	200008	000817926	649104	(1.59)	08/21/00	08/22/00	1	(1.59)	
6094	200008	000822847	649104	7.70	08/30/00	08/31/00	1	7.70	
6095	200008	000822847	649104	(0.15)	08/30/00	08/31/00	1	(0.15)	
6096	200008	000822847	649104	0.54	08/30/00	08/31/00	1	0.54	
6097	200008	000822848	649104	(14.98)	08/30/00	08/31/00	1	(14.98)	
6098	200008	000822848	649104	748.80	08/30/00	08/31/00	1	748.80	
6099	200008	000822848	649104	34.00	08/30/00	08/31/00	1	34.00	
6100	200008	000822848	649104	52.42	08/30/00	08/31/00	1	52.42	
6101	200008	000822849	649104	2.33	08/30/00	08/31/00	1	2.33	
6102	200008	000822849	649104	33.27	08/30/00	08/31/00	1	33.27	
6103	200008	000822849	649104	(0.67)	08/30/00	08/31/00	1	(0.67)	
6104	200008	000819466	649104	272.00	08/23/00	08/24/00	1	272.00	
6105	200008	000819466	649104	124.75	08/23/00	08/24/00	1	124.75	
6106	200008	000819466	649104	18.36	08/23/00	08/24/00	1	18.36	
6107	200008	000819466	649104	8.42	08/23/00	08/24/00	1	8.42	
6108	200008	000819609	649104	502.50	08/23/00	09/01/00	9	4,522.50	
6109	200008	000819609	649104	33.92	08/23/00	09/01/00	9	305.28	
6110	200008	000820017	649104	1.15	08/24/00	09/14/00	21	24.15	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6111	200008	000820017	649104	17.00	08/24/00	09/14/00	21	357.00	
6112	200008	000817795	649104	27.91	08/21/00	08/28/00	7	195.37	
6113	200008	000817795	649104	1.95	08/21/00	08/28/00	7	13.65	
6114	200008	000814191	649104	3.71	08/14/00	08/18/00	4	14.84	
6115	200008	000814191	649104	6.11	08/14/00	08/18/00	4	24.44	
6116	200008	000814191	649104	97.63	08/14/00	08/18/00	4	390.52	
6117	200008	000819504	649104	45.94	08/23/00	09/07/00	15	689.10	
6118	200008	000819504	649104	65.36	08/23/00	09/07/00	15	980.40	
6119	200008	000819504	649104	918.72	08/23/00	09/07/00	15	13,780.80	
6120	200008	000808393	649104	1,814.68	08/03/00	08/04/00	1	1,814.68	
6121	200008	000811399	649104	1,268.70	08/09/00	08/23/00	14	17,761.80	
6122	200008	000811402	649104	59.54	08/09/00	08/16/00	7	416.78	
6123	200008	000811402	649104	3,405.52	08/09/00	08/16/00	7	23,838.64	
6124	200008	000818856	649104	1,741.71	08/22/00	09/06/00	15	26,125.65	
6125	200008	000818858	649104	744.25	08/22/00	08/30/00	8	5,954.00	
6126	200008	000819265	649104	1,494.09	08/23/00	08/24/00	1	1,494.09	
6127	200008	000819268	649104	569.51	08/23/00	08/24/00	1	569.51	
6128	200008	000808417	649104	3.25	08/03/00	08/11/00	8	26.00	
6129	200008	000808417	649104	(4.65)	08/03/00	08/11/00	8	(37.20)	
6130	200008	000808417	649104	46.45	08/03/00	08/11/00	8	371.60	
6131	200008	000813883	649104	(5.18)	08/14/00	09/13/00	30	(155.40)	
6132	200008	000813883	649104	3.62	08/14/00	09/13/00	30	108.60	
6133	200008	000813883	649104	51.77	08/14/00	09/13/00	30	1,553.10	
6134	200008	000813885	649104	(6.42)	08/14/00	09/13/00	30	(192.60)	
6135	200008	000813885	649104	4.49	08/14/00	09/13/00	30	134.70	
6136	200008	000813885	649104	64.17	08/14/00	09/13/00	30	1,925.10	
6137	200008	000813888	649104	(8.31)	08/14/00	09/13/00	30	(249.30)	
6138	200008	000813888	649104	5.82	08/14/00	09/13/00	30	174.60	
6139	200008	000813888	649104	83.11	08/14/00	09/13/00	30	2,493.30	
6140	200008	000822839	649104	(13.52)	08/30/00	09/13/00	14	(189.28)	
6141	200008	000822839	649104	9.46	08/30/00	09/13/00	14	132.44	
6142	200008	000822839	649104	135.15	08/30/00	09/13/00	14	1,892.10	
6143	200008	000819482	649104	69.35	08/23/00	09/08/00	16	1,109.60	
6144	200008	000819482	649104	3.47	08/23/00	09/08/00	16	55.52	
6145	200008	000819602	649104	(2.50)	08/23/00	08/24/00	1	(2.50)	
6146	200008	000819602	649104	29.71	08/23/00	08/24/00	1	29.71	
6147	200008	000819602	649104	12.50	08/23/00	08/24/00	1	12.50	
6148	200008	000819602	649104	249.95	08/23/00	08/24/00	1	249.95	
6149	200008	000821592	649104	25.90	08/28/00	09/08/00	11	284.90	
6150	200008	000821592	649104	1.30	08/28/00	09/08/00	11	14.30	
6151	200008	000823113	649104	308.00	08/30/00	08/31/00	1	308.00	
6152	200008	000823113	649104	15.40	08/30/00	08/31/00	1	15.40	
6153	200008	000819450	649104	516.19	08/23/00	08/23/00	-	-	
6154	200008	000820521	649104	131.63	08/25/00	08/25/00	-	-	
6155	200008	000822066	649104	179.79	08/29/00	08/31/00	2	359.58	
6156	200008	000822066	649104	9.92	08/29/00	08/31/00	2	19.84	
6157	200008	000808608	649104	5.56	08/03/00	08/14/00	11	61.16	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6158	200008	000808608	649104	39.38	08/03/00	08/14/00	11	433.18	
6159	200008	000808608	649104	720.00	08/03/00	08/14/00	11	7,920.00	
6160	200008	000817789	649104	0.61	08/21/00	08/22/00	1	0.61	
6161	200008	000817789	649104	12.27	08/21/00	08/22/00	1	12.27	
6162	200008	000817792	649104	0.40	08/21/00	08/22/00	1	0.40	
6163	200008	000817792	649104	7.99	08/21/00	08/22/00	1	7.99	
6164	200008	000820919	649104	(45.71)	08/25/00	12/07/00	104	(4,753.84)	
6165	200008	000815752	649104	712.11	08/16/00	08/16/00	-	-	
6166	200008	000815752	649104	49.85	08/16/00	08/16/00	-	-	
6167	200008	000815752	649104	(14.24)	08/16/00	08/16/00	-	-	
6168	200008	000817740	649104	2.45	08/21/00	08/22/00	1	2.45	
6169	200008	000817740	649104	40.97	08/21/00	08/22/00	1	40.97	
6170	200008	000817745	649104	1.18	08/21/00	08/22/00	1	1.18	
6171	200008	000817745	649104	0.07	08/21/00	08/22/00	1	0.07	
6172	200008	000813872	649104	30.00	08/14/00	08/15/00	1	30.00	
6173	200008	000813442	649104	0.05	08/11/00	08/14/00	3	0.15	
6174	200008	000813442	649104	1.00	08/11/00	08/14/00	3	3.00	
6175	200008	000814960	649104	(2.17)	08/15/00	08/15/00	-	-	
6176	200008	000814960	649104	6.52	08/15/00	08/15/00	-	-	
6177	200008	000814960	649104	108.71	08/15/00	08/15/00	-	-	
6178	200008	000809905	649104	1.84	08/07/00	08/14/00	7	12.88	
6179	200008	000809905	649104	36.70	08/07/00	08/14/00	7	256.90	
6180	200008	000810567	649104	4.29	08/08/00	09/07/00	30	128.70	
6181	200008	000810567	649104	0.30	08/08/00	09/07/00	30	9.00	
6182	200008	000810567	649104	(0.04)	08/08/00	09/07/00	30	(1.20)	
6183	200008	000808142	649104	117.00	08/03/00	08/17/00	14	1,638.00	
6184	200008	000808142	649104	5.85	08/03/00	08/17/00	14	81.90	
6185	200008	000808732	649104	6.31	08/03/00	08/04/00	1	6.31	
6186	200008	000808732	649104	126.19	08/03/00	08/04/00	1	126.19	
6187	200008	000810807	649104	16.72	08/08/00	08/21/00	13	217.36	
6188	200008	000810807	649104	0.84	08/08/00	08/21/00	13	10.92	
6189	200008	000807064	649104	416.40	08/01/00	08/17/00	16	6,662.40	
6190	200008	000807064	649104	138.80	08/01/00	08/17/00	16	2,220.80	
6191	200008	000807064	649104	20.82	08/01/00	08/17/00	16	333.12	
6192	200008	000807064	649104	6.94	08/01/00	08/17/00	16	111.04	
6193	200008	000811602	649104	919.51	08/09/00	08/10/00	1	919.51	
6194	200008	000811909	649104	237.15	08/10/00	08/11/00	1	237.15	
6195	200008	000815837	649104	479.55	08/16/00	08/17/00	1	479.55	
6196	200008	000819883	649104	765.79	08/24/00	08/25/00	1	765.79	
6197	200008	99100041408	649104	1,250.00	08/01/00	08/21/00	20	25,000.00	
6198	200008	000812422	649104	22.26	08/10/00	08/22/00	12	267.12	
6199	200008	000812466	649104	1.00	08/10/00	08/10/00	-	-	
6200	200008	000812466	649104	16.00	08/10/00	08/10/00	-	-	
6201	200008	000810855	649104	151.58	08/08/00	08/09/00	1	151.58	
6202	200008	000821287	649104	6.43	08/28/00	08/29/00	1	6.43	
6203	200008	000816233	649104	38.48	08/17/00	08/31/00	14	538.72	
6204	200008	000816233	649104	1.70	08/17/00	08/31/00	14	23.80	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6205	200008	000808879	649104	32.00	08/04/00	08/24/00	20	640.00	
6206	200008	000808879	649104	1.60	08/04/00	08/24/00	20	32.00	
6207	200008	000819996	649104	3.66	08/24/00	08/24/00	-	-	
6208	200008	000815116	649104	3.02	08/15/00	08/31/00	16	48.32	
6209	200008	000815116	649104	0.73	08/15/00	08/31/00	16	11.68	
6210	200008	000815116	649104	14.58	08/15/00	08/31/00	16	233.28	
6211	200008	000823026	649104	57.00	08/30/00	08/30/00	-	-	
6212	200008	000807802	649104	58.70	08/02/00	08/08/00	6	352.20	
6213	200008	000807802	649104	2.94	08/02/00	08/08/00	6	17.64	
6214	200008	000807802	649104	(1.17)	08/02/00	08/08/00	6	(7.02)	
6215	200008	000812585	649104	187.50	08/10/00	08/24/00	14	2,625.00	
6216	200008	000812585	649104	0.05	08/10/00	08/24/00	14	0.70	
6217	200008	000812585	649104	9.33	08/10/00	08/24/00	14	130.62	
6218	200008	000812585	649104	1.00	08/10/00	08/24/00	14	14.00	
6219	200008	000807901	649104	152.15	08/02/00	08/02/00	-	-	
6220	200008	000823112	649104	54.80	08/30/00	09/05/00	6	328.80	
6221	200008	000823112	649104	2.74	08/30/00	09/05/00	6	16.44	
6222	200008	000812185	677103	3.79	08/10/00	08/11/00	1	3.79	
6223	200008	000812185	677103	0.19	08/10/00	08/11/00	1	0.19	
6224	200008	000822803	677103	2.18	08/30/00	08/31/00	1	2.18	
6225	200008	000822803	677103	0.13	08/30/00	08/31/00	1	0.13	
6226	200008	000822805	677103	115.50	08/30/00	08/31/00	1	115.50	
6227	200008	000822805	677103	6.93	08/30/00	08/31/00	1	6.93	
6228	200008	000822809	677103	0.85	08/30/00	08/31/00	1	0.85	
6229	200008	000822809	677103	17.00	08/30/00	08/31/00	1	17.00	
6230	200008	000814858	677103	224.25	08/15/00	08/16/00	1	224.25	
6231	200008	000819207	677103	294.26	08/23/00	08/24/00	1	294.26	
6232	200008	000815597	677103	5.42	08/16/00	08/17/00	1	5.42	
6233	200008	000815597	677103	90.48	08/16/00	08/17/00	1	90.48	
6234	200008	000815598	677103	70.41	08/16/00	08/17/00	1	70.41	
6235	200008	000815598	677103	4.22	08/16/00	08/17/00	1	4.22	
6236	200008	000815599	677103	73.52	08/16/00	08/17/00	1	73.52	
6237	200008	000815599	677103	4.42	08/16/00	08/17/00	1	4.42	
6238	200008	000815606	677103	0.79	08/16/00	08/17/00	1	0.79	
6239	200008	000815606	677103	13.10	08/16/00	08/17/00	1	13.10	
6240	200008	000815609	677103	0.79	08/16/00	08/17/00	1	0.79	
6241	200008	000815609	677103	13.10	08/16/00	08/17/00	1	13.10	
6242	200008	000815611	677103	0.79	08/16/00	08/17/00	1	0.79	
6243	200008	000815611	677103	13.10	08/16/00	08/17/00	1	13.10	
6244	200008	000815613	677103	0.79	08/16/00	08/17/00	1	0.79	
6245	200008	000815613	677103	13.10	08/16/00	08/17/00	1	13.10	
6246	200008	000815614	677103	70.41	08/16/00	08/17/00	1	70.41	
6247	200008	000815614	677103	4.22	08/16/00	08/17/00	1	4.22	
6248	200008	000815615	677103	81.61	08/16/00	08/17/00	1	81.61	
6249	200008	000815615	677103	4.90	08/16/00	08/17/00	1	4.90	
6250	200008	000810831	677103	3.06	08/08/00	08/09/00	1	3.06	
6251	200008	000810831	677103	0.15	08/08/00	08/09/00	1	0.15	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6252	200008	000810832	677103	97.75	08/08/00	08/09/00	1	97.75	
6253	200008	000810832	677103	4.89	08/08/00	08/09/00	1	4.89	
6254	200008	000822406	677103	2.75	08/29/00	09/12/00	14	38.50	
6255	200008	000822406	677103	55.00	08/29/00	09/12/00	14	770.00	
6256	200008	000812742	677103	0.78	08/10/00	08/18/00	8	6.24	
6257	200008	000812742	677103	12.98	08/10/00	08/18/00	8	103.84	
6258	200008	000818397	677103	0.49	08/21/00	09/01/00	11	5.39	
6259	200008	000818397	677103	8.13	08/21/00	09/01/00	11	89.43	
6260	200008	000819382	677103	(0.31)	08/23/00	09/08/00	16	(4.96)	
6261	200008	000819382	677103	15.50	08/23/00	09/08/00	16	248.00	
6262	200008	000819382	677103	0.94	08/23/00	09/08/00	16	15.04	
6263	200008	000812696	677103	25.81	08/10/00	08/11/00	1	25.81	
6264	200008	000812696	677103	1.42	08/10/00	08/11/00	1	1.42	
6265	200008	000812501	677103	18.85	08/10/00	08/11/00	1	18.85	
6266	200008	000812501	677103	61.55	08/10/00	08/11/00	1	61.55	
6267	200008	000812501	677103	0.86	08/10/00	08/11/00	1	0.86	
6268	200008	000812501	677103	2.92	08/10/00	08/11/00	1	2.92	
6269	200008	000808814	677103	2,234.22	08/04/00	08/04/00	-	-	
6270	200008	000808814	677103	860.60	08/04/00	08/04/00	-	-	
6271	200008	000813348	677103	18.00	08/11/00	08/14/00	3	54.00	
6272	200008	000810828	677103	0.61	08/08/00	08/09/00	1	0.61	
6273	200008	000810828	677103	12.21	08/08/00	08/09/00	1	12.21	
6274	200008	000810829	677103	0.16	08/08/00	08/09/00	1	0.16	
6275	200008	000810829	677103	3.18	08/08/00	08/09/00	1	3.18	
6276	200008	000814218	677103	0.40	08/14/00	08/15/00	1	0.40	
6277	200008	000814218	677103	7.98	08/14/00	08/15/00	1	7.98	
6278	200008	000814220	677103	0.50	08/14/00	08/15/00	1	0.50	
6279	200008	000814220	677103	9.99	08/14/00	08/15/00	1	9.99	
6280	200008	000814221	677103	0.22	08/14/00	08/15/00	1	0.22	
6281	200008	000814221	677103	4.47	08/14/00	08/15/00	1	4.47	
6282	200008	000814226	677103	0.12	08/14/00	08/15/00	1	0.12	
6283	200008	000814226	677103	2.49	08/14/00	08/15/00	1	2.49	
6284	200008	000814228	677103	24.37	08/14/00	08/15/00	1	24.37	
6285	200008	000814228	677103	1.22	08/14/00	08/15/00	1	1.22	
6286	200008	000814231	677103	2.97	08/14/00	08/15/00	1	2.97	
6287	200008	000814231	677103	0.15	08/14/00	08/15/00	1	0.15	
6288	200008	000814296	677103	12.95	08/14/00	08/15/00	1	12.95	
6289	200008	000814296	677103	0.65	08/14/00	08/15/00	1	0.65	
6290	200008	000821981	677103	0.50	08/29/00	08/30/00	1	0.50	
6291	200008	000821981	677103	9.99	08/29/00	08/30/00	1	9.99	
6292	200008	000811548	677103	6.10	08/09/00	08/10/00	1	6.10	
6293	200008	000808072	677103	123.31	08/02/00	08/03/00	1	123.31	
6294	200008	000818129	677103	1.04	08/21/00	08/22/00	1	1.04	
6295	200008	000818129	677103	17.46	08/21/00	08/22/00	1	17.46	
6296	200008	000812522	677103	25.00	08/10/00	08/10/00	-	-	
6297	200008	000812522	677103	6.27	08/10/00	08/10/00	-	-	
6298	200008	000812522	677103	7.39	08/10/00	08/10/00	-	-	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6299	200008	000809977	677103	46.20	08/07/00	08/08/00	1	46.20	
6300	200008	000809977	677103	2.31	08/07/00	08/08/00	1	2.31	
6301	200008	000821632	677103	589.00	08/28/00	08/29/00	1	589.00	
6302	200008	000821632	677103	29.45	08/28/00	08/29/00	1	29.45	
6303	200008	000821632	677103	10.72	08/28/00	08/29/00	1	10.72	
6304	200008	000821632	677103	(0.29)	08/28/00	08/29/00	1	(0.29)	
6305	200008	000821632	677103	(5.89)	08/28/00	08/29/00	1	(5.89)	
6306	200008	000818107	677103	(11.44)	08/21/00	09/07/00	17	(194.48)	
6307	200008	000818107	677103	34.33	08/21/00	09/07/00	17	583.61	
6308	200008	000818107	677103	572.19	08/21/00	09/07/00	17	9,727.23	
6309	200008	000818107	677103	47.50	08/21/00	09/07/00	17	807.50	
6310	200008	000817722	677103	1.76	08/21/00	08/31/00	10	17.60	
6311	200008	000817722	677103	35.22	08/21/00	08/31/00	10	352.20	
6312	200008	000812738	677103	1.68	08/10/00	08/14/00	4	6.72	
6313	200008	000812738	677103	28.06	08/10/00	08/14/00	4	112.24	
6314	200008	000814705	677103	178.67	08/15/00	08/16/00	1	178.67	
6315	200008	000814729	677103	82.92	08/15/00	08/16/00	1	82.92	
6316	200008	000814752	677103	1,291.26	08/15/00	08/16/00	1	1,291.26	
6317	200008	000815135	677103	269.18	08/16/00	08/17/00	1	269.18	
6318	200008	000815140	677103	24.14	08/16/00	08/17/00	1	24.14	
6319	200008	000815140	677103	409.93	08/16/00	08/17/00	1	409.93	
6320	200008	000810830	677103	0.43	08/08/00	08/09/00	1	0.43	
6321	200008	000810830	677103	8.52	08/08/00	08/09/00	1	8.52	
6322	200008	000812735	677103	0.16	08/10/00	08/17/00	7	1.12	
6323	200008	000812735	677103	3.15	08/10/00	08/17/00	7	22.05	
6324	200008	000817717	677103	10.20	08/21/00	08/31/00	10	102.00	
6325	200008	000817717	677103	0.51	08/21/00	08/31/00	10	5.10	
6326	200008	000820541	677103	10.34	08/25/00	09/08/00	14	144.76	
6327	200008	000820541	677103	4.20	08/25/00	09/08/00	14	58.80	
6328	200008	000820541	677103	0.51	08/25/00	09/08/00	14	7.14	
6329	200008	000816237	677103	89.00	08/17/00	08/31/00	14	1,246.00	
6330	200008	000816237	677103	30.59	08/17/00	08/31/00	14	428.26	
6331	200008	000816237	677103	4.45	08/17/00	08/31/00	14	62.30	
6332	200008	000808962	679004	2.52	08/04/00	08/07/00	3	7.56	
6333	200008	000808962	679004	42.02	08/04/00	08/07/00	3	126.06	
6334	200008	000808068	679004	132.59	08/02/00	08/11/00	9	1,193.31	
6335	200008	000808069	679004	20.00	08/02/00	08/10/00	8	160.00	
6336	200008	000817118	679004	151.16	08/18/00	08/21/00	3	453.48	
6337	200008	000817118	679004	339.59	08/18/00	08/21/00	3	1,018.77	
6338	200008	000813682	679004	20.00	08/14/00	08/28/00	14	280.00	
6339	200008	000813682	679004	400.00	08/14/00	08/28/00	14	5,600.00	
6340	200008	000813747	679004	75.00	08/14/00	08/15/00	1	75.00	
6341	200008	000813747	679004	1,250.00	08/14/00	08/15/00	1	1,250.00	
6342	200008	000820510	679004	3.58	08/25/00	08/28/00	3	10.74	
6343	200008	000820510	679004	(1.02)	08/25/00	08/28/00	3	(3.06)	
6344	200008	000820510	679004	51.16	08/25/00	08/28/00	3	153.48	
6345	200008	000811645	679004	490.31	08/09/00	08/17/00	8	3,922.48	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6346	200008	000817744	679004	666.45	08/21/00	08/22/00	1	666.45	
6347	200008	000813064	679004	21.18	08/11/00	08/11/00	-		
6348	200008	000816926	679004	24.46	08/18/00	08/18/00	-		
6349	200008	000819379	679004	3.55	08/23/00	08/23/00	-		
6350	200008	000813354	679004	377.23	08/11/00	08/14/00	3	1,131.69	
6351	200008	000816341	679004	52.42	08/17/00	08/18/00	1	52.42	
6352	200008	000816341	679004	2.62	08/17/00	08/18/00	1	2.62	
6353	200008	000816343	679004	49.15	08/17/00	08/18/00	1	49.15	
6354	200008	000816343	679004	2.46	08/17/00	08/18/00	1	2.46	
6355	200008	000809640	679004	2.42	08/07/00	08/08/00	1	2.42	
6356	200008	000809640	679004	48.48	08/07/00	08/08/00	1	48.48	
6357	200008	000809025	679004	30.39	08/04/00	08/07/00	3	91.17	
6358	200008	000808071	679004	423.30	08/02/00	08/03/00	1	423.30	
6359	200008	000808073	679004	427.19	08/02/00	08/04/00	2	854.38	
6360	200008	000808074	679004	1,532.85	08/02/00	08/03/00	1	1,532.85	
6361	200008	000808075	679004	135.55	08/02/00	08/03/00	1	135.55	
6362	200008	000817123	679004	160.19	08/18/00	08/22/00	4	640.76	
6363	200008	000808994	679004	51.62	08/04/00	08/04/00	-		
6364	200008	000808994	679004	3.58	08/04/00	08/04/00	-		
6365	200008	000808994	679004	(1.10)	08/04/00	08/04/00	-		
6366	200008	000814235	679004	4.74	08/14/00	08/15/00	1	4.74	
6367	200008	000814235	679004	79.00	08/14/00	08/15/00	1	79.00	
6368	200008	000817641	679004	39.63	08/19/00	08/22/00	3	118.89	
6369	200008	000817641	679004	2.38	08/19/00	08/22/00	3	7.14	
6370	200008	000812116	679004	4.49	08/10/00	08/10/00	-		
6371	200008	000820571	679004	53.00	08/25/00	08/28/00	3	159.00	
6372	200008	000817487	679004	31.68	08/19/00	08/29/00	10	316.80	
6373	200008	000807934	679004	19.05	08/02/00	08/03/00	1	19.05	
6374	200008	000807934	679004	8.59	08/02/00	08/03/00	1	8.59	
6375	200008	000807934	679004	0.96	08/02/00	08/03/00	1	0.96	
6376	200008	000807934	679004	(0.02)	08/02/00	08/03/00	1	(0.02)	
6377	200008	000807934	679004	(0.38)	08/02/00	08/03/00	1	(0.38)	
6378	200008	000812022	679004	240.81	08/10/00	08/22/00	12	2,889.72	
6379	200008	000816400	679004	22.05	08/17/00	08/21/00	4	88.20	
6380	200008	000816400	679004	441.00	08/17/00	08/21/00	4	1,764.00	
6381	200008	000817446	679004	70.00	08/19/00	08/22/00	3	210.00	
6382	200008	000817446	679004	459.00	08/19/00	08/22/00	3	1,377.00	
6383	200008	000817446	679004	31.74	08/19/00	08/22/00	3	95.22	
6384	200008	000815395	679004	173.41	08/16/00	08/17/00	1	173.41	
6385	200008	000816117	679004	(14.10)	08/17/00	08/17/00	-		
6386	200008	000816706	679005	21.50	08/18/00	08/24/00	6	129.00	
6387	200008	000816706	679005	1.29	08/18/00	08/24/00	6	7.74	
6388	200008	000820509	679005	3.59	08/25/00	09/08/00	14	50.26	
6389	200008	000820509	679005	2.75	08/25/00	09/08/00	14	38.50	
6390	200008	000820509	679005	55.00	08/25/00	09/08/00	14	770.00	
6391	200008	000815702	679005	11.76	08/16/00	08/17/00	1	11.76	
6392	200008	000815702	679005	0.71	08/16/00	08/17/00	1	0.71	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6393	200008	000815704	679005	4.20	08/16/00	08/17/00	1	4.20	
6394	200008	000815704	679005	0.25	08/16/00	08/17/00	1	0.25	
6395	200008	000815712	679005	1.21	08/16/00	08/17/00	1	1.21	
6396	200008	000815712	679005	20.16	08/16/00	08/17/00	1	20.16	
6397	200008	000815714	679005	0.90	08/16/00	08/17/00	1	0.90	
6398	200008	000815714	679005	0.05	08/16/00	08/17/00	1	0.05	
6399	200008	000815716	679005	1.13	08/16/00	08/17/00	1	1.13	
6400	200008	000815716	679005	18.90	08/16/00	08/17/00	1	18.90	
6401	200008	000815717	679005	255.36	08/16/00	08/17/00	1	255.36	
6402	200008	000815717	679005	15.32	08/16/00	08/17/00	1	15.32	
6403	200008	000815719	679005	16.77	08/16/00	08/17/00	1	16.77	
6404	200008	000815719	679005	1.01	08/16/00	08/17/00	1	1.01	
6405	200008	000815721	679005	6.75	08/16/00	08/17/00	1	6.75	
6406	200008	000815721	679005	0.41	08/16/00	08/17/00	1	0.41	
6407	200008	000815722	679005	10.92	08/16/00	08/17/00	1	10.92	
6408	200008	000815722	679005	0.65	08/16/00	08/17/00	1	0.65	
6409	200008	000815724	679005	8.19	08/16/00	08/17/00	1	8.19	
6410	200008	000815724	679005	0.49	08/16/00	08/17/00	1	0.49	
6411	200008	000815726	679005	26.46	08/16/00	08/17/00	1	26.46	
6412	200008	000815726	679005	1.59	08/16/00	08/17/00	1	1.59	
6413	200008	000815727	679005	1.59	08/16/00	08/17/00	1	1.59	
6414	200008	000815727	679005	26.46	08/16/00	08/17/00	1	26.46	
6415	200008	000815729	679005	3.67	08/16/00	08/17/00	1	3.67	
6416	200008	000815729	679005	0.22	08/16/00	08/17/00	1	0.22	
6417	200008	000815731	679005	0.30	08/16/00	08/17/00	1	0.30	
6418	200008	000815731	679005	5.04	08/16/00	08/17/00	1	5.04	
6419	200008	000815732	679005	0.76	08/16/00	08/17/00	1	0.76	
6420	200008	000815732	679005	13.50	08/16/00	08/17/00	1	13.50	
6421	200008	000815732	679005	12.60	08/16/00	08/17/00	1	12.60	
6422	200008	000815733	679005	0.15	08/16/00	08/17/00	1	0.15	
6423	200008	000815733	679005	2.52	08/16/00	08/17/00	1	2.52	
6424	200008	000815734	679005	1.89	08/16/00	08/17/00	1	1.89	
6425	200008	000815734	679005	0.11	08/16/00	08/17/00	1	0.11	
6426	200008	000815735	679005	35.28	08/16/00	08/17/00	1	35.28	
6427	200008	000815735	679005	2.12	08/16/00	08/17/00	1	2.12	
6428	200008	000815736	679005	0.27	08/16/00	08/17/00	1	0.27	
6429	200008	000815736	679005	4.50	08/16/00	08/17/00	1	4.50	
6430	200008	000815737	679005	0.11	08/16/00	08/17/00	1	0.11	
6431	200008	000815737	679005	1.80	08/16/00	08/17/00	1	1.80	
6432	200008	000815738	679005	0.91	08/16/00	08/17/00	1	0.91	
6433	200008	000815738	679005	15.12	08/16/00	08/17/00	1	15.12	
6434	200008	000815740	679005	2.27	08/16/00	08/17/00	1	2.27	
6435	200008	000815740	679005	37.80	08/16/00	08/17/00	1	37.80	
6436	200008	000815741	679005	18.90	08/16/00	08/17/00	1	18.90	
6437	200008	000815741	679005	1.13	08/16/00	08/17/00	1	1.13	
6438	200008	000815743	679005	1.41	08/16/00	08/17/00	1	1.41	
6439	200008	000815743	679005	23.62	08/16/00	08/17/00	1	23.62	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6440	200008	000815744	679005	0.35	08/16/00	08/17/00	1	0.35	
6441	200008	000815744	679005	5.88	08/16/00	08/17/00	1	5.88	
6442	200008	000807383	679005	15.30	08/01/00	08/02/00	1	15.30	
6443	200008	000809961	679005	22.58	08/07/00	08/24/00	17	383.86	
6444	200008	000809961	679005	367.00	08/07/00	08/24/00	17	6,239.00	
6445	200008	000809961	679005	23.37	08/07/00	08/24/00	17	397.29	
6446	200008	000819860	679005	1.40	08/24/00	09/08/00	15	21.00	
6447	200008	000819860	679005	19.95	08/24/00	09/08/00	15	299.25	
6448	200008	000812501	679005	211.30	08/10/00	08/11/00	1	211.30	
6449	200008	000812501	679005	10.47	08/10/00	08/11/00	1	10.47	
6450	200008	000816346	679005	2.46	08/17/00	08/18/00	1	2.46	
6451	200008	000816346	679005	41.01	08/17/00	08/18/00	1	41.01	
6452	200008	000817798	679005	20.24	08/21/00	08/22/00	1	20.24	
6453	200008	000817798	679005	1.21	08/21/00	08/22/00	1	1.21	
6454	200008	000819616	679005	96.75	08/23/00	08/24/00	1	96.75	
6455	200008	000819616	679005	1.97	08/23/00	08/24/00	1	1.97	
6456	200008	000815015	679005	56.54	08/15/00	08/16/00	1	56.54	
6457	200008	000815015	679005	3.39	08/15/00	08/16/00	1	3.39	
6458	200008	000817164	679005	2,970.00	08/18/00	08/21/00	3	8,910.00	
6459	200008	000816324	679005	1.56	08/17/00	08/18/00	1	1.56	
6460	200008	000816324	679005	25.90	08/17/00	08/18/00	1	25.90	
6461	200008	000815395	679005	11.82	08/16/00	08/17/00	1	11.82	
6462	200008	000813859	679005	1.04	08/14/00	08/14/00	-	-	
6463	200011	001161456	629001	6.20	11/03/00	11/09/00	6	37.20	
6464	200011	001161456	629001	10.00	11/03/00	11/09/00	6	60.00	
6465	200011	001161456	629001	200.00	11/03/00	11/09/00	6	1,200.00	
6466	200011	001169221	629001	3,144.00	11/14/00	11/15/00	1	3,144.00	
6467	200011	001168990	629001	4.14	11/14/00	11/15/00	1	4.14	
6468	200011	001168990	629001	69.00	11/14/00	11/15/00	1	69.00	
6469	200011	001168981	629001	0.50	11/14/00	11/15/00	1	0.50	
6470	200011	001168981	629001	8.23	11/14/00	11/15/00	1	8.23	
6471	200011	001165873	629001	121.00	11/10/00	11/16/00	6	726.00	
6472	200011	001165873	629001	8.47	11/10/00	11/16/00	6	50.82	
6473	200011	001164628	629001	6.42	11/09/00	11/22/00	13	83.46	
6474	200011	001164628	629001	91.75	11/09/00	11/22/00	13	1,192.75	
6475	200011	001104117	629001	(1,199.00)	11/21/00	11/21/00	-	-	
6476	200011	001104117	629001	(59.95)	11/21/00	11/21/00	-	-	
6477	200011	001104117	629001	(8.50)	11/21/00	11/21/00	-	-	
6478	200011	001101893	629001	432.55	11/17/00	11/20/00	3	1,297.65	
6479	200011	001101893	629001	27.03	11/17/00	11/20/00	3	81.09	
6480	200011	001161072	629001	2.74	11/03/00	11/08/00	5	13.70	
6481	200011	001161072	629001	39.19	11/03/00	11/08/00	5	195.95	
6482	200011	001169215	629001	3,436.93	11/14/00	11/15/00	1	3,436.93	
6483	200011	001169215	629001	138.16	11/14/00	11/15/00	1	138.16	
6484	200011	001169220	629001	279.53	11/14/00	11/15/00	1	279.53	
6485	200011	001169220	629001	7,452.94	11/14/00	11/15/00	1	7,452.94	
6486	200011	001166811	629002	10.67	11/11/00	11/22/00	11	117.37	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6487	200011	001166811	629002	410.75	11/11/00	11/22/00	11	4,518.25	
6488	200011	001161278	629002	49.11	11/03/00	11/06/00	3	147.33	
6489	200011	001161278	629002	3.44	11/03/00	11/06/00	3	10.32	
6490	200011	001161278	629002	(0.98)	11/03/00	11/06/00	3	(2.94)	
6491	200011	001105600	629002	210.70	11/27/00	12/07/00	10	2,107.00	
6492	200011	001105600	629002	3,010.00	11/27/00	12/07/00	10	30,100.00	
6493	200011	001102860	629003	83.02	11/20/00	11/22/00	2	166.04	
6494	200011	001102860	629003	6.00	11/20/00	11/22/00	2	12.00	
6495	200011	001102860	629003	0.42	11/20/00	11/22/00	2	0.84	
6496	200011	001102860	629003	1,185.96	11/20/00	11/22/00	2	2,371.92	
6497	200011	001159982	629003	98.88	11/01/00	11/03/00	2	197.76	
6498	200011	001159982	629003	1,977.47	11/01/00	11/03/00	2	3,954.94	
6499	200011	001159982	629003	104.31	11/01/00	11/03/00	2	208.62	
6500	200011	001167885	629003	292.00	11/13/00	11/30/00	17	4,964.00	
6501	200011	001167885	629003	11.65	11/13/00	11/30/00	17	198.05	
6502	200011	001167885	629003	20.44	11/13/00	11/30/00	17	347.48	
6503	200011	001107056	629003	(1,074.70)	11/28/00	11/28/00	-	-	
6504	200011	001105824	629003	16.66	11/27/00	11/30/00	3	49.98	
6505	200011	001105824	629003	182.00	11/27/00	11/30/00	3	546.00	
6506	200011	001105824	629003	238.00	11/27/00	11/30/00	3	714.00	
6507	200011	001105824	629003	12.74	11/27/00	11/30/00	3	38.22	
6508	200011	001100229	629003	183.00	11/15/00	11/16/00	1	183.00	
6509	200011	001100229	629003	945.50	11/15/00	11/16/00	1	945.50	
6510	200011	001164249	629003	125.40	11/09/00	11/09/00	-	-	
6511	200011	001164249	629003	8.77	11/09/00	11/09/00	-	-	
6512	200011	001100492	629003	2,518.93	11/15/00	11/30/00	15	37,783.95	
6513	200011	001100492	629003	82.88	11/15/00	11/30/00	15	1,243.20	
6514	200011	001159633	629101	11.16	11/01/00	11/16/00	15	167.40	
6515	200011	001159633	629101	0.78	11/01/00	11/16/00	15	11.70	
6516	200011	001108852	629101	1,500.00	11/30/00	12/01/00	1	1,500.00	
6517	200011	001162667	629101	150.00	11/07/00	11/08/00	1	150.00	
6518	200011	001163411	629101	38.39	11/08/00	11/09/00	1	38.39	
6519	200011	001163411	629101	639.83	11/08/00	11/09/00	1	639.83	
6520	200011	001162712	629101	120.00	11/07/00	11/22/00	15	1,800.00	
6521	200011	001162712	629101	5.93	11/07/00	11/22/00	15	88.95	
6522	200011	001162712	629101	8.40	11/07/00	11/22/00	15	126.00	
6523	200011	001163533	629101	7.37	11/08/00	11/22/00	14	103.18	
6524	200011	001163533	629101	573.25	11/08/00	11/22/00	14	8,025.50	
6525	200011	001163533	629101	40.13	11/08/00	11/22/00	14	561.82	
6526	200011	001163542	629101	(7.37)	11/08/00	11/22/00	14	(103.18)	
6527	200011	001163542	629101	(51.59)	11/08/00	11/22/00	14	(722.26)	
6528	200011	001163542	629101	(573.25)	11/08/00	11/22/00	14	(8,025.50)	
6529	200011	001163547	629101	51.59	11/08/00	11/09/00	1	51.59	
6530	200011	001163547	629101	7.37	11/08/00	11/09/00	1	7.37	
6531	200011	001163547	629101	573.25	11/08/00	11/09/00	1	573.25	
6532	200011	001106272	629101	(465.93)	11/27/00	11/27/00	-	-	
6533	200011	001106272	629101	(149.15)	11/27/00	11/27/00	-	-	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6534	200011	001169394	629101	10.00	11/14/00	11/15/00	1	10.00	
6535	200011	001161445	629101	0.30	11/03/00	11/06/00	3	0.90	
6536	200011	001161445	629101	5.95	11/03/00	11/06/00	3	17.85	
6537	200011	001100166	629101	141.49	11/15/00	11/16/00	1	141.49	
6538	200011	001100363	629101	31.83	11/15/00	11/16/00	1	31.83	
6539	200011	001100363	629101	454.60	11/15/00	11/16/00	1	454.60	
6540	200011	001165732	629101	1,480.00	11/10/00	11/13/00	3	4,440.00	
6541	200011	001165732	629101	103.60	11/10/00	11/13/00	3	310.80	
6542	200011	001163589	629101	29.00	11/08/00	11/08/00	-	-	
6543	200011	001104371	629101	8.90	11/21/00	11/30/00	9	80.10	
6544	200011	001104371	629101	4.90	11/21/00	11/30/00	9	44.10	
6545	200011	001104371	629101	178.00	11/21/00	11/30/00	9	1,602.00	
6546	200011	001159756	629101	96.98	11/01/00	11/01/00	-	-	
6547	200011	001159756	629101	6.79	11/01/00	11/01/00	-	-	
6548	200011	001106904	629101	(2.03)	11/28/00	11/29/00	1	(2.03)	
6549	200011	001106904	629101	99.57	11/28/00	11/29/00	1	99.57	
6550	200011	001106904	629101	(0.24)	11/28/00	11/29/00	1	(0.24)	
6551	200011	001106904	629101	(1.99)	11/28/00	11/29/00	1	(1.99)	
6552	200011	001106904	629101	24.09	11/28/00	11/29/00	1	24.09	
6553	200011	001106904	629101	1.59	11/28/00	11/29/00	1	1.59	
6554	200011	001106904	629101	17.90	11/28/00	11/29/00	1	17.90	
6555	200011	001106904	629101	101.50	11/28/00	11/29/00	1	101.50	
6556	200011	001106904	629101	0.19	11/28/00	11/29/00	1	0.19	
6557	200011	001106904	629101	(0.36)	11/28/00	11/29/00	1	(0.36)	
6558	200011	001106904	629101	(0.48)	11/28/00	11/29/00	1	(0.48)	
6559	200011	001106904	629101	1.62	11/28/00	11/29/00	1	1.62	
6560	200011	001106904	629101	12.16	11/28/00	11/29/00	1	12.16	
6561	200011	001106904	629101	0.29	11/28/00	11/29/00	1	0.29	
6562	200011	001106904	629101	0.39	11/28/00	11/29/00	1	0.39	
6563	200011	001108701	629101	3,500.00	11/30/00	12/14/00	14	49,000.00	
6564	200011	001108701	629101	175.00	11/30/00	12/14/00	14	2,450.00	
6565	200011	001100005	629101	3,708.11	11/15/00	11/15/00	-	-	
6566	200011	001102004	629101	6,105.00	11/17/00	11/17/00	-	-	
6567	200011	001108434	629101	4,512.13	11/30/00	11/30/00	-	-	
6568	200011	001108434	629101	315.85	11/30/00	11/30/00	-	-	
6569	200011	001159751	629101	169.67	11/01/00	11/01/00	-	-	
6570	200011	001159751	629101	2,404.62	11/01/00	11/01/00	-	-	
6571	200011	001169224	629101	1,080.52	11/14/00	11/14/00	-	-	
6572	200011	001160724	629101	158.10	11/02/00	11/09/00	7	1,106.70	
6573	200011	001160724	629101	9.50	11/02/00	11/09/00	7	66.50	
6574	200011	001160724	629101	4.55	11/02/00	11/09/00	7	31.85	
6575	200011	001164809	629101	44.72	11/09/00	11/16/00	7	313.04	
6576	200011	001164809	629101	5.83	11/09/00	11/16/00	7	40.81	
6577	200011	001164809	629101	3.14	11/09/00	11/16/00	7	21.98	
6578	200011	001164971	629101	2.08	11/09/00	11/22/00	13	27.04	
6579	200011	001164971	629101	29.50	11/09/00	11/22/00	13	383.50	
6580	200011	001164971	629101	6.15	11/09/00	11/22/00	13	79.95	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6581	200011	001164974	629101	11.53	11/09/00	11/22/00	13	149.89	
6582	200011	001164974	629101	164.63	11/09/00	11/22/00	13	2,140.19	
6583	200011	001164974	629101	7.66	11/09/00	11/22/00	13	99.58	
6584	200011	001100507	629101	1,230.00	11/15/00	11/22/00	7	8,610.00	
6585	200011	001107925	629101	690.00	11/29/00	12/11/00	12	8,280.00	
6586	200011	001056505	629101	57.21	10/25/00	11/03/00	9	514.89	
6587	200011	001058711	629101	(55.53)	10/30/00	11/20/00	21	(1,166.13)	
6588	200011	001100324	629101	17.52	11/15/00	11/16/00	1	17.52	
6589	200011	001100324	629101	1.06	11/15/00	11/16/00	1	1.06	
6590	200011	001108840	629101	217.75	11/30/00	12/11/00	11	2,395.25	
6591	200011	001108840	629101	13.07	11/30/00	12/11/00	11	143.77	
6592	200011	001100469	629101	1,454.50	11/15/00	11/16/00	1	1,454.50	
6593	200011	001100469	629101	101.82	11/15/00	11/16/00	1	101.82	
6594	200011	001163410	629101	2.57	11/08/00	11/16/00	8	21.36	
6595	200011	001163410	629101	38.16	11/08/00	11/16/00	8	305.28	
6596	200011	001163286	629101	14.75	11/08/00	11/09/00	1	14.75	
6597	200011	001169677	629101	28.75	11/14/00	11/16/00	2	57.50	
6598	200011	001169677	629101	2.01	11/14/00	11/16/00	2	4.02	
6599	200011	001106693	629101	1.13	11/28/00	12/07/00	9	10.17	
6600	200011	001106693	629101	16.15	11/28/00	12/07/00	9	145.35	
6601	200011	001106694	629101	0.28	11/28/00	12/07/00	9	2.52	
6602	200011	001106694	629101	3.94	11/28/00	12/07/00	9	35.46	
6603	200011	001167270	629101	3.26	11/11/00	11/14/00	3	9.78	
6604	200011	001167270	629101	46.50	11/11/00	11/14/00	3	139.50	
6605	200011	001100523	629101	12.93	11/15/00	11/16/00	1	12.93	
6606	200011	001100523	629101	184.69	11/15/00	11/16/00	1	184.69	
6607	200011	001100514	629102	602.75	11/15/00	11/16/00	1	602.75	
6608	200011	001100514	629102	38.69	11/15/00	11/16/00	1	38.69	
6609	200011	001100514	629102	(6.03)	11/15/00	11/16/00	1	(6.03)	
6610	200011	001167769	629102	83.00	11/13/00	11/13/00	-	-	
6611	200011	001167769	629102	5.81	11/13/00	11/13/00	-	-	
6612	200011	001169125	629102	725.00	11/14/00	11/20/00	6	4,350.00	
6613	200011	001167267	629102	7.81	11/11/00	11/22/00	11	85.91	
6614	200011	001167267	629102	111.60	11/11/00	11/22/00	11	1,227.60	
6615	200011	001163286	629102	20.31	11/08/00	11/09/00	1	20.31	
6616	200011	001169296	629102	9.00	11/14/00	11/15/00	1	9.00	
6617	200011	001169298	629102	161.63	11/14/00	11/15/00	1	161.63	
6618	200011	001100482	629202	0.81	11/15/00	11/20/00	5	4.05	
6619	200011	001100482	629202	11.50	11/15/00	11/20/00	5	57.50	
6620	200011	001105239	629202	3,722.13	11/22/00	11/22/00	-	-	
6621	200011	001162384	647001	305.69	11/07/00	11/07/00	-	-	
6622	200011	001162384	647001	20.91	11/07/00	11/07/00	-	-	
6623	200011	001164885	647001	8.99	11/09/00	11/09/00	-	-	
6624	200011	001164885	647001	11.44	11/09/00	11/09/00	-	-	
6625	200011	001161543	649001	13.48	11/03/00	11/07/00	4	53.92	
6626	200011	001161543	649001	224.49	11/03/00	11/07/00	4	897.96	
6627	200011	001101089	649001	9.75	11/16/00	11/17/00	1	9.75	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6628	200011	001101089	649001	0.58	11/16/00	11/17/00	1	0.58	
6629	200011	001165582	649001	48.21	11/10/00	11/10/00	-	-	
6630	200011	001165582	649001	2.89	11/10/00	11/10/00	-	-	
6631	200011	001160493	649001	3.71	11/02/00	11/02/00	-	-	
6632	200011	001104068	649001	53.97	11/21/00	11/22/00	1	53.97	
6633	200011	001161548	649001	49.64	11/03/00	11/09/00	6	297.84	
6634	200011	001161548	649001	2.98	11/03/00	11/09/00	6	17.88	
6635	200011	001107897	649001	18.82	11/29/00	11/30/00	1	18.82	
6636	200011	001107897	649001	0.94	11/29/00	11/30/00	1	0.94	
6637	200011	001160755	649002	32.50	11/02/00	11/10/00	8	260.00	
6638	200011	001160755	649002	62.00	11/02/00	11/10/00	8	496.00	
6639	200011	001160755	649002	520.00	11/02/00	11/10/00	8	4,160.00	
6640	200011	001166034	649002	15.11	11/10/00	11/13/00	3	45.33	
6641	200011	001166034	649002	251.85	11/10/00	11/13/00	3	755.55	
6642	200011	001101819	649002	822.96	11/17/00	11/20/00	3	2,468.88	
6643	200011	001163189	649002	822.96	11/08/00	11/09/00	1	822.96	
6644	200011	001107075	649002	(125.00)	11/28/00	11/28/00	-	-	
6645	200011	001163289	649002	19.47	11/08/00	11/09/00	1	19.47	
6646	200011	001102318	649003	147.70	11/17/00	11/20/00	3	443.10	
6647	200011	001102318	649003	10.34	11/17/00	11/20/00	3	31.02	
6648	200011	001101324	649003	210.15	11/16/00	11/16/00	-	-	
6649	200011	001101324	649003	204.42	11/16/00	11/16/00	-	-	
6650	200011	001164190	649003	142.21	11/09/00	11/09/00	-	-	
6651	200011	001164190	649003	130.49	11/09/00	11/09/00	-	-	
6652	200011	001167848	649003	262.65	11/13/00	11/13/00	-	-	
6653	200011	001161172	649003	0.90	11/03/00	11/22/00	19	17.10	
6654	200011	001161172	649003	15.00	11/03/00	11/22/00	19	285.00	
6655	200011	001159968	649003	562.50	11/01/00	11/13/00	12	6,750.00	
6656	200011	001159968	649003	126.00	11/01/00	11/13/00	12	1,512.00	
6657	200011	001159968	649003	58.12	11/01/00	11/13/00	12	697.44	
6658	200011	001159968	649003	436.60	11/01/00	11/13/00	12	5,239.20	
6659	200011	001159968	649003	28.13	11/01/00	11/13/00	12	337.56	
6660	200011	001159968	649003	21.83	11/01/00	11/13/00	12	261.96	
6661	200011	001159968	649003	16.77	11/01/00	11/13/00	12	201.24	
6662	200011	001159968	649003	13.18	11/01/00	11/13/00	12	158.16	
6663	200011	001159968	649003	6.30	11/01/00	11/13/00	12	75.60	
6664	200011	001159968	649003	4.95	11/01/00	11/13/00	12	59.40	
6665	200011	001159968	649003	74.87	11/01/00	11/13/00	12	898.44	
6666	200011	001159968	649003	99.00	11/01/00	11/13/00	12	1,188.00	
6667	200011	001105925	649003	2.10	11/27/00	12/07/00	10	21.00	
6668	200011	001105925	649003	30.00	11/27/00	12/07/00	10	300.00	
6669	200011	001162845	649003	428.96	11/07/00	11/08/00	1	428.96	
6570	200011	001163594	649003	521.78	11/08/00	11/09/00	1	521.78	
6671	200011	001055461	649003	5.20	10/24/00	12/07/00	44	228.80	
6672	200011	001055461	649003	10.13	10/24/00	12/07/00	44	445.72	
6673	200011	001055461	649003	202.56	10/24/00	12/07/00	44	8,912.64	
6674	200011	001059284	649003	3.12	10/31/00	12/07/00	37	115.44	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6675	200011	001059284	649003	13.82	10/31/00	12/07/00	37	511.34	
6676	200011	001059284	649003	62.32	10/31/00	12/07/00	37	2,305.84	
6677	200011	001108834	649003	(5.20)	11/30/00	12/07/00	7	(36.40)	
6678	200011	001108834	649003	(202.56)	11/30/00	12/07/00	7	(1,417.92)	
6679	200011	001108834	649003	(10.13)	11/30/00	12/07/00	7	(70.91)	
6680	200011	001108842	649003	(295.40)	11/30/00	12/07/00	7	(2,067.80)	
6681	200011	001108842	649003	(14.77)	11/30/00	12/07/00	7	(103.39)	
6682	200011	001108866	649003	(62.32)	11/30/00	12/07/00	7	(436.24)	
6683	200011	001108866	649003	(3.12)	11/30/00	12/07/00	7	(21.84)	
6684	200011	001101819	649003	545.86	11/17/00	11/20/00	3	1,637.58	
6685	200011	001104071	649003	15.00	11/21/00	11/21/00	-	-	
6686	200011	001108559	649003	4,595.22	11/30/00	12/01/00	1	4,595.22	
6687	200011	001108567	649003	705.97	11/30/00	12/01/00	1	705.97	
6688	200011	001108569	649003	628.95	11/30/00	12/01/00	1	628.95	
6689	200011	001108571	649003	838.60	11/30/00	12/01/00	1	838.60	
6690	200011	001104916	649003	0.72	11/22/00	11/22/00	-	-	
6691	200011	001104916	649003	11.88	11/22/00	11/22/00	-	-	
6692	200011	001105685	649003	8.43	11/27/00	11/27/00	-	-	
6693	200011	001102777	649004	1.76	11/20/00	11/21/00	1	1.76	
6694	200011	001102777	649004	31.99	11/20/00	11/21/00	1	31.99	
6695	200011	001104171	649004	19.43	11/21/00	12/07/00	16	310.88	
6696	200011	001104171	649004	277.50	11/21/00	12/07/00	16	4,440.00	
6697	200011	001104175	649004	0.47	11/21/00	12/07/00	16	7.52	
6698	200011	001104175	649004	6.78	11/21/00	12/07/00	16	108.48	
6699	200011	001106532	649004	1.72	11/28/00	11/29/00	1	1.72	
6700	200011	001106532	649004	31.16	11/28/00	11/29/00	1	31.16	
6701	200011	001166346	649004	59.20	11/10/00	11/13/00	3	177.60	
6702	200011	001166346	649004	3.55	11/10/00	11/13/00	3	10.65	
6703	200011	001167525	649004	7.49	11/13/00	11/22/00	9	67.41	
6704	200011	001167525	649004	0.52	11/13/00	11/22/00	9	4.68	
6705	200011	001166317	649004	102.12	11/10/00	11/16/00	6	612.72	
6706	200011	001166317	649004	7.15	11/10/00	11/16/00	6	42.90	
6707	200011	001166319	649004	6.97	11/10/00	11/13/00	3	20.91	
6708	200011	001166319	649004	99.53	11/10/00	11/13/00	3	298.59	
6709	200011	001166520	649004	99.53	11/11/00	11/14/00	3	298.59	
6710	200011	001166520	649004	6.97	11/11/00	11/14/00	3	20.91	
6711	200011	001166521	649004	7.08	11/11/00	11/14/00	3	21.24	
6712	200011	001166521	649004	101.21	11/11/00	11/14/00	3	303.63	
6713	200011	001101593	649004	4.77	11/16/00	11/22/00	6	28.62	
6714	200011	001101593	649004	68.17	11/16/00	11/22/00	6	409.02	
6715	200011	001101595	649004	4.96	11/16/00	11/17/00	1	4.96	
6716	200011	001101595	649004	70.90	11/16/00	11/17/00	1	70.90	
6717	200011	001161749	649004	5.17	11/06/00	11/07/00	1	5.17	
6718	200011	001161749	649004	73.95	11/06/00	11/07/00	1	73.95	
6719	200011	001165038	649004	70.97	11/09/00	11/10/00	1	70.97	
6720	200011	001165038	649004	4.96	11/09/00	11/10/00	1	4.96	
6721	200011	001105097	649004	16.10	11/22/00	11/30/00	8	128.80	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6722	200011	001105097	649004	1.13	11/22/00	11/30/00	8	9.04	
6723	200011	001100631	649004	10.76	11/15/00	11/22/00	7	75.32	
6724	200011	001100631	649004	450.00	11/15/00	11/22/00	7	3,150.00	
6725	200011	001100631	649004	27.65	11/15/00	11/22/00	7	193.55	
6726	200011	001106604	649004	6.36	11/28/00	11/28/00	-	-	
6727	200011	001106604	649004	8.00	11/28/00	11/28/00	-	-	
6728	200011	001106604	649004	7.00	11/28/00	11/28/00	-	-	
6729	200011	001106604	649004	2.52	11/28/00	11/28/00	-	-	
6730	200011	001106604	649004	11.73	11/28/00	11/28/00	-	-	
6731	200011	001106604	649004	5.00	11/28/00	11/28/00	-	-	
6732	200011	001106604	649004	6.27	11/28/00	11/28/00	-	-	
6733	200011	001169826	649004	32.16	11/15/00	11/15/00	-	-	
6734	200011	001161277	649004	2.81	11/03/00	11/09/00	6	16.86	
6735	200011	001161277	649004	56.13	11/03/00	11/09/00	6	336.78	
6736	200011	001161277	649004	(1.12)	11/03/00	11/09/00	6	(6.72)	
6737	200011	001102065	649004	3.49	11/17/00	12/07/00	20	69.80	
6738	200011	001102065	649004	0.21	11/17/00	12/07/00	20	4.20	
6739	200011	001105063	649004	0.45	11/22/00	11/30/00	8	3.60	
6740	200011	001105063	649004	9.04	11/22/00	11/30/00	8	72.32	
6741	200011	001105064	649004	7.98	11/22/00	12/08/00	16	127.68	
6742	200011	001105064	649004	0.40	11/22/00	12/08/00	16	6.40	
6743	200011	001163221	649004	10.98	11/08/00	11/17/00	9	98.82	
6744	200011	001163221	649004	0.55	11/08/00	11/17/00	9	4.95	
6745	200011	001101284	649004	3.42	11/16/00	11/22/00	6	20.52	
6746	200011	001101284	649004	48.78	11/16/00	11/22/00	6	292.68	
6747	200011	001101284	649004	5.41	11/16/00	11/22/00	6	32.46	
6748	200011	001162658	649004	50.25	11/07/00	11/07/00	-	-	
6749	200011	001162658	649004	2.51	11/07/00	11/07/00	-	-	
6750	200011	001168171	649004	11.55	11/13/00	11/14/00	1	11.55	
6751	200011	001168171	649004	0.69	11/13/00	11/14/00	1	0.69	
6752	200011	001168185	649004	46.45	11/13/00	11/16/00	3	139.35	
6753	200011	001168185	649004	2.79	11/13/00	11/16/00	3	8.37	
6754	200011	001108216	649004	32.94	11/29/00	12/07/00	8	263.52	
6755	200011	001108216	649004	1.98	11/29/00	12/07/00	8	15.84	
6756	200011	001102002	649004	12.50	11/17/00	11/17/00	-	-	
6757	200011	001165794	649004	340.00	11/10/00	11/10/00	-	-	
6758	200011	001169360	649004	50.00	11/14/00	11/22/00	8	400.00	
6759	200011	001168958	649004	439.68	11/14/00	11/14/00	-	-	
6760	200011	001104442	649004	42.19	11/21/00	11/22/00	1	42.19	
6761	200011	001104442	649004	6.31	11/21/00	11/22/00	1	6.31	
6762	200011	001104442	649004	5.45	11/21/00	11/22/00	1	5.45	
6763	200011	001104442	649004	3.68	11/21/00	11/22/00	1	3.68	
6764	200011	001100521	649004	174.01	11/15/00	11/16/00	1	174.01	
6765	200011	001100521	649004	8.70	11/15/00	11/16/00	1	8.70	
6766	200011	001100544	649004	22.58	11/15/00	11/16/00	1	22.58	
6767	200011	001100544	649004	1.13	11/15/00	11/16/00	1	1.13	
6768	200011	001105603	649004	37.95	11/27/00	12/04/00	7	265.65	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6769	200011	001105603	649004	0.21	11/27/00	12/04/00	7	1.47	
6770	200011	001105504	649004	31.45	11/27/00	11/28/00	1	31.45	
6771	200011	001105605	649004	27.25	11/27/00	11/28/00	1	27.25	
6772	200011	001105608	649004	34.70	11/27/00	12/01/00	4	138.80	
6773	200011	001108491	649004	264.00	11/30/00	11/30/00	-	-	
6774	200011	001160311	649004	576.00	11/02/00	11/03/00	1	576.00	
6775	200011	001165994	649004	4,440.00	11/10/00	11/13/00	3	13,320.00	
6776	200011	001167594	649004	3,200.00	11/13/00	11/14/00	1	3,200.00	
6777	200011	001159826	649004	0.40	11/01/00	11/16/00	15	6.00	
6778	200011	001159826	649004	6.71	11/01/00	11/16/00	15	100.65	
6779	200011	001103896	649004	342.15	11/21/00	11/22/00	1	342.15	
6780	200011	001159821	649004	968.18	11/01/00	11/02/00	1	968.18	
6781	200011	001162840	649004	1,793.44	11/07/00	11/08/00	1	1,793.44	
6782	200011	001167319	649004	82.50	11/11/00	11/27/00	16	1,320.00	
6783	200011	001167319	649004	1,650.00	11/11/00	11/27/00	16	26,400.00	
6784	200011	001159854	649004	105.00	11/01/00	11/16/00	15	1,575.00	
6785	200011	001159854	649004	4.20	11/01/00	11/16/00	15	63.00	
6786	200011	001100232	649004	19.00	11/15/00	11/16/00	1	19.00	
6787	200011	001100232	649004	1.14	11/15/00	11/16/00	1	1.14	
6788	200011	001109129	649004	18.79	11/30/00	12/01/00	1	18.79	
6789	200011	001109129	649004	341.00	11/30/00	12/01/00	1	341.00	
6790	200011	001161516	649004	18.79	11/03/00	11/06/00	3	56.37	
6791	200011	001161516	649004	341.00	11/03/00	11/06/00	3	1,023.00	
6792	200011	001161546	649004	0.45	11/03/00	11/06/00	3	1.35	
6793	200011	001161546	649004	8.91	11/03/00	11/06/00	3	26.73	
6794	200011	001166579	649004	24.04	11/11/00	11/14/00	3	72.12	
6795	200011	001166579	649004	480.72	11/11/00	11/14/00	3	1,442.16	
6796	200011	001166725	649004	95.40	11/11/00	11/14/00	3	286.20	
6797	200011	001166725	649004	5.72	11/11/00	11/14/00	3	17.16	
6798	200011	001166726	649004	73.26	11/11/00	11/14/00	3	219.78	
6799	200011	001166726	649004	4.39	11/11/00	11/14/00	3	13.17	
6800	200011	001166728	649004	15.95	11/11/00	11/14/00	3	47.85	
6801	200011	001166728	649004	0.96	11/11/00	11/14/00	3	2.88	
6802	200011	001167477	649004	700.00	11/13/00	11/22/00	9	6,300.00	
6803	200011	001167477	649004	28.00	11/13/00	11/22/00	9	252.00	
6804	200011	001164758	649004	(214.00)	11/09/00	11/09/00	-	-	
6805	200011	001160829	649004	2.88	11/02/00	11/03/00	1	2.88	
6806	200011	001160829	649004	48.00	11/02/00	11/03/00	1	48.00	
6807	200011	001150836	649004	18.00	11/02/00	11/03/00	1	18.00	
6808	200011	001166610	649004	8.97	11/11/00	11/16/00	5	44.85	
6809	200011	001166610	649004	0.45	11/11/00	11/16/00	5	2.25	
6810	200011	001167743	649004	0.36	11/13/00	11/16/00	3	1.08	
6811	200011	001167743	649004	7.18	11/13/00	11/16/00	3	21.54	
6812	200011	001108086	649004	1.07	11/29/00	11/29/00	-	-	
6813	200011	001102983	649004	2,127.00	11/20/00	11/21/00	1	2,127.00	
6814	200011	001167679	649004	78.50	11/13/00	11/14/00	1	78.50	
6815	200011	001100671	649004	39.31	11/15/00	11/16/00	1	39.31	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6816	200011	001100671	649004	4.06	11/15/00	11/16/00	1	4.06	
6817	200011	001100671	649004	2.60	11/15/00	11/16/00	1	2.60	
6818	200011	001100671	649004	(0.39)	11/15/00	11/16/00	1	(0.39)	
6819	200011	001102160	649004	4.67	11/17/00	11/22/00	5	23.35	
6820	200011	001102160	649004	216.00	11/17/00	11/22/00	5	1,080.00	
6821	200011	001102160	649004	(2.16)	11/17/00	11/22/00	5	(10.80)	
6822	200011	001102160	649004	15.12	11/17/00	11/22/00	5	75.60	
6823	200011	001102284	649004	17.31	11/17/00	11/27/00	10	173.10	
6824	200011	001102284	649004	282.00	11/17/00	11/27/00	10	2,820.00	
6825	200011	001102284	649004	6.53	11/17/00	11/27/00	10	65.30	
6826	200011	001102285	649004	300.00	11/17/00	11/22/00	5	1,500.00	
6827	200011	001102285	649004	5.97	11/17/00	11/22/00	5	29.85	
6828	200011	001102285	649004	18.36	11/17/00	11/22/00	5	91.80	
6829	200011	001102295	649004	(14.22)	11/17/00	11/21/00	4	(56.88)	
6830	200011	001102295	649004	(237.00)	11/17/00	11/21/00	4	(948.00)	
6831	200011	001102331	649004	0.64	11/17/00	11/21/00	4	2.56	
6832	200011	001102331	649004	237.00	11/17/00	11/21/00	4	948.00	
6833	200011	001102331	649004	58.00	11/17/00	11/21/00	4	232.00	
6834	200011	001102331	649004	19.41	11/17/00	11/21/00	4	77.64	
6835	200011	001102331	649004	14.38	11/17/00	11/21/00	4	57.52	
6836	200011	001102331	649004	2.61	11/17/00	11/21/00	4	10.44	
6837	200011	001102331	649004	320.00	11/17/00	11/21/00	4	1,280.00	
6838	200011	001102331	649004	3.52	11/17/00	11/21/00	4	14.08	
6839	200011	001104628	649004	79.80	11/22/00	11/27/00	5	399.00	
6840	200011	001104628	649004	1,140.00	11/22/00	11/27/00	5	5,700.00	
6841	200011	001104628	649004	23.53	11/22/00	11/27/00	5	117.65	
6842	200011	001106982	649004	450.00	11/28/00	11/29/00	1	450.00	
6843	200011	001106982	649004	31.50	11/28/00	11/29/00	1	31.50	
6844	200011	001106982	649004	25.50	11/28/00	11/29/00	1	25.50	
6845	200011	001106984	649004	5.90	11/28/00	12/04/00	6	35.40	
6846	200011	001106984	649004	14.42	11/28/00	12/04/00	6	86.52	
6847	200011	001106984	649004	206.00	11/28/00	12/04/00	6	1,236.00	
6848	200011	001162343	649004	58.66	11/07/00	11/08/00	1	58.66	
6849	200011	001162343	649004	6.98	11/07/00	11/08/00	1	6.98	
6850	200011	001162343	649004	(8.38)	11/07/00	11/08/00	1	(8.38)	
6851	200011	001162343	649004	838.00	11/07/00	11/08/00	1	838.00	
6852	200011	001106205	649004	49.48	11/27/00	11/28/00	1	49.48	
6853	200011	001106205	649004	2.47	11/27/00	11/28/00	1	2.47	
6854	200011	001100910	649004	24.43	11/16/00	11/30/00	14	342.02	
6855	200011	001162621	649004	10.81	11/07/00	11/08/00	1	10.81	
6856	200011	001162621	649004	270.30	11/07/00	11/08/00	1	270.30	
6857	200011	001162621	649004	24.23	11/07/00	11/08/00	1	24.23	
6858	200011	001164047	649004	4,118.00	11/09/00	11/16/00	7	28,826.00	
6859	200011	001164047	649004	29.76	11/09/00	11/16/00	7	208.32	
6860	200011	001164047	649004	205.90	11/09/00	11/16/00	7	1,441.30	
6861	200011	001164049	649004	8.71	11/09/00	11/10/00	1	8.71	
6862	200011	001164049	649004	2.60	11/09/00	11/10/00	1	2.60	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6863	200011	001164049	649004	52.00	11/09/00	11/10/00	1	52.00	
6864	200011	001102040	649004	0.60	11/17/00	11/20/00	3	1.80	
6865	200011	001102040	649004	10.14	11/17/00	11/20/00	3	30.42	
6866	200011	001102042	649004	2.80	11/17/00	11/20/00	3	8.40	
6867	200011	001102042	649004	46.70	11/17/00	11/20/00	3	140.10	
6868	200011	001103061	649004	28.35	11/20/00	11/20/00	-		
6869	200011	001103061	649004	1.13	11/20/00	11/20/00	-		
6870	200011	001103061	649004	0.34	11/20/00	11/20/00	-		
6871	200011	001103061	649004	0.01	11/20/00	11/20/00	-		
6872	200011	001101017	649004	18.53	11/16/00	12/01/00	15	277.95	
6873	200011	001101017	649004	1.30	11/16/00	12/01/00	15	19.50	
6874	200011	001100604	649004	943.45	11/15/00	11/29/00	14	13,208.30	
6875	200011	001104118	649004	502.77	11/21/00	11/21/00	-		
6876	200011	001105058	649004	1,758.66	11/22/00	12/13/00	21	36,931.86	
6877	200011	001105058	649004	4,977.89	11/22/00	12/13/00	21	104,535.69	
6878	200011	001164878	649004	448.00	11/09/00	11/10/00	1	448.00	
6879	200011	001166288	649004	389.77	11/10/00	11/16/00	6	2,338.62	
6880	200011	001166837	649004	459.95	11/11/00	11/14/00	3	1,379.85	
6881	200011	001167197	649004	675.87	11/11/00	11/22/00	11	7,434.57	
6882	200011	001167206	649004	2,243.55	11/11/00	11/15/00	4	8,974.20	
6883	200011	001167206	649004	502.77	11/11/00	11/15/00	4	2,011.08	
6884	200011	001167616	649004	194.40	11/13/00	11/14/00	1	194.40	
6885	200011	001100643	649004	272.00	11/15/00	11/22/00	7	1,904.00	
6886	200011	001100643	649004	5.12	11/15/00	11/22/00	7	35.84	
6887	200011	001100645	649004	18.96	11/15/00	11/22/00	7	132.72	
6888	200011	001100645	649004	147.40	11/15/00	11/22/00	7	1,031.80	
6889	200011	001100645	649004	9.99	11/15/00	11/22/00	7	69.93	
6890	200011	001104882	649004	10.84	11/22/00	11/27/00	5	54.20	
6891	200011	001104882	649004	143.50	11/22/00	11/27/00	5	717.50	
6892	200011	001104882	649004	7.72	11/22/00	11/27/00	5	38.60	
6893	200011	001164856	649004	2.28	11/09/00	11/10/00	1	2.28	
6894	200011	001164856	649004	45.55	11/09/00	11/10/00	1	45.55	
6895	200011	001164857	649004	0.55	11/09/00	11/16/00	7	3.85	
6896	200011	001164857	649004	10.92	11/09/00	11/16/00	7	76.44	
6897	200011	001164858	649004	1.05	11/09/00	11/16/00	7	7.35	
6898	200011	001164858	649004	21.04	11/09/00	11/16/00	7	147.28	
6899	200011	001108460	649004	17.32	11/30/00	11/30/00	-		
6900	200011	001167704	649004	5.49	11/13/00	11/14/00	1	5.49	
6901	200011	001167704	649004	99.90	11/13/00	11/14/00	1	99.90	
6902	200011	001164757	649004	10.50	11/09/00	11/10/00	1	10.50	
6903	200011	001164757	649004	0.74	11/09/00	11/10/00	1	0.74	
6904	200011	001164760	649004	13.99	11/09/00	11/10/00	1	13.99	
6905	200011	001164760	649004	0.98	11/09/00	11/10/00	1	0.98	
6906	200011	001164764	649004	0.45	11/09/00	11/10/00	1	0.45	
6907	200011	001164764	649004	6.38	11/09/00	11/10/00	1	6.38	
6908	200011	001164767	649004	0.91	11/09/00	11/16/00	7	6.37	
6909	200011	001164767	649004	12.97	11/09/00	11/16/00	7	90.79	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
6910	200011	001102085	649004	45.00	11/17/00	11/20/00	3	135.00	
6911	200011	001102085	649004	0.92	11/17/00	11/20/00	3	2.76	
6912	200011	001101256	649004	65.00	11/16/00	11/17/00	1	65.00	
6913	200011	001101256	649004	928.47	11/16/00	11/17/00	1	928.47	
6914	200011	001104130	649004	13.26	11/21/00	12/07/00	16	212.16	
6915	200011	001104130	649004	221.00	11/21/00	12/07/00	16	3,536.00	
6916	200011	001108993	649004	21.40	11/30/00	12/01/00	1	21.40	
6917	200011	001108993	649004	4.60	11/30/00	12/01/00	1	4.60	
6918	200011	001108993	649004	1.28	11/30/00	12/01/00	1	1.28	
6919	200011	001108993	649004	0.28	11/30/00	12/01/00	1	0.28	
6920	200011	001167748	649004	3.57	11/13/00	11/16/00	3	10.71	
6921	200011	001167748	649004	59.58	11/13/00	11/16/00	3	178.74	
6922	200011	001101982	649004	24.64	11/17/00	11/17/00	-	-	
6923	200011	001101982	649004	1.48	11/17/00	11/17/00	-	-	
6924	200011	001104480	649004	5.55	11/21/00	11/30/00	9	49.95	
6925	200011	001104480	649004	0.39	11/21/00	11/30/00	9	3.51	
6926	200011	001104481	649004	93.50	11/21/00	12/07/00	16	1,496.00	
6927	200011	001104481	649004	1.78	11/21/00	12/07/00	16	28.48	
6928	200011	001104481	649004	2.83	11/21/00	12/07/00	16	45.28	
6929	200011	001104481	649004	6.55	11/21/00	12/07/00	16	104.80	
6930	200011	001104481	649004	7.43	11/21/00	12/07/00	16	118.88	
6931	200011	001104481	649004	0.52	11/21/00	12/07/00	16	8.32	
6932	200011	001104481	649004	12.71	11/21/00	12/07/00	16	203.36	
6933	200011	001104481	649004	25.42	11/21/00	12/07/00	16	406.72	
6934	200011	001104481	649004	0.89	11/21/00	12/07/00	16	14.24	
6935	200011	001104481	649004	0.20	11/21/00	12/07/00	16	3.20	
6936	200011	001106132	649004	20.37	11/27/00	11/28/00	1	20.37	
6937	200011	001106132	649004	0.42	11/27/00	11/28/00	1	0.42	
6938	200011	001164027	649004	30.63	11/09/00	11/10/00	1	30.63	
6939	200011	001164027	649004	1.17	11/09/00	11/10/00	1	1.17	
6940	200011	001164027	649004	2.14	11/09/00	11/10/00	1	2.14	
6941	200011	001164027	649004	16.65	11/09/00	11/10/00	1	16.65	
6942	200011	001167145	649004	1.09	11/11/00	11/16/00	5	5.45	
6943	200011	001167145	649004	1.55	11/11/00	11/16/00	5	7.75	
6944	200011	001167145	649004	15.56	11/11/00	11/16/00	5	77.80	
6945	200011	001167145	649004	22.20	11/11/00	11/16/00	5	111.00	
6946	200011	001168196	649004	1.87	11/13/00	11/14/00	1	1.87	
6947	200011	001168196	649004	31.20	11/13/00	11/14/00	1	31.20	
6948	200011	001107867	649004	24.00	11/29/00	11/29/00	-	-	
6949	200011	001160719	649004	0.69	11/02/00	11/03/00	1	0.69	
6950	200011	001160719	649004	11.58	11/02/00	11/03/00	1	11.58	
6951	200011	001160699	649004	22.63	11/02/00	11/03/00	1	22.63	
6952	200011	001160699	649004	452.58	11/02/00	11/03/00	1	452.58	
6953	200011	001101819	649004	541.40	11/17/00	11/20/00	3	1,624.20	
6954	200011	001101819	649004	361.95	11/17/00	11/20/00	3	1,085.85	
6955	200011	001103728	649004	(304.80)	11/21/00	11/21/00	-	-	
6956	200011	001103728	649004	304.80	11/21/00	11/21/00	-	-	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
6957	200011	001162571	649004	304.80	11/07/00	11/08/00	1	304.80	
6958	200011	001162571	649004	476.25	11/07/00	11/08/00	1	476.25	
6959	200011	001163189	649004	371.48	11/08/00	11/09/00	1	371.48	
6960	200011	001165457	649004	371.48	11/10/00	11/10/00	-	-	
6961	200011	001165457	649004	(371.48)	11/10/00	11/10/00	-	-	
6962	200011	001165569	649004	533.40	11/10/00	11/13/00	3	1,600.20	
6963	200011	001165569	649004	361.95	11/10/00	11/13/00	3	1,085.85	
6964	200011	001169167	649004	8.90	11/14/00	11/14/00	-	-	
6965	200011	001169167	649004	30.50	11/14/00	11/14/00	-	-	
6966	200011	001169167	649004	9.70	11/14/00	11/14/00	-	-	
6967	200011	001169167	649004	8.60	11/14/00	11/14/00	-	-	
6968	200011	001163069	649004	303.98	11/08/00	11/08/00	-	-	
6969	200011	001163069	649004	30.59	11/08/00	11/08/00	-	-	
6970	200011	001166191	649004	2,959.00	11/10/00	11/13/00	3	8,877.00	
6971	200011	001100510	649004	57.42	11/15/00	11/16/00	1	57.42	
6972	200011	001100009	649004	36.00	11/15/00	11/16/00	1	36.00	
6973	200011	001100013	649004	42.00	11/15/00	11/16/00	1	42.00	
6974	200011	001100016	649004	40.00	11/15/00	11/16/00	1	40.00	
6975	200011	001101845	649004	1.06	11/17/00	11/17/00	-	-	
6976	200011	001101845	649004	2.67	11/17/00	11/17/00	-	-	
6977	200011	001101845	649004	22.68	11/17/00	11/17/00	-	-	
6978	200011	001101845	649004	3.87	11/17/00	11/17/00	-	-	
6979	200011	001101845	649004	13.82	11/17/00	11/17/00	-	-	
6980	200011	001101845	649004	4.50	11/17/00	11/17/00	-	-	
6981	200011	001159893	649004	27.44	11/01/00	11/14/00	13	356.72	
6982	200011	001159893	649004	1.65	11/01/00	11/14/00	13	21.45	
6983	200011	001159896	649004	6.37	11/01/00	11/16/00	15	95.55	
6984	200011	001159896	649004	0.38	11/01/00	11/16/00	15	5.70	
6985	200011	001104137	649004	217.66	11/21/00	11/30/00	9	1,958.94	
6986	200011	001104137	649004	15.25	11/21/00	11/30/00	9	137.25	
6987	200011	001104482	649004	7.14	11/21/00	12/04/00	13	92.82	
6988	200011	001104482	649004	102.00	11/21/00	12/04/00	13	1,326.00	
6989	200011	001166551	649004	441.75	11/11/00	11/22/00	11	4,859.25	
6990	200011	001166551	649004	30.92	11/11/00	11/22/00	11	340.12	
6991	200011	001108127	649004	45.28	11/29/00	12/01/00	2	90.56	
6992	200011	001108127	649004	2.72	11/29/00	12/01/00	2	5.44	
6993	200011	001168165	649004	1.90	11/13/00	11/14/00	1	1.90	
6994	200011	001168165	649004	0.10	11/13/00	11/14/00	1	0.10	
6995	200011	001159824	649004	9.10	11/01/00	11/13/00	12	109.20	
6996	200011	001159824	649004	0.55	11/01/00	11/13/00	12	6.60	
6997	200011	001163145	649004	(0.43)	11/08/00	12/19/00	41	(17.63)	
6998	200011	001163145	649004	1.52	11/08/00	12/19/00	41	62.32	
6999	200011	001163145	649004	21.76	11/08/00	12/19/00	41	892.16	
7000	200011	001101602	649004	5.66	11/16/00	11/22/00	6	33.96	
7001	200011	001101602	649004	94.26	11/16/00	11/22/00	6	565.56	
7002	200011	001166584	649004	39.75	11/11/00	11/14/00	3	119.25	
7003	200011	001166584	649004	2.39	11/11/00	11/14/00	3	7.17	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7004	200011	001108736	649004	131.60	11/30/00	12/01/00	1	131.60	
7005	200011	001108736	649004	7.24	11/30/00	12/01/00	1	7.24	
7006	200011	001108736	649004	17.66	11/30/00	12/01/00	1	17.66	
7007	200011	001165846	649004	3.48	11/10/00	11/13/00	3	10.44	
7008	200011	001165846	649004	49.50	11/10/00	11/13/00	3	148.50	
7009	200011	001101280	649004	45.30	11/16/00	11/30/00	14	634.20	
7010	200011	001101280	649004	647.27	11/16/00	11/30/00	14	9,061.78	
7011	200011	001100131	649004	16.94	11/15/00	11/15/00	-	-	
7012	200011	001165988	649004	145.86	11/10/00	11/22/00	12	1,750.32	
7013	200011	001105635	649004	5.00	11/27/00	11/30/00	3	15.00	
7014	200011	001105635	649004	4.56	11/27/00	11/30/00	3	13.68	
7015	200011	001105635	649004	51.79	11/27/00	11/30/00	3	155.37	
7016	200011	001105635	649004	0.32	11/27/00	11/30/00	3	0.96	
7017	200011	001105635	649004	0.44	11/27/00	11/30/00	3	1.32	
7018	200011	001105635	649004	3.31	11/27/00	11/30/00	3	9.93	
7019	200011	001104812	649004	88.45	11/22/00	11/22/00	-	-	
7020	200011	001104812	649004	86.49	11/22/00	11/22/00	-	-	
7021	200011	001102048	649004	1.20	11/17/00	11/30/00	13	15.60	
7022	200011	001102048	649004	22.00	11/17/00	11/30/00	13	286.00	
7023	200011	001102236	649004	2.56	11/17/00	11/20/00	3	7.68	
7024	200011	001166635	649004	55.95	11/11/00	11/17/00	6	335.70	
7025	200011	001166635	649004	3.36	11/11/00	11/17/00	6	20.16	
7026	200011	001100998	649004	0.23	11/16/00	11/16/00	-	-	
7027	200011	001100998	649004	70.25	11/16/00	11/16/00	-	-	
7028	200011	001100998	649004	30.00	11/16/00	11/16/00	-	-	
7029	200011	001100998	649004	5.00	11/16/00	11/16/00	-	-	
7030	200011	001100998	649004	1.40	11/16/00	11/16/00	-	-	
7031	200011	001100998	649004	3.29	11/16/00	11/16/00	-	-	
7032	200011	001056505	649004	20.92	10/25/00	11/03/00	9	188.28	
7033	200011	001056505	649004	13.88	10/25/00	11/03/00	9	124.92	
7034	200011	001056505	649004	36.08	10/25/00	11/03/00	9	324.72	
7035	200011	001056505	649004	62.16	10/25/00	11/03/00	9	559.44	
7036	200011	001056505	649004	175.56	10/25/00	11/03/00	9	1,580.04	
7037	200011	001056505	649004	48.51	10/25/00	11/03/00	9	436.59	
7038	200011	001056505	649004	11.50	10/25/00	11/03/00	9	103.50	
7039	200011	001058711	649004	15.55	10/30/00	11/20/00	21	326.55	
7040	200011	001058711	649004	24.24	10/30/00	11/20/00	21	509.04	
7041	200011	001058711	649004	46.18	10/30/00	11/20/00	21	969.78	
7042	200011	001058711	649004	71.51	10/30/00	11/20/00	21	1,501.71	
7043	200011	001058711	649004	102.33	10/30/00	11/20/00	21	2,148.93	
7044	200011	001058711	649004	165.70	10/30/00	11/20/00	21	3,479.70	
7045	200011	001107515	649004	14.00	11/29/00	12/08/00	9	126.00	
7046	200011	001107515	649004	200.00	11/29/00	12/08/00	9	1,800.00	
7047	200011	001169430	649004	66.00	11/14/00	11/22/00	8	528.00	
7048	200011	001169430	649004	4.62	11/14/00	11/22/00	8	36.96	
7049	200011	001169434	649004	4.26	11/14/00	11/27/00	13	55.38	
7050	200011	001169434	649004	60.86	11/14/00	11/27/00	13	791.18	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7051	200011	001159872	649004	50.00	11/01/00	11/01/00	-	-	-
7052	200011	001163802	649004	117.20	11/08/00	11/22/00	14	1,640.80	-
7053	200011	001163802	649004	15.00	11/08/00	11/22/00	14	210.00	-
7054	200011	001163802	649004	5.86	11/08/00	11/22/00	14	82.04	-
7055	200011	001108440	649004	4.47	11/30/00	11/30/00	-	-	-
7056	200011	001160491	649004	14.35	11/02/00	11/02/00	-	-	-
7057	200011	001162099	649004	15.58	11/06/00	11/06/00	-	-	-
7058	200011	001108046	649004	5.27	11/29/00	12/14/00	15	79.05	-
7059	200011	001108046	649004	5.28	11/29/00	12/14/00	15	79.20	-
7060	200011	001108046	649004	105.40	11/29/00	12/14/00	15	1,581.00	-
7061	200011	001167681	649004	3.75	11/13/00	11/16/00	3	11.25	-
7062	200011	001167681	649004	74.91	11/13/00	11/16/00	3	224.73	-
7063	200011	001163075	649004	1,269.48	11/08/00	11/08/00	-	-	-
7064	200011	001163078	649004	115.40	11/08/00	11/08/00	-	-	-
7065	200011	001163079	649004	115.40	11/08/00	11/08/00	-	-	-
7066	200011	001163094	649004	678.50	11/08/00	11/08/00	-	-	-
7067	200011	001167896	649004	3,813.15	11/13/00	11/13/00	-	-	-
7068	200011	001163752	649004	2.17	11/08/00	11/10/00	2	4.34	-
7069	200011	001163752	649004	54.20	11/08/00	11/10/00	2	108.40	-
7070	200011	001101571	649004	20.00	11/16/00	11/17/00	1	20.00	-
7071	200011	001101571	649004	1.20	11/16/00	11/17/00	1	1.20	-
7072	200011	001101572	649004	480.00	11/16/00	11/17/00	1	480.00	-
7073	200011	001101572	649004	24.00	11/16/00	11/17/00	1	24.00	-
7074	200011	001101573	649004	1.20	11/16/00	11/17/00	1	1.20	-
7075	200011	001101573	649004	20.00	11/16/00	11/17/00	1	20.00	-
7076	200011	001101574	649004	24.00	11/16/00	11/17/00	1	24.00	-
7077	200011	001101574	649004	480.00	11/16/00	11/17/00	1	480.00	-
7078	200011	001101577	649004	20.00	11/16/00	11/17/00	1	20.00	-
7079	200011	001101577	649004	1.20	11/16/00	11/17/00	1	1.20	-
7080	200011	001101578	649004	24.00	11/16/00	11/17/00	1	24.00	-
7081	200011	001101578	649004	480.00	11/16/00	11/17/00	1	480.00	-
7082	200011	001101579	649004	20.00	11/16/00	11/17/00	1	20.00	-
7083	200011	001101579	649004	1.20	11/16/00	11/17/00	1	1.20	-
7084	200011	001101580	649004	480.00	11/16/00	11/17/00	1	480.00	-
7085	200011	001101580	649004	24.00	11/16/00	11/17/00	1	24.00	-
7086	200011	001101582	649004	20.00	11/16/00	11/17/00	1	20.00	-
7087	200011	001101582	649004	1.20	11/16/00	11/17/00	1	1.20	-
7088	200011	001101583	649004	160.00	11/16/00	11/17/00	1	160.00	-
7089	200011	001101583	649004	8.00	11/16/00	11/17/00	1	8.00	-
7090	200011	001101938	649004	16.49	11/17/00	11/20/00	3	49.47	-
7091	200011	001101938	649004	281.97	11/17/00	11/20/00	3	845.91	-
7092	200011	001106134	649004	566.66	11/27/00	11/28/00	1	566.66	-
7093	200011	001106134	649004	28.31	11/27/00	11/28/00	1	28.31	-
7094	200011	001106641	649004	6.00	11/28/00	11/29/00	1	6.00	-
7095	200011	001106641	649004	100.00	11/28/00	11/29/00	1	100.00	-
7096	200011	001106642	649004	100.00	11/28/00	11/29/00	1	100.00	-
7097	200011	001106642	649004	6.00	11/28/00	11/29/00	1	6.00	-

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7098	200011	001106645	649004	100.00	11/28/00	11/29/00	1	100.00	
7099	200011	001106645	649004	4.97	11/28/00	11/29/00	1	4.97	
7100	200011	001109118	649004	580.00	11/30/00	12/01/00	1	580.00	
7101	200011	001109118	649004	29.00	11/30/00	12/01/00	1	29.00	
7102	200011	001109119	649004	24.00	11/30/00	12/01/00	1	24.00	
7103	200011	001109119	649004	480.00	11/30/00	12/01/00	1	480.00	
7104	200011	001160039	649004	217.50	11/01/00	11/02/00	1	217.50	
7105	200011	001160039	649004	10.88	11/01/00	11/02/00	1	10.88	
7106	200011	001160041	649004	180.00	11/01/00	11/02/00	1	180.00	
7107	200011	001160041	649004	9.00	11/01/00	11/02/00	1	9.00	
7108	200011	001160042	649004	217.50	11/01/00	11/02/00	1	217.50	
7109	200011	001160042	649004	10.87	11/01/00	11/02/00	1	10.87	
7110	200011	001163229	649004	566.66	11/08/00	11/09/00	1	566.66	
7111	200011	001163229	649004	28.31	11/08/00	11/09/00	1	28.31	
7112	200011	001165401	649004	9.00	11/10/00	11/13/00	3	27.00	
7113	200011	001165401	649004	180.00	11/10/00	11/13/00	3	540.00	
7114	200011	001165408	649004	7.50	11/10/00	11/13/00	3	22.50	
7115	200011	001165408	649004	0.45	11/10/00	11/13/00	3	1.35	
7116	200011	001165411	649004	0.45	11/10/00	11/13/00	3	1.35	
7117	200011	001165411	649004	7.50	11/10/00	11/13/00	3	22.50	
7118	200011	001165416	649004	7.50	11/10/00	11/13/00	3	22.50	
7119	200011	001165416	649004	0.45	11/10/00	11/13/00	3	1.35	
7120	200011	001165418	649004	3.00	11/10/00	11/13/00	3	9.00	
7121	200011	001165418	649004	60.00	11/10/00	11/13/00	3	180.00	
7122	200011	001165420	649004	337.50	11/10/00	11/13/00	3	1,012.50	
7123	200011	001165420	649004	16.87	11/10/00	11/13/00	3	50.61	
7124	200011	001165422	649004	217.50	11/10/00	11/13/00	3	652.50	
7125	200011	001165422	649004	10.87	11/10/00	11/13/00	3	32.61	
7126	200011	001165424	649004	0.45	11/10/00	11/13/00	3	1.35	
7127	200011	001165424	649004	7.50	11/10/00	11/13/00	3	22.50	
7128	200011	001165427	649004	7.50	11/10/00	11/13/00	3	22.50	
7129	200011	001165427	649004	150.00	11/10/00	11/13/00	3	450.00	
7130	200011	001165430	649004	0.90	11/10/00	11/13/00	3	2.70	
7131	200011	001165430	649004	15.00	11/10/00	11/13/00	3	45.00	
7132	200011	001165433	649004	7.50	11/10/00	11/13/00	3	22.50	
7133	200011	001165433	649004	150.00	11/10/00	11/13/00	3	450.00	
7134	200011	001165435	649004	15.00	11/10/00	11/13/00	3	45.00	
7135	200011	001165435	649004	0.90	11/10/00	11/13/00	3	2.70	
7136	200011	001165437	649004	10.87	11/10/00	11/13/00	3	32.61	
7137	200011	001165437	649004	217.50	11/10/00	11/13/00	3	652.50	
7138	200011	001167035	649004	(60.00)	11/11/00	11/13/00	2	(120.00)	
7139	200011	001167035	649004	(3.00)	11/11/00	11/13/00	2	(6.00)	
7140	200011	001100568	649004	26.34	11/15/00	11/16/00	1	26.34	
7141	200011	001100568	649004	439.07	11/15/00	11/16/00	1	439.07	
7142	200011	001100021	649004	41.00	11/15/00	11/16/00	1	41.00	
7143	200011	001100024	649004	38.30	11/15/00	11/16/00	1	38.30	
7144	200011	001100026	649004	29.80	11/15/00	11/16/00	1	29.80	

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 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7145	200011	001100029	649004	36.26	11/15/00	11/16/00	1	36.26	
7146	200011	001100031	649004	31.00	11/15/00	11/16/00	1	31.00	
7147	200011	001100033	649004	38.00	11/15/00	11/16/00	1	38.00	
7148	200011	001100036	649004	40.30	11/15/00	11/16/00	1	40.30	
7149	200011	001100038	649004	0.60	11/15/00	11/16/00	1	0.60	
7150	200011	001100572	649004	20.60	11/15/00	11/15/00	-	-	
7151	200011	001105607	649004	5.89	11/27/00	11/27/00	-	-	
7152	200011	001105607	649004	14.84	11/27/00	11/27/00	-	-	
7153	200011	001105607	649004	6.41	11/27/00	11/27/00	-	-	
7154	200011	001160749	649004	380.26	11/02/00	11/03/00	1	380.26	
7155	200011	001160749	649004	14.78	11/02/00	11/03/00	1	14.78	
7156	200011	001160760	649004	11.67	11/02/00	11/09/00	7	81.69	
7157	200011	001160760	649004	261.54	11/02/00	11/09/00	7	1,830.78	
7158	200011	001160761	649004	6.49	11/02/00	11/03/00	1	6.49	
7159	200011	001160761	649004	173.82	11/02/00	11/03/00	1	173.82	
7160	200011	001160770	649004	15.08	11/02/00	11/03/00	1	15.08	
7161	200011	001160770	649004	389.61	11/02/00	11/03/00	1	389.61	
7162	200011	001106895	649004	2.72	11/28/00	11/30/00	2	5.44	
7163	200011	001106895	649004	(0.78)	11/28/00	11/30/00	2	(1.56)	
7164	200011	001106895	649004	38.81	11/28/00	11/30/00	2	77.62	
7165	200011	001108140	649004	3.99	11/29/00	11/30/00	1	3.99	
7166	200011	001108140	649004	0.24	11/29/00	11/30/00	1	0.24	
7167	200011	001102912	649004	23.95	11/20/00	11/30/00	10	239.50	
7168	200011	001102912	649004	14.95	11/20/00	11/30/00	10	149.50	
7169	200011	001102912	649004	3.95	11/20/00	11/30/00	10	39.50	
7170	200011	001102912	649004	9.95	11/20/00	11/30/00	10	99.50	
7171	200011	001102912	649004	0.90	11/20/00	11/30/00	10	9.00	
7172	200011	001102912	649004	4.30	11/20/00	11/30/00	10	43.00	
7173	200011	001102912	649004	0.54	11/20/00	11/30/00	10	5.40	
7174	200011	001102912	649004	0.60	11/20/00	11/30/00	10	6.00	
7175	200011	001102912	649004	0.66	11/20/00	11/30/00	10	6.60	
7176	200011	001102912	649004	1.44	11/20/00	11/30/00	10	14.40	
7177	200011	001102912	649004	5.95	11/20/00	11/30/00	10	59.50	
7178	200011	001102912	649004	10.95	11/20/00	11/30/00	10	109.50	
7179	200011	001102912	649004	8.95	11/20/00	11/30/00	10	89.50	
7180	200011	001102912	649004	0.38	11/20/00	11/30/00	10	3.80	
7181	200011	001102912	649004	0.26	11/20/00	11/30/00	10	2.60	
7182	200011	001102912	649004	0.36	11/20/00	11/30/00	10	3.60	
7183	200011	001102912	649004	0.21	11/20/00	11/30/00	10	2.10	
7184	200011	001102912	649004	6.25	11/20/00	11/30/00	10	62.50	
7185	200011	001166022	649004	14.95	11/10/00	11/16/00	6	89.70	
7186	200011	001166022	649004	10.95	11/10/00	11/16/00	6	65.70	
7187	200011	001166022	649004	1.92	11/10/00	11/16/00	6	11.52	
7188	200011	001166022	649004	24.95	11/10/00	11/16/00	6	149.70	
7189	200011	001166022	649004	0.89	11/10/00	11/16/00	6	5.34	
7190	200011	001166022	649004	31.95	11/10/00	11/16/00	6	191.70	
7191	200011	001166022	649004	0.66	11/10/00	11/16/00	6	3.96	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7192	200011	001166022	649004	1.50	11/10/00	11/16/00	6	9.00	
7193	200011	001101228	649005	(18.06)	11/16/00	11/16/00	-	-	
7194	200011	001101228	649005	1,805.80	11/16/00	11/16/00	-	-	
7195	200011	001101228	649005	(27.69)	11/16/00	11/16/00	-	-	
7196	200011	001101228	649005	2,769.45	11/16/00	11/16/00	-	-	
7197	200011	001107131	649005	(7.74)	11/28/00	11/29/00	1	(7.74)	
7198	200011	001107131	649005	774.20	11/28/00	11/29/00	1	774.20	
7199	200011	001107132	649005	1,526.99	11/28/00	11/29/00	1	1,526.99	
7200	200011	001161869	649005	3,785.71	11/06/00	11/06/00	-	-	
7201	200011	001161869	649005	975.69	11/06/00	11/06/00	-	-	
7202	200011	001169585	649005	2,527.87	11/14/00	11/14/00	-	-	
7203	200011	001169585	649005	(25.28)	11/14/00	11/14/00	-	-	
7204	200011	001169585	649005	(17.53)	11/14/00	11/14/00	-	-	
7205	200011	001169585	649005	1,753.59	11/14/00	11/14/00	-	-	
7206	200011	001108985	649005	101.25	11/30/00	12/01/00	1	101.25	
7207	200011	001108985	649005	5.00	11/30/00	12/01/00	1	5.00	
7208	200011	001108985	649005	4.05	11/30/00	12/01/00	1	4.05	
7209	200011	001161174	649005	204.42	11/03/00	11/06/00	3	613.26	
7210	200011	001161174	649005	8.18	11/03/00	11/06/00	3	24.54	
7211	200011	001161174	649005	5.22	11/03/00	11/06/00	3	15.66	
7212	200011	001162951	649005	22.24	11/08/00	11/16/00	8	177.92	
7213	200011	001162951	649005	230.30	11/08/00	11/16/00	8	1,842.40	
7214	200011	001162951	649005	11.53	11/08/00	11/16/00	8	92.24	
7215	200011	001105733	649005	1.84	11/27/00	11/28/00	1	1.84	
7216	200011	001105733	649005	5.52	11/27/00	11/28/00	1	5.52	
7217	200011	001105733	649005	36.81	11/27/00	11/28/00	1	36.81	
7218	200011	001100935	649005	0.65	11/16/00	11/22/00	6	3.90	
7219	200011	001100935	649005	10.74	11/16/00	11/22/00	6	64.44	
7220	200011	001100941	649005	2.38	11/16/00	11/22/00	6	14.28	
7221	200011	001100941	649005	39.57	11/16/00	11/22/00	6	237.42	
7222	200011	001165588	649005	0.32	11/10/00	11/10/00	-	-	
7223	200011	001165588	649005	5.39	11/10/00	11/10/00	-	-	
7224	200011	001105727	649005	1.06	11/27/00	11/28/00	1	1.06	
7225	200011	001105727	649005	9.00	11/27/00	11/28/00	1	9.00	
7226	200011	001105727	649005	21.20	11/27/00	11/28/00	1	21.20	
7227	200011	001100673	649005	0.93	11/15/00	11/16/00	1	0.93	
7228	200011	001100673	649005	3.02	11/15/00	11/16/00	1	3.02	
7229	200011	001100673	649005	15.60	11/15/00	11/16/00	1	15.60	
7230	200011	001101382	649005	6.98	11/13/00	11/17/00	1	6.98	
7231	200011	001101382	649005	0.42	11/16/00	11/17/00	1	0.42	
7232	200011	001104066	649005	16.89	11/21/00	11/22/00	1	16.89	
7233	200011	001164880	649006	49.95	11/09/00	11/09/00	-	-	
7234	200011	001164880	649006	507.56	11/09/00	11/09/00	-	-	
7235	200011	001164884	649006	594.75	11/09/00	11/09/00	-	-	
7236	200011	001164884	649006	189.15	11/09/00	11/09/00	-	-	
7237	200011	001161111	649006	0.65	11/03/00	11/03/00	-	-	
7238	200011	001161111	649006	12.62	11/03/00	11/03/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7239	200011	001161111	649006	11.44	11/03/00	11/03/00	-	-	-
7240	200011	001161111	649006	11.05	11/03/00	11/03/00	-	-	-
7241	200011	001161111	649006	0.71	11/03/00	11/03/00	-	-	-
7242	200011	001161111	649006	0.62	11/03/00	11/03/00	-	-	-
7243	200011	001105514	649006	268.58	11/27/00	11/27/00	-	-	-
7244	200011	001101016	649006	14.10	11/16/00	11/16/00	-	-	-
7245	200011	001101145	649006	2.48	11/16/00	11/16/00	-	-	-
7246	200011	001159733	649006	50.00	11/01/00	11/01/00	-	-	-
7247	200011	001159733	649006	53.77	11/01/00	11/01/00	-	-	-
7248	200011	001169826	649006	20.00	11/15/00	11/15/00	-	-	-
7249	200011	001163487	649006	0.35	11/08/00	11/08/00	-	-	-
7250	200011	001163487	649006	5.00	11/08/00	11/08/00	-	-	-
7251	200011	001163485	649006	4.96	11/08/00	11/08/00	-	-	-
7252	200011	001163485	649006	0.25	11/08/00	11/08/00	-	-	-
7253	200011	001103863	649006	159.60	11/21/00	11/22/00	1	159.60	-
7254	200011	001163489	649006	0.84	11/08/00	11/08/00	-	-	-
7255	200011	001163489	649006	12.00	11/08/00	11/08/00	-	-	-
7256	200011	001163492	649006	7.00	11/08/00	11/08/00	-	-	-
7257	200011	001163492	649006	0.49	11/08/00	11/08/00	-	-	-
7258	200011	001162663	649006	100.00	11/07/00	11/07/00	-	-	-
7259	200011	001160550	649006	74.26	11/02/00	11/02/00	-	-	-
7260	200011	001160550	649006	24.59	11/02/00	11/02/00	-	-	-
7261	200011	001161855	649006	62.40	11/06/00	11/06/00	-	-	-
7262	200011	001161855	649006	6.78	11/06/00	11/06/00	-	-	-
7263	200011	001162380	649006	174.07	11/07/00	11/07/00	-	-	-
7264	200011	001162380	649006	22.58	11/07/00	11/07/00	-	-	-
7265	200011	001101023	649006	5.00	11/16/00	11/16/00	-	-	-
7266	200011	001101023	649006	31.50	11/16/00	11/16/00	-	-	-
7267	200011	001163471	649006	6.50	11/08/00	11/08/00	-	-	-
7268	200011	001163471	649006	0.33	11/08/00	11/08/00	-	-	-
7269	200011	001163474	649006	0.57	11/08/00	11/08/00	-	-	-
7270	200011	001163474	649006	11.25	11/08/00	11/08/00	-	-	-
7271	200011	001163477	649006	0.33	11/08/00	11/08/00	-	-	-
7272	200011	001163477	649006	6.50	11/08/00	11/08/00	-	-	-
7273	200011	001101226	649006	13.27	11/16/00	11/17/00	1	13.27	-
7274	200011	001101229	649006	32.02	11/16/00	11/17/00	1	32.02	-
7275	200011	001163481	649006	5.27	11/08/00	11/08/00	-	-	-
7276	200011	001163481	649006	0.37	11/08/00	11/08/00	-	-	-
7277	200011	001163823	649006	9.60	11/08/00	11/09/00	1	9.60	-
7278	200011	001163823	649006	0.58	11/08/00	11/09/00	1	0.58	-
7279	200011	001163824	649006	0.49	11/08/00	11/09/00	1	0.49	-
7280	200011	001163824	649006	8.10	11/08/00	11/09/00	1	8.10	-
7281	200011	001163826	649006	1.92	11/08/00	11/09/00	1	1.92	-
7282	200011	001163826	649006	31.90	11/08/00	11/09/00	1	31.90	-
7283	200011	001163828	649006	8.10	11/08/00	11/09/00	1	8.10	-
7284	200011	001163828	649006	0.49	11/08/00	11/09/00	1	0.49	-
7285	200011	001163494	649006	18.98	11/08/00	11/08/00	-	-	-

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7286	200011	001164754	649006	(18.45)	11/09/00	11/09/00	-	-	
7287	200011	001164769	649006	(16.95)	11/09/00	11/09/00	-	-	
7288	200011	001108342	649006	49.40	11/30/00	11/30/00	-	-	
7289	200011	001108342	649006	44.20	11/30/00	11/30/00	-	-	
7290	200011	001108342	649006	25.00	11/30/00	11/30/00	-	-	
7291	200011	001169829	649006	24.67	11/15/00	11/15/00	-	-	
7292	200011	001161859	649006	27.05	11/06/00	11/06/00	-	-	
7293	200011	001161859	649006	159.25	11/06/00	11/06/00	-	-	
7294	200011	001100114	649006	37.84	11/15/00	11/20/00	5	189.20	
7295	200011	001168406	649006	12.00	11/13/00	11/13/00	-	-	
7296	200011	001103010	649006	25.94	11/20/00	11/21/00	1	25.94	
7297	200011	001103840	649006	54.28	11/21/00	11/21/00	-	-	
7298	200011	001103840	649006	1.95	11/21/00	11/21/00	-	-	
7299	200011	001161975	649006	155.15	11/06/00	11/06/00	-	-	
7300	200011	001161975	649006	628.14	11/06/00	11/06/00	-	-	
7301	200011	001164595	649006	5.88	11/09/00	11/10/00	1	5.88	
7302	200011	001164595	649006	98.04	11/09/00	11/10/00	1	98.04	
7303	200011	001159732	649006	29.21	11/01/00	11/01/00	-	-	
7304	200011	001159732	649006	25.00	11/01/00	11/01/00	-	-	
7305	200011	001169167	649006	8.00	11/14/00	11/14/00	-	-	
7306	200011	001169167	649006	9.62	11/14/00	11/14/00	-	-	
7307	200011	001102727	649006	55.50	11/20/00	11/30/00	10	555.00	
7308	200011	001102727	649006	925.00	11/20/00	11/30/00	10	9,250.00	
7309	200011	001101227	649006	1.49	11/16/00	11/17/00	1	1.49	
7310	200011	001101227	649006	21.45	11/16/00	11/17/00	1	21.45	
7311	200011	001169442	649006	8.10	11/14/00	11/15/00	1	8.10	
7312	200011	001169442	649006	0.46	11/14/00	11/15/00	1	0.46	
7313	200011	001161540	649006	5.74	11/03/00	11/06/00	3	17.22	
7314	200011	001161371	649006	439.36	11/03/00	11/03/00	-	-	
7315	200011	001161371	649006	573.26	11/03/00	11/03/00	-	-	
7316	200011	001162572	649006	287.93	11/07/00	11/07/00	-	-	
7317	200011	001162572	649006	66.81	11/07/00	11/07/00	-	-	
7318	200011	001162493	649006	442.98	11/07/00	11/07/00	-	-	
7319	200011	001056505	649006	46.61	10/25/00	11/03/00	9	419.49	
7320	200011	001056505	649006	33.14	10/25/00	11/03/00	9	298.26	
7321	200011	001056505	649006	31.27	10/25/00	11/03/00	9	281.43	
7322	200011	001056505	649006	5.20	10/25/00	11/03/00	9	46.80	
7323	200011	001056505	649006	131.74	10/25/00	11/03/00	9	1,185.66	
7324	200011	001056505	649006	132.55	10/25/00	11/03/00	9	1,192.95	
7325	200011	001056505	649006	177.47	10/25/00	11/03/00	9	1,597.23	
7326	200011	001056505	649006	192.37	10/25/00	11/03/00	9	1,731.33	
7327	200011	001056505	649006	61.31	10/25/00	11/03/00	9	551.79	
7328	200011	001058711	649006	8.39	10/30/00	11/20/00	21	176.19	
7329	200011	001058711	649006	136.02	10/30/00	11/20/00	21	2,856.42	
7330	200011	001058711	649006	110.02	10/30/00	11/20/00	21	2,310.42	
7331	200011	001058711	649006	11.59	10/30/00	11/20/00	21	243.39	
7332	200011	001058711	649006	2.93	10/30/00	11/20/00	21	61.53	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7333	200011	001058711	649006	5.40	10/30/00	11/20/00	21	113.40	
7334	200011	001058711	649006	6.44	10/30/00	11/20/00	21	135.24	
7335	200011	001058711	649006	6.00	10/30/00	11/20/00	21	126.00	
7336	200011	001058711	649006	87.89	10/30/00	11/20/00	21	1,845.69	
7337	200011	001058711	649006	172.78	10/30/00	11/20/00	21	3,628.38	
7338	200011	001161979	649006	422.66	11/06/00	11/06/00	-	-	
7339	200011	001165946	649006	3.21	11/10/00	11/13/00	3	9.63	
7340	200011	001165946	649006	3.50	11/10/00	11/13/00	3	10.50	
7341	200011	001165946	649006	50.00	11/10/00	11/13/00	3	150.00	
7342	200011	001100075	649006	10.40	11/15/00	11/15/00	-	-	
7343	200011	001100075	649006	7.00	11/15/00	11/15/00	-	-	
7344	200011	001164432	649006	190.77	11/09/00	11/09/00	-	-	
7345	200011	001160814	649006	447.98	11/02/00	11/03/00	1	447.98	
7346	200011	001160814	649006	463.01	11/02/00	11/03/00	1	463.01	
7347	200011	001160814	649006	174.97	11/02/00	11/03/00	1	174.97	
7348	200011	001167521	649006	394.02	11/13/00	11/14/00	1	394.02	
7349	200011	001104055	649006	705.76	11/21/00	11/22/00	1	705.76	
7350	200011	001104066	649006	177.57	11/21/00	11/22/00	1	177.57	
7351	200011	001104068	649006	478.28	11/21/00	11/22/00	1	478.28	
7352	200011	001107967	649006	25.31	11/29/00	12/11/00	12	303.72	
7353	200011	001107967	649006	2.62	11/29/00	12/11/00	12	31.44	
7354	200011	001107967	649006	37.68	11/29/00	12/11/00	12	452.16	
7355	200011	001107652	649006	117.37	11/29/00	11/29/00	-	-	
7356	200011	001160582	649006	305.18	11/02/00	11/03/00	1	305.18	
7357	200011	001161845	649006	90.00	11/06/00	11/06/00	-	-	
7358	200011	001105685	649006	16.50	11/27/00	11/27/00	-	-	
7359	200011	001164865	649006	6.06	11/09/00	11/09/00	-	-	
7360	200011	001164865	649006	2.60	11/09/00	11/09/00	-	-	
7361	200011	001164865	649006	15.74	11/09/00	11/09/00	-	-	
7362	200011	001164865	649006	13.38	11/09/00	11/09/00	-	-	
7363	200011	001164865	649006	6.60	11/09/00	11/09/00	-	-	
7364	200011	001164865	649006	5.00	11/09/00	11/09/00	-	-	
7365	200011	001161111	649101	8.68	11/03/00	11/03/00	-	-	
7366	200011	001161111	649101	0.43	11/03/00	11/03/00	-	-	
7367	200011	001161111	649101	0.49	11/03/00	11/03/00	-	-	
7368	200011	001161111	649101	0.70	11/03/00	11/03/00	-	-	
7369	200011	001161111	649101	7.67	11/03/00	11/03/00	-	-	
7370	200011	001161111	649101	12.39	11/03/00	11/03/00	-	-	
7371	200011	001161111	649101	7.63	11/03/00	11/03/00	-	-	
7372	200011	001167219	649101	75.00	11/11/00	11/30/00	19	1,425.00	
7373	200011	001167219	649101	469.00	11/11/00	11/30/00	19	8,911.00	
7374	200011	001167219	649101	5,603.00	11/11/00	11/30/00	19	106,457.00	
7375	200011	001167219	649101	6,847.00	11/11/00	11/30/00	19	130,093.00	
7376	200011	001167224	649101	7,150.00	11/11/00	11/30/00	19	135,850.00	
7377	200011	001160641	649101	1,080.00	11/02/00	11/09/00	7	7,560.00	
7378	200011	001101617	649101	0.24	11/16/00	12/07/00	21	5.04	
7379	200011	001101617	649101	23.95	11/16/00	12/07/00	21	502.95	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7380	200011	001161429	649101	38.00	11/03/00	11/16/00	13	494.00	
7381	200011	001161429	649101	0.38	11/03/00	11/16/00	13	4.94	
7382	200011	001167131	649101	85.50	11/11/00	11/30/00	19	1,624.50	
7383	200011	001167131	649101	0.85	11/11/00	11/30/00	19	16.15	
7384	200011	001106315	649101	2.92	11/27/00	12/13/00	16	46.72	
7385	200011	001106315	649101	58.44	11/27/00	12/13/00	16	935.04	
7386	200011	001161428	649101	8.36	11/03/00	11/07/00	4	33.44	
7387	200011	001161428	649101	0.56	11/03/00	11/07/00	4	2.24	
7388	200011	001104938	649101	8.00	11/22/00	11/22/00	-	-	
7389	200011	001104938	649101	25.82	11/22/00	11/22/00	-	-	
7390	200011	001104938	649101	368.80	11/22/00	11/22/00	-	-	
7391	200011	001104938	649101	(7.38)	11/22/00	11/22/00	-	-	
7392	200011	001167459	649101	1,920.00	11/11/00	11/14/00	3	5,760.00	
7393	200011	001164766	649101	1.14	11/09/00	11/10/00	1	1.14	
7394	200011	001164766	649101	16.23	11/09/00	11/10/00	1	16.23	
7395	200011	001108400	649101	7.82	11/30/00	12/14/00	14	109.48	
7396	200011	001108400	649101	27.00	11/30/00	12/14/00	14	378.00	
7397	200011	001108400	649101	540.00	11/30/00	12/14/00	14	7,560.00	
7398	200011	001108400	649101	0.39	11/30/00	12/14/00	14	5.46	
7399	200011	001164135	649101	1,160.00	11/09/00	11/10/00	1	1,160.00	
7400	200011	001164135	649101	290.00	11/09/00	11/10/00	1	290.00	
7401	200011	001164135	649101	3.36	11/09/00	11/10/00	1	3.36	
7402	200011	001164135	649101	13.43	11/09/00	11/10/00	1	13.43	
7403	200011	001167629	649101	6.55	11/13/00	11/13/00	-	-	
7404	200011	001167629	649101	(1.83)	11/13/00	11/13/00	-	-	
7405	200011	001167629	649101	182.70	11/13/00	11/13/00	-	-	
7406	200011	001103458	649101	5,084.30	11/20/00	12/04/00	14	71,180.20	
7407	200011	001103458	649101	305.06	11/20/00	12/04/00	14	4,270.84	
7408	200011	001167407	649101	7,565.80	11/11/00	11/27/00	16	121,052.80	
7409	200011	001167407	649101	453.95	11/11/00	11/27/00	16	7,263.20	
7410	200011	001167671	649101	453.14	11/13/00	11/16/00	3	1,359.42	
7411	200011	001167671	649101	7,552.37	11/13/00	11/16/00	3	22,657.11	
7412	200011	001101819	649101	144.72	11/17/00	11/20/00	3	434.16	
7413	200011	001162571	649101	144.72	11/07/00	11/08/00	1	144.72	
7414	200011	001163189	649101	144.72	11/08/00	11/09/00	1	144.72	
7415	200011	001165569	649101	144.72	11/10/00	11/13/00	3	434.16	
7416	200011	001100006	649101	119.86	11/15/00	11/16/00	1	119.86	
7417	200011	001100006	649101	6.57	11/15/00	11/16/00	1	6.57	
7418	200011	001169167	649101	2.64	11/14/00	11/14/00	-	-	
7419	200011	001169167	649101	33.52	11/14/00	11/14/00	-	-	
7420	200011	001169167	649101	18.75	11/14/00	11/14/00	-	-	
7421	200011	001100422	649101	9,137.60	11/15/00	11/22/00	7	63,963.20	
7422	200011	001100422	649101	18,848.00	11/15/00	11/22/00	7	131,936.00	
7423	200011	001100422	649101	9,139.20	11/15/00	11/22/00	7	63,974.40	
7424	200011	001100422	649101	6,214.40	11/15/00	11/22/00	7	43,500.80	
7425	200011	001100422	649101	5,396.80	11/15/00	11/22/00	7	37,777.60	
7426	200011	001100422	649101	16,128.00	11/15/00	11/22/00	7	112,896.00	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7427	200011	001169518	649101	1,420.80	11/14/00	11/30/00	16	22,732.80	
7428	200011	001169518	649101	23,856.00	11/14/00	11/30/00	16	381,696.00	
7429	200011	001169518	649101	17,252.80	11/14/00	11/30/00	16	276,044.80	
7430	200011	001169518	649101	12,443.20	11/14/00	11/30/00	16	199,091.20	
7431	200011	001169518	649101	11,214.40	11/14/00	11/30/00	16	179,430.40	
7432	200011	001169518	649101	9,288.00	11/14/00	11/30/00	16	148,608.00	
7433	200011	001169518	649101	7,332.80	11/14/00	11/30/00	16	117,324.80	
7434	200011	001169518	649101	6,310.40	11/14/00	11/30/00	16	100,966.40	
7435	200011	001169518	649101	4,944.00	11/14/00	11/30/00	16	79,104.00	
7436	200011	001169518	649101	4,208.00	11/14/00	11/30/00	16	67,328.00	
7437	200011	001169518	649101	2,425.60	11/14/00	11/30/00	16	38,809.60	
7438	200011	001169518	649101	1,945.60	11/14/00	11/30/00	16	31,129.60	
7439	200011	001169518	649101	2,318.40	11/14/00	11/30/00	16	37,094.40	
7440	200011	001169518	649101	24,800.00	11/14/00	11/30/00	16	396,800.00	
7441	200011	001160746	649101	1,966.29	11/02/00	11/16/00	14	27,528.06	
7442	200011	001160746	649101	98.32	11/02/00	11/16/00	14	1,376.48	
7443	200011	001165586	649101	1.36	11/10/00	11/10/00	-		
7444	200011	001165586	649101	22.70	11/10/00	11/10/00	-		
7445	200011	001100635	649101	6.89	11/15/00	11/20/00	5	34.45	
7446	200011	001100635	649101	5.00	11/15/00	11/20/00	5	25.00	
7447	200011	001100635	649101	109.90	11/15/00	11/20/00	5	549.50	
7448	200011	001102130	649101	2.16	11/17/00	11/22/00	5	10.80	
7449	200011	001102130	649101	87.78	11/17/00	11/22/00	5	438.99	
7450	200011	001102130	649101	73.83	11/17/00	11/22/00	5	369.15	
7451	200011	001102130	649101	36.00	11/17/00	11/22/00	5	180.00	
7452	200011	001102130	649101	5.27	11/17/00	11/22/00	5	26.35	
7453	200011	001102130	649101	4.43	11/17/00	11/22/00	5	22.15	
7454	200011	001102131	649101	18.16	11/17/00	11/20/00	3	54.48	
7455	200011	001102131	649101	1.09	11/17/00	11/20/00	3	3.27	
7456	200011	001164673	649101	4.13	11/09/00	11/20/00	11	45.43	
7457	200011	001164673	649101	58.95	11/09/00	11/20/00	11	648.45	
7458	200011	001165301	649101	47.25	11/10/00	11/16/00	6	283.50	
7459	200011	001165301	649101	675.00	11/10/00	11/16/00	6	4,050.00	
7460	200011	001165304	649101	396.00	11/10/00	11/16/00	6	2,376.00	
7461	200011	001165304	649101	27.72	11/10/00	11/16/00	6	166.32	
7462	200011	001165306	649101	1,288.00	11/10/00	11/16/00	6	7,728.00	
7463	200011	001165306	649101	90.16	11/10/00	11/16/00	6	540.96	
7464	200011	001100900	649101	1.85	11/16/00	12/01/00	15	27.75	
7465	200011	001100900	649101	37.00	11/16/00	12/01/00	15	555.00	
7466	200011	001101504	649101	13.62	11/16/00	12/01/00	15	204.30	
7467	200011	001101504	649101	194.54	11/16/00	12/01/00	15	2,918.10	
7468	200011	001101508	649101	49.00	11/16/00	12/01/00	15	735.00	
7469	200011	001101502	649101	65.32	11/16/00	12/01/00	15	979.80	
7470	200011	001167010	649101	(2.57)	11/11/00	11/14/00	3	(7.71)	
7471	200011	001167010	649101	(36.75)	11/11/00	11/14/00	3	(110.25)	
7472	200011	001161335	649101	25.42	11/03/00	11/06/00	3	75.26	
7473	200011	001161335	649101	363.20	11/03/00	11/06/00	3	1,069.60	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7474	200011	001161335	649101	(1.81)	11/03/00	11/06/00	3	(5.43)	
7475	200011	001102060	649101	6.19	11/17/00	11/20/00	3	18.57	
7476	200011	001102060	649101	16.80	11/17/00	11/20/00	3	50.40	
7477	200011	001102060	649101	335.88	11/17/00	11/20/00	3	1,007.64	
7478	200011	001164903	649101	48.00	11/09/00	11/22/00	13	624.00	
7479	200011	001164903	649101	3.36	11/09/00	11/22/00	13	43.68	
7480	200011	001103302	649101	12.08	11/20/00	11/21/00	1	12.08	
7481	200011	001103302	649101	243.29	11/20/00	11/21/00	1	243.29	
7482	200011	001163286	649101	6.43	11/08/00	11/09/00	1	6.43	
7483	200011	001106804	649101	1,030.00	11/28/00	11/29/00	1	1,030.00	
7484	200011	001106804	649101	91.00	11/28/00	11/29/00	1	91.00	
7485	200011	001167759	649101	63.14	11/13/00	11/14/00	1	63.14	
7486	200011	001167759	649101	3.33	11/13/00	11/14/00	1	3.33	
7487	200011	001167759	649101	0.83	11/13/00	11/14/00	1	0.83	
7488	200011	001167759	649101	0.44	11/13/00	11/14/00	1	0.44	
7489	200011	001167759	649101	80.00	11/13/00	11/14/00	1	80.00	
7490	200011	001167759	649101	120.00	11/13/00	11/14/00	1	120.00	
7491	200011	001167759	649101	365.00	11/13/00	11/14/00	1	365.00	
7492	200011	001167759	649101	480.00	11/13/00	11/14/00	1	480.00	
7493	200011	001167759	649101	2.54	11/13/00	11/14/00	1	2.54	
7494	200011	001167759	649101	0.56	11/13/00	11/14/00	1	0.56	
7495	200011	001167761	649101	260.00	11/13/00	11/14/00	1	260.00	
7496	200011	001167761	649101	2.52	11/13/00	11/14/00	1	2.52	
7497	200011	001167761	649101	3.02	11/13/00	11/14/00	1	3.02	
7498	200011	001167761	649101	0.16	11/13/00	11/14/00	1	0.16	
7499	200011	001167761	649101	0.41	11/13/00	11/14/00	1	0.41	
7500	200011	001167761	649101	24.00	11/13/00	11/14/00	1	24.00	
7501	200011	001167761	649101	60.00	11/13/00	11/14/00	1	60.00	
7502	200011	001167761	649101	85.00	11/13/00	11/14/00	1	85.00	
7503	200011	001167761	649101	0.58	11/13/00	11/14/00	1	0.58	
7504	200011	001167761	649101	365.00	11/13/00	11/14/00	1	365.00	
7505	200011	001167761	649101	440.00	11/13/00	11/14/00	1	440.00	
7506	200011	001167761	649101	0.51	11/13/00	11/14/00	1	0.51	
7507	200011	001167761	649101	1.79	11/13/00	11/14/00	1	1.79	
7508	200011	001167761	649101	74.55	11/13/00	11/14/00	1	74.55	
7509	200011	001167214	649102	21.08	11/11/00	11/14/00	3	63.24	
7510	200011	001101237	649102	98.23	11/16/00	12/04/00	18	1,768.14	
7511	200011	001101237	649102	6.87	11/16/00	12/04/00	18	123.66	
7512	200011	001164268	649102	31.20	11/09/00	11/10/00	1	31.20	
7513	200011	001164268	649102	1.95	11/09/00	11/10/00	1	1.95	
7514	200011	001164268	649102	(0.62)	11/09/00	11/10/00	1	(0.62)	
7515	200011	001167951	649102	1.64	11/13/00	11/14/00	1	1.64	
7516	200011	001167951	649102	5.97	11/13/00	11/14/00	1	5.97	
7517	200011	001167951	649102	32.70	11/13/00	11/14/00	1	32.70	
7518	200011	001167951	649102	(0.33)	11/13/00	11/14/00	1	(0.33)	
7519	200011	001160281	649102	11.14	11/02/00	11/10/00	8	89.12	
7520	200011	001160281	649102	0.61	11/02/00	11/10/00	8	4.88	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7521	200011	001160283	649102	0.61	11/02/00	11/16/00	14	8.54	
7522	200011	001160283	649102	11.14	11/02/00	11/16/00	14	155.96	
7523	200011	001166352	649102	1.12	11/10/00	11/22/00	12	13.44	
7524	200011	001166352	649102	20.41	11/10/00	11/22/00	12	244.92	
7525	200011	001161321	649102	8.80	11/03/00	11/06/00	3	26.40	
7526	200011	001161321	649102	0.50	11/03/00	11/06/00	3	1.50	
7527	200011	001161321	649102	10.00	11/03/00	11/06/00	3	30.00	
7528	200011	001161071	649102	4.14	11/03/00	11/06/00	3	12.42	
7529	200011	001161071	649102	14.53	11/03/00	11/06/00	3	43.59	
7530	200011	001161071	649102	14.54	11/03/00	11/06/00	3	43.62	
7531	200011	001161071	649102	232.50	11/03/00	11/06/00	3	697.50	
7532	200011	001161071	649102	4.13	11/03/00	11/06/00	3	12.39	
7533	200011	001161075	649102	5.63	11/03/00	11/06/00	3	16.89	
7534	200011	001161075	649102	11.82	11/03/00	11/06/00	3	35.46	
7535	200011	001161075	649102	189.00	11/03/00	11/06/00	3	567.00	
7536	200011	001166802	649102	2.97	11/11/00	11/22/00	11	32.67	
7537	200011	001166802	649102	3.69	11/11/00	11/22/00	11	40.59	
7538	200011	001166802	649102	59.00	11/11/00	11/22/00	11	649.00	
7539	200011	001166802	649102	2.96	11/11/00	11/22/00	11	32.56	
7540	200011	001167691	649102	139.50	11/13/00	12/01/00	18	2,511.00	
7541	200011	001167691	649102	3.45	11/13/00	12/01/00	18	62.10	
7542	200011	001167691	649102	3.46	11/13/00	12/01/00	18	62.28	
7543	200011	001167691	649102	8.72	11/13/00	12/01/00	18	156.96	
7544	200011	001167692	649102	5.12	11/13/00	11/30/00	17	87.04	
7545	200011	001167692	649102	40.00	11/13/00	11/30/00	17	680.00	
7546	200011	001167692	649102	2.50	11/13/00	11/30/00	17	42.50	
7547	200011	001162234	649102	30.00	11/06/00	11/07/00	1	30.00	
7548	200011	001162234	649102	1.82	11/06/00	11/07/00	1	1.82	
7549	200011	001162234	649102	3.00	11/06/00	11/07/00	1	3.00	
7550	200011	001168711	649102	2.10	11/14/00	11/21/00	7	14.70	
7551	200011	001168711	649102	42.00	11/14/00	11/21/00	7	294.00	
7552	200011	001168713	649102	12.80	11/14/00	11/21/00	7	89.60	
7553	200011	001168713	649102	256.00	11/14/00	11/21/00	7	1,792.00	
7554	200011	001168832	649102	2.80	11/14/00	11/30/00	16	44.80	
7555	200011	001168832	649102	56.00	11/14/00	11/30/00	16	896.00	
7556	200011	001169318	649102	42.00	11/14/00	11/30/00	16	672.00	
7557	200011	001169318	649102	2.10	11/14/00	11/30/00	16	33.60	
7558	200011	001161169	649102	5.76	11/03/00	11/22/00	19	109.44	
7559	200011	001161169	649102	0.35	11/03/00	11/22/00	19	6.65	
7560	200011	001164855	649102	1,200.00	11/09/00	11/10/00	1	1,200.00	
7561	200011	001164855	649102	60.00	11/09/00	11/10/00	1	60.00	
7562	200011	001160745	649102	772.50	11/02/00	11/03/00	1	772.50	
7563	200011	001101960	649102	180.00	11/17/00	11/20/00	3	540.00	
7564	200011	001162662	649102	20.00	11/07/00	11/07/00	.	.	
7565	200011	001162669	649102	260.00	11/07/00	11/07/00	.	.	
7566	200011	001166620	649102	9.94	11/11/00	11/14/00	3	29.82	
7567	200011	001166620	649102	0.59	11/11/00	11/14/00	3	1.77	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7568	200011	001166682	649102	2.45	11/11/00	11/14/00	3	7.35	
7569	200011	001166682	649102	40.93	11/11/00	11/14/00	3	122.79	
7570	200011	001102935	649102	49.95	11/20/00	11/22/00	2	99.90	
7571	200011	001102935	649102	3.00	11/20/00	11/22/00	2	6.00	
7572	200011	001108968	649102	45.75	11/30/00	12/07/00	7	320.25	
7573	200011	001108968	649102	2.75	11/30/00	12/07/00	7	19.25	
7574	200011	001108971	649102	48.23	11/30/00	12/07/00	7	337.61	
7575	200011	001108971	649102	2.93	11/30/00	12/07/00	7	20.51	
7576	200011	001108971	649102	2.90	11/30/00	12/07/00	7	20.30	
7577	200011	001108971	649102	2.59	11/30/00	12/07/00	7	18.13	
7578	200011	001108971	649102	43.20	11/30/00	12/07/00	7	302.40	
7579	200011	001108971	649102	48.75	11/30/00	12/07/00	7	341.25	
7580	200011	001108974	649102	52.05	11/30/00	12/07/00	7	364.35	
7581	200011	001108974	649102	3.12	11/30/00	12/07/00	7	21.84	
7582	200011	001166042	649102	46.58	11/10/00	11/16/00	6	279.48	
7583	200011	001166042	649102	2.79	11/10/00	11/16/00	6	16.74	
7584	200011	001166044	649102	2.73	11/10/00	11/16/00	6	16.38	
7585	200011	001166044	649102	45.53	11/10/00	11/16/00	6	273.18	
7586	200011	001167750	649102	2.38	11/13/00	11/17/00	4	9.52	
7587	200011	001167750	649102	39.69	11/13/00	11/17/00	4	158.76	
7588	200011	001167750	649102	2.36	11/13/00	11/17/00	4	9.44	
7589	200011	001167750	649102	39.35	11/13/00	11/17/00	4	157.40	
7590	200011	001167752	649102	2.49	11/13/00	11/22/00	9	22.41	
7591	200011	001167752	649102	41.48	11/13/00	11/22/00	9	373.32	
7592	200011	001168841	649102	15.00	11/14/00	11/15/00	1	15.00	
7593	200011	001102917	649102	12.16	11/20/00	11/30/00	10	121.60	
7594	200011	001102917	649102	202.60	11/20/00	11/30/00	10	2,026.00	
7595	200011	001165883	649102	51.60	11/10/00	11/20/00	10	516.00	
7596	200011	001165883	649102	2.58	11/10/00	11/20/00	10	25.80	
7597	200011	001168854	649102	42.59	11/14/00	11/22/00	8	340.72	
7598	200011	001168854	649102	2.13	11/14/00	11/22/00	8	17.04	
7599	200011	001160463	649102	37.50	11/02/00	11/03/00	1	37.50	
7600	200011	001160463	649102	75.00	11/02/00	11/03/00	1	75.00	
7601	200011	001160463	649102	3.50	11/02/00	11/03/00	1	3.50	
7602	200011	001100660	649102	216.07	11/15/00	11/16/00	1	216.07	
7603	200011	001100660	649102	8,107.12	11/15/00	11/16/00	1	8,107.12	
7604	200011	001100660	649102	405.36	11/15/00	11/16/00	1	405.36	
7605	200011	001101882	649102	31.92	11/17/00	11/30/00	13	414.96	
7606	200011	001101882	649102	456.00	11/17/00	11/30/00	13	5,928.00	
7607	200011	001102515	649102	375.00	11/17/00	11/22/00	5	1,875.00	
7608	200011	001102515	649102	23.44	11/17/00	11/22/00	5	117.20	
7609	200011	001105620	649102	32.03	11/27/00	12/04/00	7	224.21	
7610	200011	001105620	649102	640.55	11/27/00	12/04/00	7	4,483.85	
7611	200011	001106313	649102	80.00	11/27/00	12/07/00	10	800.00	
7612	200011	001106313	649102	4.00	11/27/00	12/07/00	10	40.00	
7613	200011	001107512	649102	401.00	11/29/00	12/08/00	9	3,609.00	
7614	200011	001107512	649102	24.22	11/29/00	12/08/00	9	217.98	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7615	200011	001109050	649102	80.00	11/30/00	12/14/00	14	1,120.00	
7616	200011	001109050	649102	4.00	11/30/00	12/14/00	14	56.00	
7617	200011	001166973	649102	4.49	11/11/00	11/13/00	2	8.98	
7618	200011	001166973	649102	19.34	11/11/00	11/13/00	2	38.68	
7619	200011	001166973	649102	89.70	11/11/00	11/13/00	2	179.40	
7620	200011	001166979	649102	(4.49)	11/11/00	11/13/00	2	(8.98)	
7621	200011	001166979	649102	(89.70)	11/11/00	11/13/00	2	(179.40)	
7622	200011	001167248	649102	4.15	11/11/00	11/20/00	9	37.35	
7623	200011	001167248	649102	595.00	11/11/00	11/20/00	9	5,355.00	
7624	200011	001167248	649102	29.75	11/11/00	11/20/00	9	267.75	
7625	200011	001167253	649102	248.93	11/11/00	11/14/00	3	746.79	
7626	200011	001167253	649102	1,778.50	11/11/00	11/14/00	3	5,335.50	
7627	200011	001167253	649102	88.93	11/11/00	11/14/00	3	266.79	
7628	200011	001167258	649102	35.01	11/11/00	11/14/00	3	105.03	
7629	200011	001167258	649102	700.16	11/11/00	11/14/00	3	2,100.48	
7630	200011	001167561	649102	20.00	11/13/00	11/14/00	1	20.00	
7631	200011	001167561	649102	400.00	11/13/00	11/14/00	1	400.00	
7632	200011	001165008	649102	1,397.37	11/09/00	11/10/00	1	1,397.37	
7633	200011	001101886	649102	5.98	11/17/00	11/27/00	10	59.80	
7634	200011	001101886	649102	320.00	11/17/00	11/27/00	10	3,200.00	
7635	200011	001101886	649102	20.00	11/17/00	11/27/00	10	200.00	
7636	200011	001101886	649102	0.37	11/17/00	11/27/00	10	3.70	
7637	200011	001100459	649102	31.72	11/15/00	11/15/00	-	-	
7638	200011	001100459	649102	1.59	11/15/00	11/15/00	-	-	
7639	200011	001166582	649102	25.55	11/11/00	11/14/00	3	76.65	
7640	200011	001166582	649102	1.53	11/11/00	11/14/00	3	4.59	
7641	200011	001166343	649102	0.13	11/10/00	11/13/00	3	0.39	
7642	200011	001166343	649102	2.48	11/10/00	11/13/00	3	7.44	
7643	200011	001162374	649102	5.90	11/07/00	11/08/00	1	5.90	
7644	200011	001162374	649102	0.35	11/07/00	11/08/00	1	0.35	
7645	200011	001101894	649102	14.88	11/17/00	11/27/00	10	148.80	
7646	200011	001101894	649102	212.52	11/17/00	11/27/00	10	2,125.20	
7647	200011	001101895	649102	5.21	11/17/00	11/22/00	5	26.05	
7648	200011	001101895	649102	74.35	11/17/00	11/22/00	5	371.75	
7649	200011	001101896	649102	55.26	11/17/00	11/22/00	5	276.30	
7650	200011	001101896	649102	3.87	11/17/00	11/22/00	5	19.35	
7651	200011	001105624	649102	48.37	11/27/00	11/30/00	3	145.11	
7652	200011	001105624	649102	3.39	11/27/00	11/30/00	3	10.17	
7653	200011	001161077	649102	11.16	11/03/00	11/06/00	3	33.48	
7654	200011	001161077	649102	159.47	11/03/00	11/06/00	3	478.41	
7655	200011	001161078	649102	0.86	11/03/00	11/06/00	3	2.58	
7656	200011	001161078	649102	12.31	11/03/00	11/06/00	3	36.93	
7657	200011	001161078	649102	12.32	11/03/00	11/06/00	3	36.96	
7658	200011	001164725	649102	(1,495.83)	11/09/00	11/09/00	-	-	
7659	200011	001169827	649102	9.37	11/15/00	11/15/00	-	-	
7660	200011	001169827	649102	8.26	11/15/00	11/15/00	-	-	
7661	200011	001169827	649102	7.37	11/15/00	11/15/00	-	-	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7662	200011	001101619	649102	164.60	11/16/00	11/28/00	12	1,975.20	
7663	200011	001101619	649102	2,633.52	11/16/00	11/28/00	12	31,602.24	
7664	200011	001101622	649102	10.18	11/16/00	11/22/00	6	61.08	
7665	200011	001101622	649102	162.85	11/16/00	11/22/00	6	977.10	
7666	200011	001102143	649102	(77.00)	11/17/00	11/21/00	4	(308.00)	
7667	200011	001102143	649102	(4.81)	11/17/00	11/21/00	4	(19.24)	
7668	200011	001102143	649102	(4.82)	11/17/00	11/21/00	4	(19.28)	
7669	200011	001105627	649102	1,473.12	11/27/00	11/29/00	2	2,946.24	
7670	200011	001105627	649102	92.07	11/27/00	11/29/00	2	184.14	
7671	200011	001105629	649102	9.63	11/27/00	11/29/00	2	19.26	
7672	200011	001105629	649102	154.00	11/27/00	11/29/00	2	308.00	
7673	200011	001167353	649102	32.00	11/11/00	11/16/00	5	160.00	
7674	200011	001167353	649102	32.13	11/11/00	11/16/00	5	160.65	
7675	200011	001167353	649102	512.80	11/11/00	11/16/00	5	2,564.00	
7676	200011	001167353	649102	512.81	11/11/00	11/16/00	5	2,564.05	
7677	200011	001169168	649102	1.13	11/14/00	11/15/00	1	1.13	
7678	200011	001169168	649102	22.50	11/14/00	11/15/00	1	22.50	
7679	200011	001106585	649102	0.26	11/28/00	12/07/00	9	2.34	
7680	200011	001106585	649102	4.69	11/28/00	12/07/00	9	42.21	
7681	200011	001161275	649102	(5.16)	11/03/00	11/08/00	5	(25.80)	
7682	200011	001161275	649102	34.82	11/03/00	11/08/00	5	174.10	
7683	200011	001161275	649102	6.12	11/03/00	11/08/00	5	30.60	
7684	200011	001161275	649102	6.11	11/03/00	11/08/00	5	30.55	
7685	200011	001161275	649102	34.81	11/03/00	11/08/00	5	174.05	
7686	200011	001161275	649102	515.79	11/03/00	11/08/00	5	2,578.95	
7687	200011	001164988	649102	1.10	11/09/00	11/10/00	1	1.10	
7688	200011	001164988	649102	16.36	11/09/00	11/10/00	1	16.36	
7689	200011	001167693	649102	43.13	11/13/00	11/16/00	3	129.39	
7690	200011	001167693	649102	2.91	11/13/00	11/16/00	3	8.73	
7691	200011	001167699	649102	3.56	11/13/00	11/21/00	8	28.48	
7692	200011	001167699	649102	0.24	11/13/00	11/21/00	8	1.92	
7693	200011	001105630	649102	6.33	11/27/00	12/04/00	7	44.31	
7694	200011	001105630	649102	8.25	11/27/00	12/04/00	7	57.75	
7695	200011	001105630	649102	132.00	11/27/00	12/04/00	7	924.00	
7696	200011	001108548	649102	2,407.20	11/30/00	12/01/00	1	2,407.20	
7697	200011	001101884	649102	462.06	11/17/00	11/20/00	3	1,386.18	
7698	200011	001101884	649102	28.88	11/17/00	11/20/00	3	86.64	
7699	200011	001101884	649102	8.71	11/17/00	11/20/00	3	26.13	
7700	200011	001105618	649102	64.52	11/27/00	11/28/00	1	64.52	
7701	200011	001105618	649102	1,032.25	11/27/00	11/28/00	1	1,032.25	
7702	200011	001105618	649102	8.71	11/27/00	11/28/00	1	8.71	
7703	200011	001161423	649102	187.01	11/03/00	11/06/00	3	561.03	
7704	200011	001161423	649102	11.69	11/03/00	11/06/00	3	35.07	
7705	200011	001161423	649102	8.71	11/03/00	11/06/00	3	26.13	
7706	200011	001167137	649102	37.16	11/11/00	11/14/00	3	111.48	
7707	200011	001167137	649102	594.60	11/11/00	11/14/00	3	1,783.80	
7708	200011	001167137	649102	8.71	11/11/00	11/14/00	3	26.13	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7709	200011	001167138	649102	8.40	11/11/00	11/14/00	3	25.20	
7710	200011	001167138	649102	81.60	11/11/00	11/14/00	3	244.80	
7711	200011	001167138	649102	5.10	11/11/00	11/14/00	3	15.30	
7712	200011	001100149	649102	(205.80)	11/15/00	11/22/00	7	(1,440.60)	
7713	200011	001100149	649102	(10.29)	11/15/00	11/22/00	7	(72.03)	
7714	200011	001164616	649102	10.29	11/09/00	11/22/00	13	133.77	
7715	200011	001164616	649102	205.80	11/09/00	11/22/00	13	2,675.40	
7716	200011	001164616	649102	6.46	11/09/00	11/22/00	13	83.98	
7717	200011	001168036	649102	(0.81)	11/13/00	11/14/00	1	(0.81)	
7718	200011	001168036	649102	2.84	11/13/00	11/14/00	1	2.84	
7719	200011	001168036	649102	40.50	11/13/00	11/14/00	1	40.50	
7720	200011	001168036	649102	2.83	11/13/00	11/14/00	1	2.83	
7721	200011	001100604	649102	2,637.30	11/15/00	11/29/00	14	36,922.20	
7722	200011	001104118	649102	6,791.31	11/21/00	11/21/00	-	-	
7723	200011	001163594	649102	521.78	11/08/00	11/09/00	1	521.78	
7724	200011	001164889	649102	606.88	11/09/00	11/10/00	1	606.88	
7725	200011	001164893	649102	3,157.78	11/09/00	11/10/00	1	3,157.78	
7726	200011	001166285	649102	3,785.48	11/10/00	11/13/00	3	11,356.44	
7727	200011	001167040	649102	715.72	11/11/00	11/16/00	5	3,578.60	
7728	200011	001167197	649102	1,905.64	11/11/00	11/22/00	11	20,962.04	
7729	200011	001167197	649102	1,181.08	11/11/00	11/22/00	11	12,991.88	
7730	200011	001167197	649102	2,066.89	11/11/00	11/22/00	11	22,735.79	
7731	200011	001167206	649102	2,085.40	11/11/00	11/15/00	4	8,341.60	
7732	200011	001167464	649102	1,452.32	11/11/00	11/14/00	3	4,356.96	
7733	200011	001167464	649102	72.61	11/11/00	11/14/00	3	217.83	
7734	200011	001167467	649102	257.01	11/11/00	11/14/00	3	771.03	
7735	200011	001167467	649102	5,140.30	11/11/00	11/14/00	3	15,420.90	
7736	200011	001104145	649102	5.98	11/21/00	12/07/00	16	95.68	
7737	200011	001104145	649102	122.30	11/21/00	12/07/00	16	1,956.80	
7738	200011	001100560	649102	183.05	11/15/00	11/15/00	-	-	
7739	200011	001100010	649102	0.79	11/15/00	11/30/00	15	11.85	
7740	200011	001100010	649102	14.35	11/15/00	11/30/00	15	215.25	
7741	200011	001160800	649102	0.95	11/02/00	11/03/00	1	0.95	
7742	200011	001160800	649102	6.50	11/02/00	11/03/00	1	6.50	
7743	200011	001160800	649102	18.92	11/02/00	11/03/00	1	18.92	
7744	200011	001102858	649102	382.41	11/20/00	11/21/00	1	382.41	
7745	200011	001104933	649102	(11.34)	11/22/00	11/30/00	8	(90.72)	
7746	200011	001104933	649102	7.94	11/22/00	11/30/00	8	63.52	
7747	200011	001104933	649102	113.36	11/22/00	11/30/00	8	906.88	
7748	200011	001167971	649102	(1.33)	11/13/00	12/13/00	30	(39.90)	
7749	200011	001167971	649102	0.93	11/13/00	12/13/00	30	27.90	
7750	200011	001167971	649102	13.32	11/13/00	12/13/00	30	399.60	
7751	200011	001165832	649102	3.94	11/10/00	11/20/00	10	39.40	
7752	200011	001165832	649102	78.74	11/10/00	11/20/00	10	787.40	
7753	200011	001164762	649102	1.11	11/09/00	11/10/00	1	1.11	
7754	200011	001164762	649102	15.92	11/09/00	11/10/00	1	15.92	
7755	200011	001101878	649102	3.47	11/17/00	11/29/00	12	41.64	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7756	200011	001101878	649102	98.25	11/17/00	11/29/00	12	1,179.00	
7757	200011	001101878	649102	3.46	11/17/00	11/29/00	12	41.52	
7758	200011	001103135	649102	1.06	11/20/00	11/21/00	1	1.06	
7759	200011	001103135	649102	17.70	11/20/00	11/21/00	1	17.70	
7760	200011	001165230	649102	2.52	11/10/00	11/13/00	3	7.56	
7761	200011	001165230	649102	36.00	11/10/00	11/13/00	3	108.00	
7762	200011	001167814	649102	12.63	11/13/00	11/13/00	-	-	
7763	200011	001167814	649102	0.63	11/13/00	11/13/00	-	-	
7764	200011	001103966	649102	2.71	11/21/00	11/21/00	-	-	
7765	200011	091103966	649102	16.51	11/21/00	11/21/00	-	-	
7766	200011	001103966	649102	26.90	11/21/00	11/21/00	-	-	
7767	200011	001165813	649102	25.15	11/10/00	11/10/00	-	-	
7768	200011	001101819	649102	419.10	11/17/00	11/20/00	3	1,257.30	
7769	200011	001101819	649102	282.70	11/17/00	11/20/00	3	848.10	
7770	200011	001162571	649102	284.74	11/07/00	11/08/00	1	284.74	
7771	200011	001162571	649102	438.15	11/07/00	11/08/00	1	438.15	
7772	200011	001163189	649102	381.00	11/08/00	11/09/00	1	381.00	
7773	200011	001163189	649102	220.80	11/08/00	11/09/00	1	220.80	
7774	200011	001165569	649102	495.30	11/10/00	11/13/00	3	1,485.90	
7775	200011	001165569	649102	264.20	11/10/00	11/13/00	3	792.60	
7776	200011	001104945	649102	0.54	11/22/00	11/22/00	-	-	
7777	200011	001104945	649102	9.98	11/22/00	11/22/00	-	-	
7778	200011	001160279	649102	6.83	11/02/00	11/03/00	1	6.83	
7779	200011	001160279	649102	97.67	11/02/00	11/03/00	1	97.67	
7780	200011	001103002	649102	555.00	11/20/00	11/30/00	10	5,550.00	
7781	200011	001103002	649102	33.30	11/20/00	11/30/00	10	333.00	
7782	200011	001162041	649102	937.50	11/06/00	11/07/00	1	937.50	
7783	200011	001162041	649102	56.25	11/06/00	11/07/00	1	56.25	
7784	200011	001165872	649102	315.97	11/10/00	11/13/00	3	947.91	
7785	200011	001165872	649102	6,319.35	11/10/00	11/13/00	3	18,958.05	
7786	200011	001100621	649102	(265.00)	11/15/00	11/16/00	1	(265.00)	
7787	200011	001100624	649102	59.45	11/15/00	11/16/00	1	59.45	
7788	200011	001162861	649102	2.58	11/07/00	11/08/00	1	2.58	
7789	200011	001162861	649102	43.00	11/07/00	11/08/00	1	43.00	
7790	200011	001165584	649102	1.97	11/10/00	11/10/00	-	-	
7791	200011	001165584	649102	32.90	11/10/00	11/10/00	-	-	
7792	200011	001167394	649102	19.90	11/11/00	11/14/00	3	59.70	
7793	200011	001167394	649102	1.19	11/11/00	11/14/00	3	3.57	
7794	200011	001106148	649102	28.54	11/27/00	11/28/00	1	28.54	
7795	200011	001106148	649102	1.72	11/27/00	11/28/00	1	1.72	
7796	200011	001167745	649102	185.50	11/13/00	11/30/00	17	3,153.50	
7797	200011	001167745	649102	9.28	11/13/00	11/30/00	17	157.76	
7798	200011	001100011	649102	15.00	11/15/00	11/20/00	5	75.00	
7799	200011	001100011	649102	18.45	11/15/00	11/20/00	5	92.25	
7800	200011	001100011	649102	292.42	11/15/00	11/20/00	5	1,462.10	
7801	200011	001100675	649102	72.85	11/15/00	11/22/00	7	509.95	
7802	200011	001100675	649102	1,040.63	11/15/00	11/22/00	7	7,284.41	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7803	200011	001105615	649102	85.43	11/27/00	11/28/00	1	85.43	
7804	200011	001105615	649102	1,220.22	11/27/00	11/28/00	1	1,220.22	
7805	200011	001167403	649102	68.23	11/11/00	11/14/00	3	204.69	
7806	200011	001167403	649102	49.75	11/11/00	11/14/00	3	149.25	
7807	200011	001167403	649102	974.64	11/11/00	11/14/00	3	2,923.92	
7808	200011	001163678	649102	847.75	11/08/00	11/09/00	1	847.75	
7809	200011	001100089	649102	400.00	11/15/00	11/16/00	1	400.00	
7810	200011	001161598	649102	844.56	11/03/00	11/06/00	3	2,533.68	
7811	200011	001161598	649102	105.60	11/03/00	11/06/00	3	316.80	
7812	200011	001161598	649102	158.40	11/03/00	11/06/00	3	475.20	
7813	200011	001167468	649102	758.04	11/11/00	11/21/00	10	7,580.40	
7814	200011	001106207	649102	47.54	11/27/00	11/28/00	1	47.54	
7815	200011	001106207	649102	950.66	11/27/00	11/28/00	1	950.66	
7816	200011	001105740	649102	827.75	11/27/00	11/30/00	3	2,483.25	
7817	200011	001105632	649102	229.10	11/27/00	11/28/00	1	229.10	
7818	200011	001105632	649102	16.04	11/27/00	11/28/00	1	16.04	
7819	200011	001161076	649102	26.98	11/03/00	11/06/00	3	80.94	
7820	200011	001161076	649102	1.89	11/03/00	11/06/00	3	5.67	
7821	200011	001165032	649102	3.40	11/09/00	11/22/00	13	44.20	
7822	200011	001165032	649102	1.16	11/09/00	11/22/00	13	15.08	
7823	200011	001165032	649102	16.62	11/09/00	11/22/00	13	216.06	
7824	200011	001165032	649102	0.24	11/09/00	11/22/00	13	3.12	
7825	200011	001165528	649102	38.40	11/10/00	11/16/00	6	230.40	
7826	200011	001165529	649102	206.40	11/10/00	11/16/00	6	1,238.40	
7827	200011	001108947	649102	28.88	11/30/00	11/30/00	-	-	
7828	200011	001102988	649102	1.47	11/20/00	11/21/00	1	1.47	
7829	200011	001102988	649102	29.41	11/20/00	11/21/00	1	29.41	
7830	200011	001164852	649102	30.78	11/09/00	11/10/00	1	30.78	
7831	200011	001164852	649102	1.54	11/09/00	11/10/00	1	1.54	
7832	200011	001166947	649102	3.33	11/11/00	11/14/00	3	9.99	
7833	200011	001166947	649102	55.55	11/11/00	11/14/00	3	166.65	
7834	200011	001159649	649102	2.66	11/01/00	11/16/00	15	39.90	
7835	200011	001159649	649102	0.19	11/01/00	11/16/00	15	2.85	
7836	200011	001166630	649102	1.98	11/11/00	11/14/00	3	5.94	
7837	200011	001166630	649102	28.35	11/11/00	11/14/00	3	85.05	
7838	200011	001100215	649102	16.00	11/15/00	11/22/00	7	112.00	
7839	200011	001100215	649102	1.12	11/15/00	11/22/00	7	7.84	
7840	200011	001100215	649102	0.20	11/15/00	11/22/00	7	1.40	
7841	200011	001100215	649102	2.84	11/15/00	11/22/00	7	19.88	
7842	200011	001163049	649102	17.49	11/08/00	11/09/00	1	17.49	
7843	200011	001163049	649102	1.05	11/08/00	11/09/00	1	1.05	
7844	200011	001165963	649102	76.80	11/10/00	11/13/00	3	230.40	
7845	200011	001165963	649102	4.66	11/10/00	11/13/00	3	13.98	
7846	200011	001165963	649102	3.84	11/10/00	11/13/00	3	11.52	
7847	200011	001165966	649102	4.66	11/10/00	11/13/00	3	13.98	
7848	200011	001165966	649102	3.84	11/10/00	11/13/00	3	11.52	
7849	200011	001165966	649102	76.80	11/10/00	11/13/00	3	230.40	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7850	200011	001161453	649102	7.63	11/03/00	11/06/00	3	22.89	
7851	200011	001161453	649102	92.00	11/03/00	11/06/00	3	276.00	
7852	200011	001161453	649102	35.00	11/03/00	11/06/00	3	105.00	
7853	200011	001168789	649102	104.35	11/14/00	11/15/00	1	104.35	
7854	200011	001168789	649102	4.99	11/14/00	11/15/00	1	4.99	
7855	200011	001166583	649102	20.96	11/11/00	11/14/00	3	62.88	
7856	200011	001166583	649102	1.26	11/11/00	11/14/00	3	3.78	
7857	200011	001159759	649102	75.00	11/01/00	11/02/00	1	75.00	
7858	200011	001159759	649102	4.50	11/01/00	11/02/00	1	4.50	
7859	200011	001105994	649102	4.67	11/27/00	11/30/00	3	14.01	
7860	200011	001105994	649102	77.86	11/27/00	11/30/00	3	233.58	
7861	200011	001162550	649102	4.85	11/07/00	11/08/00	1	4.85	
7862	200011	001163287	649102	22.59	11/08/00	11/09/00	1	22.59	
7863	200011	001163289	649102	15.24	11/08/00	11/09/00	1	15.24	
7864	200011	001160476	649102	4,144.98	11/02/00	11/02/00	-	-	
7865	200011	001160477	649102	192.61	11/02/00	11/02/00	-	-	
7866	200011	001160478	649102	130.12	11/02/00	11/02/00	-	-	
7867	200011	001166799	649102	1,106.10	11/11/00	11/16/00	5	5,530.50	
7868	200011	001166799	649102	20.00	11/11/00	11/16/00	5	100.00	
7869	200011	001101873	649102	5.28	11/17/00	11/30/00	13	68.64	
7870	200011	001101873	649102	11.26	11/17/00	11/30/00	13	146.38	
7871	200011	001101873	649102	180.18	11/17/00	11/30/00	13	2,342.34	
7872	200011	001104141	649102	2.60	11/21/00	11/27/00	6	15.60	
7873	200011	001104141	649102	5.28	11/21/00	11/27/00	6	31.68	
7874	200011	001104141	649102	59.76	11/21/00	11/27/00	6	358.56	
7875	200011	001102049	649102	42.74	11/17/00	11/22/00	5	213.70	
7876	200011	001102049	649102	2.99	11/17/00	11/22/00	5	14.95	
7877	200011	001101338	649102	5.00	11/16/00	11/17/00	1	5.00	
7878	200011	001101338	649102	0.30	11/16/00	11/17/00	1	0.30	
7879	200011	001101340	649102	120.00	11/16/00	11/17/00	1	120.00	
7880	200011	001101340	649102	6.00	11/16/00	11/17/00	1	6.00	
7881	200011	001101342	649102	5.00	11/16/00	11/17/00	1	5.00	
7882	200011	001101342	649102	0.30	11/16/00	11/17/00	1	0.30	
7883	200011	001101344	649102	6.00	11/16/00	11/17/00	1	6.00	
7884	200011	001101344	649102	120.00	11/16/00	11/17/00	1	120.00	
7885	200011	001101347	649102	3.00	11/16/00	11/17/00	1	3.00	
7886	200011	001101347	649102	50.00	11/16/00	11/17/00	1	50.00	
7887	200011	001101607	649102	1.50	11/16/00	11/17/00	1	1.50	
7888	200011	001101607	649102	25.00	11/16/00	11/17/00	1	25.00	
7889	200011	001101608	649102	600.00	11/16/00	11/17/00	1	600.00	
7890	200011	001101608	649102	30.00	11/16/00	11/17/00	1	30.00	
7891	200011	001101833	649102	32.50	11/17/00	11/20/00	3	97.50	
7892	200011	001101833	649102	650.00	11/17/00	11/20/00	3	1,950.00	
7893	200011	001101834	649102	5.00	11/17/00	11/20/00	3	15.00	
7894	200011	001101834	649102	0.30	11/17/00	11/20/00	3	0.90	
7895	200011	001101835	649102	2.00	11/17/00	11/20/00	3	6.00	
7896	200011	001101835	649102	40.00	11/17/00	11/20/00	3	120.00	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7897	200011	001101836	649102	11.24	11/17/00	11/20/00	3	33.72	
7898	200011	001101836	649102	225.00	11/17/00	11/20/00	3	675.00	
7899	200011	001107524	649102	5.00	11/29/00	11/30/00	1	5.00	
7900	200011	001107524	649102	100.00	11/29/00	11/30/00	1	100.00	
7901	200011	001107527	649102	0.60	11/29/00	11/30/00	1	0.60	
7902	200011	001107527	649102	10.00	11/29/00	11/30/00	1	10.00	
7903	200011	001107529	649102	170.00	11/29/00	11/30/00	1	170.00	
7904	200011	001107529	649102	8.50	11/29/00	11/30/00	1	8.50	
7905	200011	001107531	649102	0.60	11/29/00	11/30/00	1	0.60	
7906	200011	001107531	649102	10.00	11/29/00	11/30/00	1	10.00	
7907	200011	001107532	649102	10.00	11/29/00	11/30/00	1	10.00	
7908	200011	001107532	649102	200.00	11/29/00	11/30/00	1	200.00	
7909	200011	001161074	649102	36.32	11/03/00	11/06/00	3	108.96	
7910	200011	001161074	649102	2.65	11/03/00	11/06/00	3	7.95	
7911	200011	001161074	649102	4.54	11/03/00	11/06/00	3	13.62	
7912	200011	001161074	649102	2.64	11/03/00	11/06/00	3	7.92	
7913	200011	001161074	649102	0.33	11/03/00	11/06/00	3	0.99	
7914	200011	001105607	649102	5.00	11/27/00	11/27/00	-	-	
7915	200011	001104133	649103	85.68	11/21/00	11/22/00	1	85.68	
7916	200011	001160833	649103	11.32	11/02/00	11/16/00	14	158.48	
7917	200011	001160833	649103	226.40	11/02/00	11/16/00	14	3,169.60	
7918	200011	001105718	649103	0.62	11/27/00	12/07/00	10	6.20	
7919	200011	001105718	649103	12.38	11/27/00	12/07/00	10	123.80	
7920	200011	001100985	649103	90.66	11/16/00	11/16/00	-	-	
7921	200011	001106604	649103	20.00	11/28/00	11/28/00	-	-	
7922	200011	001159733	649103	40.00	11/01/00	11/01/00	-	-	
7923	200011	001159733	649103	20.00	11/01/00	11/01/00	-	-	
7924	200011	001105765	649103	42.00	11/27/00	12/07/00	10	420.00	
7925	200011	001105765	649103	2.10	11/27/00	12/07/00	10	21.00	
7926	200011	001106032	649103	2.10	11/27/00	12/14/00	17	35.70	
7927	200011	001106032	649103	42.00	11/27/00	12/14/00	17	714.00	
7928	200011	001168822	649103	42.00	11/14/00	11/22/00	8	336.00	
7929	200011	001168822	649103	2.10	11/14/00	11/22/00	8	16.80	
7930	200011	001159836	649103	18.59	11/01/00	11/02/00	1	18.59	
7931	200011	001159836	649103	309.85	11/01/00	11/02/00	1	309.85	
7932	200011	001162577	649103	178.75	11/07/00	11/07/00	-	-	
7933	200011	001164621	649103	8.00	11/09/00	11/13/00	4	32.00	
7934	200011	001164621	649103	160.00	11/09/00	11/13/00	4	640.00	
7935	200011	001105762	649103	2.80	11/27/00	11/28/00	1	2.80	
7936	200011	001105762	649103	0.14	11/27/00	11/28/00	1	0.14	
7937	200011	001106028	649103	0.51	11/27/00	11/28/00	1	0.51	
7938	200011	001106028	649103	10.18	11/27/00	11/28/00	1	10.18	
7939	200011	001106029	649103	0.35	11/27/00	11/28/00	1	0.35	
7940	200011	001106029	649103	6.99	11/27/00	11/28/00	1	6.99	
7941	200011	001106036	649103	17.50	11/27/00	11/28/00	1	17.50	
7942	200011	001106036	649103	0.88	11/27/00	11/28/00	1	0.88	
7943	200011	001164954	649103	187.96	11/09/00	11/10/00	1	187.96	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
7944	200011	001164954	649103	9.40	11/09/00	11/10/00	1	9.40	
7945	200011	001164957	649103	15.05	11/09/00	11/10/00	1	15.05	
7946	200011	001164957	649103	0.75	11/09/00	11/10/00	1	0.75	
7947	200011	001164959	649103	16.08	11/09/00	11/10/00	1	16.08	
7948	200011	001164959	649103	321.60	11/09/00	11/10/00	1	321.60	
7949	200011	001164991	649103	1.71	11/09/00	11/10/00	1	1.71	
7950	200011	001164991	649103	34.10	11/09/00	11/10/00	1	34.10	
7951	200011	001165026	649103	0.04	11/09/00	11/10/00	1	0.04	
7952	200011	001165026	649103	0.75	11/09/00	11/10/00	1	0.75	
7953	200011	001165026	649103	15.00	11/09/00	11/10/00	1	15.00	
7954	200011	001165033	649103	26.60	11/09/00	11/10/00	1	26.60	
7955	200011	001165033	649103	531.90	11/09/00	11/10/00	1	531.90	
7956	200011	001165034	649103	190.11	11/09/00	11/10/00	1	190.11	
7957	200011	001165034	649103	9.51	11/09/00	11/10/00	1	9.51	
7958	200011	001165036	649103	7.00	11/09/00	11/10/00	1	7.00	
7959	200011	001165036	649103	0.35	11/09/00	11/10/00	1	0.35	
7960	200011	001165399	649103	55.02	11/10/00	11/13/00	3	165.06	
7961	200011	001165399	649103	2.75	11/10/00	11/13/00	3	8.25	
7962	200011	001168848	649103	6.86	11/14/00	11/15/00	1	6.86	
7963	200011	001168848	649103	0.34	11/14/00	11/15/00	1	0.34	
7964	200011	001168850	649103	65.81	11/14/00	11/15/00	1	65.81	
7965	200011	001168850	649103	3.29	11/14/00	11/15/00	1	3.29	
7966	200011	001169324	649103	0.65	11/14/00	11/15/00	1	0.65	
7967	200011	001169324	649103	12.95	11/14/00	11/15/00	1	12.95	
7968	200011	001169328	649103	255.00	11/14/00	11/15/00	1	255.00	
7969	200011	001169328	649103	12.75	11/14/00	11/15/00	1	12.75	
7970	200011	001169329	649103	363.09	11/14/00	11/15/00	1	363.09	
7971	200011	001169329	649103	18.15	11/14/00	11/15/00	1	18.15	
7972	200011	001105764	649103	9.45	11/27/00	12/01/00	4	37.80	
7973	200011	001105764	649103	0.47	11/27/00	12/01/00	4	1.88	
7974	200011	001165393	649103	11.43	11/10/00	11/17/00	7	80.01	
7975	200011	001165393	649103	0.57	11/10/00	11/17/00	7	3.99	
7976	200011	001165396	649103	0.57	11/10/00	11/13/00	3	1.71	
7977	200011	001165396	649103	11.43	11/10/00	11/13/00	3	34.29	
7978	200011	001165404	649103	43.76	11/10/00	11/16/00	6	262.56	
7979	200011	001165404	649103	2.19	11/10/00	11/16/00	6	13.14	
7980	200011	001161156	649103	20.00	11/03/00	11/03/00	-	-	
7981	200011	001105716	649103	2.00	11/27/00	11/28/00	1	2.00	
7982	200011	001105716	649103	39.95	11/27/00	11/28/00	1	39.95	
7983	200011	001161328	649103	0.55	11/03/00	11/06/00	3	1.65	
7984	200011	001161328	649103	10.95	11/03/00	11/06/00	3	32.85	
7985	200011	001164834	649103	1.31	11/09/00	11/10/00	1	1.31	
7986	200011	001164834	649103	26.25	11/09/00	11/10/00	1	26.25	
7987	200011	001100598	649103	20.00	11/15/00	11/15/00	-	-	
7988	200011	001168834	649103	2.74	11/14/00	11/21/00	7	19.18	
7989	200011	001168834	649103	54.71	11/14/00	11/21/00	7	382.97	
7990	200011	001168837	649103	0.46	11/14/00	11/22/00	8	3.68	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
7991	200011	001168837	649103	9.17	11/14/00	11/22/00	8	73.36	
7992	200011	001108092	649103	1,152.00	11/29/00	11/29/00	-	-	
7993	200011	001160311	649103	3,540.00	11/02/00	11/03/00	1	3,540.00	
7994	200011	001167488	649103	864.00	11/13/00	11/14/00	1	864.00	
7995	200011	001100609	649103	20.00	11/15/00	11/15/00	-	-	
7996	200011	001160463	649103	75.00	11/02/00	11/03/00	1	75.00	
7997	200011	001160463	649103	3.50	11/02/00	11/03/00	1	3.50	
7998	200011	001160463	649103	37.50	11/02/00	11/03/00	1	37.50	
7999	200011	001166104	649103	22.82	11/10/00	11/22/00	12	273.84	
8000	200011	001166104	649103	1.60	11/10/00	11/22/00	12	19.20	
8001	200011	001104220	649103	16.50	11/21/00	11/22/00	1	16.50	
8002	200011	001104220	649103	330.00	11/21/00	11/22/00	1	330.00	
8003	200011	001106030	649103	20.45	11/27/00	12/08/00	11	224.95	
8004	200011	001106030	649103	36.46	11/27/00	12/08/00	11	401.06	
8005	200011	001106030	649103	729.10	11/27/00	12/08/00	11	8,020.10	
8006	200011	001106299	649103	160.00	11/27/00	12/14/00	17	2,720.00	
8007	200011	001106299	649103	8.00	11/27/00	12/14/00	17	136.00	
8008	200011	001161538	649103	49.12	11/03/00	11/10/00	7	343.84	
8009	200011	001161538	649103	965.55	11/03/00	11/10/00	7	6,758.85	
8010	200011	001164015	649103	225.00	11/09/00	11/10/00	1	225.00	
8011	200011	001164015	649103	14.06	11/09/00	11/10/00	1	14.06	
8012	200011	001164024	649103	28.12	11/09/00	11/10/00	1	28.12	
8013	200011	001164024	649103	450.00	11/09/00	11/10/00	1	450.00	
8014	200011	001164026	649103	8.00	11/09/00	11/16/00	7	56.00	
8015	200011	001164026	649103	160.00	11/09/00	11/16/00	7	1,120.00	
8016	200011	001165008	649103	139.73	11/09/00	11/10/00	1	139.73	
8017	200011	001165008	649103	1,397.38	11/09/00	11/10/00	1	1,397.38	
8018	200011	001166539	649103	21.23	11/11/00	11/14/00	3	63.69	
8019	200011	001166539	649103	1.17	11/11/00	11/14/00	3	3.51	
8020	200011	001169829	649103	4.69	11/15/00	11/15/00	-	-	
8021	200011	001100879	649103	12.99	11/16/00	11/17/00	1	12.99	
8022	200011	001100879	649103	0.65	11/16/00	11/17/00	1	0.65	
8023	200011	001102983	649103	542.50	11/20/00	11/21/00	1	542.50	
8024	200011	001108767	649103	57.38	11/30/00	11/30/00	-	-	
8025	200011	001108767	649103	956.35	11/30/00	11/30/00	-	-	
8026	200011	001108771	649103	(956.35)	11/30/00	11/30/00	-	-	
8027	200011	001108771	649103	(67.51)	11/30/00	11/30/00	-	-	
8028	200011	001108771	649103	10.13	11/30/00	11/30/00	-	-	
8029	200011	001108771	649103	143.45	11/30/00	11/30/00	-	-	
8030	200011	001160015	649103	352.05	11/01/00	11/09/00	8	2,816.40	
8031	200011	001160015	649103	17.60	11/01/00	11/09/00	8	140.80	
8032	200011	001160015	649103	7.39	11/01/00	11/09/00	8	59.12	
8033	200011	001160015	649103	6.46	11/01/00	11/09/00	8	51.68	
8034	200011	001160015	649103	0.37	11/01/00	11/09/00	8	2.96	
8035	200011	001160015	649103	0.14	11/01/00	11/09/00	8	1.12	
8036	200011	001169307	649103	0.25	11/14/00	11/30/00	16	4.00	
8037	200011	001169307	649103	5.00	11/14/00	11/30/00	16	80.00	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
8038	200011	001104385	649103	3.38	11/21/00	11/30/00	9	30.42	
8039	200011	001104385	649103	10.96	11/21/00	11/30/00	9	98.64	
8040	200011	001104385	649103	67.50	11/21/00	11/30/00	9	607.50	
8041	200011	001160702	649103	135.00	11/02/00	11/03/00	1	135.00	
8042	200011	001160702	649103	6.75	11/02/00	11/03/00	1	6.75	
8043	200011	001168406	649103	10.45	11/13/00	11/13/00	-	-	
8044	200011	001100604	649103	324.46	11/15/00	11/29/00	14	4,542.44	
8045	200011	001103876	649103	226.96	11/21/00	11/22/00	1	226.96	
8046	200011	001105058	649103	3,299.26	11/22/00	12/13/00	21	69,284.46	
8047	200011	001164895	649103	1,959.92	11/09/00	11/10/00	1	1,959.92	
8048	200011	001166270	649103	8,213.56	11/10/00	11/13/00	3	24,640.68	
8049	200011	001166276	649103	2,194.78	11/10/00	11/16/00	6	13,168.68	
8050	200011	001166840	649103	8,444.56	11/11/00	11/14/00	3	25,333.68	
8051	200011	001167036	649103	7,896.92	11/11/00	11/16/00	5	39,484.60	
8052	200011	001167048	649103	11,077.80	11/11/00	11/16/00	5	55,389.00	
8053	200011	001167055	649103	2,194.78	11/11/00	11/16/00	5	10,973.90	
8054	200011	001167197	649103	231.12	11/11/00	11/22/00	11	2,542.32	
8055	200011	001167463	649103	12,378.97	11/11/00	11/14/00	3	37,136.91	
8056	200011	001167463	649103	618.94	11/11/00	11/14/00	3	1,856.82	
8057	200011	001167465	649103	99.41	11/11/00	11/16/00	5	497.05	
8058	200011	001167465	649103	1,988.38	11/11/00	11/16/00	5	9,941.90	
8059	200011	001167618	649103	454.44	11/13/00	11/14/00	1	454.44	
8060	200011	001167618	649103	9,088.95	11/13/00	11/14/00	1	9,088.95	
8061	200011	001163653	649103	29.97	11/08/00	11/09/00	1	29.97	
8062	200011	001163653	649103	1.80	11/08/00	11/09/00	1	1.80	
8063	200011	001163655	649103	0.18	11/08/00	11/09/00	1	0.18	
8064	200011	001163655	649103	2.95	11/08/00	11/09/00	1	2.95	
8065	200011	001106324	649103	20.06	11/27/00	12/04/00	7	140.42	
8066	200011	001106324	649103	1.00	11/27/00	12/04/00	7	7.00	
8067	200011	001100090	649103	1,364.00	11/15/00	11/16/00	1	1,364.00	
8068	200011	001101819	649103	643.20	11/17/00	11/20/00	3	1,929.60	
8069	200011	001162571	649103	368.17	11/07/00	11/08/00	1	368.17	
8070	200011	001163189	649103	643.20	11/08/00	11/09/00	1	643.20	
8071	200011	001165569	649103	643.20	11/10/00	11/13/00	3	1,929.60	
8072	200011	001165610	649103	20.00	11/10/00	11/10/00	-	-	
8073	200011	001159732	649103	1.68	11/01/00	11/01/00	-	-	
8074	200011	001159732	649103	10.50	11/01/00	11/01/00	-	-	
8075	200011	001104944	649103	(1.41)	11/22/00	11/22/00	-	-	
8076	200011	001104944	649103	4.63	11/22/00	11/22/00	-	-	
8077	200011	001104944	649103	66.10	11/22/00	11/22/00	-	-	
8078	200011	001162449	649103	(6.91)	11/07/00	11/08/00	1	(6.91)	
8079	200011	001162449	649103	22.59	11/07/00	11/08/00	1	22.59	
8080	200011	001162449	649103	322.73	11/07/00	11/08/00	1	322.73	
8081	200011	001168026	649103	(1.47)	11/13/00	11/15/00	2	(2.94)	
8082	200011	001168026	649103	4.80	11/13/00	11/15/00	2	9.60	
8083	200011	001168026	649103	68.73	11/13/00	11/15/00	2	137.46	
8084	200011	001104398	649103	78.00	11/21/00	12/07/00	16	1,248.00	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8085	200011	001104398	649103	3.90	11/21/00	12/07/00	16	62.40	
8086	200011	001105996	649103	3.71	11/27/00	12/01/00	4	14.84	
8087	200011	001105996	649103	8.24	11/27/00	12/01/00	4	32.96	
8088	200011	001105996	649103	164.80	11/27/00	12/01/00	4	659.20	
8089	200011	001163098	649103	11.00	11/08/00	11/22/00	14	154.00	
8090	200011	001163098	649103	0.66	11/08/00	11/22/00	14	9.24	
8091	200011	001104753	649103	45.00	11/22/00	11/27/00	5	225.00	
8092	200011	001161515	649103	40.00	11/03/00	11/09/00	6	240.00	
8093	200011	001161598	649103	977.04	11/03/00	11/06/00	3	2,931.12	
8094	200011	001161598	649103	153.00	11/03/00	11/06/00	3	459.00	
8095	200011	001167468	649103	110.16	11/11/00	11/21/00	10	1,101.60	
8096	200011	001165029	649103	25.20	11/09/00	11/16/00	7	176.40	
8097	200011	001165029	649103	1.26	11/09/00	11/16/00	7	8.82	
8098	200011	001100872	649103	0.39	11/16/00	11/17/00	1	0.39	
8099	200011	001100872	649103	7.77	11/16/00	11/17/00	1	7.77	
8100	200011	001104749	649103	7.83	11/22/00	11/27/00	5	39.15	
8101	200011	001104749	649103	0.47	11/22/00	11/27/00	5	2.35	
8102	200011	001161455	649103	6.88	11/03/00	11/17/00	14	96.32	
8103	200011	001161455	649103	0.41	11/03/00	11/17/00	14	5.74	
8104	200011	001165275	649103	9.55	11/10/00	11/13/00	3	28.65	
8105	200011	001165275	649103	0.47	11/10/00	11/13/00	3	1.41	
8106	200011	001169306	649103	14.61	11/14/00	11/22/00	8	116.88	
8107	200011	001169306	649103	0.73	11/14/00	11/22/00	8	5.84	
8108	200011	001160751	649103	2.88	11/02/00	11/03/00	1	2.88	
8109	200011	001160751	649103	47.98	11/02/00	11/03/00	1	47.98	
8110	200011	001166600	649103	6.05	11/11/00	11/14/00	3	18.15	
8111	200011	001166600	649103	100.75	11/11/00	11/14/00	3	302.25	
8112	200011	001108873	649103	1,140.00	11/30/00	12/01/00	1	1,140.00	
8113	200011	001108873	649103	45.60	11/30/00	12/01/00	1	45.60	
8114	200011	001104216	649103	14.00	11/21/00	11/22/00	1	14.00	
8115	200011	001104216	649103	280.00	11/21/00	11/22/00	1	280.00	
8116	2000.1	001106543	649103	17.48	11/28/00	11/30/00	2	34.96	
8117	200011	001106543	649103	349.65	11/28/00	11/30/00	2	699.30	
8118	200011	001106544	649103	1.00	11/28/00	11/30/00	2	2.00	
8119	200011	001106544	649103	16.65	11/28/00	11/30/00	2	33.30	
8120	200011	001105685	649103	13.98	11/27/00	11/27/00	-	-	
8121	200011	001160764	649103	371.42	11/02/00	11/03/00	1	371.42	
8122	200011	001160764	649103	14.30	11/02/00	11/03/00	1	14.30	
8123	200011	001105260	649103	48.01	11/22/00	12/11/00	19	912.19	
8124	200011	001105260	649103	2.88	11/22/00	12/11/00	19	54.72	
8125	200011	001162446	649104	14.97	11/07/00	11/09/00	2	29.94	
8126	200011	001162446	649104	213.77	11/07/00	11/09/00	2	427.54	
8127	200011	001162446	649104	(4.28)	11/07/00	11/09/00	2	(6.56)	
8128	200011	001162102	649104	839.34	11/06/00	11/06/00	-	-	
8129	200011	001101526	649104	31.50	11/16/00	12/07/00	21	661.50	
8130	200011	001101526	649104	1.58	11/16/00	12/07/00	21	33.18	
8131	200011	001108874	649104	31.50	11/30/00	12/21/00	21	661.50	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
8132	200011	001108874	649104	1.58	11/30/00	12/21/00	21	33.18	
8133	200011	001164096	649104	31.50	11/09/00	11/22/00	13	409.50	
8134	200011	001164096	649104	1.58	11/09/00	11/22/00	13	20.54	
8135	200011	001103128	649104	(28.69)	11/20/00	11/20/00	-	-	
8136	200011	001106604	649104	13.77	11/28/00	11/28/00	-	-	
8137	200011	001106604	649104	12.51	11/28/00	11/28/00	-	-	
8138	200011	001161519	649104	304.61	11/03/00	11/14/00	11	3,350.71	
8139	200011	001163793	649104	0.15	11/08/00	11/09/00	1	0.15	
8140	200011	001163793	649104	2.99	11/08/00	11/09/00	1	2.99	
8141	200011	001163795	649104	0.55	11/08/00	11/09/00	1	0.55	
8142	200011	001163795	649104	10.99	11/08/00	11/09/00	1	10.99	
8143	200011	001163796	649104	0.90	11/08/00	11/09/00	1	0.90	
8144	200011	001163796	649104	17.94	11/08/00	11/09/00	1	17.94	
8145	200011	001161168	649104	26.38	11/03/00	11/22/00	19	501.22	
8146	200011	001161168	649104	1.58	11/03/00	11/22/00	19	30.02	
8147	200011	001166193	649104	7.90	11/10/00	11/13/00	3	23.70	
8148	200011	001166193	649104	0.47	11/10/00	11/13/00	3	1.41	
8149	200011	001166195	649104	10.65	11/10/00	11/16/00	6	63.90	
8150	200011	001166195	649104	8.38	11/10/00	11/16/00	6	50.28	
8151	200011	001166195	649104	0.64	11/10/00	11/16/00	6	3.84	
8152	200011	001166195	649104	0.50	11/10/00	11/16/00	6	3.00	
8153	200011	001103912	649104	1,020.00	11/21/00	11/22/00	1	1,020.00	
8154	200011	001103915	649104	2,460.00	11/21/00	11/22/00	1	2,460.00	
8155	200011	001104692	649104	528.30	11/22/00	11/27/00	5	2,641.50	
8156	200011	001104692	649104	10,566.00	11/22/00	11/27/00	5	52,830.00	
8157	200011	001164593	649104	1,440.00	11/09/00	11/10/00	1	1,440.00	
8158	200011	001169293	649104	1,500.00	11/14/00	11/15/00	1	1,500.00	
8159	200011	001168176	649104	2.19	11/13/00	11/14/00	1	2.19	
8160	200011	001168176	649104	0.13	11/13/00	11/14/00	1	0.13	
8161	200011	001104889	649104	256.50	11/22/00	11/27/00	5	1,282.50	
8162	200011	001168852	649104	75.65	11/14/00	11/15/00	1	75.65	
8163	200011	001168852	649104	3.78	11/14/00	11/15/00	1	3.78	
8164	200011	001100395	649104	50.07	11/15/00	11/16/00	1	50.07	
8165	200011	001100395	649104	3.00	11/15/00	11/16/00	1	3.00	
8166	200011	001165648	649104	20.33	11/10/00	11/10/00	-	-	
8167	200011	001165648	649104	407.83	11/10/00	11/10/00	-	-	
8168	200011	001166375	649104	2.10	11/10/00	11/13/00	3	6.30	
8169	200011	001166375	649104	35.00	11/10/00	11/13/00	3	105.00	
8170	200011	001166378	649104	2.10	11/10/00	11/13/00	3	6.30	
8171	200011	001166378	649104	35.00	11/10/00	11/13/00	3	105.00	
8172	200011	001166943	649104	1.31	11/11/00	11/22/00	11	14.41	
8173	200011	001166943	649104	21.84	11/11/00	11/22/00	11	240.24	
8174	200011	001167172	649104	161.06	11/11/00	11/14/00	3	483.18	
8175	200011	001167172	649104	1,920.00	11/11/00	11/14/00	3	5,760.00	
8176	200011	001167172	649104	361.94	11/11/00	11/14/00	3	1,085.82	
8177	200011	001167172	649104	142.32	11/11/00	11/14/00	3	426.96	
8178	200011	001167172	649104	854.40	11/11/00	11/14/00	3	2,563.20	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8179	200011	001100640	649104	109.80	11/15/00	11/16/00	1	109.80	
8180	200011	001100640	649104	(2.20)	11/15/00	11/16/00	1	(2.20)	
8181	200011	001100640	649104	6.59	11/15/00	11/16/00	1	6.59	
8182	200011	001161104	649104	58.25	11/03/00	11/03/00	-	-	
8183	200011	001161104	649104	2.92	11/03/00	11/03/00	-	-	
8184	200011	001160270	649104	450.00	11/02/00	11/03/00	1	450.00	
8185	200011	001160270	649104	28.12	11/02/00	11/03/00	1	28.12	
8186	200011	001164015	649104	14.06	11/09/00	11/10/00	1	14.06	
8187	200011	001164015	649104	225.00	11/09/00	11/10/00	1	225.00	
8188	200011	001167312	649104	22.50	11/11/00	11/27/00	16	360.00	
8189	200011	001167312	649104	450.00	11/11/00	11/27/00	16	7,200.00	
8190	200011	001100069	649104	11.99	11/15/00	11/16/00	1	11.99	
8191	200011	001100069	649104	199.75	11/15/00	11/16/00	1	199.75	
8192	200011	001103095	649104	14.38	11/20/00	11/20/00	-	-	
8193	200011	001103095	649104	239.70	11/20/00	11/20/00	-	-	
8194	200011	001164979	649104	44.00	11/09/00	11/16/00	7	308.00	
8195	200011	001164979	649104	1.34	11/09/00	11/16/00	7	9.38	
8196	200011	001164979	649104	21.50	11/09/00	11/16/00	7	150.50	
8197	200011	001164979	649104	2.75	11/09/00	11/16/00	7	19.25	
8198	200011	001160649	649104	18.50	11/02/00	11/02/00	-	-	
8199	200011	001160649	649104	26.73	11/02/00	11/02/00	-	-	
8200	200011	001100648	649104	4.32	11/15/00	11/16/00	1	4.32	
8201	200011	001100648	649104	72.00	11/15/00	11/16/00	1	72.00	
8202	200011	001106040	649104	127.30	11/27/00	12/01/00	4	509.20	
8203	200011	001106040	649104	2,545.93	11/27/00	12/01/00	4	10,183.72	
8204	200011	001169829	649104	11.24	11/15/00	11/15/00	-	-	
8205	200011	001166987	649104	(64.13)	11/11/00	11/13/00	2	(128.26)	
8206	200011	001166987	649104	(950.00)	11/11/00	11/13/00	2	(1,900.00)	
8207	200011	001166788	649104	100.90	11/11/00	11/21/00	10	1,009.00	
8208	200011	001166788	649104	1,614.46	11/11/00	11/21/00	10	16,144.60	
8209	200011	001168694	649104	6.82	11/14/00	11/22/00	8	54.56	
8210	200011	001168694	649104	598.80	11/14/00	11/22/00	8	4,790.40	
8211	200011	001168694	649104	37.43	11/14/00	11/22/00	8	299.44	
8212	200011	001101246	649104	136.40	11/16/00	11/17/00	1	136.40	
8213	200011	001101246	649104	9.55	11/16/00	11/17/00	1	9.55	
8214	200011	001101246	649104	(2.73)	11/16/00	11/17/00	1	(2.73)	
8215	200011	001101249	649104	8.12	11/16/00	11/17/00	1	8.12	
8216	200011	001101249	649104	116.00	11/16/00	11/17/00	1	116.00	
8217	200011	001101249	649104	(2.32)	11/16/00	11/17/00	1	(2.32)	
8218	200011	001101249	649104	8.00	11/16/00	11/17/00	1	8.00	
8219	200011	001160766	649104	(3.26)	11/02/00	11/03/00	1	(3.26)	
8220	200011	001160766	649104	11.42	11/02/00	11/03/00	1	11.42	
8221	200011	001160766	649104	163.15	11/02/00	11/03/00	1	163.15	
8222	200011	001164263	649104	17.40	11/09/00	11/09/00	-	-	
8223	200011	001164263	649104	4.00	11/09/00	11/09/00	-	-	
8224	200011	001164263	649104	1.22	11/09/00	11/09/00	-	-	
8225	200011	001164263	649104	(0.35)	11/09/00	11/09/00	-	-	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8226	200011	001161161	649104	79.00	11/03/00	11/16/00	13	1,027.00	
8227	200011	001161161	649104	20.50	11/03/00	11/16/00	13	266.50	
8228	200011	001163591	649104	182.45	11/08/00	11/09/00	1	182.45	
8229	200011	001163591	649104	8.13	11/08/00	11/09/00	1	8.13	
8230	200011	001160716	649104	11.90	11/02/00	11/22/00	20	238.00	
8231	200011	001160739	649104	9.18	11/02/00	11/07/00	5	45.90	
8232	200011	001165814	649104	14.76	11/10/00	12/01/00	21	309.96	
8233	200011	001165818	649104	9.69	11/10/00	12/01/00	21	203.49	
8234	200011	001165820	649104	262.24	11/10/00	11/13/00	3	786.72	
8235	200011	001165824	649104	104.79	11/10/00	11/22/00	12	1,257.48	
8236	200011	001163799	649104	0.40	11/08/00	11/10/00	2	0.80	
8237	200011	001163799	649104	53.97	11/08/00	11/10/00	2	107.94	
8238	200011	001163799	649104	8.09	11/08/00	11/10/00	2	16.18	
8239	200011	001163799	649104	1,079.23	11/08/00	11/10/00	2	2,158.46	
8240	200011	001106145	649104	0.94	11/27/00	12/07/00	10	9.40	
8241	200011	001106145	649104	15.54	11/27/00	12/07/00	10	155.40	
8242	200011	001100604	649104	2,941.98	11/15/00	11/29/00	14	41,187.72	
8243	200011	001100604	649104	2,093.69	11/15/00	11/29/00	14	29,311.66	
8244	200011	001104118	649104	858.35	11/21/00	11/21/00	-	-	
8245	200011	001105058	649104	2,259.77	11/22/00	12/13/00	21	47,455.17	
8246	200011	001164878	649104	86.11	11/09/00	11/10/00	1	86.11	
8247	200011	001164931	649104	740.70	11/09/00	11/10/00	1	740.70	
8248	200011	001167197	649104	1,507.85	11/11/00	11/22/00	11	16,586.35	
8249	200011	001167197	649104	1,101.90	11/11/00	11/22/00	11	12,120.90	
8250	200011	001167197	649104	2,306.47	11/11/00	11/22/00	11	25,371.17	
8251	200011	001167206	649104	1,936.98	11/11/00	11/15/00	4	7,747.92	
8252	200011	001167206	649104	332.97	11/11/00	11/15/00	4	1,331.88	
8253	200011	001167206	649104	1,866.55	11/11/00	11/15/00	4	7,466.20	
8254	200011	001108460	649104	72.80	11/30/00	11/30/00	-	-	
8255	200011	001108460	649104	51.37	11/30/00	11/30/00	-	-	
8256	200011	001104939	649104	37.98	11/22/00	12/13/00	21	797.58	
8257	200011	001104939	649104	2.66	11/22/00	12/13/00	21	55.86	
8258	200011	001104939	649104	(3.80)	11/22/00	12/13/00	21	(79.80)	
8259	200011	001104941	649104	13.24	11/22/00	12/13/00	21	278.04	
8260	200011	001104941	649104	189.10	11/22/00	12/13/00	21	3,971.10	
8261	200011	001104941	649104	(18.91)	11/22/00	12/13/00	21	(397.11)	
8262	200011	001104943	649104	(2.80)	11/22/00	12/13/00	21	(58.80)	
8263	200011	001104943	649104	1.96	11/22/00	12/13/00	21	41.16	
8264	200011	001104943	649104	27.97	11/22/00	12/13/00	21	587.37	
8265	200011	001104946	649104	(4.25)	11/22/00	12/14/00	22	(93.50)	
8266	200011	001104946	649104	42.53	11/22/00	12/14/00	22	935.66	
8267	200011	001104946	649104	2.98	11/22/00	12/14/00	22	65.56	
8268	200011	001104948	649104	20.94	11/22/00	12/14/00	22	460.68	
8269	200011	001104948	649104	1.47	11/22/00	12/14/00	22	32.34	
8270	200011	001104948	649104	(2.09)	11/22/00	12/14/00	22	(45.98)	
8271	200011	001104949	649104	(1.97)	11/22/00	12/14/00	22	(43.34)	
8272	200011	001104949	649104	1.38	11/22/00	12/14/00	22	30.36	

MidAmerican Energy Company  
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
8273	200011	001104949	649104	19.68	11/22/00	12/14/00	22	432.96	
8274	200011	001104952	649104	19.98	11/22/00	11/27/00	5	99.90	
8275	200011	001104952	649104	1.40	11/22/00	11/27/00	5	7.00	
8276	200011	001160768	649104	(1.84)	11/02/00	11/13/00	11	(20.24)	
8277	200011	001160768	649104	1.29	11/02/00	11/13/00	11	14.19	
8278	200011	001160768	649104	18.38	11/02/00	11/13/00	11	202.18	
8279	200011	001162447	649104	1.26	11/07/00	11/13/00	6	7.56	
8280	200011	001162447	649104	17.97	11/07/00	11/13/00	6	107.82	
8281	200011	001162447	649104	(1.80)	11/07/00	11/13/00	6	(10.80)	
8282	200011	001161798	649104	10.86	11/06/00	11/09/00	3	32.58	
8283	200011	001161798	649104	7.16	11/06/00	11/09/00	3	21.48	
8284	200011	001161798	649104	217.20	11/06/00	11/09/00	3	651.60	
8285	200011	001162229	649104	56.75	11/06/00	11/07/00	1	56.75	
8286	200011	001162229	649104	6.88	11/06/00	11/07/00	1	6.88	
8287	200011	001162229	649104	137.45	11/06/00	11/07/00	1	137.45	
8288	200011	001162229	649104	(1.37)	11/06/00	11/07/00	1	(1.37)	
8289	200011	001164022	649104	9.21	11/09/00	11/10/00	1	9.21	
8290	200011	001164022	649104	131.50	11/09/00	11/10/00	1	131.50	
8291	200011	001107867	649104	68.25	11/29/00	11/29/00	-	-	
8292	200011	001107867	649104	50.40	11/29/00	11/29/00	-	-	
8293	200011	001100917	649104	0.11	11/16/00	11/17/00	1	0.11	
8294	200011	001100917	649104	1.79	11/16/00	11/17/00	1	1.79	
8295	200011	001169678	649104	425.09	11/14/00	11/14/00	-	-	
8296	200011	001169678	649104	5.34	11/14/00	11/14/00	-	-	
8297	200011	001167589	649104	15.99	11/13/00	11/13/00	-	-	
8298	200011	001167589	649104	77.28	11/13/00	11/13/00	-	-	
8299	200011	001100006	649104	120.22	11/15/00	11/16/00	1	120.22	
8300	200011	001100006	649104	6.61	11/15/00	11/16/00	1	6.61	
8301	200011	001052282	649104	117.00	10/19/00	11/08/00	20	2,340.00	
8302	200011	001052282	649104	7.31	10/19/00	11/08/00	20	146.20	
8303	200011	001052282	649104	40.50	10/19/00	11/08/00	20	810.00	
8304	200011	001101176	649104	1.94	11/16/00	11/27/00	11	21.34	
8305	200011	001101176	649104	105.00	11/16/00	11/27/00	11	1,155.00	
8306	200011	001101176	649104	2,100.00	11/16/00	11/27/00	11	23,100.00	
8307	200011	001101176	649104	38.75	11/16/00	11/27/00	11	426.25	
8308	200011	001104462	649104	8.09	11/21/00	12/04/00	13	105.17	
8309	200011	001104462	649104	90.00	11/21/00	12/04/00	13	1,170.00	
8310	200011	001165982	649104	3.35	11/10/00	11/20/00	10	33.50	
8311	200011	001165982	649104	53.00	11/10/00	11/20/00	10	530.00	
8312	200011	001165982	649104	3.32	11/10/00	11/20/00	10	33.20	
8313	200011	001169167	649104	7.00	11/14/00	11/14/00	-	-	
8314	200011	001102194	649104	21.97	11/17/00	11/17/00	-	-	
8315	200011	001102194	649104	19.00	11/17/00	11/17/00	-	-	
8316	200011	001103413	649104	16.50	11/20/00	12/01/00	11	181.50	
8317	200011	001103413	649104	330.00	11/20/00	12/01/00	11	3,630.00	
8318	200011	001103413	649104	4.90	11/20/00	12/01/00	11	53.90	
8319	200011	001168236	649104	1.62	11/13/00	11/14/00	1	1.62	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
8320	200011	001168236	649104	32.49	11/13/00	11/14/00	1	32.49	
8321	200011	001164985	649104	6.42	11/09/00	11/10/00	1	6.42	
8322	200011	001164985	649104	95.16	11/09/00	11/10/00	1	95.16	
8323	200011	001103145	649104	50.00	11/20/00	11/21/00	1	50.00	
8324	200011	001102132	649104	80.33	11/17/00	11/20/00	3	240.99	
8325	200011	001102132	649104	(1.61)	11/17/00	11/20/00	3	(4.83)	
8326	200011	001102132	649104	4.82	11/17/00	11/20/00	3	14.46	
8327	200011	001102134	649104	2.29	11/17/00	11/20/00	3	6.87	
8328	200011	001102134	649104	1.47	11/17/00	11/20/00	3	4.41	
8329	200011	001102134	649104	8.16	11/17/00	11/20/00	3	24.48	
8330	200011	001102134	649104	136.00	11/17/00	11/20/00	3	408.00	
8331	200011	001102134	649104	(0.49)	11/17/00	11/20/00	3	(1.47)	
8332	200011	001102134	649104	(2.72)	11/17/00	11/20/00	3	(8.16)	
8333	200011	001102134	649104	38.25	11/17/00	11/20/00	3	114.75	
8334	200011	001102134	649104	24.48	11/17/00	11/20/00	3	73.44	
8335	200011	001102134	649104	(0.76)	11/17/00	11/20/00	3	(2.28)	
8336	200011	001107227	649104	23.52	11/28/00	11/29/00	1	23.52	
8337	200011	001107227	649104	470.41	11/28/00	11/29/00	1	470.41	
8338	200011	001159945	649104	106.66	11/01/00	11/02/00	1	106.66	
8339	200011	001159945	649104	9.50	11/01/00	11/02/00	1	9.50	
8340	200011	001159945	649104	203.28	11/01/00	11/02/00	1	203.28	
8341	200011	001159945	649104	269.28	11/01/00	11/02/00	1	269.28	
8342	200011	001159945	649104	278.08	11/01/00	11/02/00	1	278.08	
8343	200011	001159945	649104	36.70	11/01/00	11/02/00	1	36.70	
8344	200011	001159945	649104	29.04	11/01/00	11/02/00	1	29.04	
8345	200011	001159945	649104	16.69	11/01/00	11/02/00	1	16.69	
8346	200011	001159945	649104	16.16	11/01/00	11/02/00	1	16.16	
8347	200011	001159945	649104	15.48	11/01/00	11/02/00	1	15.48	
8348	200011	001159945	649104	172.92	11/01/00	11/02/00	1	172.92	
8349	200011	001159945	649104	86.06	11/01/00	11/02/00	1	86.06	
8350	200011	001159945	649104	12.20	11/01/00	11/02/00	1	12.20	
8351	200011	001159945	649104	6.40	11/01/00	11/02/00	1	6.40	
8352	200011	001159945	649104	5.95	11/01/00	11/02/00	1	5.95	
8353	200011	001159945	649104	5.16	11/01/00	11/02/00	1	5.16	
8354	200011	001159945	649104	4.64	11/01/00	11/02/00	1	4.64	
8355	200011	001159945	649104	2.97	11/01/00	11/02/00	1	2.97	
8356	200011	001159945	649104	2.96	11/01/00	11/02/00	1	2.96	
8357	200011	001159945	649104	2.20	11/01/00	11/02/00	1	2.20	
8358	200011	001159945	649104	1.74	11/01/00	11/02/00	1	1.74	
8359	200011	001159945	649104	0.93	11/01/00	11/02/00	1	0.93	
8360	200011	001159945	649104	10.38	11/01/00	11/02/00	1	10.38	
8361	200011	001159945	649104	9.82	11/01/00	11/02/00	1	9.82	
8362	200011	001159945	649104	158.40	11/01/00	11/02/00	1	158.40	
8363	200011	001159945	649104	99.08	11/01/00	11/02/00	1	99.08	
8364	200011	001159945	649104	49.54	11/01/00	11/02/00	1	49.54	
8365	200011	001159945	649104	49.28	11/01/00	11/02/00	1	49.28	
8366	200011	001159945	649104	163.68	11/01/00	11/02/00	1	163.68	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8367	200011	001159945	649104	77.40	11/01/00	11/02/00	1	77.40	
8368	200011	001161957	649104	16.25	11/06/00	11/06/00	-	-	
8369	200011	001166778	649104	6.40	11/11/00	11/14/00	3	19.20	
8370	200011	001166778	649104	0.38	11/11/00	11/14/00	3	1.14	
8371	200011	001166355	649104	3.70	11/10/00	11/13/00	3	11.10	
8372	200011	001166355	649104	67.34	11/10/00	11/13/00	3	202.02	
8373	200011	001165836	649104	6.58	11/10/00	11/16/00	6	39.48	
8374	200011	001165836	649104	131.68	11/10/00	11/16/00	6	790.08	
8375	200011	001167218	649104	204.72	11/11/00	11/14/00	3	614.16	
8376	200011	001167218	649104	14.33	11/11/00	11/14/00	3	42.99	
8377	200011	001161070	649104	11.40	11/03/00	11/14/00	11	125.40	
8378	200011	001161070	649104	228.00	11/03/00	11/14/00	11	2,508.00	
8379	200011	001169313	649104	1.43	11/14/00	11/30/00	16	22.88	
8380	200011	001169313	649104	28.50	11/14/00	11/30/00	16	456.00	
8381	200011	001100911	649104	1,005.00	11/16/00	11/17/00	1	1,005.00	
8382	200011	001106131	649104	721.50	11/27/00	11/28/00	1	721.50	
8383	200011	001107574	649104	278.72	11/29/00	11/30/00	1	278.72	
8384	200011	001167338	649104	583.95	11/11/00	11/14/00	3	1,751.85	
8385	200011	001169161	649104	482.00	11/14/00	11/16/00	2	964.00	
8386	200011	99100041411	649104	1,250.00	11/01/00	11/21/00	20	25,000.00	
8387	200011	001104233	649104	0.19	11/21/00	11/22/00	1	0.19	
8388	200011	001104233	649104	13.34	11/21/00	11/22/00	1	13.34	
8389	200011	001104233	649104	3.16	11/21/00	11/22/00	1	3.16	
8390	200011	001104233	649104	0.80	11/21/00	11/22/00	1	0.80	
8391	200011	001104236	649104	3.16	11/21/00	11/22/00	1	3.16	
8392	200011	001104236	649104	0.75	11/21/00	11/22/00	1	0.75	
8393	200011	001104236	649104	0.19	11/21/00	11/22/00	1	0.19	
8394	200011	001104236	649104	0.05	11/21/00	11/22/00	1	0.05	
8395	200011	001101072	649104	27.36	11/16/00	11/30/00	14	383.04	
8396	200011	001101072	649104	1.37	11/16/00	11/30/00	14	19.18	
8397	200011	001056505	649104	48.48	10/25/00	11/03/00	9	436.32	
8398	200011	001056505	649104	20.73	10/25/00	11/03/00	9	186.57	
8399	200011	001056505	649104	12.83	10/25/00	11/03/00	9	115.47	
8400	200011	001056505	649104	7.54	10/25/00	11/03/00	9	67.86	
8401	200011	001104410	649104	12.50	11/21/00	11/21/00	-	-	
8402	200011	001104410	649104	54.60	11/21/00	11/21/00	-	-	
8403	200011	001164883	649104	309.42	11/09/00	11/09/00	-	-	
8404	200011	001163328	649104	143.67	11/08/00	11/08/00	-	-	
8405	200011	001101130	649104	6.00	11/16/00	11/16/00	-	-	
8406	200011	001101130	649104	84.28	11/16/00	11/16/00	-	-	
8407	200011	001168702	649104	0.75	11/14/00	11/22/00	8	6.00	
8408	200011	001168702	649104	14.75	11/14/00	11/22/00	8	118.00	
8409	200011	001162100	649104	423.89	11/06/00	11/06/00	-	-	
8410	200011	001161073	649104	5.28	11/03/00	11/09/00	6	31.68	
8411	200011	001161073	649104	16.94	11/03/00	11/09/00	6	101.64	
8412	200011	001161073	649104	271.12	11/03/00	11/09/00	6	1,626.72	
8413	200011	001100956	649104	125.25	11/16/00	11/30/00	14	1,753.50	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8414	200011	001165906	649104	349.99	11/10/00	11/22/00	12	4,199.88	
8415	200011	001165906	649104	21.00	11/10/00	11/22/00	12	252.00	
8416	200011	001166138	649104	32.00	11/10/00	11/22/00	12	384.00	
8417	200011	001166138	649104	1.60	11/10/00	11/22/00	12	19.20	
8418	200011	001161167	649104	1.11	11/03/00	11/17/00	14	15.54	
8419	200011	001161167	649104	22.21	11/03/00	11/17/00	14	310.94	
8420	200011	001162820	649104	28.12	11/07/00	11/08/00	1	28.12	
8421	200011	001162820	649104	562.39	11/07/00	11/08/00	1	562.39	
8422	200011	001164865	649104	17.97	11/09/00	11/09/00	-	-	
8423	200011	001104256	649104	9.11	11/21/00	12/08/00	17	154.87	
8424	200011	001104256	649104	130.20	11/21/00	12/08/00	17	2,213.40	
8425	200011	001101696	649104	446.14	11/16/00	11/30/00	14	6,245.96	
8426	200011	001101696	649104	0.04	11/16/00	11/30/00	14	0.56	
8427	200011	001101696	649104	1.00	11/16/00	11/30/00	14	14.00	
8428	200011	001101696	649104	18.52	11/16/00	11/30/00	14	259.28	
8429	200011	001165445	649104	140.26	11/10/00	11/13/00	3	420.78	
8430	200011	001165445	649104	8.41	11/10/00	11/13/00	3	25.23	
8431	200011	001165991	649104	0.34	11/10/00	11/16/00	6	2.04	
8432	200011	001165991	649104	12.58	11/10/00	11/16/00	6	75.48	
8433	200011	001105517	677103	411.89	11/27/00	11/27/00	-	-	
8434	200011	001167994	677103	380.60	11/13/00	11/13/00	-	-	
8435	200011	001167654	677103	40.44	11/13/00	11/14/00	1	40.44	
8436	200011	001167654	677103	2.42	11/13/00	11/14/00	1	2.42	
8437	200011	001167657	677103	40.44	11/13/00	11/14/00	1	40.44	
8438	200011	001167657	677103	2.42	11/13/00	11/14/00	1	2.42	
8439	200011	001167659	677103	40.44	11/13/00	11/14/00	1	40.44	
8440	200011	001167659	677103	2.42	11/13/00	11/14/00	1	2.42	
8441	200011	001167662	677103	2.42	11/13/00	11/14/00	1	2.42	
8442	200011	001167662	677103	40.44	11/13/00	11/14/00	1	40.44	
8443	200011	001167669	677103	73.52	11/13/00	11/14/00	1	73.52	
8444	200011	001167669	677103	4.42	11/13/00	11/14/00	1	4.42	
8445	200011	001167670	677103	73.52	11/13/00	11/14/00	1	73.52	
8446	200011	001167670	677103	4.42	11/13/00	11/14/00	1	4.42	
8447	200011	001102031	677103	22.43	11/17/00	12/01/00	14	314.02	
8448	200011	001102031	677103	41.04	11/17/00	12/01/00	14	574.56	
8449	200011	001102031	677103	684.00	11/17/00	12/01/00	14	9,576.00	
8450	200011	001167383	677103	8.25	11/11/00	11/14/00	3	24.75	
8451	200011	001167383	677103	0.50	11/11/00	11/14/00	3	1.50	
8452	200011	001102033	677103	900.00	11/17/00	12/07/00	20	18,000.00	
8453	200011	001102033	677103	54.00	11/17/00	12/07/00	20	1,080.00	
8454	200011	001102035	677103	59.70	11/17/00	12/07/00	20	1,194.00	
8455	200011	001102035	677103	995.00	11/17/00	12/07/00	20	19,900.00	
8456	200011	001106531	677103	23.63	11/28/00	12/07/00	9	212.67	
8457	200011	001106531	677103	1.30	11/28/00	12/07/00	9	11.70	
8458	200011	001100876	677103	7.57	11/16/00	11/17/00	1	7.57	
8459	200011	001100876	677103	0.38	11/16/00	11/17/00	1	0.38	
8460	200011	001108540	677103	47.35	11/30/00	12/07/00	7	331.45	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
8461	200011	001108540	677103	2.37	11/30/00	12/07/00	7	16.59	
8462	200011	001108541	677103	3.00	11/30/00	12/01/00	1	3.00	
8463	200011	001108541	677103	59.99	11/30/00	12/01/00	1	59.99	
8464	200011	001100556	677103	732.00	11/15/00	11/16/00	1	732.00	
8465	200011	001100556	677103	51.24	11/15/00	11/16/00	1	51.24	
8466	200011	001100556	677103	5.63	11/15/00	11/16/00	1	5.63	
8467	200011	001100556	677103	(7.32)	11/15/00	11/16/00	1	(7.32)	
8468	200011	001106980	677103	998.00	11/28/00	11/29/00	1	998.00	
8469	200011	001106980	677103	(9.98)	11/28/00	11/29/00	1	(9.98)	
8470	200011	001106980	677103	69.86	11/28/00	11/29/00	1	69.86	
8471	200011	001106980	677103	16.60	11/28/00	11/29/00	1	16.60	
8472	200011	001100516	677103	631.22	11/15/00	11/16/00	1	631.22	
8473	200011	001102184	677103	40.90	11/17/00	12/01/00	14	572.60	
8474	200011	001102184	677103	5.00	11/17/00	12/01/00	14	70.00	
8475	200011	001169167	677103	11.75	11/14/00	11/14/00	-	-	
8476	200011	001100263	677103	5.88	11/15/00	11/15/00	-	-	
8477	200011	001100263	677103	0.41	11/15/00	11/15/00	-	-	
8478	200011	001100265	677103	0.23	11/15/00	11/15/00	-	-	
8479	200011	001100265	677103	3.34	11/15/00	11/15/00	-	-	
8480	200011	001100266	677103	0.12	11/15/00	11/15/00	-	-	
8481	200011	001100266	677103	1.78	11/15/00	11/15/00	-	-	
8482	200011	001100270	677103	5.28	11/15/00	11/15/00	-	-	
8483	200011	001100270	677103	75.43	11/15/00	11/15/00	-	-	
8484	200011	001100272	677103	0.28	11/15/00	11/15/00	-	-	
8485	200011	001100272	677103	3.99	11/15/00	11/15/00	-	-	
8486	200011	001100274	677103	0.54	11/15/00	11/15/00	-	-	
8487	200011	001100274	677103	0.04	11/15/00	11/15/00	-	-	
8488	200011	001100277	677103	0.92	11/15/00	11/15/00	-	-	
8489	200011	001100277	677103	0.06	11/15/00	11/15/00	-	-	
8490	200011	001159901	677103	5.38	11/01/00	11/02/00	1	5.38	
8491	200011	001159901	677103	0.32	11/01/00	11/02/00	1	0.32	
8492	200011	001102512	677103	100.80	11/17/00	11/20/00	3	302.40	
8493	200011	001102512	677103	5.04	11/17/00	11/20/00	3	15.12	
8494	200011	001102512	677103	4.02	11/17/00	11/20/00	3	12.06	
8495	200011	001167468	677103	196.86	11/11/00	11/21/00	10	1,968.60	
8496	200011	001105687	677103	4.33	11/27/00	12/07/00	10	43.30	
8497	200011	001105687	677103	86.64	11/27/00	12/07/00	10	866.40	
8498	200011	001108549	677103	2.78	11/30/00	12/28/00	28	77.84	
8499	200011	001108549	677103	55.55	11/30/00	12/28/00	28	1,555.40	
8500	200011	001108550	677103	2.82	11/30/00	12/08/00	8	22.56	
8501	200011	001108550	677103	56.34	11/30/00	12/08/00	8	450.72	
8502	200011	001164854	677103	1.99	11/09/00	11/10/00	1	1.99	
8503	200011	001164854	677103	39.85	11/09/00	11/10/00	1	39.85	
8504	200011	001169316	677103	4.31	11/14/00	11/30/00	16	68.96	
8505	200011	001169316	677103	86.22	11/14/00	11/30/00	16	1,379.52	
8506	200011	001105663	677103	19.10	11/27/00	11/28/00	1	19.10	
8507	200011	001105663	677103	1.15	11/27/00	11/28/00	1	1.15	

MidAmerican Energy Company  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
8508	200011	001105665	677103	5.32	11/27/00	11/28/00	1	5.32	
8509	200011	001105665	677103	0.32	11/27/00	11/28/00	1	0.32	
8510	200011	001104066	677103	278.76	11/21/00	11/22/00	1	278.76	
8511	200011	001104068	677103	980.13	11/21/00	11/22/00	1	980.13	
8512	200011	001165295	677103	1.78	11/10/00	11/16/00	6	10.68	
8513	200011	001165295	677103	3.57	11/10/00	11/16/00	6	21.42	
8514	200011	001165295	677103	35.55	11/10/00	11/16/00	6	213.30	
8515	200011	001105685	677103	9.95	11/27/00	11/27/00	-	-	
8516	200011	001105685	677103	10.60	11/27/00	11/27/00	-	-	
8517	200011	001105773	679004	52.50	11/27/00	12/07/00	10	525.00	
8518	200011	001105773	679004	2.63	11/27/00	12/07/00	10	26.30	
8519	200011	001163820	679004	183.90	11/08/00	11/09/00	1	183.90	
8520	200011	001162662	679004	20.00	11/07/00	11/07/00	-	-	
8521	200011	001162669	679004	20.00	11/07/00	11/07/00	-	-	
8522	200011	001162669	679004	153.65	11/07/00	11/07/00	-	-	
8523	200011	001167561	679004	400.00	11/13/00	11/14/00	1	400.00	
8524	200011	001167561	679004	20.00	11/13/00	11/14/00	1	20.00	
8525	200011	001169170	679004	4.63	11/14/00	11/15/00	1	4.63	
8526	200011	001169170	679004	92.50	11/14/00	11/15/00	1	92.50	
8527	200011	001102971	679004	23.31	11/20/00	11/21/00	1	23.31	
8528	200011	001102971	679004	1.40	11/20/00	11/21/00	1	1.40	
8529	200011	001102974	679004	3.59	11/20/00	11/21/00	1	3.59	
8530	200011	001102974	679004	59.72	11/20/00	11/21/00	1	59.72	
8531	200011	001107622	679004	1.30	11/29/00	11/30/00	1	1.30	
8532	200011	001107622	679004	21.63	11/29/00	11/30/00	1	21.63	
8533	200011	001167197	679004	442.91	11/11/00	11/22/00	11	4,872.01	
8534	200011	001100602	679004	678.07	11/15/00	11/20/00	5	3,390.35	
8535	200011	001105758	679004	22.48	11/27/00	11/28/00	1	22.48	
8536	200011	001105758	679004	1.12	11/27/00	11/28/00	1	1.12	
8537	200011	001106038	679004	2.22	11/27/00	12/07/00	10	22.20	
8538	200011	001106038	679004	44.46	11/27/00	12/07/00	10	444.60	
8539	200011	001168026	679004	4.11	11/13/00	11/15/00	2	8.22	
8540	200011	001168026	679004	58.58	11/13/00	11/15/00	2	117.16	
8541	200011	001168026	679004	(1.25)	11/13/00	11/15/00	2	(2.50)	
8542	200011	001166931	679004	73.80	11/11/00	11/22/00	11	811.80	
8543	200011	001106705	679004	2,145.24	11/28/00	11/28/00	-	-	
8544	200011	001106705	679004	627.15	11/28/00	11/28/00	-	-	
8545	200011	001164853	679004	35.57	11/09/00	11/13/00	4	142.28	
8546	200011	001164853	679004	1.78	11/09/00	11/13/00	4	7.12	
8547	200011	001166046	679004	1,836.00	11/10/00	11/13/00	3	5,508.00	
8548	200011	001166046	679004	319.80	11/10/00	11/13/00	3	959.40	
8549	200011	001166046	679004	35.01	11/10/00	11/13/00	3	105.03	
8550	200011	001166046	679004	6.10	11/10/00	11/13/00	3	18.30	
8551	200011	001056505	679004	79.91	10/25/00	11/03/00	9	719.19	
8552	200011	001056505	679004	62.54	10/25/00	11/03/00	9	562.86	
8553	200011	001056505	679004	11.22	10/25/00	11/03/00	9	100.98	
8554	200011	001058711	679004	43.65	10/30/00	11/20/00	21	916.65	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted \$/Days
8555	200011	001058711	679004	40.01	10/30/00	11/20/00	21	840.21	
8556	200011	001058711	679004	50.78	10/30/00	11/20/00	21	1,066.38	
8557	200011	001058711	679004	5.54	10/30/00	11/20/00	21	116.34	
8558	200011	001166793	679004	20.00	11/11/00	11/22/00	11	220.00	
8559	200011	001166793	679004	662.22	11/11/00	11/22/00	11	7,284.42	
8560	200011	001163548	679004	212.73	11/08/00	11/16/00	8	1,701.84	
8561	200011	001163548	679004	9.31	11/08/00	11/16/00	8	74.48	
8562	200011	001163548	679004	20.10	11/08/00	11/16/00	8	160.80	
8563	200011	001166397	679005	0.61	11/10/00	11/13/00	3	1.83	
8564	200011	001166397	679005	10.05	11/10/00	11/13/00	3	30.15	
8565	200011	001166398	679005	1.70	11/10/00	11/13/00	3	5.10	
8566	200011	001166398	679005	34.02	11/10/00	11/13/00	3	102.06	
8567	200011	001166398	679005	29.70	11/10/00	11/13/00	3	89.10	
8568	200011	001166399	679005	0.26	11/10/00	11/13/00	3	0.78	
8569	200011	001166399	679005	5.98	11/10/00	11/13/00	3	17.94	
8570	200011	001166399	679005	5.14	11/10/00	11/13/00	3	15.42	
8571	200011	001166400	679005	26.91	11/10/00	11/13/00	3	80.73	
8572	200011	001166400	679005	1.62	11/10/00	11/13/00	3	4.86	
8573	200011	001166401	679005	10.23	11/10/00	11/13/00	3	30.69	
8574	200011	001166401	679005	0.62	11/10/00	11/13/00	3	1.86	
8575	200011	001166402	679005	0.29	11/10/00	11/13/00	3	0.87	
8576	200011	001166402	679005	4.72	11/10/00	11/13/00	3	14.16	
8577	200011	001166403	679005	1.51	11/10/00	11/13/00	3	4.53	
8578	200011	001166403	679005	25.17	11/10/00	11/13/00	3	75.51	
8579	200011	001166404	679005	10.50	11/10/00	11/13/00	3	31.50	
8580	200011	001166404	679005	8.46	11/10/00	11/13/00	3	25.38	
8581	200011	001166404	679005	0.51	11/10/00	11/13/00	3	1.53	
8582	200011	001166405	679005	0.83	11/10/00	11/13/00	3	2.49	
8583	200011	001166405	679005	13.86	11/10/00	11/13/00	3	41.58	
8584	200011	001166406	679005	0.49	11/10/00	11/13/00	3	1.47	
8585	200011	001166406	679005	8.19	11/10/00	11/13/00	3	24.57	
8586	200011	001166406	679005	25.20	11/10/00	11/13/00	3	75.60	
8587	200011	001166407	679005	0.50	11/10/00	11/13/00	3	1.50	
8588	200011	001166407	679005	8.40	11/10/00	11/13/00	3	25.20	
8589	200011	001166407	679005	11.70	11/10/00	11/13/00	3	35.10	
8590	200011	001166982	679005	0.20	11/11/00	11/14/00	3	0.60	
8591	200011	001166982	679005	3.36	11/11/00	11/14/00	3	10.08	
8592	200011	001166984	679005	19.95	11/11/00	11/14/00	3	59.85	
8593	200011	001166984	679005	1.20	11/11/00	11/14/00	3	3.60	
8594	200011	001166986	679005	9.84	11/11/00	11/14/00	3	29.52	
8595	200011	001166986	679005	0.59	11/11/00	11/14/00	3	1.77	
8596	200011	001166988	679005	0.20	11/11/00	11/14/00	3	0.60	
8597	200011	001166988	679005	3.36	11/11/00	11/14/00	3	10.08	
8598	200011	001166989	679005	0.38	11/11/00	11/14/00	3	1.14	
8599	200011	001166989	679005	6.30	11/11/00	11/14/00	3	18.90	
8600	200011	001166990	679005	4.62	11/11/00	11/14/00	3	13.86	
8601	200011	001166990	679005	0.28	11/11/00	11/14/00	3	0.84	

MidAmerican Energy Company  
 Lead Lag Analysis - 2000  
 Expense Payment Lead Time - Gas

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Line No.	Year/ Month	Voucher Number	Activity Charged	Amount	Voucher Date	Paid Date	No. of Lead Days	Weighted Dollars	Weighted S/Days
8602	200011	001166993	679005	16.80	11/11/00	11/14/00	3	50.40	
8603	200011	001166993	679005	1.01	11/11/00	11/14/00	3	3.03	
8604	200011	001166993	679005	3.00	11/11/00	11/14/00	3	9.00	
8605	200011	001166996	679005	0.30	11/11/00	11/14/00	3	0.90	
8606	200011	001166996	679005	5.04	11/11/00	11/14/00	3	15.12	
8607	200011	001166997	679005	56.70	11/11/00	11/14/00	3	170.10	
8608	200011	001166997	679005	3.40	11/11/00	11/14/00	3	10.20	
8609	200011	001166999	679005	0.23	11/11/00	11/14/00	3	0.69	
8610	200011	001166999	679005	3.78	11/11/00	11/14/00	3	11.34	
8611	200011	001167000	679005	0.35	11/11/00	11/14/00	3	1.05	
8612	200011	001167000	679005	5.88	11/11/00	11/14/00	3	17.64	
8613	200011	001167002	679005	10.50	11/11/00	11/14/00	3	31.50	
8614	200011	001167002	679005	9.18	11/11/00	11/14/00	3	27.54	
8615	200011	001167002	679005	0.55	11/11/00	11/14/00	3	1.65	
8616	200011	001167003	679005	0.15	11/11/00	11/14/00	3	0.45	
8617	200011	001167003	679005	2.52	11/11/00	11/14/00	3	7.56	
8618	200011	001167004	679005	18.90	11/11/00	11/14/00	3	56.70	
8619	200011	001167004	679005	1.13	11/11/00	11/14/00	3	3.39	
8620	200011	001167006	679005	10.08	11/11/00	11/14/00	3	30.24	
8621	200011	001167006	679005	0.61	11/11/00	11/14/00	3	1.83	
8622	200011	001167007	679005	0.19	11/11/00	11/14/00	3	0.57	
8623	200011	001167007	679005	3.14	11/11/00	11/14/00	3	9.42	
8624	200011	001167008	679005	3.78	11/11/00	11/14/00	3	11.34	
8625	200011	001167008	679005	0.23	11/11/00	11/14/00	3	0.69	
8626	200011	001167009	679005	8.82	11/11/00	11/14/00	3	26.46	
8627	200011	001167009	679005	0.53	11/11/00	11/14/00	3	1.59	
8628	200011	001167011	679005	37.80	11/11/00	11/14/00	3	113.40	
8629	200011	001167011	679005	2.27	11/11/00	11/14/00	3	6.81	
8630	200011	001167012	679005	0.62	11/11/00	11/14/00	3	1.86	
8631	200011	001167012	679005	10.37	11/11/00	11/14/00	3	31.11	
8632	200011	001167013	679005	0.23	11/11/00	11/14/00	3	0.69	
8633	200011	001167013	679005	3.78	11/11/00	11/14/00	3	11.34	
8634	200011	001167014	679005	2.94	11/11/00	11/14/00	3	8.82	
8635	200011	001167014	679005	0.18	11/11/00	11/14/00	3	0.54	
8636	200011	001167015	679005	10.08	11/11/00	11/14/00	3	30.24	
8637	200011	001167015	679005	0.61	11/11/00	11/14/00	3	1.83	
8638	200011	001167016	679005	0.76	11/11/00	11/14/00	3	2.28	
8639	200011	001167016	679005	12.60	11/11/00	11/14/00	3	37.80	
8640	200011	001167017	679005	3.15	11/11/00	11/14/00	3	9.45	
8641	200011	001167017	679005	0.19	11/11/00	11/14/00	3	0.57	
8642	200011	001167018	679005	0.29	11/11/00	11/14/00	3	0.87	
8643	200011	001167018	679005	4.93	11/11/00	11/14/00	3	14.79	
8644	200011	001101592	679005	74.95	11/16/00	12/01/00	15	1,124.25	
8645	200011	001101592	679005	5.25	11/16/00	12/01/00	15	78.75	
8646	200011	001161598	679005	158.40	11/03/00	11/06/00	3	475.20	
8647	200011	001101225	679005	7.40	11/16/00	11/30/00	14	103.60	
8648	200011	001101225	679005	7.02	11/16/00	11/30/00	14	98.28	



MidAmerican Energy Company  
 Working Capital - Property Taxes  
 Test Year Ending December 31, 2000  
 Payments Made Apr 30 & Oct 31

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	486	15.25	470.75	8.33333%	39.23
2	February	455	15.25	439.75	8.33333%	36.65
3	March	426	15.25	410.75	8.33333%	34.23
4	April	395	15.25	379.75	8.33333%	31.65
5	May	365	15.25	349.75	8.33333%	29.15
6	June	334	15.25	318.75	8.33333%	26.56
7	July	488	15.25	472.75	8.33333%	39.40
8	August	457	15.25	441.75	8.33333%	36.81
9	September	426	15.25	410.75	8.33333%	34.23
10	October	396	15.25	380.75	8.33333%	31.73
11	November	365	15.25	349.75	8.33333%	29.15
12	December	335	15.25	319.75	8.33333%	26.65
13	Total	<u>4,928</u>			<u>100.00000%</u>	<u>395.42</u>
14						
15						

Source: MidAmerican Energy Tax Department

MidAmerican Energy Company  
 Gross Receipts Tax  
 Test Year Ending December 31, 2000  
 Payment Made June 1, 2001

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	517	15.25	501.75	8.33333%	41.81
2	February	486	15.25	470.75	8.33333%	39.23
3	March	457	15.25	441.75	8.33333%	36.81
4	April	426	15.25	410.75	8.33333%	34.23
5	May	396	15.25	380.75	8.33333%	31.73
6	June	365	15.25	349.75	8.33333%	29.15
7	July	335	15.25	319.75	8.33333%	26.65
8	August	304	15.25	288.75	8.33333%	24.06
9	September	273	15.25	257.75	8.33333%	21.48
10	October	182	15.25	166.75	8.33333%	13.90
11	November	212	15.25	196.75	8.33333%	16.40
12	December	182	15.25	166.75	8.33333%	13.90
13	Total	<u>4,135</u>			<u>100.00000%</u>	<u>329.33</u>
14						
15						

Source: MidAmerican Energy Tax Department

MidAmerican Energy Company  
 Working Capital - FICA Taxes  
 Test Year Ending December 31, 2000  
 Payments Made: One Day After Payroll

Line No.	(a) Item	(b) Amount (\$)	(c)	(d)
1	Union Payroll per Books	\$2,068,686	x 13.00	\$26,892,918
2				
3	Office Payroll per Books	3,325,052	x 8.50	28,262,942
4	Total Payroll per Books	\$5,393,738		\$55,155,860
5				
6	Weighted Lag Days			<u>10.23</u>
7				
8				
9				
10				
11	<u>Payroll plus FICA Lag</u>			
12	Union Payroll Lag	12.00	+ 1.00 =	13.00
13				
14	Office Payroll Lag	7.50	+ 1.00 =	8.50
15				
16				
17				
18				
19	Sources:			
20	Col (b), Ln 1: Workpapers of Richard A. Augustine, WPR-9, Pg 5 of 7, Col D, Ln 112			
21	Col (b), Ln 3: Workpapers of Richard A. Augustine, WPR-9, Pg 7 of 7, Col D, Ln 163			
22	Col (b), Ln 12 & Ln 14: Workpapers of Richard A. Augustine, WPR-4, Pg 1 of 1, Col (b), Ln 2 & Ln 5			
23				
24				
25				
26				

MidAmerican Energy Company  
 DISTRIBUTION OF SALARIES AND WAGES  
 Jurisdictional GAS Operation and Maintenance Payroll Costs  
 December 31, 2000  
 Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total
		A	B	C	D	E
1	Direct Payroll Distribution Summary -					
2	Manufactured Gas	\$390,354	\$16,838	\$13,164	\$909	\$421,265
3	Other Gas Supply	1,608,596	206,731	205,494	14,101	2,034,922
4	Storage, LNG	788,379	103,974	105,753	7,131	1,005,237
5	Distribution	18,348,923	2,223,783	2,769,768	122,897	23,465,371
6	Customer Accounts	11,147,637	1,285,148	1,345,347	103,454	13,881,586
7	Customer Serv. And Info.	54,998	6,872	5,938	410	68,218
8	Sales	794,128	188,003	101,247	2,521	1,085,899
9	Admin. And General	6,393,616	924,789	847,027	51,428	8,216,860
10	Total	<u>\$39,526,631</u>	<u>\$4,956,138</u>	<u>\$5,393,738</u>	<u>\$302,851</u>	<u>\$50,179,358</u>
11	Gas Operation and Maintenance Direct Payroll Distribution -					
12	Total Gas					
13	Manufactured Gas					
14	Acct 714	\$291,989	\$3,930	\$0	\$0	\$295,919
15	Acct 735	65,471	8,592	8,762	605	83,430
16	Acct 741	25,256	3,314	3,380	233	32,183
17	Acct 742	7,638	1,002	1,022	71	9,733
18	Total	<u>390,354</u>	<u>16,838</u>	<u>13,164</u>	<u>909</u>	<u>421,265</u>
19	Other Gas Supply Expense					
20	Acct 813	<u>1,608,596</u>	<u>206,731</u>	<u>205,494</u>	<u>14,101</u>	<u>2,034,922</u>
21	Other Storage Expenses					
22	Acct 840	380,120	49,883	50,870	3,513	484,386
23	Acct 841	148,335	19,596	20,359	1,285	189,575
24	Acct 843	259,924	34,495	34,524	2,334	331,277
25	Total	<u>788,379</u>	<u>103,974</u>	<u>105,753</u>	<u>7,132</u>	<u>1,005,238</u>
26	Distribution Expenses					
27	Acct 870	3,783,850	397,443	614,474	11,284	4,807,051
28	Acct 871	770,356	75,799	91,940	12,732	950,827
29	Acct 874	3,150,555	249,626	591,494	39,803	4,031,478
30	Acct 878	1,373,949	123,575	107,304	12,289	1,617,117
31	Acct 879	2,817,315	320,214	307,287	20,581	3,465,397
32	Acct 880	1,619,165	204,580	421,998	2,424	2,248,167
33	Acct 887	1,941,538	257,973	332,637	16,500	2,548,648
34	Acct 889	487,801	55,203	25,162	3,225	571,391
35	Acct 892	552,576	134,471	95,715	2,426	785,188
36	Acct 893	1,851,818	404,899	181,757	1,633	2,440,107
37	Total	<u>18,348,923</u>	<u>2,223,783</u>	<u>2,769,768</u>	<u>122,897</u>	<u>23,465,371</u>

MidAmerican Energy Company  
 DISTRIBUTION OF SALARIES AND WAGES  
 Jurisdictional GAS Operation and Maintenance Payroll Costs  
 December 31, 2000  
 Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
38	Customer Accounts Expenses					
39	Acct 901	\$991,131	\$134,056	\$132,810	\$9,047	\$1,267,044
40	Acct 902	4,125,737	400,122	363,879	50,447	4,940,185
41	Acct 903	5,656,657	704,164	798,194	40,719	7,199,734
42	Acct 905	374,112	46,806	50,464	3,241	474,623
43	Total	<u>11,147,637</u>	<u>1,285,148</u>	<u>1,345,347</u>	<u>103,454</u>	<u>13,881,586</u>
44	Customer Service and Informational Expenses					
45	Acct 908	54,998	6,872	5,938	410	68,218
46	Sales Expenses					
47	Acct 911	67,312	26,245	7,077	488	101,122
48	Acct 912	666,983	130,871	86,109	1,476	885,439
49	Acct 916	59,833	30,887	8,061	557	99,338
50	Total	<u>794,128</u>	<u>188,003</u>	<u>101,247</u>	<u>2,521</u>	<u>1,085,899</u>
51	Administrative and General Expenses					
52	Acct 920	5,682,569	849,676	749,488	48,354	7,330,087
53	Acct 922	-47,411	-6,549	-6,135	-382	-60,477
54	Acct 924	44,109	6,959	4,099	209	55,376
55	Acct 925	252,395	26,857	25,732	1,161	306,145
56	Acct 926	99,010	12,530	14,151	754	126,445
57	Acct 930	117,186	14,234	14,341	861	146,622
58	Acct 931	-2,065	278	5,019	16	3,248
59	Acct 935	247,823	20,804	40,332	455	309,414
60	Total	<u>6,393,616</u>	<u>924,789</u>	<u>847,027</u>	<u>51,428</u>	<u>8,216,860</u>
61	Total Gas Payroll	<u>\$39,526,631</u>	<u>\$4,956,138</u>	<u>\$5,393,738</u>	<u>\$302,852</u>	<u>\$50,179,359</u>

MidAmerican Energy Company  
DISTRIBUTION OF SALARIES AND WAGES  
Jurisdictional GAS Operation and Maintenance Payroll Costs  
December 31, 2000  
Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
62	Gas Operation and Maintenance Direct Payroll Distribution -					
63	Hourly (or union) utility personnel:					
64	Manufactured Gas					
65	Acct 714	\$11,015	\$0	\$0	\$0	\$11,015
66	Acct 735	10,678	1,402	1,430	98	13,608
67	Acct 741	24,490	3,214	3,276	227	31,207
68	Acct 742	<del>7,477</del>	981	1,001	69	9,528
69	Total	<u>53,660</u>	<u>5,597</u>	<u>5,707</u>	<u>394</u>	<u>65,358</u>
70	Other Gas Supply Expense					
71	Acct 813	5,978	3,703	0	0	9,681
72	Other Storage Expenses					
73	Acct 840	198,354	26,031	26,546	1,832	252,763
74	Acct 841	93,220	12,461	12,191	830	118,702
75	Acct 843	185,650	24,709	24,608	1,655	236,622
76	Total	<u>477,224</u>	<u>63,201</u>	<u>63,345</u>	<u>4,317</u>	<u>608,087</u>
77	Distribution Expenses					
78	Acct 870	32,130	16,104	29,547	9	77,790
79	Acct 871	431,082	25,228	51,195	9,569	517,074
80	Acct 874	2,257,631	159,548	506,558	36,350	2,960,087
81	Acct 878	998,916	78,316	82,002	11,440	1,170,674
82	Acct 879	1,878,526	212,170	189,002	13,400	2,293,098
83	Acct 880	617,277	83,129	233,076	858	934,340
84	Acct 887	1,716,905	234,340	262,029	16,254	2,229,528
85	Acct 889	418,178	47,915	20,670	2,855	489,618
86	Acct 892	490,053	123,326	71,802	2,108	687,289
87	Acct 893	1,652,778	368,335	160,410	2,427	2,183,950
88	Total	<u>10,493,476</u>	<u>1,348,411</u>	<u>1,606,291</u>	<u>95,270</u>	<u>13,543,448</u>

MidAmerican Energy Company  
 DISTRIBUTION OF SALARIES AND WAGES  
 Jurisdictional GAS Operation and Maintenance Payroll Costs  
 December 31, 2000  
 Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
89	Customer Accounts Expenses					
90	Acct 901	\$51	\$0	\$0	\$0	\$51
91	Acct 902	2,925,293	252,896	295,889	44,208	3,518,286
92	Acct 903	227,543	25,749	58,653	1,017	312,962
93	Acct 905	2,665	0	1,787	0	4,452
94	Total	<u>3,155,552</u>	<u>278,645</u>	<u>356,329</u>	<u>45,225</u>	<u>3,835,751</u>
95	Customer Service and Informational Expenses					
96	Acct 908	0	0	0	0	0
97	Sales Expenses					
98	Acct 911	0	0	0	0	0
99	Acct 912	15	2	2	0	19
100	Acct 916	0	0	0	0	0
101	Total	<u>15</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>19</u>
102	Administrative and General Expenses					
103	Acct 920	41,089	5,635	5,321	333	52,378
104	Acct 922	0	0	0	0	0
105	Acct 924	8	0	0	0	8
106	Acct 925	27,205	2,054	3,862	0	33,121
107	Acct 926	0	0	80	0	80
108	Acct 930	594	0	0	30	624
109	Acct 931	-7,046	0	0	0	-7,046
110	Acct 935	65,711	12,376	27,749	25	105,861
111	Total	<u>127,561</u>	<u>20,065</u>	<u>37,012</u>	<u>388</u>	<u>185,026</u>
112	Total Union Payroll	<u>\$14,313,466</u>	<u>\$1,719,624</u>	<u>\$2,068,686</u>	<u>\$145,594</u>	<u>\$18,247,370</u>

MidAmerican Energy Company  
 DISTRIBUTION OF SALARIES AND WAGES  
 Jurisdictional GAS Operation and Maintenance Payroll Costs  
 December 31, 2000  
 Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
	A	B	C	D	E	F
113	Gas Operation and Maintenance Direct Payroll Distribution -					
114	Salaried utility personnel:					
115	Manufactured Gas					
116	Acct 714	\$280,974	\$3,930	\$0	\$0	\$284,904
117	Acct 735	54,793	7,190	7,332	507	69,822
118	Acct 741	766	100	104	6	976
119	Acct 742	161	21	21	2	205
120	Total	<u>336,694</u>	<u>11,241</u>	<u>7,457</u>	<u>515</u>	<u>355,907</u>
121	Other Gas Supply Expense					
122	Acct 813	<u>1,602,618</u>	<u>203,028</u>	<u>205,494</u>	<u>14,101</u>	<u>2,025,241</u>
123	Other Storage Expenses					
124	Acct 840	181,766	23,852	24,324	1,681	231,623
125	Acct 841	55,115	7,135	8,168	455	70,873
126	Acct 843	74,274	9,786	9,916	679	94,655
127	Total	<u>311,155</u>	<u>40,773</u>	<u>42,408</u>	<u>2,815</u>	<u>397,151</u>
128	Distribution Expenses					
129	Acct 870	3,751,720	381,339	584,927	11,275	4,729,261
130	Acct 871	339,274	50,571	40,745	3,163	433,753
131	Acct 874	892,924	90,078	84,936	3,453	1,071,391
132	Acct 878	375,033	45,259	25,302	849	446,443
133	Acct 879	938,789	108,044	118,285	7,181	1,172,299
134	Acct 880	1,001,888	121,451	188,922	1,566	1,313,827
135	Acct 887	224,633	23,633	70,608	246	319,120
136	Acct 889	69,623	7,288	4,492	370	81,773
137	Acct 892	62,523	11,145	23,913	318	97,899
138	Acct 893	199,040	36,564	21,347	-794	256,157
139	Total	<u>7,855,447</u>	<u>875,372</u>	<u>1,163,477</u>	<u>27,627</u>	<u>9,921,923</u>

MidAmerican Energy Company  
 DISTRIBUTION OF SALARIES AND WAGES  
 Jurisdictional GAS Operation and Maintenance Payroll Costs  
 December 31, 2000  
 Per FERC Form 1 Labor Distribution Workpapers

Line	Description	Iowa	Illinois	South Dakota	Nebraska	Total Company Gas
		A	B	C	D	E
140	Customer Accounts Expenses					
141	Acct 901	\$991,080	\$134,056	\$132,810	\$9,047	\$1,266,993
142	Acct 902	1,200,444	147,226	67,990	6,239	1,421,899
143	Acct 903	5,429,114	678,415	739,541	39,702	6,886,772
144	Acct 905	371,447	46,806	48,677	3,241	470,171
145	Total	<u>7,992,085</u>	<u>1,006,503</u>	<u>989,018</u>	<u>58,229</u>	<u>10,045,835</u>
146	Customer Service and Informational Expenses					
147	Acct 908	54,998	6,872	5,938	410	68,218
148	Sales Expenses					
149	Acct 911	67,312	26,245	7,077	488	101,122
150	Acct 912	666,968	130,869	86,107	1,476	885,420
151	Acct 916	59,833	30,887	8,061	557	99,338
152	Total	<u>794,113</u>	<u>188,001</u>	<u>101,245</u>	<u>2,521</u>	<u>1,085,880</u>
153	Administrative and General Expenses					
154	Acct 920	5,641,480	844,041	744,167	48,021	7,277,709
155	Acct 922	-47,411	-6,549	-6,135	-382	-60,477
156	Acct 924	44,101	6,959	4,099	209	55,368
157	Acct 925	225,190	24,803	21,870	1,161	273,024
158	Acct 926	99,010	12,530	14,071	754	126,365
159	Acct 930	116,592	14,234	14,341	831	145,998
160	Acct 931	4,981	278	5,019	16	10,294
161	Acct 935	182,112	8,428	12,583	430	203,553
162	Total	<u>6,266,055</u>	<u>904,724</u>	<u>810,015</u>	<u>51,040</u>	<u>8,031,834</u>
163	Total Salaried Payroll	<u>\$25,213,165</u>	<u>\$3,236,514</u>	<u>\$3,325,052</u>	<u>\$157,258</u>	<u>\$31,931,989</u>

MidAmerican Energy Company  
 Working Capital - Federal & State Unemployment Taxes  
 Test Year Ending December 31, 2000  
 Payments Made Apr 30, Jul 31, Oct 31 & Jan 31

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	91	15.21	75.79	8.33333%	6.32
2	February	63	15.21	47.79	8.33333%	3.98
3	March	31	15.21	15.79	8.33333%	1.32
4	April	93	15.21	77.79	8.33333%	6.48
5	May	62	15.21	46.79	8.33333%	3.90
6	June	32	15.21	16.79	8.33333%	1.40
7	July	93	15.21	77.79	8.33333%	6.48
8	August	62	15.21	46.79	8.33333%	3.90
9	September	32	15.21	16.79	8.33333%	1.40
10	October	93	15.21	77.79	8.33333%	6.48
11	November	63	15.21	47.79	8.33333%	3.98
12	December	32	15.21	16.79	8.33333%	1.40
13	Total	<u>747</u>			<u>100.00000%</u>	<u>47.04</u>
14						
15						

Source: Tax Department

MidAmerican Energy Company  
 Working Capital - Federal Income Taxes  
 Test Year Ending December 31, 2000  
 Payments Made Apr 15, Jun 15, Sep 15 & Dec 15

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	106	15.21	90.79	8.333333%	7.57
2	February	75	15.21	59.79	8.333333%	4.98
3	March	46	15.21	30.79	8.333333%	2.57
4	April 1-15	15	7.60	7.40	4.16667%	0.31
5	April 15-30	61	7.60	53.40	4.16667%	2.22
6	May	46	15.21	30.79	8.333333%	2.57
7	June 1-15	15	7.60	7.40	4.16667%	0.31
8	June 15-30	92	7.60	84.40	4.16667%	3.52
9	July	77	15.21	61.79	8.333333%	5.15
10	August	46	15.21	30.79	8.333333%	2.57
11	September 1-15	15	7.60	7.40	4.16667%	0.31
12	September 15-30	91	7.60	83.40	4.16667%	3.47
13	October	76	15.21	60.79	8.333333%	5.07
14	November	45	15.21	29.79	8.333333%	2.48
15	December 1-15	15	7.60	7.40	4.16667%	0.31
16	December 15-31	121	7.60	113.40	4.16667%	4.72
17	Total	<u>942</u>			<u>100.00000%</u>	<u>48.12</u>
18						
19						
20						

Source: Tax Department

MidAmerican Energy Company  
 Working Capital - Interest on Long Term Debt  
 Test Year Ending December 31, 2000  
 Payments Made Jun 30 & Dec 31

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	182	15.21	166.79	8.33333%	13.90
2	February	151	15.21	135.79	8.33333%	11.32
3	March	122	15.21	106.79	8.33333%	8.90
4	April	91	15.21	75.79	8.33333%	6.32
5	May	61	15.21	45.79	8.33333%	3.82
6	June	30	15.21	14.79	8.33333%	1.23
7	July	184	15.21	168.79	8.33333%	14.07
8	August	153	15.21	137.79	8.33333%	11.48
9	September	122	15.21	106.79	8.33333%	8.90
10	October	92	15.21	76.79	8.33333%	6.40
11	November	61	15.21	45.79	8.33333%	3.82
12	December	31	15.21	15.79	8.33333%	1.32
13	Total	<u>1,280</u>			<u>100.00000%</u>	<u>91.46</u>
14						
15						

Source: Treasury Department

MidAmerican Energy Company  
 Working Capital - Preferred Stock Dividends  
 Test Year Ending December 31, 2000  
 Payments Made Mar 1, Jun 1, Sep 1 & Dec 1

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month	Days Until Payment	Average Collection Days	Net Days	Percent of Annual Tax Accrual	Weighted Lead Days
1	January	60	15.21	44.79	8.33333%	3.73
2	February	29	15.21	13.79	8.33333%	1.15
3	March	92	15.21	76.79	8.33333%	6.40
4	April	61	15.21	45.79	8.33333%	3.82
5	May	31	15.21	15.79	8.33333%	1.32
6	June	92	15.21	76.79	8.33333%	6.40
7	July	62	15.21	46.79	8.33333%	3.90
8	August	31	15.21	15.79	8.33333%	1.32
9	September	91	15.21	75.79	8.33333%	6.32
10	October	61	15.21	45.79	8.33333%	3.82
11	November	30	15.21	14.79	8.33333%	1.23
12	December	90	15.21	74.79	8.33333%	6.23
13	Total	<u>730</u>			<u>100.00000%</u>	<u>45.63</u>
14						
15						

Source: Treasury Department

Augustine, Dick A

From: Amro, Brenda R  
Sent: Friday, September 07, 2001 3:15 PM  
To: Augustine, Dick A  
Cc: Smith, Shirley M  
Subject: Federal withholding for SD employees

Dick,

The figure I came up with was \$767564.69.

Brenda

Operation & Maintenance %

$$6,116,056 / 7,581,490 = 80.67\%$$

Gas Operation & Maintenance %

$$5,393,738 / 6,116,056 = 88.19\%$$

$$\begin{array}{r} \$ 767,565 \\ \times 80.67\% \\ \hline \$ 619,195 \\ \times 88.19\% \\ \hline \underline{\underline{\$ 546,068}} \end{array}$$

Respondent: MidAmerican Energy Company	This Report is:	Date of Report (Mo, Da, Yr) 12-31-05
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No	Classification (a)	Iowa	Illinois	South Dakota	Nebraska	FERC	Total 1999
1	ELECTRIC						
2	Operation						
3	Production (500-509, 517-525, 535-540, 546-550, 555-557)	\$19,390,797	\$2,508,956	\$181,917		\$162,676	\$22,244,345
4	Transmission (560-567)	2,888,217	379,967	27,894		29,024	3,325,102
5	Distribution (580-589)	15,721,619	1,966,122	51,853		1,232	17,740,826
6	Customer Accounts (901-905)	13,306,240	1,748,104	74,397		3,401	15,132,143
7	Customer Service and Informational (907-910)	87,871	11,022	434		11	99,339
8	Sales (911-916)	2,688,724	485,566	23,133		13,162	3,210,585
9	Administrative and General (920-931)	20,687,293	2,768,016	161,538		100,364	23,717,211
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$74,770,761	\$9,867,752	\$521,166	\$0	\$309,871	\$85,469,550
11	Maintenance						
12	Production (510-514, 528-532, 541-545, 551-554)	11,769,615	1,548,527	113,703		104,228	13,536,073
13	Transmission (568-573)	610,130	80,275	5,894		5,403	701,702
14	Distribution (590-598)	12,565,840	1,971,590	77,586		0	14,615,016
15	Administrative and General (935)	861,778	84,481	3,968		2,868	953,095
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	\$25,807,363	\$3,684,873	\$201,152	\$0	\$112,499	\$29,805,886
17	Total Operation and Maintenance						
18	Production (Enter Total of lines 3 and 12)	31,160,411	4,057,483	295,620	0	266,903	\$35,780,418
19	Transmission (Enter Total of lines 4 and 13)	3,498,347	460,242	33,788	0	34,428	\$4,026,805
20	Distribution (Enter Total of lines 5 and 14)	28,287,459	3,937,712	129,439	0	1,232	\$32,355,842
21	Customer Accounts (Transcribed fr. line 6)	13,306,240	1,748,104	74,397	0	3,401	\$15,132,143
22	Customer Service and Informational (Transcr. fr. line 7)	87,871	11,022	434	0	11	\$99,339
23	Sales (Transcribed from line 8)	2,688,724	485,566	23,133	0	13,162	\$3,210,585
24	Administrative and General (Total of line 9 & 15)	21,549,071	2,852,496	165,506	0	103,232	\$24,670,305
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	\$100,578,124	\$13,552,625	\$722,317	\$0	\$422,370	\$115,275,436
26	GAS						
27	Operation						
28	Production - Manufactured Gas (710-735)	357,459	12,522	8,762	605		379,348
29	Production - Nat Gas (Inc. Exp. & Dev.)(750-760, 770-783, 795-798)						0
30	Other Gas Supply (800-813)	1,608,596	206,731	205,494	14,101		2,034,922
31	Storage, LNG Terminaling & Proc. (814-826, 840-842.3, 844.1-846.2)	528,455	69,479	71,230	4,797		673,961
32	Transmission (850-860)						0
33	Distribution (870-881)	13,515,190	1,371,237	2,134,496	99,112		17,120,036
34	Customer Accounts (901-905)	11,147,637	1,285,148	1,345,347	103,454		13,881,585
35	Customer Services and Informational (907-910)	54,998	6,872	5,938	410		68,219
36	Sales (911-916)	794,128	188,003	101,247	2,521		1,085,899
37	Administrative and General (920-931)	6,145,793	903,985	806,694	50,973		7,907,446
38	TOTAL Operation (Enter Total of lines 28 thru 37)	\$34,152,257	\$4,043,977	\$4,679,208	\$275,973	\$0	\$43,151,415
39	Maintenance						
40	Production - Manufactured Gas (740-742)	32,894	4,317	4,402	304		41,917
41	Production - Nat Gas (761-769, 784-791)						0
42	Other Gas Supply						0
43	Storage, LNG Terminaling & Proc. (830-837, 843.1-843.9, 847.1-847.2)	259,924	34,495	34,524	2,334		331,277
44	Transmission (861-867)						0
45	Distribution (885-894)	4,833,733	852,545	635,271	23,785		6,345,335
46	Administrative and General (935)	247,823	20,804	40,332	455		309,414
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)	\$5,374,374	\$912,161	\$714,530	\$26,878	\$0	\$7,027,943

Respondent: \_\_\_\_\_ This Report is: \_\_\_\_\_ Date of Report: \_\_\_\_\_ (MidAm, Inc.)  
 Classification: \_\_\_\_\_ (a)  
 No. \_\_\_\_\_ (b)  
 Line \_\_\_\_\_

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line	No.	Classification	(a)	(b)	Illinois	South Dakota	Nebraska	FERC	Total
48		Total Operation and Maintenance			18,838	13,184	3,971	0	421,265
49		Production - Nat Gas (incl. Exp. & Dev.) - (Total lines 29 thru 41)			0	0	0	0	0
50		Production - Nat Gas (incl. Exp. & Dev.) - (Total lines 29 thru 41)			0	0	0	0	0
51		Other Gas Supply (Enter Total lines 30 & 42)			1,808,596	206,731	205,404	14,101	2,034,832
52		Storage, LNG Terminating and Processing (Total lines 31 & 43)			788,379	103,974	105,753	2,131	1,005,238
53		Transmission (Lines 32 and 44)			0	0	0	0	0
54		Distribution (Lines 33 and 45)			18,348,923	2,223,783	2,769,768	122,897	23,465,376
55		Customer Accounts (Line 34)			11,147,637	1,285,148	1,345,347	103,454	13,881,585
56		Customer Services and Informational (Line 35)			54,998	6,872	5,938	410	68,219
57		Sales (Line 36)			794,128	188,003	101,247	2,521	1,085,899
58		Administrative and General (Lines 37 and 46)			6,393,616	924,789	847,027	51,428	8,216,860
59		TOTAL Operation and Maintenance (Total lines 49 thru 58)			\$4,956,138	\$5,393,738	\$302,851	\$0	\$50,179,358
60		Other Utility Departments							
61		Operation and Maintenance (Total lines 25, 59, and 61)			\$18,508,763	\$6,116,056	\$302,851	\$422,370	\$165,454,794
62		TOTAL At Utility Department			\$18,508,763	\$6,116,056	\$302,851	\$422,370	\$165,454,794
63		Utility Plant							
64		Construction (By Utility Departments)			16,411,142	2,032,024	124,054	128,427	18,695,646
65		Electric Plant			5,257,991	739,413	617,489	43,564	6,658,457
66		Gas Plant			321,669,132	\$2,771,437	\$741,543	\$43,564	\$25,354,103
67		Other (Total of lines 65 thru 67)							0
68		TOTAL Construction			\$21,669,132	\$2,771,437	\$741,543	\$43,564	\$25,354,103
69		Plant Removal (By Utility Departments)			1,104,725	136,787	8,351	8,645	1,258,508
70		Electric Plant			443,390	62,352	52,071	3,674	561,487
71		Gas Plant			\$1,548,115	\$199,139	\$50,422	\$8,645	\$1,819,995
72		Other (Total of lines 70 thru 72)							0
73		TOTAL Plant Removal			\$1,548,115	\$199,139	\$50,422	\$8,645	\$1,819,995
74		Other Accounts (Specify):							
75		Other Income Accounts (Allocate based on line 62)			4,910,630	648,727	214,366	10,615	5,799,141
76		TOTAL Other Accounts			\$4,910,630	\$648,727	\$214,366	\$10,615	\$5,799,141
77		Other Balance Sheet Accounts (Allocate based on line 62)							
78									
79									
80		Cleaning Accounts (153, 184) (Allocate based on lines 25, 59, 65, 66)			2,786,088	375,418	20,009	0	3,193,214
81		Electric Operations & Maintenance			1,094,917	137,289	149,410	8,389	1,390,005
82		Gas Operations & Maintenance			454,601	56,289	3,436	0	517,883
83		Construction Electric Plant			145,650	20,482	17,105	1,207	184,444
84		Construction Gas Plant			4,481,255	589,477	189,960	9,596	5,269,546
85		Total Cleaning Accounts							
86									
87									
88									
89									
90									
91									
92									
93									
94		TOTAL Other Accounts			\$16,656,023	\$6,508,548	\$663,470	\$39,875	\$24,114,938
95		TOTAL SALARIES AND WAGES			\$180,178,026	\$27,987,887	\$7,581,490	\$389,963	\$216,743,830

MidAmerican Energy Company  
 Sales Tax Collected from Utility Customers in South Dakota  
 Year 2000  
 Source: Monthly Sales Tax Returns

South Dakota  
2000 Revenues

	State Sales Tax	Municipal Sales Tax	Total
Jan	290,104.56	133,093.80	423,198.36
Feb	312,539.24	147,105.87	459,645.11
Mar	211,483.23	95,946.49	307,429.72
Apr	177,597.88	81,459.92	259,057.80
May	130,925.66	58,970.62	189,896.28
Jun	117,969.35	51,896.27	169,865.62
July	100,602.20	43,649.59	144,251.79
Aug	101,372.85	44,027.80	145,400.65
Sep	96,870.98	42,196.30	139,067.28
Oct	147,165.45	67,049.99	214,215.44
Nov	211,219.51	97,046.84	308,266.35
Dec	504,048.91	237,464.75	741,513.66
	<u>2,407,899.88</u>	<u>1,099,902.24</u>	<u>3,507,802.12</u>

① Elec \$ 2,406,541 11.32%

② Gas 1,058,294 88.68%

\$ 14,289,445

① Pg 4 of 6

② Pg 6 of 6

\$ 3,507,802

88.68%

\$ 3,107,19

AS OF 2000-12-31  
 11/29/00

MIDAMERICAN ENERGY COMPANY  
 MANAGEMENT INFORMATION SYSTEM  
 FINANCIAL REPORT-FYAC REPORT BY JURISDICTION-12 MONTH  
 ELECTRIC

	ICGA		ILLINOIS		SOUTH CAROLINA		METROGA		HYDRO	
INCOME STATEMENT										
440011 E-RESID-BILLED REV	190,018,851.29	89	47,083,527.01	11	2,147,450.59	0	0.00	0	0.00	0
440021 E-RESID-UNBILLED REV	-2,728,630.00	89	-317,991.00	10	-16,175.00	1	0.00	0	0.00	0
440041 E-RESID-BILLED EPC	-192,888.29	97	-7,753.00	4	1,021.00	-1	0.00	0	0.00	0
440042 E-RES-ILL-MIG MATCH	0.00	0	-121,235.00	100	0.00	0	0.00	0	0.00	0
440043 E-RES-ILL-TRC MATCH	0.00	0	-28,068.00	100	0.00	0	0.00	0	0.00	0
440045 E-RESID-FE BILR Q/U	394,229.17	100	0.00	0	0.00	0	0.00	0	0.00	0
440046 E-RES-CUARR TRK Q/U	302,869.19	100	0.00	0	0.00	0	0.00	0	0.00	0
E-RESID SALES REV	387,794,431.36	89	46,608,480.01	11	2,132,298.59	0	0.00	0	0.00	0
442011 E-COM-BILLED REV	228,663,726.97	89	26,614,441.05	10	1,997,517.62	1	0.00	0	0.00	0
442016 E-COM-DIS BILR/E	0.00	0	218,476.43	100	0.00	0	0.00	0	0.00	0
442021 E-COM-UNBILLED REV	-1,361,092.00	88	-167,259.00	11	-19,843.00	1	0.00	0	0.00	0
442041 E-COM-BILLED EPC	-23,765.21	38	-37,111.00	59	-1,636.00	3	0.00	0	0.00	0
442042 E-COM-ILL-MIG MATCH	0.00	0	-68,865.00	100	0.00	0	0.00	0	0.00	0
442043 E-COM-ILL-TRC MATCH	0.00	0	10,948.00	100	0.00	0	0.00	0	0.00	0
442045 E-COM-FE BILR Q/U	-240,946.00	100	0.00	0	0.00	0	0.00	0	0.00	0
442046 E-COM-CUARR TRCK	96,565.52	100	0.00	0	0.00	0	0.00	0	0.00	0
E-COM SALES REV	227,134,489.28	89	26,570,630.48	10	1,976,038.62	1	0.00	0	0.00	0
442211 E-ED-BILLED REV	249,608,845.22	90	23,761,182.71	9	2,645,198.97	1	0.00	0	0.00	0
442215 E-GENERATION MGR REV	3,276,819.86	100	0.00	0	0.00	0	0.00	0	0.00	0
442216 E-ED-DIST BILR/E	0.00	0	221,800.70	100	0.00	0	0.00	0	0.00	0
442221 E-ED-UNBILLED REV	-870,776.99	120	163,510.00	-22	-20,353.00	3	0.00	0	0.00	0
442231 E-ED REV MAINTENANCE	-1,964,589.92	92	-179,500.04	8	0.00	0	0.00	0	0.00	0
442241 E-ED-BILLED EPC	53,934.39	-91	-132,466.00	202	6,810.00	-10	0.00	0	0.00	0
442242 E-ED-ILL-MIG MATCH	0.00	0	-47,687.00	100	0.00	0	0.00	0	0.00	0
442243 E-ED-ILL-TRC MATCH	0.00	0	-46,885.00	100	0.00	0	0.00	0	0.00	0
442245 E-ED-FE BILR Q/U	-476,527.15	100	0.00	0	0.00	0	0.00	0	0.00	0
442246 E-ED-CUARR TRCK	3,628.51	100	0.00	0	0.00	0	0.00	0	0.00	0
E-ED SALES REV	249,637,374.02	90	23,739,955.37	9	2,631,655.97	1	0.00	0	0.00	0
444211 E-ST-LT-BILLED REV	11,869,159.93	96	461,637.63	4	49,201.49	0	0.00	0	0.00	0
444211 E-ST-LT-BILLED EPC	7,029.85	147	-2,150.00	-45	-92.00	-2	0.00	0	0.00	0
444241 E-ST-LT-TRC MATCH	0.00	0	1,248.00	100	0.00	0	0.00	0	0.00	0
444245 E-ST-LT-FE BILR Q/U	3,925.00	100	0.00	0	0.00	0	0.00	0	0.00	0
444246 E-ST-LT-CUARR TRCK	-58,713.56	100	0.00	0	0.00	0	0.00	0	0.00	0
E-ST LIGHTING REV	11,821,401.22	96	460,735.63	4	49,109.49	0	0.00	0	0.00	0
445011 E-ED-NET-BILLED REV	55,509,430.86	90	6,059,542.02	10	219,689.81	0	0.00	0	0.00	0
445021 E-ED-NET-UNBILLED REV	-592,049.00	96	-21,020.00	3	-1,877.00	0	0.00	0	0.00	0
445041 E-ED-NET-BILLED EPC	10,716.26	-306	-13,883.00	396	-335.00	19	0.00	0	0.00	0
445043 E-ED-ILL-TRC MATCH	0.00	0	-26,887.00	100	0.00	0	0.00	0	0.00	0
445246 E-ED-CUARR TRCK	-90,694.69	100	0.00	0	0.00	0	0.00	0	0.00	0

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M05950

MIDAMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL RESULT-FERC FORMAT BY JURISDICTION-12 MONTHS  
ELECTRIC

	ICWA	†	ILLINOIS	†	SOUTH DAKOTA	†	NEBRASKA	†	FERC	†
E-RUB ADJN SALES REV	54,837,493.43	90	5,997,752.02	10	217,677.83	0	0.00	0	0.00	0
447011 E-RESALE-CIS ELEC	0.00	0	0.00	0	0.00	0	0.00	0	2,231,414.56	100
447026 MFC FIRM TRM-RESV	-4,823,165.37	87	-634,583.21	11	-46,595.30	1	0.00	0	-42,712.32	1
447041 NON-FIRM ENRGY RESALE	100,281,275.83	88	11,897,993.33	10	802,421.59	1	0.00	0	575,735.99	1
447045 LCGS REFRY ENRG	175,220.74	87	23,053.77	11	1,692.76	1	0.00	0	1,551.70	1
447048 OTHER ET ENRGY REV	-152.35	87	-20.04	11	-1.47	1	0.00	0	-1.36	1
447101 REG/FRQ RESP	238,701.82	87	31,406.01	11	2,306.06	1	0.00	0	2,113.79	1
447102 SPINNING RES	254,131.14	87	33,436.05	11	2,455.05	1	0.00	0	2,250.48	1
447164 VOLUME CLMT	27,126.47	87	3,569.00	11	262.05	1	0.00	0	240.28	1
447106 SUPPLY RESERV	17,537.10	87	2,307.36	11	169.43	1	0.00	0	155.30	1
447109 DISPATCH SERVICE	32,074.58	73	4,220.05	10	309.84	1	0.00	0	7,249.69	17
447109 COMBID SERVICE	0.00	0	-0.01	0	0.02	0	0.00	0	175,075.52	100
447110 ET TRNS VAR SUP	153,466.60	87	20,191.55	11	1,482.61	1	0.00	0	1,359.04	1
447111 COMB S/C OPEN MARKET	0.00	0	0.00	0	0.00	0	0.00	0	48,756.00	100
447125 PREMIUM OPTION SALE	-36,101.99	87	-4,697.22	11	-336.79	1	0.00	0	-304.00	1
447202 FIRM TRM-REV ENLS	4,861,100.04	80	639,574.30	11	46,961.72	1	0.00	0	492,952.65	8
447204 NON-FIRM TRM-REV	137,841.63	87	18,135.78	11	1,331.70	1	0.00	0	1,220.68	1
E-RESALE REV	101,319,056.24	86	12,033,686.72	10	812,459.27	1	0.00	0	3,497,058.00	3
447021 FIRM ENERGY-RESALE	23,749,050.21	89	2,729,181.63	10	194,040.70	1	0.00	0	136,591.23	1
447022 FIRM DEMAND-RESALE	19,015,749.81	87	2,501,899.68	11	183,705.95	1	0.00	0	168,397.04	1
E-CFF SYSTEM SALES	42,764,800.02	88	5,231,081.31	11	377,746.65	1	0.00	0	304,988.27	1
448011 E-REV-INTERMITT SALE	153,422.75	91	15,544.47	9	0.00	0	0.00	0	0.00	0
448016 E-REV-INTERRD NON REG	3,072,732.22	77	872,906.29	22	28,296.08	1	0.00	0	21,375.10	1
E-INTR SALES REV	3,226,154.97	77	888,450.76	21	28,296.08	1	0.00	0	21,375.10	1
449101 E-REPMD REV PENLD	-21,642,000.00	100	0.00	0	0.00	0	0.00	0	0.00	0
E-REPMD PRTRNE	-21,642,000.00	100	0.00	0	0.00	0	0.00	0	0.00	0
450011 E-REPMDD DLYLMT	1,760,450.10	90	173,205.39	9	25,298.17	1	0.00	0	0.00	0
E-REPMDD DLYC	1,760,450.10	90	173,205.39	9	25,298.17	1	0.00	0	0.00	0
411801 EM ALLOWANCES/GAIN	148,979.76	87	19,601.25	11	1,433.25	1	0.00	0	1,313.31	1
451001 E-MISC SERVICE REV	31.05	100	0.00	0	0.00	0	0.00	0	0.00	0
451001 E-ORIGI' SALES FEES	253.57	100	0.00	0	0.00	0	0.00	0	0.00	0
451001 E-REINVEST FEES	292,983.72	74	7,096.19	1	5,080.00	2	0.00	0	0.00	0
454011 E-PRNT DTC-FRM STCP	115,454.70	83	15,016.75	10	1,102.61	1	0.00	0	1,010.74	1
454012 E-PRNT EXP-FRM STCP	-34,917.12	87	-4,594.04	11	-337.33	1	0.00	0	-309.22	1

AS OF 2020-12-31  
 MS950

MIDMICHIGAN ENERGY COMPANY  
 PAYMENT DEFERRAL SYSTEM  
 FINANCIAL REPORT-PPCC REPORT BY JURISDICTION-12 MONTHS  
 ELECTRIC

		IOVA		ILLINOIS		SOUTH DAKOTA		NEBRASKA		PPCC		COMMON
454015	E-RENT ITC-DISTR HQ	249,994.60	19	397,974.60	61	0.00	0	0.00	0	0.00	0	0
454016	E-RENT ITC-RENT CEN FAC	699,330.17	87	92,010.71	11	6,756.00	1	0.00	0	6,193.18	1	1
454018	E-RENT ITC-CEN LFASE	138,774.72	100	0.00	0	0.00	0	0.00	0	0.00	0	0
454041	E-RENT ITC-RIECS	664,860.72	84	111,061.22	16	108.00	0	0.00	0	0.00	0	0
454042	E-RENT ITC-RIECS TRCP	624,267.51	87	80,872.14	11	5,643.71	1	0.00	0	5,173.36	1	1
456001	E-ROAD CIBLK CHARGE	72,984.45	87	10,316.20	12	371.00	0	0.00	0	0.00	0	0
456301	E-WELDING	433,210.37	87	56,997.45	11	4,185.11	1	0.00	0	3,836.40	1	1
456302	E-INSTFM TRNS RSNV	4,489,162.98	87	590,638.58	11	43,368.61	1	0.00	0	39,754.45	1	1
456303	E-FIRM TRNS RSNV/NIN	4,879,660.60	97	641,991.89	11	47,139.16	1	0.00	0	43,211.10	1	1
456307	E-TRNS OTHER CICS	718,427.37	87	94,523.39	11	6,940.49	1	0.00	0	6,362.17	1	1
456308	E-TRNS TO CEN-REC	13,266,754.80	87	1,745,505.17	11	128,166.48	1	0.00	0	117,485.90	1	1
456309	E-TRNS FOR CEN-REC	-13,266,754.80	87	-1,745,505.17	11	-128,166.48	1	0.00	0	-117,485.90	1	1
456310	E-TRNS CEN MARKET	0.00	0	77,875.00	100	0.00	0	0.00	0	0.00	0	0
456311	E-REV-MICCELIANELLIS	80,330.86	51	75,516.81	48	231.85	0	0.00	0	212.54	0	0
456332	ALTA STEAM SALES	3,066,729.20	87	403,489.17	11	29,626.82	1	0.00	0	27,157.93	1	1
456333	ACP STEAM SALES	445,612.94	87	58,629.23	11	4,304.94	1	0.00	0	3,946.21	1	1
E-OTHER REVENUE		16,956,132.13	85	2,729,016.54	14	155,960.24	1	0.00	0	137,868.17	1	1
OPERATING REVENUES		1,075,609,782.77	89	124,432,994.23	10	8,406,540.91	1	0.00	0	3,961,289.54	0	0
OPERATING EXPENSES												
500001	(TR-SUPERVISION)	2,490,324.76	87	326,525.61	11	23,975.66	1	0.00	0	21,977.81	1	1
500-OPER SUPV/ENG		2,490,324.76	87	326,525.61	11	23,975.66	1	0.00	0	21,977.81	1	1
501001	FUEL ANALYSIS	1,378,757.48	89	155,720.25	10	11,469.35	1	0.00	0	8,886.05	1	1
501020	COAL-TRANSPORTATION	80,964,969.28	89	9,598,890.83	10	651,218.83	1	0.00	0	489,951.87	1	1
501101	FUEL-COAL	43,963,813.21	89	5,216,203.39	10	353,065.81	1	0.00	0	266,201.57	1	1
501105	FUEL-COAL ALTA STEAM	1,323,217.78	87	174,095.59	11	12,783.25	1	0.00	0	11,717.95	1	1
501106	FUEL-COAL ACP STEAM	148,048.65	87	19,478.74	11	1,430.26	1	0.00	0	1,311.06	1	1
501121	FUEL-GAS	1,449,330.99	88	171,098.49	10	11,508.22	1	0.00	0	8,523.61	1	1
501125	FUEL-GAS ALTA STEAM	1,098,196.17	87	144,489.54	11	10,609.39	1	0.00	0	9,725.25	1	1
501131	FUEL-OIL	379,128.00	88	45,718.13	11	3,000.77	1	0.00	0	2,180.37	1	1
501134	FUEL-OIL ACP STEAM	284.90	87	37.47	11	2.74	1	0.00	0	2.55	1	1
501151	CEN TRF BRKE EXP	541,162,007.00	88	67,021,292.00	11	4,678,392.00	1	0.00	0	0.00	0	0
501154	CEN EXP HILL PFD RE	-21,211,400.00	88	-2,606,600.00	11	-182,000.00	1	0.00	0	0.00	0	0
501161	CEN REV EFFCY	-541,162,007.00	88	-67,021,292.00	11	-4,678,392.00	1	0.00	0	0.00	0	0
501164	AGENCY FEE TRANSFER	21,211,400.00	88	2,606,600.00	11	182,000.00	1	0.00	0	0.00	0	0
501-FUEL		130,705,746.66	88	15,525,642.43	10	1,055,088.62	1	0.00	0	798,500.28	1	1
502001	BULLER PLANT EQUIP	6,605,381.55	87	869,069.02	11	63,812.29	1	0.00	0	58,495.62	1	1
502-STEAM EQUIP		6,605,381.55	87	869,069.02	11	63,812.29	1	0.00	0	58,495.62	1	1
506001	TRIPPLER PLANT EQUIP	1,523,528.61	87	463,589.60	11	34,039.90	1	0.00	0	31,202.98	1	1
506-STEAM OTHER PLANT		1,523,528.61	87	463,589.60	11	34,039.90	1	0.00	0	31,202.98	1	1

AS OF 2000-12-31  
ML5950

MIDAMERICAN ENERGY COMPANY  
MANAGEMENT INFORMATION SYSTEM  
FINANCIAL REPORT- PERC REPORT BY JURISDICTION- 12 MONTHS  
GAS

		IOA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	PERC	%	CUMULATIVE
<b>INCOME STATEMENT</b>												
480011	G-RESID-BILLED REV	289,922,866.83	80	37,400,178.22	10	35,059,255.81	10	2,016,285.71	1	0.00	0	0
480021	G-RESID-UNBILLED REV	3,855,242.00	80	315,121.00	7	590,576.00	12	31,036.00	1	0.00	0	0
480031	G-RESID-REV ADJUSTMT	-1,838,550.39	82	0.00	0	-406,968.19	18	-10,111.71	0	0.00	0	0
480041	G-RESID-BILLED IGA	52,558,340.47	81	6,452,013.57	10	5,590,516.35	9	177,985.63	0	0.00	0	0
480042	G-RESID-FE REVR O/U	-532,272.60	100	0.00	0	0.00	0	0.00	0	0.00	0	0
480043	G-RES-ILL-MFG MATCH	0.00	0	139,406.00	100	0.00	0	0.00	0	0.00	0	0
	<b>G-RESID REVENUE</b>	<b>343,965,626.31</b>	<b>80</b>	<b>44,306,718.79</b>	<b>10</b>	<b>40,833,379.97</b>	<b>9</b>	<b>2,215,195.63</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
481011	G-COMM-BILLED REV	112,488,273.50	76	14,793,442.27	10	19,437,416.89	13	1,171,652.08	1	0.00	0	0
481021	G-COMM-UNBILLED REV	1,251,959.00	78	160,754.00	10	177,666.00	11	11,736.00	1	0.00	0	0
481031	G-COMM-REV ADJUSTMT	-909,049.82	76	0.00	0	-274,388.44	23	-7,468.47	1	0.00	0	0
481041	G-COMM-BILLED IGA	24,770,285.55	79	2,784,379.71	9	3,809,933.67	12	121,358.32	0	0.00	0	0
481042	G-COMM-FE REVR O/U	30,712.94	100	0.00	0	0.00	0	0.00	0	0.00	0	0
481043	G-COMM-ILL-MFG MATCH	0.00	0	60,535.00	100	0.00	0	0.00	0	0.00	0	0
	<b>G-COMM REVENUE</b>	<b>137,632,161.17</b>	<b>77</b>	<b>17,799,110.98</b>	<b>10</b>	<b>23,150,628.12</b>	<b>13</b>	<b>1,297,277.93</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
481211	G-IND-BILLED REV	15,739,639.04	92	843,151.70	5	445,389.27	3	120,747.84	1	0.00	0	0
481221	G-IND-UNBILLED REV	249,549.00	108	-24,150.00	-10	7,853.00	3	-1,473.00	-1	0.00	0	0
481231	G-IND-REV ADJUSTMT	-132,785.79	94	0.00	0	-7,369.37	5	-942.82	1	0.00	0	0
481241	G-IND-BILLED IGA	2,805,504.21	92	146,899.66	5	78,438.00	3	2,605.30	0	0.00	0	0
481242	G-IND-FE REVR O/U	6,943.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0
481243	G-IND-ILL-MFG MATCH	0.00	0	12,401.00	100	0.00	0	0.00	0	0.00	0	0
	<b>G-INDUSTRIAL REVENUE</b>	<b>18,668,849.46</b>	<b>92</b>	<b>978,302.36</b>	<b>5</b>	<b>524,310.90</b>	<b>3</b>	<b>120,937.32</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
481011	G-REV-INTERPOL	1,052,215.36	96	47,491.39	4	0.00	0	0.00	0	0.00	0	0
481015	G-REV-INTERCEPT-TXNS	419,573.77	83	88,719.30	17	0.00	0	0.00	0	0.00	0	0
	<b>G-INTER SALES REV</b>	<b>1,471,789.13</b>	<b>92</b>	<b>136,210.69</b>	<b>8</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
487011	G-FORFEITED DISCOUNT	630,824.89	76	97,549.09	12	91,114.43	11	7,697.41	1	0.00	0	0
	<b>G-FORFEITED DISCOUNT</b>	<b>630,824.89</b>	<b>76</b>	<b>97,549.09</b>	<b>12</b>	<b>91,114.43</b>	<b>11</b>	<b>7,697.41</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
488001	G-MISC SERVICE REV	184.02	100	0.00	0	0.00	0	0.00	0	0.00	0	0
488011	G-BND CHECK OFFICE	46,191.64	74	5,754.80	9	9,768.00	16	391.00	1	0.00	0	0
488034	G-DIVERTN & INMESTIG	12,000.00	100	0.00	0	0.00	0	0.00	0	0.00	0	0
488051	G-FRCONNECT FEES	61,689.93	71	2,046.50	2	22,414.28	26	1,065.00	1	0.00	0	0
488065	ENERGY ASSIST CIG	0.00	0	11,120.78	100	0.00	0	0.00	0	0.00	0	0
488066	RENEWAL RESOURCE CIG	0.00	0	1,390.12	100	0.00	0	0.00	0	0.00	0	0
489009	G-TRNS REV-ESTIMATE	211,455.29	42	56,155.32	11	234,565.71	46	3,930.65	1	0.00	0	0
489011	G-TRANSPORT FFE	2,516,200.38	92	85,676.26	3	120,344.00	4	10,200.00	0	0.00	0	0
489013	G-CUST FEE-APPLICATION	6,960.00	85	0.00	0	1,250.00	15	0.00	0	0.00	0	0
489014	G-CUST FEE-CROUP BAL	456,468.30	87	29,648.29	6	25,259.61	5	11,231.34	2	0.00	0	0

AS OF 2000-12-31  
MIS950

MEMPHIS LIGHT COMPANY  
MEMPHIS DISTRIBUTION SYSTEM  
FINANCIAL REPORT-FYRC REPORT BY JURISDICTION-12 MONTH  
GAS

	ICWA		ILLINOIS		SOUTH DAKOTA		NEBRASKA		FBXC		
489015	TRANS ADMIN CHARGE	157,990.16	82	33,952.54	18	0.00	0	0.00	0	0.00	0
489016	DISTR DEFERD CHG MGR	2,240,802.39	85	397,057.81	15	0.00	0	0.00	0	0.00	0
489017	EXC PENALTY (SEE CHRG)	55,315.00	43	74,796.00	57	0.00	0	0.00	0	0.00	0
489018	IL TRANS METER CHRG	0.00	0	10,368.86	100	0.00	0	0.00	0	0.00	0
489022	G-TRANS CHG-STANLEY	9,799,445.35	82	1,247,577.16	10	854,732.87	7	26,351.55	0	0.00	0
489024	G-SUNBEY PREMIUM	14,779.55	100	0.00	0	0.00	0	0.00	0	0.00	0
489026	G-TRANS-LATE RM FEE	10,998.02	88	794.67	6	566.67	5	120.63	1	0.00	0
489027	ENERGY ASSIST CHARGE	12,945.12	85	2,307.38	15	0.00	0	0.00	0	0.00	0
489038	G-IRG/RESERVATION	124,937.89	88	5,008.05	4	9,572.91	7	3,126.99	2	0.00	0
489039	G-IRG/COMMODITY	15,666.81	87	874.45	5	1,108.29	6	347.12	2	0.00	0
489053	G-TRANS REV-PT RIDER	-1,292.27	12	-23,392.90	88	0.00	0	0.00	0	0.00	0
489054	G-TRANS REV-ED RIDER	56,694.58	94	0.00	0	1,888.47	6	0.00	0	0.00	0
493001	G-RENT INC-GAS IRCP	198,620.71	95	0.00	0	0.00	0	11,000.00	5	0.00	0
493011	G-RENT INC-FARM IRCP	1,057.97	100	0.00	0	0.00	0	0.00	0	0.00	0
493021	G-RENT EXP-FARM IRCP	-318.17	100	0.00	0	0.00	0	0.00	0	0.00	0
495051	G-IL PUBLIC UTIL TAX	0.00	0	2,149,269.33	100	0.00	0	0.00	0	0.00	0
495061	G-OTHER GAS REVENUE	1,150,556.92	96	42,005.04	4	0.00	0	1,773.72	0	0.00	0
	G-OTHER GAS REVENUE	17,147,229.59	76	4,132,410.46	18	1,283,470.81	6	69,538.00	0	0.00	0
	OPERATING REVENUES	519,516,500.55	79	67,450,302.37	10	65,882,904.21	10	3,710,645.29	1	0.00	0
	OPERATING EXPENSES										
588001	DIST-TRAINING	11.25	100	0.00	0	0.00	0	0.00	0	0.00	0
	588-MISC DISTRIE EXP	11.25	100	0.00	0	0.00	0	0.00	0	0.00	0
712001	PEAK DRAWING POWER	7,151.13	78	938.43	10	957.06	11	66.07	1	0.00	0
	712-OTHER POWER EXP	7,151.13	78	938.43	10	957.06	11	66.07	1	0.00	0
714001	MFG GAS CLEANUP-INT	305,221.83	99	3,930.12	1	0.00	0	0.00	0	0.00	0
714021	MFG GAS CLEANUP-EXT	4,475,078.55	100	0.00	0	0.00	0	0.00	0	0.00	0
714031	MFG PLANT-CLEANUP-I	0.00	0	-74,546.00	100	0.00	0	0.00	0	0.00	0
	714-HEATER GAS EXP	4,780,300.38	102	-70,615.88	-2	0.00	0	0.00	0	0.00	0
728001	LP GAS VAPORIZED-NI	12,832.84	78	1,902.97	12	1,710.57	10	3.36	0	0.00	0
	728-LP GAS	12,832.84	78	1,902.97	12	1,710.57	10	3.36	0	0.00	0
735001	LP STANLEY EQUIPME	86,187.42	78	11,310.12	10	11,534.56	11	796.45	1	0.00	0
	735-MISC IRCD EXP	86,187.42	78	11,310.12	10	11,534.56	11	796.45	1	0.00	0
804001	MFG DEMAND-MFG	27,537,633.82	78	4,617,369.92	13	2,976,979.49	8	222,744.22	1	0.00	0
804002	HTL DEMAND-MFG	13,116,966.91	78	2,202,164.99	13	1,419,168.72	8	106,177.31	1	0.00	0
804003	NR DEMAND-MFG	623,800.97	78	104,594.62	13	67,475.00	8	4,594.34	1	0.00	0
804004	HTL DEMAND	1,028,435.87	78	172,440.32	13	111,175.16	8	8,318.38	1	0.00	0

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

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IN RE: )  
 ) DOCKET NO. NG01-  
MIDAMERICAN ENERGY COMPANY )  
 )

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DIRECT TESTIMONY  
OF  
EDWARD A. DREESMAN

- 1 Q. Please state your name and business address.
- 2 A. Edward A. Dreesman, 401 Douglas Street, Sioux City, Iowa 51101.
- 3 Q. By whom are you employed?
- 4 A. I am employed by MidAmerican Energy Company ("MidAmerican", "MEC" or  
5 "Company").
- 6 Q. How long have you been employed by MidAmerican Energy Company  
7 (MidAmerican)?
- 8 A. I have been employed by MidAmerican since 1969.
- 9 Q. What is your present position with the Company?
- 10 A. I have held the position of Manager, Gas Engineering since 1994.
- 11 Q. What are your responsibilities as Manager, Gas Engineering?
- 12 A. I am responsible for overall management of the department, which provides  
13 engineering support to the gas operations function of MidAmerican.
- 14 Q. What other duties and responsibilities have you had with MidAmerican?
- 15 A. From 1969 to 1974, I was a Junior Engineer with Iowa Public Service Company,  
16 which was a predecessor of MidAmerican. In 1974, I became Production Engineer.

17 As a Junior Engineer and Production Engineer, my primary responsibility was to  
18 manage projects for the electric generating plants, gas peak shaving plants and the  
19 System Control Center. In 1975, I became the Electric Production Results  
20 Engineer. As Results Engineer I was responsible for environmental testing and  
21 plant performance for the company's generating plants. In 1976, I was transferred  
22 to Waterloo as a Senior Production Engineer. In 1981, I became East District  
23 Production Manager. In these positions I was responsible for the operation and  
24 maintenance of all electric production and gas peak shaving plants for Iowa Public  
25 Service, other than Neal Station in Sioux City. In addition, I was responsible for  
26 the start-up of the Waterloo LNG Plant, Electriform Units 2 and 3, and the  
27 conversion of the Electriform units to burn dual fuels fuel oil and natural gas. In  
28 1986, the gas and electric operations were divided and I was assigned the  
29 responsible of managing the Waterloo and Des Moines Gas Peak Shaving  
30 Operations. In that assignment I was responsible for capital, operating, and  
31 maintenance projects, as well as general management and administrative functions.  
32 In 1988, I became the Manager of Gas Engineering and Operations Support. In  
33 1994, I became Manager, Gas Engineering. In this position, I have had  
34 responsibilities for gas training, safety, gas transmission engineering, gas standards,  
35 pipeline safety, pipeline safety auditing, gas capital budget, and gas distribution  
36 engineering.

37 **Q. Please state your educational background.**

38 **A.** I received a Bachelor of Science degree in Mechanical Engineering from Iowa  
39 State University in 1969.

40 PURPOSE OF DIRECT TESTIMONY

41 Q. What is the purpose of your direct testimony?

42 A. The purpose of my testimony is to describe and provide support for certain pro  
43 forma adjustments to MidAmerican's test year revenue requirements. I will  
44 testify regarding the manner in which MidAmerican will implement its Operator  
45 Qualifications Program. I will also address MidAmerican's mercury seal regulator  
46 removal efforts.

47 OPERATOR QUALIFICATION PROGRAM

48 Q. What is the Operator Qualification Program?

49 A. In response to several pipeline accidents that resulted from operator error, the  
50 Office of Pipeline Safety of the U.S. Department of Transportation, Research and  
51 Special Programs Administration ("OPS") adopted regulations in 1999 that apply  
52 to pipeline operators such as MidAmerican. These regulations are included in the  
53 U.S. Code of Federal Regulations at 49 CFR §192.801-809 and are Subpart N –  
54 Operator Qualification of OPS" administrative rules. The intent of Subpart N is to  
55 reduce the number of pipeline incidents that result from mistakes made by  
56 operators. Ultimately, implementation of this program is intended to result in  
57 improved customer safety. Subpart N requires a utility to have an Operator  
58 Qualification program.

59 Q. Describe the requirements of the program.

60 A. Subpart N adopts very extensive employee skill evaluation requirements for gas  
61 utility operators. The Subpart prescribes that an employee is expected to be able  
62 to perform safely and react to abnormal operating conditions. The employee's

63 knowledge and skills must be demonstrated by evaluation. On-the-job training or  
64 work experience does not provide a sufficient demonstration of skill under these  
65 regulations.

66 **Q. How is the skill of gas operators to be determined under Subpart N?**

67 A. Evaluation can be by written or oral examination, or observation while the  
68 employee is performing the job, receiving training, or performing a simulation.  
69 The evaluations must be part of a program and records must be kept documenting  
70 each evaluation.

71 **Q. Who are the "gas operating employees" covered by this program?**

72 A. Those employees who are covered by Subpart N must be performing "covered  
73 tasks" on pipeline facilities that meet a "four-part test" set forth in 149 CFR  
74 192.801. The "four-part test" includes tasks that (1) are performed on pipeline  
75 facilities; (2) are operations and maintenance tasks; (3) affect the operation and  
76 integrity of pipeline; and (4) are tasks that are required by the OPS rules, which  
77 are rules setting pipeline safety standards.

78 **Q. How many covered tasks are included?**

79 A. There are 236 covered tasks.

80 **Q. How did MidAmerican determine the "covered tasks" that it performs?**

81 A. MidAmerican relied on the covered tasks list developed by Midwest Energy  
82 Association ("MEA"), and evaluated the list to determine if the tasks were  
83 applicable to MidAmerican operations. Also, certain covered tasks for work that  
84 was not included on the MEA list have been added by MidAmerican, such as  
85 covered tasks related to propane air peak shaving plants.

86 Q. How many MidAmerican employees are included in MidAmerican's  
87 Operator Qualification Program?  
88 A. There will be approximately 650 employees included in the program. These  
89 employees perform one or more covered tasks. The employee categories are:  
90 Small Gas Crew Foreman Working, Gas Foreman Working, Foreman – Gas,  
91 Crew Leader – Gas, Journeyman – Gas, Certified Pipeline Welder, Journeyman  
92 Welder, Serviceman – Gas, Combination Serviceman, Combination Lineman/  
93 Serviceman, Regulator Technician, Meter and Control Technician,  
94 Locator/Leak Surveyor, Laborer, Utility Operator, Meter Reader, Meter Utility  
95 Person, LNG/Propane Plant Technician and Gas System Controller.

96 Q. How will these 650 employees be evaluated?

97 A. Employees are grouped into standard classifications. Each classification will be  
98 evaluated on groupings of tasks.

99 Q. What is meant by an evaluation?

100 A. Different evaluation methods will be used. Some tasks will be evaluated by a  
101 written test after a classroom presentation and other tasks will be evaluated by  
102 having the employee perform a task after the task has been demonstrated in a  
103 laboratory setting. The third method of evaluation will employ a trained  
104 observer to evaluate the performance of a task in an evaluation center or while  
105 the employee is doing the task as part of a normal work assignment.

106 Q. How will an observer evaluate an employee?

107 A. A trained observer/evaluator will schedule an evaluation by notifying the  
108 employee where and when an evaluation will take place. When the employee

109 reports to the evaluation location, an observer/evaluator will make a short  
110 presentation describing the covered tasks. The employee will be expected to  
111 perform the evaluation procedure and the employee will be shown the  
112 evaluation form. The employee will then perform the covered tasks while the  
113 observer/evaluator checks the performance against the evaluation checklist. If  
114 the employee successfully completes the tasks, the employee will be considered  
115 qualified and the record of the evaluation will be recorded in MidAmerican's  
116 training server database.

117 **Q. What if the employee fails to meet the standards for a specific task?**

118 A. The employee can be coached during the initial evaluation after the employee  
119 has missed a step in the evaluation. If the employee is not successful after  
120 being coached, the employee will be given an opportunity to perform the entire  
121 task without coaching. If the employee fails this time, a referral to the  
122 appropriate safety trainer or apprenticeship for additional training will be  
123 issued. If the employee fails on the attempt at qualifying after training, there  
124 will be a second round of training. If the employee fails on the second training,  
125 the employee will be disqualified from performing the covered task except  
126 under the direct supervision of a qualified employee until he or she  
127 subsequently becomes requalified by successfully completing the third  
128 evaluation.

129 **Q. You stated the record of Operator Qualification training is entered into**  
130 **the Training Server Database. What is that?**

131 A. The Training Server Database is a software program where all training and  
132 evaluation records are maintained for MidAmerican employees. General  
133 training and safety training records are also maintained in the Training Server  
134 database. Training or evaluations can be scheduled through the Training Server.  
135 It can show what training is required and what training or evaluation should be  
136 scheduled before the requalification time interval has expired.

137 **Q. Is record keeping of this nature required for the Operator Qualification**  
138 **Program?**

139 A. Yes. The rules require maintenance of detailed training records which must  
140 must be maintained for at least five years after a qualified employee has  
141 stopped performing covered tasks.

142 **Q. You have previously mentioned evaluation centers. Please describe.**

143 A. An evaluation center is a site that has been set up to simulate a residential  
144 setting and includes roads, buildings and pipeline facilities. Evaluation of  
145 covered tasks related to installing new mains or services, setting meters, taking  
146 cathodic reads, locating underground facilities, and other field operations will  
147 occur in evaluation centers while the employee is under observation.

148 **Q. Why will evaluation centers be used instead of worksite observation?**

149 A. The rules permit observation at either the employee's normal work location or  
150 at an evaluation center, but MidAmerican has determined that evaluation  
151 centers are preferable in order to achieve consistency of observation across the  
152 company and to overcome scheduling problems that may occur in areas where  
153 certain tasks are performed only occasionally and with minimal notice. Also,

154 the use of evaluation centers avoids the possibility of negative customer  
155 impacts and any impact that may slow construction.

156 **Q. Does MidAmerican currently have an evaluation center?**

157 **A.** No. MidAmerican will be constructing three evaluation centers in the fall of  
158 2001 and spring of 2002 at a cost of \$300,000. The evaluation centers will be  
159 located in Sioux City, Des Moines, and Cedar Rapids, Iowa.

160 **CONTRACTOR COMPLIANCE WITH OPERATOR QUALIFICATION**

161 **Q. MidAmerican uses contractors; are contractors also required to comply**  
162 **with the requirements of Subpart N?**

163 **A.** Yes. An employee of a contractor performing covered tasks must be qualified.

164 **Q. Contractors work for many utilities and move crews between utilities.**  
165 **How will MidAmerican handle the qualification requirements for**  
166 **contractors?**

167 **A.** Assuring that contract employees are qualified is a formidable task. To address  
168 the problem, a consortium of utilities and contractors will implement a program  
169 called "Qualified for One, Qualified for All". The program uses the evaluation  
170 materials that were developed by MEA. These materials are also used in  
171 evaluating MidAmerican employees.

172 **Q. Who will be responsible for contractor record keeping for Operator**  
173 **Qualification requirements?**

174 **A.** The contractor will keep its own records and perform its own evaluations. The  
175 contractor will provide the company with a list of covered tasks each contract  
176 employee has been qualified to perform.

177 Q. How will MidAmerican ensure contractor compliance with the evaluation  
178 requirements of Subpart N?

179 A. MidAmerican has specifically added compliance with Subpart N to the terms  
180 and conditions of its contracts. In addition, MidAmerican will require access to  
181 the contractors' qualification program and will audit the program and contractor  
182 compliance.

183 Q. Do you anticipate that compliance with Operator Qualification  
184 requirements will increase the cost of using contractor labor?

185 A. Yes. I would anticipate that contractors will experience a similar increased level  
186 of expense for compliance with Subpart N similar to that experienced by  
187 MidAmerican.

188 Q. Is this increased cost reflected directly in MidAmerican's revenue  
189 requirement in this case?

190 A. No. It is my understanding MidAmerican's revenue requirement has not been  
191 adjusted to reflect that the cost of contract labor will be greater when Operator  
192 Qualification training is implemented.

193 SCHEDULES

194 Q. When do the requirements of Subpart N take effect?

195 A. Initially, MidAmerican submitted a written qualification plan by April 27,  
196 2001. The initial evaluation process must be completed by October 28, 2002.  
197 By that date, all the Operator Qualification programs must be in place and  
198 covered tasks must be completed by employees who have demonstrated their  
199 skills through the evaluation process.

200 Q. Will MidAmerican meet the October 28, 2002 deadline?

201 A. Yes. MidAmerican will meet the deadline and will be in compliance.

202 Q. Are there any other schedules that must be met?

203 A. Yes. The process does not end with the initial qualification. Each employee  
204 must be requalified to perform the covered tasks. Each task has its own  
205 requalification schedule based on its complexity and importance, but most  
206 requalifications need to be performed on a three-year cycle. Therefore, each  
207 task generates its own schedule that must be met in order to comply with  
208 Subpart N.

209 **COSTS OF COMPLIANCE**

210 Q. What types of costs will be incurred in conjunction with the Operator  
211 Qualification Program?

212 A. MidAmerican will incur two categories of costs - development costs and  
213 implementation costs. Development costs include those associated with  
214 developing the evaluation; communicating with employees; selecting and  
215 training evaluators; and developing the program. Implementation costs will be  
216 incurred in the evaluation process and include incremental wages; travel  
217 expenses for the evaluator and evaluatee; and operation of the evaluation center.

218 Q. You mention "incremental wages" as one category of implementation  
219 costs. Please explain what you mean.

220 A. While an employee is undergoing evaluation, he or she cannot perform normal  
221 job duties. In some instances when an employee is undergoing evaluation, a  
222 contractor employee will have to be used or an employee will need to work

223 overtime in order to keep up with scheduled projects. This is considered to be  
224 an incremental cost, and has been included in implementation costs.

225 In not all instances will incremental labor costs be incurred. If an  
226 employee can be evaluated without having a contractor employee perform his  
227 or her other assigned job, or if overtime does not result, there will be no  
228 incremental labor costs.

229 **Q. Why can't MidAmerican simply delay the work that would otherwise be**  
230 **performed at the time of evaluation?**

231 A. Some of work that would otherwise be performed while these employees are  
232 being evaluated will be delayed. However, some work, such as gas leak repair,  
233 must continue while employees are in evaluation. Also, please remember the  
234 magnitude of this program. A total of 650 operating employees performing  
235 covered tasks are required to undergo this evaluation.

236 **Q. Are Operator Qualification implementation costs included in**  
237 **MidAmerican's test year 2000 expenses?**

238 A. No. This is a new program. In addition, Operator Qualification does not  
239 replace existing training programs. It is above and beyond any historical  
240 training program requirements, except possibly for fusion training and welder  
241 certification. Certain development costs are, however, included in the test year.

242 **Q. Why are fusion certification and welder certification different than other**  
243 **certifications?**

244 A. There are current and ongoing requirements for annual certification for these  
245 tasks. Both rely on previous training to develop the skills and have annual

246 requirements to fuse and weld under the observation of a trained evaluator.  
247 Both require the fused joint or weld joint to be destructively tested. Both are  
248 designed to confirm that a previously trained operator still possesses the  
249 required skills to perform the job. Since this activity was conducted during the  
250 test period, the costs are not incremental and are not reflected in the pro forma  
251 adjustment to rates.

252 **Q. Will MidAmerican incur implementation costs in 2001?**

253 A. Yes, beginning in September 2001. It is estimated that the implementation cost  
254 for the remainder of 2001 will be approximately \$435,703 as per my Exhibit  
255 \_\_\_\_ (EAD-1).

256 **Q. Will MidAmerican incur developmental costs in 2002?**

257 A. There will be some minimal developmental costs incurred in 2002.

258 **Q. Will MidAmerican have implementation costs in 2002?**

259 A. Yes. It is projected that MidAmerican will incur \$1,950,648 of incremental  
260 operating cost in 2002 as further discussed in my Exhibit \_\_\_\_ (EAD-1). The  
261 majority of the implementation costs will be incurred in 2002, since the full  
262 program must be implemented by October 2002.

263 **Q. Will there be ongoing costs associated with Operator Qualification beyond**  
264 **2002?**

265 A. Yes. MidAmerican supervisors will have to make sure that only qualified  
266 employees perform covered tasks and that employees are scheduled for required  
267 evaluation. In addition, most covered tasks will require re-evaluation every

268 three years. This will decrease the amount of work that covered employees will  
269 be able to perform in a given year.

270 **Q. How will MidAmerican schedule the re-evaluations?**

271 A. Reevaluations will be staggered so that three nearly equal-sized groups of  
272 employees will be re-evaluated annually.

273 **Q. What are the ongoing annual re-evaluation costs you expect to incur after**  
274 **October 2002?**

275 A. The projected ongoing annual cost for reevaluation will be \$736,905. (Exhibit  
276 \_\_\_ EAD-1).

277 **Q. Are any additional revenues associated with these increased costs, or will**  
278 **MidAmerican reduce other costs of operation?**

279 A. No. This is a new cost that is required to be incurred by a new regulatory  
280 mandate. The program is intended to enhance the safety of gas operations. The  
281 program does not replace existing training or evaluation with the exception of  
282 the annual welding and fusion certification programs that I have discussed  
283 earlier.

284 **Q. How has MidAmerican controlled the costs while still providing a quality**  
285 **program?**

286 A. Instead of developing its own program of covered employees and tasks,  
287 MidAmerican has tried to be involved in the development of materials and  
288 programs that will service the entire industry. For example, we are using the  
289 Midwest Energy Association materials and program. Also, MidAmerican

290 developed the concept of an evaluation center, and we joined the "qualified for  
291 one, qualified for all" program.

292 **Q. You have described the costs that MidAmerican will incur for start-up and  
293 implementation of this program. What portion of these costs will be  
294 associated with MidAmerican's South Dakota operations?**

295 **A.** As shown in the direct testimony of Rick R. Tunning, the costs of the Operator  
296 Qualification program associated with the South Dakota jurisdiction results in a  
297 pro forma adjustment to the revenue requirement of \$138,309.

298 **Q. Do you have any closing comments?**

299 **A.** MidAmerican has a long history of providing safe and reliable natural gas  
300 distribution service to its customers. MidAmerican will continue this high level  
301 of service by implementing an Operator Qualification Program that will meet  
302 or exceed the requirements of Subpart N; is consistent with MidAmerican  
303 Operating, Construction, and Maintenance Standards; incorporates best  
304 practices and technology; and efficiently utilizes company resources.  
305 MidAmerican will incur significant new operating costs to develop and  
306 implement the Operator Qualification Program, with no economic benefits as a  
307 result of this program. It is appropriate that the cost of this new program be  
308 reflected in the revenue requirement to be established in this proceeding.

309 **MERCURY SEAL REGULATORS**

310 **Q. What is the purpose of your testimony on mercury seal regulators  
311 ("MSRs")?**

312 A. The purpose of my testimony is to describe MSRs, explain how MidAmerican  
313 has used MSRs, explain why MidAmerican determined to remove all MRSs  
314 and describe the removal program and the costs associated with removal as  
315 they affect the proposed revenue requirement to be established in this  
316 proceeding.

317 **Q. What is a mercury seal regulator?**

318 A. Companies providing natural gas appliances with natural gas must control the  
319 gas pressure to the appliance to a safe operating level by means of a regulator  
320 and make provisions for pressure control if that regulator should fail to operate  
321 properly. The regulator is a mechanical device that uses a diaphragm and  
322 spring tension to control the pressure at the outlet of the regulator to a specific  
323 pressure. The regulator also has an internal mechanism that will relieve excess  
324 pressure to the atmosphere. A mercury seal regulator uses a column of mercury  
325 as the method to relieve excess pressure.

326 **Q. How does the MSR relieve excess pressure?**

327 A. In an MSR, between the internal pressure-regulating valve and the regulator  
328 body outlet is a cavity which is at the same pressure as the customer's  
329 appliance. The cavity is connected to a liquid well containing mercury. The  
330 mercury separates the natural gas in the regulator from a vent that goes to the  
331 atmosphere. As the pressure rises in the regulator cavity, the mercury in the  
332 liquid well is displaced. When the pressure rises above a safe operating level,  
333 the mercury will be forced out of the way, and gas will vent to the atmosphere  
334 until the pressure falls into safe operating limits.

335 Q. Does the venting natural gas create a safety hazard?

336 A. No. On the rare occasion that a regulator would fail to control the pressure, the  
337 gas is vented to a safe location through a vent pipe.

338 Q. What is the difference between an MSR and other regulators?

339 A. All regulators control pressure by a mechanical mechanism. The difference is  
340 that overpressure protection is achieved for an MSR by the displacement of a  
341 liquid column of mercury, whereas other regulators achieve the same protection  
342 by other mechanisms, such as springs.

343 MSR USAGE

344 Q. Does MidAmerican currently purchase mercury seal regulators?

345 A. To the best of our knowledge, MidAmerican has not purchased any MSRs since  
346 1942.

347 Q. How many mercury seal regulators are there in MidAmerican's South  
348 Dakota service territory?

349 A. When the MSR removal project began in November 2000, there were 485 in  
350 South Dakota. We have removed 430 in South Dakota and we are continuing  
351 the removal process.

352 Q. If MSRs have not been installed since 1942, how did you determine how  
353 many there were in use and where they were located?

354 A. Since there are no records that track individual regulators by type or even show  
355 the intermediate pressure systems in existence prior to 1942 (areas where  
356 regulators would have required), we have tried to reconstruct where our  
357 intermediate pressure systems were prior to 1948. We did this by talking to

358 retired employees, determining the location of MSRs still in use today,  
359 examining regulator vents and making assumptions about areas where other  
360 MSRs might be located. We have not yet completely determined where all  
361 MSRs may have been located, but expect to complete that determination in  
362 2002.

### 363 MSR REMOVAL

364 **Q. Why did MidAmerican decide to remove MSRs at this time?**

365 A. For many years, we have been removing MSRs in the course of normal service  
366 work. In 2000, another natural gas utility, NICOR, experienced mercury spills  
367 while removing MSRs. We determined at that time to avoid those problems by  
368 removing MSRs and all other non-encapsulated mercury from company and  
369 customer facilities during a relatively short period of time. We made this  
370 decision for several reasons. First, there are few MSRs. It made sense to  
371 remove them now instead of training all employees to recognize and remove  
372 them during service calls in the future. Second, it would have been cost-  
373 prohibitive to acquire mercury detection equipment and to train employees on  
374 an ongoing, comprehensive basis.

375 **Q. Please describe MidAmerican's removal program.**

376 A. MidAmerican's removal program consisted of the following:

- 377 • Assembly of a team to develop and implement the program. Members had  
378 expertise in project management, environmental, safety and OSHA,  
379 training, customer relations, utility operation, and field construction  
380 supervision.

- 381 • Location of existing MSRs.
- 382 • Development of procedures to safely remove, store, and dispose of MSRs.
- 383 • Customer communications.
- 384 • Forming a work group to replace services and MSRs.
- 385 • Removal of mercury from company facilities and vehicles.

386 **Q. How did MidAmerican find the location of MSRs?**

387 A. MidAmerican does not track regulators by type, so there was no written record  
388 of MSR location. There was also no proof that a used MSR had not been  
389 relocated to another home or used on an outside meter set. The result was that  
390 MidAmerican had to inspect all regulators.

391 **Q. Please describe how you trained employees to inspect regulators in order to**  
392 **locate MSRs.**

393 A. We trained meter readers to identify MSRs as they have the frequent access to  
394 our customers' metering apparatus. Meter readers evaluated each regulator on  
395 their routes and recorded the occurrence of MSRs. From this inspection we  
396 developed a list of MSRs to be removed.

397 **Q. Did this program allow you to find all MSRs?**

398 A. There is a small number of homes to which MidAmerican has not gained  
399 access. We believe that we have identified the majority of MSRs, although it is  
400 not inconceivable that a very small number may not have been identified. We  
401 will continue to periodically train service personnel to recognize MSRs so that  
402 any remaining units can be identified and properly removed.

403 **Economic Impact**

- 404 Q. **What would be included in the operations and maintenance expenses**  
405 **related to MSR removal?**
- 406 A. O & M costs would include the cost to develop procedures, perform mercury  
407 vapor screens of company facilities and vehicles, clean up mercury spills in  
408 company vehicles or facilities, and find MSRs.
- 409 Q. **What would be included in the capital costs?**
- 410 A. Capital costs would include the cost to run the new service line, if necessary,  
411 due to damage to the old service during the removal and disposal of the MSR;  
412 costs of cleanup of a mercury spill that occurs while removing an MSR; and  
413 costs of specialized removal equipment.
- 414 Q. **What are the estimated total costs to remove all MSRs and when do you**  
415 **expect that this task will be completed?**
- 416 A. All MSRs should be removed by December 31, 2001. The estimated total  
417 removal cost, which is capitalized, is \$2,402,000. It is estimated that O & M  
418 expense will total \$292,000 in 2001.
- 419 Q. **Are these capital expenditures and O & M costs proposed to be reflected in**  
420 **the revenue requirement to be established as a result of this proceeding?**
- 421 A. Yes, the portion of these costs and expenditures to be allocated to South Dakota  
422 is reflected at Exhibit \_\_\_(MJA-1), Schedule 6 in the testimony of Mary Jo  
423 Anderson.
- 424 Q. **Do you have any closing comments?**
- 425 A. Mercury seal regulators provided safe, reliable service to the customers for  
426 many years. Over the past 60 years, these regulators have been removed during

427 normal meter replacement cycles until there were less than 1200 remaining  
428 throughout MidAmerican's service territory on July 1, 2000. An extended  
429 replacement schedule is both costly and may result in environmental issues if  
430 MSRs remained in place or were improperly removed. MidAmerican thus  
431 initiated a program to remove all remaining MSRs by the end of 2001.

432 **Q. Does this conclude your prepared direct testimony?**

433 **A. Yes, it does.**

AFFIDAVIT

STATE OF IOWA )  
COUNTY OF Woodbury ) ss.

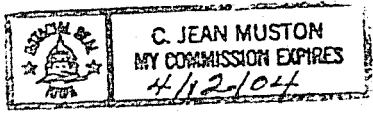
I, Edward A. Freeman being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Edward A. Freeman

Subscribed and sworn to before me this 6<sup>th</sup> day of September 2001.

C. Jean Muston  
Notary Public in and for the State of Iowa



**MIDAMERICAN ENERGY**  
**OPERATOR QUALIFICATION**  
**IMPLEMENTATION COSTS**  
**2001 – 2002**

**E. A. Dreesman**  
**August 10, 2001**

# OPERATOR QUALIFICATION IMPLEMENTATION COSTS

2001 and 2002

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### Summary

MidAmerican Energy is required to have an Operator Qualification Program in place by October 2002.

MidAmerican Energy has purchased the Midwest Energy Association's Operator Qualification Program and modified it to be specific to MEC.

MEC has developed an evaluation program that includes classroom evaluations, field evaluations, and evaluations at an evaluation center.

The classroom evaluations will be at 15 locations. There will be three evaluation centers. Typically, evaluations at an evaluation center will be scheduled for one week. evaluation modules at locations other than the evaluation center will range in length from two to eight hours.

O & M costs are estimated to be:

2001 - \$ 435,703  
2002 - \$1,950,648

Cost estimates are based on:

1. Actual out-of-pocket costs include items such as meals, motels, car rentals, classroom supplies, etc.
2. Incremental wages that will occur as a result of evaluation. This includes both the person doing the evaluations and the person being evaluated. Incremental wages include overtime directly attributed to the OQ program and contractor labor (based on company wage scales) that resulted from the OQ program.
3. Peak shaving, fusion, and welding evaluations were not included since they have existed in the past and are not incremental costs. Gas controller evaluations are not included because these are salaried persons and their costs are not incremental.
4. The costs are implementation costs and not developmental costs.

The cost estimates are developed on the evaluation plan as defined on August 9, 2001. Major changes are not expected to occur.

Analysis

The purpose of this report is to establish the method by which MidAmerican will qualify its employees to meet the requirements of CFR49, Part 192, Subpart N. Other estimates were made in June by Gas Engineering (Exhibit A), which was later incorporated into budget estimates made in August 2001. (Exhibit B).

Since that earlier estimate (Exhibit A), several events have occurred that impact the estimates.

1. A commitment has been made to use evaluation centers.
2. Most classroom training will occur from September 2001 to May 1, 2002.
3. Fewer evaluators will be used more hours than originally planned.
4. Several task summaries have been combined into one class to improve presentation efficiency. (In this study, those combined task summaries are referred to as modules).

**Operator Qualification Organization**

MidAmerican Energy will be divided into three evaluation zones. Each zone will have one Evaluation Center (Exhibit C) and several classroom locations. The zones will be as follows:

<u>West</u>	<u>Central</u>	<u>East</u>
Sioux City*	Des Moines*	Iowa City*
Sioux Falls	Fort Dodge	Waterloo
LeMars	Oskaloosa	Clarksville
Avoca		Cedar Rapids
Ida Grove		QuadCities
		Fort Madison

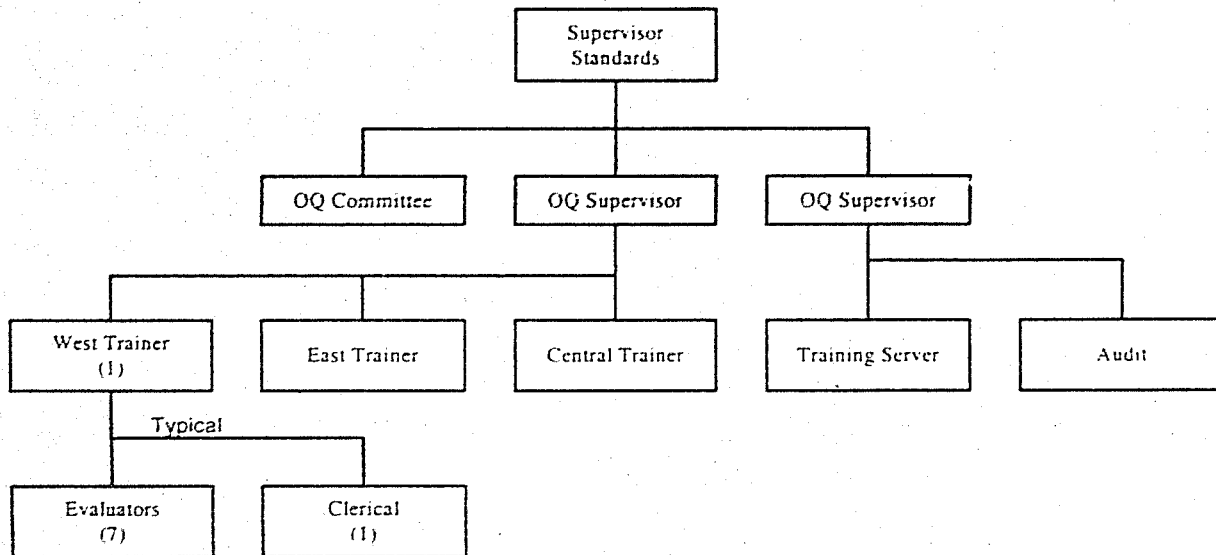
\*Location of Evaluation Center

Each zone will have a full-time trainer, one clerical person, and seven part-time evaluators. The responsibility of each will be as follows:

<b>Trainer</b>	<b>Evaluator</b>	<b>Clerical</b>
Conduct classroom reviews	Conduct classroom reviews	Enter evaluation records
Do evaluations on part-time basis	Do evaluations on a part-time basis	Typing and filing
Schedule classrooms and evaluations	Coach where appropriate	Assembly of evaluation packets
Supervise the clerical person	Prepare classroom and evaluation center	Meal ordering
Schedule evaluators	Submit accurate, timely records	Generation of report
Order review materials for classroom	Work with trainer to prepare for re-evaluations	
Overall responsibility for evaluations in zone		
Coordinate with other trainers		
Develop evaluations as needed		
Keep skills current		

Eight to ten employees will be designated as part-time Skills Trainers. It is expected that they will work a total of 6000 hours in 2002. They will work in all three zones and do hands-on demonstrations, and evaluate the employees as they repeat the skills for the Skills Trainer without coaching.

Gas Engineering will lead the development of the program, development of a record system, train evaluators, build evaluation centers, develop administrative system, and coordinate the implementation.



### Implementation General Strategy

1. Each covered task will be developed by the OQ Committee. Each evaluation will be validated by a control group before it is released for general presentation.
2. Classroom evaluations will be done at the 14 classroom locations. The evaluations will begin in September 2001 and be completed by May 1, 2002.
3. The Meter Reader and Meter Utility classifications will be evaluated separately from other groups. Some of the classroom review/evaluations will be presented by the Meter Reader Supervisor.
4. All other classroom review will be provided at the classroom locations and will be open to any classification that is required to have the specific training.
5. An evaluation center will be constructed in Sioux City in the fall of 2001, and preparation to construct the other two centers for opening May 1, 2002. The evaluations that will be performed at the evaluation center will be validated at the Sioux City facility.
6. All evaluation center activities will be completed between May 1, 2002 and October 1, 2002.
7. Multiple classroom presentations will be given at each location to allow a portion of the workforce to be available to support operations.
8. Covered tasks have been performed by MidAmerican employees for many years. It is expected that the first time qualification success rate will be very high.
9. All evaluations will be the same throughout the company. Employees, evaluators, and trainers can participate in any of the three zones.

10. All employees, with only a few exceptions, within a classification will meet the same qualification requirements. Employees may be qualified in tasks that local work rules may not let them perform as part of their daily work assignments.
11. Beginning January 1, 2003, one-third of the required re-evaluations will be done each year. It is assumed that the on-going evaluations will be administered by the training department or apprenticeship committee.
12. Makeup sessions will be held only in Sioux City, Des Moines, and Iowa City.

**Schedule**

See Figure 1.

**EVALUATION COSTS**

2001 Costs

The goal is to complete the evaluation of the meter readers, meter utility persons, and locators in 2001. OQ Basics 1 and OQ Basics 2 will also be completed in 2001, resulting in most of the class work being completed in 2001. The evaluation center may not be used until 2002. Employees will be scheduled for review/evaluations, and their absences, in most cases, will result in overtime to get their routine work done. Wages for trainees will be calculated at 1 1/2 times. No loadings were applied.

Meter Reader and Meter Utility Person

The evaluations for both the meter readers and meter utility persons have the same requirements. The evaluation will be done at the classroom level or by the supervisor. Evaluations will be scheduled in a four-hour time period. Ten class offerings will be made in each evaluation zone and makeup sessions will be offered at each evaluation center.

One evaluator will be scheduled for each session. Each evaluator will be allowed one day per session for travel, setup, records, and classroom. It is assumed each session will result in one day of per diem.

For purposes of estimating, it is assumed that no travel, lodging or meals will be charged for the session. A \$25.00 charge will be assumed for each evaluatee to cover breaks, classroom materials, and setup charges.

Current estimates for individual tasks are estimated at 4.5 hours. By combining the evaluations, it is assumed that the evaluation time will be 4.0 hours.

<b>Evaluations – 33 Total Sessions</b>	
33 days per diem for instructor @ \$171.40/day	\$5,656.00
33 days wages for instructors @ 1.5 X \$21.99/hour	8,708.00
183 Employees – Wages based on 1.5 X \$15.01/hr. X 4 hrs.	16,481.00
Classroom Charge @ \$25/person	4,575.00
<b>Evaluator Training – Six Evaluators for One Day</b>	
6 days per diem @ \$171.40/day	\$1,028.00
Wages at 1.5 x \$21.99/hr.	\$1,583.00
<b>TOTAL COST</b>	<b>\$38,031.00</b>

FIGURE 1

	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	January
<b>Meter Reader</b>																		
Evaluation Development																		
Implementation																		
Makeup Sessions																		
<b>Classroom Evaluation</b>																		
Evaluation Development																		
Implementation																		
Makeup Session																		
<b>Skills Training/Evaluator</b>																		
Evaluation Development																		
Implementation																		
Makeup Session																		
<b>Evaluation Center</b>																		
Construction																		
Evaluation Development																		
Implementation																		
Makeup Session																		

Locator/Leak Survey Basics

	Corrosion General	.5
701	Protecting Customer Meters	1
2011	Preventing Accidental Ignition	1
	Prompt Response to an Emergency	.5
1413	Line Markers	.5
1415	Protection From Hazards	<u>.5</u>
		4

There are 15 employees in this classification. Review classes and evaluations will be offered in Des Moines and Sioux City, and once in Iowa City. This class will not have individual makeup sessions. Makeup sessions will be in OQ Basic I.

**Evaluations**

Two Sessions -		
	One Day of Evaluator Per Diem	\$171
	Two Days Wages of Evaluator	528
Fifteen Employees -		
	Five Days of Per Diem	857
	One Day for Training and Travel -	
	15 x 1.5 x 1 day x 20.21/hr.	455
	Mileage -	
	10 employees x 40 miles x \$.345/miles	138
	Training Materials - \$25/employee	375
Evaluator Training -		
	One Day of Preparation	<u>264</u>
	<b>TOTAL COST</b>	<b>\$2,788</b>

Locator and Leak Field Evaluation

801	Locating Pipelines	1.5 hrs.
803	Inspection for Damage	1 hr.
802	Protection During Disturbance of Segment Support	1 hr.
901	System Patrolling	2 hrs.
1415	Protection from Hazards	.5 hr.

Locator evaluations were done at the employee's work location. It was used as a development tool for the OQ Committee, as well as an evaluation for locators. No implementation charges were made.

**Basics I (Classroom)**

701	Protecting Customer Meters and Regulators	1
1413	Line Markers	.5
2014	Service Discontinuation	4
	Prompt Response to Emergencies	.5
2011	Preventing Accidental Ignition	1
	Cathodic	<u>1.5</u>
	<b>Total</b>	<b>8.5 hours</b>

Eight hours have been allowed for the combined evaluation:

- Serviceman-Gas & Combination Serviceman
- Combination/Lineman Serviceman
- Regulator Technician & Meter Control Technician
- Utility Operator
- Certified Pipeline Welder/Journeyman Welder
- Small Crew Foreman Working, Gas Foreman, Crew Leader, Journeyman – Gas
- Corrosion Technician
- Leak/Locator Technician
- Service Technician
- Operations Technician
- Electric Services
- Gas Service Technician
- Gas Service Technician/Welder
- Measurement – Control Technician
- Construction Technician
- Welder
- Foreperson
- Seasonal Inspector

**Total - 447 Employees**

Evaluations will be offered a total of 34 times and will have six makeup sessions at the three evaluation centers.

**Evaluations**

40 Sessions –	
40 days of evaluator Per Diem for 2 evaluations per session	\$13,712
80 days for wages	21,110
447 Employees at average wage of \$22.00 –	
8 hours x \$22.00 x 1.5 overtime	118,668
Classroom materials	11,175
Evaluator Training	
6 evaluators, 1 day wages	1,583
6 evaluators, 1 day per diem	<u>1,028</u>

**Total** **\$167,276**

OO Basics II (Classroom)

801	Locating Pipelines	.5
901	Patrolling	2
1427	Valve Maintenance	1
1415	Protection from Hazards	.5
1802	Vault Maintenance	1
	Cathodic	<u>1.5</u>
	<b>Total</b>	<b>6.5 hours</b>

Evaluations will be offered at all locations. Eight sessions per evaluation zone and six make up sessions.

Classifications Impacted

Serviceman/Combination Serviceman	132
Combination Lineman Serviceman	18
Small Crew Gas Foreman	11
Gas Foreman	32
Crew Leader	12
Journeyman – Gas	86
Operations Technician	7
Gas Service Technician	4
Gas Service Technician/Welder	1
Measurement and Control Technician	<u>20</u>
<b>Total</b>	<b>323</b>

**Evaluations**

36 – 8 hour sessions	
72 days of evaluator per diem	\$12,340
72 days of evaluator wages	18,999
323 employees wages at \$22.00 hour	
8 hours x \$22.00/hr x 1.5	85,272
323 x \$25.00 for training materials	8,075
323 meals	2,584
Evaluator Training	
6 evaluators per diem	1,028
6 evaluators wages for 2 days	<u>3,310</u>
<b>Total</b>	<b>\$131,608</b>

Fusion and welding certification has not been included in the operator qualification program estimates since they have historically been done on an annual basis.

2002 Costs

Evaluation Center

The evaluation centers will be in operation from May 1, 2002 until October 1, 2002. Most of the observations will be done at the evaluation centers. The specific curriculum has not been laid out, but it has been assumed this portion of the evaluations will take 40 hours, even though the evaluations will be slightly different.

1410	Cover service lines, mains	.5
1402	Back filling	1
1417	Protection when min. cover not met	1.2
1408	Installation of plastic pipe	3.5
1301	Leak test	1
1418	Purging	.5
	Connection to main piping	1
2010	Service line installation	6
1426	Tapping pipeline	8
1431	Segment removal	1
1432	Bolt on leak clamps	1
1421	Repair of steel pipe	2.5
1422	Segment repair	8
1403	Field bends	1
1404	Casings	1
1405	Underground clearance	.5
1424	Support and anchor main	1
1409	Install steel pipe	2.5
1411	Inspection	1
1401	Abandonment	1
1419	Reinforce or anchor offsets	.5
1414	Pipeline shutdown	<u>3.5</u>

**Total** **47.2 hours**

Serviceman	130
Gas and Combination Serviceman	2
Combination Lineman/Serviceman	18
Gas Service Technician	4
Gas Service Technician/Welder	1
Construction Technician	6
Welder	3
Foreperson	6
Seasonal Inspector	2
Operations Technician	7
Utility operator	14
Certified Pipeline Welder/Welder	51
Small Crew, Gas Foreman, Crew Leader, Journeyman	<u>141</u>

**Total** **385**

**Evaluators**

Nine evaluators per day for 22 weeks –	
4 days per week per diem	\$135,749
Wages 22 x 40 hrs/wk x 1.5 x 9 x \$21.99	261,241
385 employees to be evaluated –	
4 days per diem for 50% of out-of-town employees	
4 x 192 x \$171.40	131,635
Wages – 385 x 40 hrs/wk x 1.5 x \$23.00/hr	531,300
Materials at \$50/day per evaluator	96,250
Evaluator Training	
18 evaluators for two days – 18 days per diem	3,085
288 hours of wages	<u>9,500</u>
<b>Total</b>	<b>\$1,168,760</b>

**OQ Basics III (Pressure Control)**

702 Customer Pressure Regulator	2
1803 Pressure Regulating	3
1414 Pipeline Shutdown	1
2301 Uprating	1
2302 Uprating	<u>1</u>
<b>Total</b>	<b>7 Hours</b>

Eight hours of classroom will be used to cover this topic in sessions per zone with four makeup classes.

Serviceman	130
Gas Combination Serviceman	2
Combination Lineman	18
Gas Service Technician	4
Gas Service Technician/Welder	1
Regulator Technician	18
Meter and Control Technician	19
Certified Welder and Journeyman Welder	51
Small Crew Foreman Gas Foreman	43
Crew Leader Journeyman	98
Service Technician	8
Operation Technician	7
Measurement – Control Technician	3
Construction Technicians	6
Welder	3
Foreperson	<u>6</u>
<b>Total</b>	<b>417</b>

**Evaluators**

Six evaluators	
14 per diems	\$ 2,400
28 days of wages	7,389
417 employee evaluations	
8 hr x 417 x 1.5 x \$22.00	110,088
Materials at \$25/student	10,425
Training of evaluators	
6 days' wages	1,583
3 days' per diem	<u>524</u>
<b>Total</b>	<b>\$187,443</b>

**OO Basics IV (Welding)**

2301 Uprate	1
2302 Uprate	1
2401 Welding	4
2402 Visual Inspection	.5
2403 Nondestruct Testing	.5
2404 Repair or Removal of Welds	1
2405 Miter Joints	<u>.5</u>
<b>Total</b>	<b>8.5</b>

Evaluations will be presented in six eight-hour sessions in each zone and three makeup sessions will be provided.

Certified Pipeline Welder	24
Journeyman Welder	27
Small Gas Crew Foreman	11
Gas Foreman	32
Crew Leader	12
Journeyman Gas	86
Construction Technician	6
Welder	3
Foreperson	6
Seasonal Inspector	2
Gas Service Technician	4
Gas Service Technician/Welder	1
Operation Technician	<u>7</u>
<b>Total</b>	<b>221</b>

Six evaluators will provide the evaluations in pairs –	
21 days per diem	\$ 3,599
42 days of wages	11,083
221 evaluatees for 8 hours –	
Wages 221 x 8 x 1.5 x \$22.00	\$58,344
Class materials	5,525
Evaluator Training –	
6 days wages	1,583
3 days per diem	<u>514</u>
<b>Total</b>	<b>\$86,173</b>

**OO Basics V**

1001 Cast Iron Joints	1
1414 Pipeline Shutdown	3.5
1425 Tapping CI	1
3000 Cast Iron Miscellaneous	<u>6</u>
<b>Total</b>	<b>11.5 Hours</b>

Cast iron evaluations will be done in eight-hour sessions at the valuation center. Personnel and time same as Basics IV.

**Evaluations that fit into Skills Grouping**

These evaluations are either field observation or topics that are included in the basics, but were only a small portion of the classification jobs. Because these will require individual attention or travel for a short class, the costs will be estimated by doubling the evaluatee's wages. A 50% multiplier will be used for employee wage calculation to compensate for use of contractors or overtime to cover evaluation time.

	Hours	Number	Hourly Wage	Cost
Serviceman	2	130	21.99	17,152
Gas Combination Serviceman	2	2	21.99	264
Combination Lineman	2	18	24.86	2,685
Small Crew Foreman	2	11	24.51	1,618
Gas Foreman	2	32	24.51	4,706
Crew Leader	2	12	24.51	1,765
Journeyman Gas	2	86	21.22	10,950
Welder	2	27	22.01	3,566
Utility Operator	3	14	19.37	2,441
Reg. Technician & Meter/Cont.	6	18	21.99	7,125
Measurement Control Technician	9.5	19	21.99	11,908
Construction Technician	3	6	21.22	1,146
Foreperson	5	6	24.51	2,206
Seasonal Inspector	3	2	17.00	306
Leak Locator Technician	16	4	20.21	3,880
Service Technician	4.5	8	21.99	2,375
			<b>TOTAL</b>	<b>\$74,093</b>

Fort Madison and Sioux Falls rates are based on 499/109 scale.

Figure 2 is a summary of the evaluation cost not including administrative costs.

	Evaluator			Evaluatee			Total
	Per Diem	Wages	Training	Per Diem	Wages	Training	
<b>2001</b>							
Meter Reader/Utility	\$5,656	\$8,708	\$2,611		\$16,481	\$4,575	\$38,031
Locator/Leak Survey Basic	171	528	264	\$857	455	513	2,788
Basic I	13,712	21,110	2,611		118,668	11,175	167,276
Basic II	12,340	18,999	4,338		85,272	10,659	131,608
<b>TOTAL</b>	<b>\$31,879</b>	<b>\$49,345</b>	<b>\$9,824</b>	<b>\$857</b>	<b>\$220,876</b>	<b>\$26,922</b>	<b>\$339,703</b>
<b>2002</b>							
Evaluation Center	\$135,749	\$261,241	\$12,585	\$131,635	\$531,300	\$96,250	\$1,168,760
OQ Basic III	2,400	7,389	2,197		110,088	10,425	132,499
OQ Basic IV	3,599	11,083	2,097		58,344	5,525	80,648
OQ Basic V	3,599	11,083	2,097		58,344	5,525	80,648
Other							74,093
<b>TOTAL</b>				<b>\$131,635</b>			<b>\$1,536,648</b>

Figure 2

**Administration Costs**

<b>2001</b>	
(2) Clerical (September, October, November, December) Two clerks for entry and to assist in setup. Not included is one clerk that is involved in the development	\$20,000
(3) Trainers/Fulltime Evaluator (October, November, December) Office materials, transportation costs included in evaluation costs.	72,000
Evaluation Center Monthly Rentals (September, October, November, December)	4,000
<b>TOTAL</b>	<b>\$96,000</b>
<b>2002</b>	
(3) Clerical (January - December) Three temps	\$90,000
(3) Trainers/Fulltime Evaluator	288,000
(3) Evaluation Centers (January - December)	36,000
<b>TOTAL</b>	<b>\$414,000</b>

Figure 3

**Total OQ Implementation Costs:**

2001	Evaluation	\$339,703
	Administration	<u>96,000</u>
	<b>Total</b>	<b>\$435,703</b>
2002	Evaluation	\$1,536,648
	Administration	<u>414,000</u>
	<b>Total</b>	<b>\$1,950,648</b>

~ DRAFT ~

## OPERATOR QUALIFICATION

### Program Proposal

Operator Qualification is a regulatory requirement that must be implemented by October 2002. The program applies to qualified tasks, which is less than 20% of all tasks performed by field employees.

Qualification program is jointly developed and implemented by the company and represented employees. Qualification of employees will be accomplished by the following methods:

- Evaluation at work location
- Evaluation at one of three training centers
- Classroom at one of nine training rooms
- Classroom at service centers

### OQ Staff

The implementation team will consist of (three) trainers, (three) FTE Gas Engineering, (three) FTE skills trainers, and 15 to 20 full-time evaluators. Three field evaluation centers will be constructed in Des Moines, Sioux City, and Iowa City.

The three trainer positions will be permanent and will support Operator Qualification's on-going requirements, as well as other Energy Delivery training needs beyond October 2002.

The organization of the implementation program would be as follows:

(See Visio Drawing Attached)

### OQ Project Goals

#### Operator Qualification Development Costs (Estimated)

OQ Team Wages	\$59,000
Gas Engineering Wages	\$192,000
Gas Engineering Expenses	\$11,000
MEA Costs	<u>\$40,000</u>
<b>TOTAL</b>	<b>\$302,000</b>

Operator Qualification Implementation Costs

Training/Evaluator Staff (Wages) (Not Loaded)

Three Trainers (Permanent)

One would be located in Sioux City, Des Moines, and Iowa City. \$275,000  
 They would be responsible for managing the field training centers, scheduling, and classroom training in their area. The position would be full-time and would be transferred to on-going training after October 2002. (Start on July 1, 2001 through January 1, 2003).

Three Clerical (Temporary July 1, 2001 to January 1, 2003) \$108,000

Three Skills Trainers (Temporary \$186,000

Made up of three or more persons supporting simulation training system-wide. (Start October 2001 to October 2002).

Twenty Evaluators (Full-time - Temporary Assignment) \$1,100,000

Trainees (Wages)

Estimates do not include LNG/LPG, Gas System Controllers, and Meter Regulation. These are specialized areas that will handle their own requirements, but will coordinate with remainder of programs. (See Exhibit A) \$430,000

**TOTAL WAGES \$2,099,000**

Training Center Expenses

Three training centers for field observations will be established for 18 months in Sioux City, Des Moines, and Iowa City. (See Exhibit B)

O & M - Facility \$12,600

O & M - Materials \$37,500

Capital \$111,000

Living Expenses for Trainees

Assume three days at training center at \$300 per person for meals and lodging evaluators and trainees for training center. \$69,300

**Classroom Training**

Classroom training expenses - \$100/day of training for travel and meals.

Servicesmen	172 X 3 days X \$100/day =	\$51,600	
Construction	231 X 2 days X \$100/day =	\$46,200	
Meter Readers	188 X 1 day X \$100/day =	\$18,800	
Locators	15 X 1 day X \$100/day =	\$1,500	
Welders	54 X 2 day X \$100/day =	\$10,800	\$128,900

**Trainers Travel Expense**

One night and two days on road for 70 weeks at \$200/trip	\$42,000
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**Skills Trainers**

One night and two days on road for 40 weeks at \$200/trip	\$24,000
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<b>TOTAL EXPENSES</b>	<b>O &amp; M</b>	<b>\$314,300</b>
	<b>CAPITAL</b>	<b>\$111,000</b>

**OO On-Going Cost**

Assume that after October 28, 2002, qualification will be accomplished on three-year rotation with the same type of training mix: $(\$2,193,300 \div 5)$ .	\$439,000
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Assume three full-time trainers and three FTE skills trainers needed to maintain QA program.

**Implementation Schedule**

June 2001	Train Evaluators
June 2001	Begin the evaluations focusing on: <ul style="list-style-type: none"> <li>• Meter Readers</li> <li>• Servicemen</li> <li>• O &amp; M Construction in Employee Work Locations</li> </ul>
September 2001	Open up First Evaluation Center and Test Evaluations
October 2001	Begin Winter Schedule of Classroom Training and Skills Training
April 2002	Open Three Field Evaluation Centers
June 2002	Open Cathodic Field Evaluation Center

## OPERATOR QUALIFICATION

### Trainee Wages (Not Loaded)

Classification	Number	Average Wage	Hour	Travel	Cost
Serviceman	172	\$22.00	16	24	\$90,774
Construction/O & M	231	\$22.00	40	60	\$304,920
Meter Readers	170	\$13.62	4	6	\$13,892
Meter Reader Coll.	18	\$19.00	4	6	\$2,052
LNG/LPG Gas System	10 6				Not Included Not Included
Locators	15	\$20.21	8	12	\$3,638
Welders +	54	\$23.00	8	12	\$14,904
<b>TOTAL</b>					<b>\$430,180</b>

+ This is in addition to the 40 hours construction/O&M Training.

Training Facility

O & M - Facilities

Three portable enclosures - \$200/month each	\$600
Utilities, fuel	<u>\$100</u>
	\$700/month
	\$12,600/project

Training Facility (Temporary)

Parking and grading	\$20,000
Utilities	\$ 5,000
Miscellaneous Piping	<u>\$ 2,000</u>
	\$27,000/each

Des Moines Facility (Permanent)

Same as Training Facility	\$27,000
Cathodic Field	\$15,000
Leak Survey	<u>\$15,000</u>
	\$57,000

TOTAL CAPITAL FACILITIES

\$111,000

**Field Services  
2002 Initiatives  
Operator Qualifications**

12 months for 2002 ONLY

	West RC 623	Central RC 617	NorthEast RC 619	Total
A No. Employees	1	1	1	3
B No. Straight Time Hours	2,080	2,080	2,080	2,080
Ba Remove PTO/Training Hours	494	494	494	494
C=B*1 No. Over Time Hours	208	208	208	208
D=B+Ba+C No. Total Hours	1,794	1,794	1,794	1,794
Da = 10/12 Portion of Year	100%	100%	100%	100%
Db=D*Da No. Total Hours for Initiative	1,794	1,794	1,794	1,794
E Gas Serviceman Wage	\$ 22.65	\$ 22.65	\$ 22.65	\$ 22.65
F=E*1.75 Gas Serviceman OT Wage	\$ 39.64	\$ 39.64	\$ 39.64	\$ 39.64
G=D*F Total OT Wages	\$ 71,112	\$ 71,112	\$ 71,112	\$ 213,336
H Loadings	1,0902	1,0902	1,0902	1,0902
I=G*H Total Loaded OT Wages	\$ 77,526	\$ 77,526	\$ 77,526	\$ 232,579

Per 5 Yr Staffing Plan Average Holiday, Vacation, Sick a

**Calculation of Work Replacement**

A	No. Employees	1	1	1	3
B	No. Straight Time Hours	2,080	2,080	2,080	2,080
Ba	Remove PTO/Training Hours	494	494	494	494
C=B*1	No. Over Time Hours	208	208	208	208
D=B+Ba+C	No. Total Hours	1,794	1,794	1,794	1,794
Da = 10/12	Portion of Year	100%	100%	100%	100%
Db=D*Da	No. Total Hours for Initiative	1,794	1,794	1,794	1,794
E	Gas Serviceman Wage	\$ 22.65	\$ 22.65	\$ 22.65	\$ 22.65
F=E*1.75	Gas Serviceman OT Wage	\$ 39.64	\$ 39.64	\$ 39.64	\$ 39.64
G=D*F	Total OT Wages	\$ 71,112	\$ 71,112	\$ 71,112	\$ 213,336
H	Loadings	1,0902	1,0902	1,0902	1,0902
I=G*H	Total Loaded OT Wages	\$ 77,526	\$ 77,526	\$ 77,526	\$ 232,579

**Calculation of Assessor Expenses**

<b>1. Hotel Charges</b>						
J	Assume 6/mo Rate \$75 each	\$ 5,400	\$ 5,400	\$ 5,400	\$ 16,200	Calculation = 6 x 12 mo x \$75 each x 1 employee
<b>2. Meals</b>						
K	Assume 4/week Rate \$46.25 each	\$ 8,880	\$ 8,880	\$ 8,880	\$ 26,640	Calculation = 4/week x 4 weeks/mo x 12 mo x \$46.25 x 1
<b>3. Overtime (loaded)</b>						
L	Assume 25% of Gas Serviceman OT Wage (+ 10% Incr)	\$ 24,718	\$ 24,718	\$ 24,718	\$ 74,153	Calculation = (2080 * 25%) x (\$39.64 OT Wage x 1.10) x 10
<b>4. Travel Expense</b>						
M	Assume \$100/week	\$ 4,800	\$ 4,800	\$ 4,800	\$ 14,400	Calculation = 4 weeks x 12 mo x \$100 rate/week x 1 no. of
<b>5. Wage Increase</b>						
O=E	Gas Serviceman Wage	\$ 22.65	\$ 22.65	\$ 22.65		
P=O*1	Increase (10%)	\$ 2.27	\$ 2.27	\$ 2.27		
Q	Loadings	1,3554	1,3554	1,3554		
R	Hours (2080)	2,080	2,080	2,080		
S=P*Q*R	Gas Serviceman Wage Increase	\$ 6,386	\$ 6,386	\$ 6,386	\$ 19,157	
T=J+K+L+M+S	Total Other Expenses	\$ 50,183	\$ 50,183	\$ 50,183	\$ 150,550	
U=T	Total Expenses	\$ 127,710	\$ 127,710	\$ 127,710	\$ 383,129	

spread evenly

**Distribution O&M and Construction  
2002 Initiatives  
Operator Qualifications**

12 months for 2002 ONLY

**Calculation of Work Replacement**

	Dist O&M RC 830	Dist Const RC 815	Total
A No. Employees	7	8	15
B No. Straight Time Hours	2,080	2,080	2,080
Ba Remove PTO/Training Hours	494	494	494
C=B*1 No. Over Time Hours	208	208	208
D=B+Ba+C No. Total Hours	1,794	1,794	1,794
Da = 10/12 Portion of Year	100%	100%	0%
Db=D*Da No. Total Hours for Initiative	1,794	1,794	1,794
E Gas Serviceman Wage	\$ 22.67	\$ 22.67	\$ 22.67
F=E*1.75 Gas Serviceman OT Wage	\$ 39.67	\$ 39.67	\$ 39.67
G=D*F Total OT Wages	\$ 498,224	\$ 569,399	\$ 1,067,623
H Loadings	1,0902	1,0902	1,0902
I=G*H Total Loaded OT Wages	\$ 543,164	\$ 620,769	\$ 1,163,922

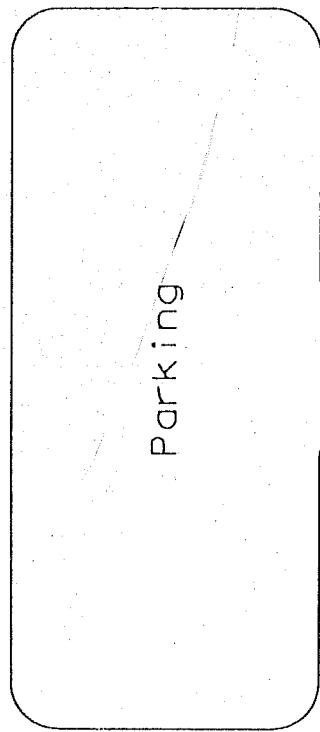
Per 5 Yr Staffing Plan Average Holiday, Vacat

**Calculation of Assessor Expenses**

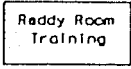
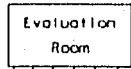
<b>1. Hotel Charges</b>			
J Assume 6/mo Rate \$75 each	\$ 37,800	\$ 43,200	\$ 81,000
<b>2. Meals</b>			
K Assume 4/week, Rate \$46.25 each	\$ 62,160	\$ 71,040	\$ 133,200
<b>3. Overtime (loaded)</b>			
L Assume 25% at Gas Serviceman OT Wage (+ 10% Incr)	\$ 173,177	\$ 197,916	\$ 371,093
<b>4. Travel Expense</b>			
M Assume \$100/week	\$ 33,600	\$ 38,400	\$ 72,000
<b>5. Wage Increase</b>			
O=E Gas Serviceman Wage	\$ 22.67	\$ 22.67	
P=O*1 Increase (10%)	\$ 2.27	\$ 2.27	
Q Loadings	1,3554	1,3554	
R Hours (2080)	2,080	2,080	
S=P*Q*R Journeyman Welder Wage Increase	\$ 44,738	\$ 51,130	\$ 95,868
<b>T=F+K+L+M+S Total Other Expenses</b>	<b>\$ 351,475</b>	<b>\$ 401,686</b>	<b>\$ 753,161</b>
<b>U=H+I Total Expenses</b>	<b>\$ 894,639</b>	<b>\$ 1,022,446</b>	<b>\$ 1,917,083</b>

spread evenly

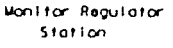
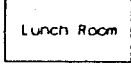
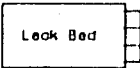
# 00 Evaluation Center (Preliminary)



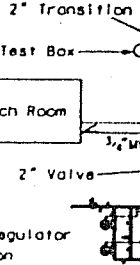
2" DWD Air Line



Gravel Road



- Gas Line
- \_\_\_\_\_ Water Line
- ..... Electric Line
- ..... Air Line



Electric

**Number of Employees per  
Job Classification involved in Operator Qualification**

Job Classification	# of Employees
Small Gas Crew Foreman Working	11
Gas Foreman Working	32
Crew Leader – Gas	12
Journeyman – Gas	86
Certified Pipeline Welder	24
Journeyman – Welder	27
Serviceman – Gas	130
Combination Serviceman	2
Combination Lineman/Serviceman	18
Regulator Technician	18
Meter & Control Technician	19
Locator/Leak Surveyor	15
Utility Operator	14
Meter Reader	163
Meter Utility Person	20
LNG/Propane Plant Technician	4
Gas system Controller	6
<i>Fort Madison</i> Gas Service Technician	4
Gas Service Technician/Welder	1
<i>Sioux Falls</i> Leak/Locator Technician	4
Service Technician	8
Operations Technician	7
Measurement – Control Technician	3
Construction Technician	6
Welder	3
Foreperson	6
Seasonal Inspector	2
Management (Corrosion)	0
<b>Total</b>	<b>645</b>

## CONSOLIDATED CONTRACT EXHIBIT 'A'

OCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/1/00
109	ELECTRIC CREW LEADER	4	\$25.38	Crew Leader - Electric	\$26
109	ELECTRIC CREW LEADER	21	\$25.38		
199S-E	SUB. ELEC. WORKING FOREMAN	8	\$25.91	Sub. Elec. Working Foreman	\$26
199S-E	SS ELEC.-TECH. & FOREMAN WORKING	3	\$26.18	SS. Elec.-Tech. & Foreman Working	\$26
499N	SMALL ELECTRIC CREW FOREMAN	27	\$24.48	Small Electric Crew Foreman	\$26
499N	LINE CREW FOREMAN	2	\$24.93	Line Crew Foreman	\$26
499N	UNDERGROUND FOREMAN	2	\$24.04	Underground Foreman	\$26
199S-E	CABLE SPLICER FOREMAN WORKING	4	\$25.67	Cable Splicer Foreman Working	\$26
499N	ELECTRICIAN FOREMAN	1	\$23.37	Electrician Foreman	\$26
199S-E	LINE CREW FOREMAN WORKING	50	\$25.83	Line Crew Foreman Working	\$26
				Substation Electrician Apprentice	
				1st 6 months	\$18
				2nd 6 months	\$18
				3rd 6 months	\$18
				4th 6 months	\$19
				5th 6 months	\$19
				6th 6 months	\$20
				7th 6 months	\$21
				8th 6 months	\$21
109	ELECTRICIAN JOURNEYMAN	22	\$23.07	Substation Electrician Journeyman	\$21
199S-E	SUBSTATION ELECTRICIAN - 4 YRS.	11	\$23.12		
499N	ELECTRICIAN	16	\$22.04		

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/1/00
				Substation Electric Technician Apprentice	
				1st 6 months	\$19.19
				2nd 6 months	\$19.68
				3rd 6 months	\$20.17
				4th 6 months	\$20.66
				5th 6 months	\$21.16
				6th 6 months	\$21.65
				7th 6 months	\$22.63
				8th 6 months	\$23.62
109	ELECTRICIAN TECHNICIAN	6	\$23.80	Substation Electric Technician	\$24.60
499S-E	SUBSTATION ELECTRICIAN TECHNICIAN	4	\$24.60		
499N	ELECTRIC TECHNICIAN	8	\$23.15		
				Electric Meter Technician Apprentice	
				1st 6 months	\$17.53
				2nd 6 months	\$17.98
				3rd 6 months	\$18.43
				4th 6 months	\$18.88
				5th 6 months	\$19.33
				6th 6 months	\$19.78
				7th 6 months	\$20.68
				8th 6 months	\$21.58
109	METERMAN ELECTRIC JOURNEYMAN	13	\$20.60	Electric Meter Technician	\$22.48
499S-E	PRIMARY METERMAN	8	\$22.46		
499N	ELECTRIC METER TECHNICIAN	1	\$22.48		
499N	ELECTRIC METERMAN	10	\$21.37		

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/1/00
				Journeyman - Lineman Apprentice	
				1st 6 months	\$18.
				2nd 6 months	\$18.
				3rd 6 months	\$19.
				4th 6 months	\$19.
				5th 6 months	\$20.
				6th 6 months	\$20.
				7th 6 months	\$21.
				8th 6 months	\$22.
109	LINEMAN JOURNEYMAN	89	\$23.07	Journeyman - Lineman	\$23.
499S-E	LINEMAN	67	\$23.06		
499S-E	ELECTRIC SERVICEMAN	48	\$23.33		
499N	LINEMAN	78	\$22.93		
499N	LOCALMAN/LINEMAN	6	\$23.08		
				Cable Splicer Apprentice	
				1st 6 months	\$17.
				2nd 6 months	\$18.
				3rd 6 months	\$18.
				4th 6 months	\$19.
				5th 6 months	\$19.
499N	CABLE SPLICER 6/6	1	\$19.29	6th 6 months	\$20.
				7th 6 months	\$21.
				8th 6 months	\$21.
				Cable Splicer	\$22.
199S-E	CABLE SPLICER - 4 YRS.	8	\$22.90		
499N	CABLE SPLICER	9	\$22.04		
				Distribution Technician - Apprentice	
				1st 6 months	\$17.
				2nd 6 months	\$18.
				3rd 6 months	\$18.
				4th 6 months	\$19.
				Distribution Technician	\$20.

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT	EMPLOYEE NUMBER	PRESENT	NEW	3/1/00
	JOB DESCRIPTION		WAGE	JOB DESCRIPTION	
				Utility Operator Start	
				1st 6 months	\$16.00
109	GROUNDMAN PATROLMAN - 1ST YEAR	2	\$15.26	Utility Operator	\$18.00
109	MAINMAN HELPER - 1ST YEAR	5	\$15.26		
109	GROUNDMAN PATROLMAN	1	\$16.96		
109	MAINMAN HELPER	1	\$16.96		
499S-E	UTILITY OPERATOR GROUNDMAN	6	\$18.67		
499S-E	UG UTILITY MAN - 2 YEARS	1	\$18.67		
499S-G	GAS EQUIPMENT OPERATOR	9	\$18.81		
499N	TRUCK DRIVER GROUNDMAN HYDRAULIC	1	\$18.47		
499N	ELECTRICIAN HELPER	1	\$16.92		
109	CREW LEADER - GAS	9	\$23.80	Crew Leader - Gas	\$23.00
499S-E	NONE	0	\$0.00		
499N	SMALL GAS CREW FOREMAN WORKING	11	\$22.26	Small Gas Crew Foreman Working	\$23.00
499S-G	GAS FOREMAN WORKING	32	\$21.74	Gas Foreman Working	\$23.00
				Journeyman Gas Apprentice	
				1st 6 months	\$16.00
				2nd 6 months	\$17.00
				3rd 6 months	\$17.00
				4th 6 months	\$18.00
				5th 6 months	\$18.00
				6th 6 months	\$19.00
109	MAINMAN JOURNEYMAN	53	\$20.60	Journeyman - Gas	\$20.00
499S-E	NONE	0	\$0.00		
499S-G	GAS SYSTEMS PERSON	28	\$19.73		
499N	FITTER	16	\$20.25		

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/1/00
				Journeyman Welder Apprentice	
				1st 6 months	\$
				2nd 6 months	\$
				3rd 6 months	\$
				4th 6 months	\$
				5th 6 months	\$
				6th 6 months	\$
109	PIPELINE WELDER JOURNEYMAN	11	\$21.35	Journeyman Welder	\$
499S-E	NONE	0	\$0.00		
499S-G	NONE	0	\$0.00		
499N	FITTER WELDER	17	\$21.37		
				7th 6 months	\$
				8th 6 months	\$
109	PIPELINE WELDER CERTIFIED	17	\$22.18	Certified Pipeline Welder	\$
499S-E	NONE	0	\$0.00		
499N	NONE	0	\$0.00		
499S-G	PIPELINE WELDER	9	\$21.74	Certified Pipeline Welder	\$
109	NONE	0	\$0.00	Combination Lineman / Serviceman	\$
499S-E	NONE	0	\$0.00		
499S-G	NONE	0	\$0.00		
499N	LOCALMAN LINEMAN COMBO	12	\$23.43		
109	NONE	0	\$0.00	Combination Serviceman	\$
499S-E	NONE	0	\$0.00		
499S-G	NONE	0	\$0.00		
499N	DISTRICT COMBINATION SERVICEMAN	2	\$20.25		

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/
				Serviceman - Gas Apprentice	
				1st 6 months	
				2nd 6 months	
				3rd 6 months	
				4th 6 months	
				5th 6 months	
				6th 6 months	
				7th 6 months	
				8th 6 months	
109	SERVICEMAN JOURNEYMAN	84	\$21.35	Serviceman - Gas	
499S-E	NONE	0	\$0.00		
499S-G	SERVICEMAN - GAS	44	\$21.09		
499N	GAS SERVICEMAN	17	\$20.25		
499N	DISTRICT GAS SERVICEMAN	26	\$20.25		
				Meter & Control Technician Apprentice	
				1st 6 months	
				2nd 6 months	
				3rd 6 months	
499S-G	GAS METER & REGULATOR REPAIRMAN 18 MONTHS	1	\$19.60	4th 6 months	
109	METERMAN GAS SENIOR	8	\$21.35	Meter & Control Technician	
499S-E	NONE	0	\$0.00		
499S-G	GAS METER & REGULATOR REPAIRMAN	11	\$21.31		
499N	NONE	0	\$0.00		

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/1
				Regulator Technician Apprentice 1st 6 months 2nd 6 months 3rd 6 months 4th 6 months 5th 6 months 6th 6 months	
109	REGULATOR JOURNEYMAN	14	\$21.35	Regulator Technician	
499S-E	NONE	0	\$0.00		
499S-G	NONE	0	\$0.00		
499N	GAS REGULATOR MAN	4	\$20.70		
499N	FIELD MEASUREMENT TECHNICIAN-LEM	5	\$20.92		
				Gas Meter Technician Start 1st 6 months Gas Meter Technician	
109	NONE	0	\$0.00		
499S-E	NONE	0	\$0.00		
499S-G	NONE	0	\$0.00		
499N	SPECIALIZED GAS METER REPAIRMAN	2	\$19.36		
499N	GAS METER REPAIRMAN	3	\$18.03		
				Locator / Leak Surveyor	
109	NONE	0	\$0.00		
499S-E	LOCATOR UTILITYMAN	7	\$19.62		
499S-G	PIPE LOCATOR	4	\$19.62		
499N	PIPE LOCATOR	2	\$17.81		
499N	GAS LEAK INSPECTOR	2	\$18.70		
				Non-Rotating LNG / Propane Plant Technician Start 1st 6 months LNG / Propane Plant Technician	
109	NONE	0	\$0.00		
499S-E	NONE	0	\$0.00		
499S-G	PEAK PLANT MAN	4	\$21.08		
499N	PROPANE PLANT OPERATOR - S.CITY	1	\$21.37		

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3
				Rotating LNG / Propane Plant Technician Start 1st 6 months	
499N	LNG/PROPANE PLANT OPERATOR	5	\$22.04	LNG / Propane Plant Technician *	
499S-E	TREE TRIMMER WORKING FOREMAN	5	\$21.98	Tree Trimmer Working Foreman	
				Tree Trimmer Start 1st 6 months	
109	NONE	0	\$0.00	Tree Trimmer	
499S-E	TREE TRIMMER	3	\$19.83		
499N	TREE TRIMMER	5	\$19.81		
109	MECHANIC LEAD	1	\$23.07	Crew Leader - Garage	
499N	GARAGE FOREMAN	3	\$22.04	Foreman - Garage	
499S-E	GARAGE FOREMAN WORKING	2	\$21.98	Garage Foreman Working	
				Garage Mechanic Apprentice 1st 6 months 2nd 6 months 3rd 6 months 4th 6 months 5th 6 months 6th 6 months 7th 6 months 8th 6 months	
109	BODY REPAIRMAN JOURNEYMAN	1	\$20.60	Garage Mechanic	
109	MECHANIC AUTO JOURNEYMAN	6	\$20.60		
499S-E	GARAGE MECHANIC - 4 YRS.	8	\$20.69		
499N	GARAGE MECHANIC	10	\$20.70		

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION
				Storekeeper Start 1st 6 months
109	MATERIAL HANDLER JOURNEYMAN	9	\$17.64	Storekeeper
109	SERVICE BUILDING JOURNEYMAN	3	\$17.64	
499S-E	STORESMAN	15	\$18.79	
499S-G	STORESMAN	2	\$18.75	
499N	STOREKEEPER	7	\$18.92	
499N	STOREKEEPER 4/6 MONTHS	1	\$16.18	
499N	DELIVERY VAN DRIVER	2	\$16.69	
499N	GARAGE PARTSMAN	1	\$19.14	
499N	GAS METER WAREHOUSEMAN	1	\$19.09	
109	NONE	0	\$0.00	Foreman - Storekeeper
499S-E	NONE	0	\$0.00	
499S-G	NONE	0	\$0.00	
499N	STOREROOM FOREMAN	2	\$21.37	
				Meter Utility Person Start 1st 6 months
109	NONE	0	\$0.00	Meter Utility Person
499S-E	METER READER COLLECTOR	17	\$18.99	
499N	METER READER COLLECTOR	1	\$16.92	
109	NONE	0	\$0.00	Rubber Goods/Hot Line Tool Tester
499S-E	NONE	0	\$0.00	
499S-G	NONE	0	\$0.00	
499N	RUBBER GOODS TESTER	1	\$17.81	

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/1/00
109	GARAGE HELPER	1	\$15.52	Laborer	\$15.
109	CUSTODIAN	0	\$14.85		
499S-E	LABORER	0	\$15.67		
499S-E	JANITOR	0	\$15.30		
499S-G	TRUCK-DRIVER LABORER	0	\$17.47		
499S-G	UTILITY LABORER	0	\$15.85		
499N	STOREROOM HELPER	0	\$17.36		
499N	JANITOR	0	\$13.80		
499N	GAS HELPER UTILITY	0	\$16.25		
499N	CONCRETE SAW OPERATOR	0	\$16.47		
				Meter Reader Start - Tier II	
				1st 6 months	\$10.
				2nd 6 months	\$11.
				Meter Reader Tier II Thereafter	\$13.
109	METER READER	28	\$15.03	Meter Reader	\$15.
109	METER READER	1	\$13.00		\$13.
109	METER READER	7	\$11.50		\$11.
109	METER READER	14	\$10.00		\$10.
499S-E	METER READER	23	\$17.70		\$18.
499S-E	METER READER	1	\$16.72		\$17.
499S-E	METER READER	11	\$12.00		\$13.
499S-E	METER READER	1	\$12.36		\$13.
499S-E	METER READER	14	\$10.00		\$11.
499S-E	METER READER	16	\$9.28		\$10.
499N	METER READER - P.R.	1	\$18.64		\$18.
499N	METER READER - P.R.	1	\$16.29		\$16.
499N	METER READER	30	\$16.03		\$16.
499N	METER READER	1	\$9.28		\$10.
499N	METER READER	6	\$12.00		\$13.
499N	METER READER	6	\$10.00		\$10.
	TOTAL				

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/1/
<b>GENERATION</b>					
				Equipment Operator Apprentice	
				1st 6 months	\$
				2nd 6 months	\$
				3rd 6 months	\$
				4th 6 months	\$
				5th 6 months	\$
				6th 6 months	\$
109	EQUIPMENT OPERATOR JOURNEYMAN	12	\$21.05	Equipment Operator*	\$
499S-E	STATION EQUIPMENT OPERATOR	20	\$22.45		
499N	ASSISTANT UNIT OPERATOR	25	\$21.05		
499N	AUXILIARY UNIT OPERATOR	25	\$19.16		
				Assistant Unit Operator Apprentice	
				1st 6 months	\$
				2nd 6 months	\$
				3rd 6 months	\$
				4th 6 months	\$
				5th 6 months	\$
				6th 6 months	\$
109	EQUIPMENT OPERATOR PLANT	5	\$22.63	Assistant Unit Operator*	\$
109	EQUIPMENT OPERATOR STATION	4	\$22.63		
109	PLANT OPERATOR	9	\$24.25	Unit Operator*	\$
499S-E	STATION CONTROL OPERATOR	10	\$24.20		
499N	UNIT OPERATOR	15	\$22.72		
499S-E	COAL HANDLER FOREMAN WORKING		\$21.88	Non-Rotating Fuel Handling Foreman Fuel Handling Crew Leader	\$

## CONSOLIDATED CONTRACT EXHIBIT 'A'

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION	3/1/00
499S-E	COAL HANDLER FOREMAN WORKING		\$21.88	Rotating Fuel Handling Foreman Fuel Handling Crew Leader	\$23. \$23.
				Non-Rotating Fuel Handling Technician Apprentice 1st 6 months 2nd 6 months 3rd 6 months 4th 6 months 5th 6 months 6th 6 months Non-Rotating Fuel Handling Technician	\$16. \$17. \$17. \$18. \$19. \$19. \$20.
109 499S-E	YARD MAN COAL HANDLER	6 19	\$19.82 \$20.59		
				Rotating Fuel Handling Technician Apprentice 1st 6 months 2nd 6 months 3rd 6 months 4th 6 months 5th 6 months 6th 6 months	\$17. \$18. \$18. \$19. \$19. \$20.
109 499N	COAL EQUIPMENT OPERATOR JOUR. COALMAN	14 30	\$21.06 \$21.17	Rotating Fuel Handling Technician*	\$21.
499S-E	STATION MACH. MECH. FOREMAN WORKING		\$24.60	Mechanical Maintenance Foreman Mechanical Maintenance Crew Leader	\$25. \$25.
109 499N	MECHANIC JOURNEYMAN PLANT MECHANIC	13 32	\$21.35 \$20.92	Mechanic	\$21. \$21.

**CONSOLIDATED CONTRACT EXHIBIT 'A'**

LOCAL	PRESENT JOB DESCRIPTION	EMPLOYEE NUMBER	PRESENT WAGE	NEW JOB DESCRIPTION
109 499N	WELDER REPAIRMAN JOURNEYMAN PLANT MECHANIC WELDER	4 11	\$21.35 \$21.37	Mechanic Welder
109 499N	WELDER CERTIFIED MECHANIC WELDER CERTIFIED	1 9	\$22.18 \$22.48	Mechanic Welder Certified
109 499S-E 499N	MACHINIST STATION MACHINIST MECHANIC PLANT MACHINIST	4 21 2	\$21.35 \$23.09 \$22.46	Machinist Mechanic Welder Apprentice 1st 6 months 2nd 6 months 3rd 6 months 4th 6 months 5th 6 months 6th 6 months 7th 6 months 8th 6 months Machinist Mechanic Welder
499S-E	STATION MACHINIST MECHANIC WELDER	0	\$23.60	Machinist Mechanic Welder Certified
499S-E	ELEC. CONTROL MECHANIC FOREMAN WORKING		\$25.94	Electrical Foreman Electrical Crew Leader

2001 Cost

Evaluation	\$339,703
Administrative Costs	
(2) Clerical	\$ 20,000
(3) Trainer/Evaluator	72,000
Evaluation Center Rentals	<u>\$ 4,000</u>
<b>TOTAL</b>	<b><u>\$435,703</u></b>

2002 Costs

Evaluation	\$1,536,648
Administrative Costs	
(1) Clerical	\$ 90,000
(3) Trainer/Evaluator	288,000
Evaluation Center Rentals	<u>36,000</u>
<b>TOTAL</b>	<b>\$1,950,648</b>

Projected Ongoing Annual Costs

Total Evaluation Cost – Administrative (2001 – 2002)	\$1,956,963
Improved efficiency after going through one cycle is 10%	< 187,635 >
Cost of Annual Evaluations 1/3 of Total	562,905
One clerk should be able to support the program after the first year	30,000
Trainers will take on some of the evaluators' roles, leaving 50% of time to program administration.	<u>144,000</u>
<b>Expected Annual costs will be:</b>	<b>\$ 736,905</b>

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

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IN RE: )  
 ) DOCKET NO. NG01-  
MIDAMERICAN ENERGY COMPANY )  
 )

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DIRECT TESTIMONY  
OF  
JEAN M. CALLIGAN

- 1 Q. Please state your name and business address for the record.
- 2 A. Jean M. Calligan, 401 Douglas Street, Sioux City, Iowa, 51101.
- 3 Q. By whom are you employed and in what position?
- 4 A. I am employed by MidAmerican Energy Company as a gas price analyst.
- 5 Q. Please describe your education and business experience and business  
6 credentials.
- 7 A. I graduated in 1987 from Morningside College with a Bachelor of Science degree  
8 in Computer Science. I received my Master in Business Administration degree  
9 from the University of South Dakota in 1997.
- 10 I joined Iowa Public Service Company in 1983 as a computer programmer. In  
11 1987 I became an Assistant Rate Analyst for the Rate Department. I was  
12 promoted to Rate Analyst in 1991. I have held my current position as a Gas  
13 Pricing Analyst since 1995.
- 14 I have completed the Edison Electric Institute Rate Fundamentals Course through  
15 Indiana University at Bloomington, Indiana. I have also completed the

1 Introduction to Public Utility Accounting Course through Virginia  
2 Commonwealth University.

3 **Q. Have you provided testimony in previous dockets?**

4 A. Yes. I have prepared testimony in MidAmerican Energy Company's previous  
5 South Dakota gas rate cases Docket Nos. NG95-006 and NG98-011.

6 **Q. What is the purpose of your prepared direct testimony?**

7 A. I am supporting the weather normalization pro forma adjustment to the income  
8 statement sponsored by Company witness Tunning in his Exhibit \_\_\_\_ (RRT-1).  
9 Schedule 17, which is shown on my Exhibit \_\_\_\_ (JMC-1).

10 **Weather Normalization**

11 **Q Please explain Exhibit \_\_\_\_ (JMC-1).**

12 A. The 2000 test year was colder than normal, which resulted in higher sales and  
13 revenues. I have adjusted the test year revenues to correspond to normal weather.  
14 The negative adjustment of \$81,951 reflects a decrease to Company's test year  
15 revenues as a result of weather normalizing billed sales and unbilled sales for  
16 twelve months ending December 31, 2000. This schedule shows the adjustment  
17 for volumes and revenue. The calculation to obtain this adjustment is included in  
18 Schedule 1, Wpr. pages 1 through 19.

19 **Q. Please explain the methodology used to calculate the weather normalization  
20 adjustment.**

21 A. The methodology used for the normalization was used in MidAmerican Energy  
22 Company's prior rate proceedings in Docket Nos. NG95-006 and NG98-011.  
23 This method calculates a normalization factor by taking the monthly Heating

1 Degree Day Normals and dividing them by the monthly Heating Degree Day  
2 Actuals. This normalization factor is applied to actual monthly sales (less  
3 baseload sales) to either decrease actual sales if it is colder than normal or  
4 increase sales if it is warmer than normal.

5 **Q. What are baseload sales and why are they excluded in the weather**  
6 **normalization process?**

7 A. Baseload sales are sales included in a customer's meter reading which are non-  
8 heating sales. Such gas sales may result from gas cooking, gas drying, or water  
9 heating. These baseload sales are not sensitive to weather changes since their  
10 usage is not for heating. Baseload sales are determined for each customer group  
11 and excluded from total billed sales prior to performing the weather  
12 normalization calculation.

13 **Q. Please state the source for the Normal and Actual Heating Degree Day**  
14 **information.**

15 A. The monthly Normal Heating Degree Days are based on the period of 1971-2000  
16 provided by the National Oceanic and Atmospheric Administration (NOAA).  
17 The Actual Heating Degree Days are reported by the Iowa Department of  
18 Agriculture and Land Stewardship for weather at Sioux Falls, South Dakota and  
19 Sioux City, Iowa.

20 **Q. Please explain how the adjusted sales volumes on Schedule 1 were used to**  
21 **determine the revenue adjustment for weather normalization.**

22 A. The adjusted volumes for billed and unbilled sales on Wpr.-1, Pages 1 and 2 are  
23 reported by rate code and revenue class. The adjustments to these volumes

1 represent the difference between actual sales and normalized sales using the  
2 weather normalization methodology. These volumes are then multiplied by the  
3 applicable rate (excluding gas cost) to determine the non-gas revenue adjustment  
4 associated with weather normalization. This is the same methodology used in  
5 Docket Nos. NG95-006 and NG98-011.

6 **Q. Please explain how the pro forma amount for the small volume firm rate was**  
7 **calculated.**

8 A. The small volume firm rate is a two-step rate, with the first 250 therms priced at  
9 the first step and balance of therms at the bottom step. To determine the revenue  
10 effect of weather-normalized sales for both steps of the rate. I used allocations  
11 calculated based on the amount of billed sales that occurred for each step.

12 **Q. What sales are excluded in the weather normalization?**

13 A. All firm industrial sales and interruptible sales are excluded in the weather  
14 normalization calculation. These sales do not tend to be weather sensitive.

15 **Q. Does that conclude your direct testimony?**

16 A. Yes.

AFFIDAVIT

STATE OF IOWA )  
 ) ss.  
COUNTY OF WOODBURY )

I, JEAN M. CALLIGAN, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Jean M. Calligan

Subscribed and sworn to before me this 5<sup>th</sup> day of Sept., 2001.

Sherry R. Hensel  
Notary Public in and for the State of Iowa

MidAmerican Energy Company  
Pro forma  
Year Ending 2000  
South Dakota

(A)	(B)	(C)	(D)
<u>Line No.</u>	<u>Item</u>	<u>Pro Forma</u>	<u>Cross_Ref</u>
1	Weather Normalization Gas Revenues	(\$81,951)	Exhibit _____(RTT-1) Schedule 17
2	Federal Tax	<u>(\$28,683)</u>	
3	Total Pro forma	<u><u>(\$53,268)</u></u>	

# Workpapers

MidAmerican Energy Company  
 Period Ending December 2000  
 South Dakota  
 Billed Sales

Workpaper

WEATHER NORMALIZATIONS

STATE	WEATHER STATION	RATE CLASS	Therm	MARGIN RATE	
			ADJUSTED		
South Dakota	SIOUX FALLS	SVF RESIDENTIAL	1,759,434	0.15563 0.08612	
		SF1 COMMERCIAL	799,282	0.15563 0.08612	
		MF1	26,155	0.06300	
	SIOUX CITY	SF1 RESIDENTIAL	84,879	0.15563 0.08612	
		SF1 COMMERCIAL	37,421	0.15563 0.08612	
		MF1	1,829	0.06300	
	TOTAL ADJUSTMENT			2,709,000	

9/19/2001  
 WEATED

MIDAMERICAN ENERGY COMPANY  
 UNBILLED TO APPLY TO REVENUE  
 FOR PERIOD ENDING DECEMBER 31, 2000  
 CURRENT RATES  
 SOUTH DAKOTA

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	THERMS UNBILLED	BOOKED UNBILL REV \$	NORMALIZED UNBILL THERM ADJ.	NORMALIZED UNBILL ADJ. REV \$	NORMALIZED UNBILLED THERMS	NORMALIZED UNBILL REV \$	ANN PR %
DVF RATES RESIDENTIAL	4,250,661	\$590,576	(2,603,782)	(\$337,353.66)	1,646,879	\$253,222	(3)
DVF RATES COMMERCIAL	1,472,833	\$134,423	(1,298,703)	(\$114,868.43)	174,132	\$19,555	(1)
HVF RATES COMMERCIAL	157,754	\$14,617	(69,083)	(\$9,030.33)	88,671	\$5,586	
SALES (EXCLUDED FROM NORMALIZATION)	433,551	\$36,479	0	\$0.00	433,551	\$36,479	
<b>TOTAL</b>	<b>6,314,799</b>	<b>\$776,095</b>	<b>(3,971,568)</b>	<b>(\$461,252.76)</b>	<b>2,343,233</b>	<b>\$314,842</b>	<b>(4)</b>

Line No.	(A) Month/Year	(B) Actual		(C)
		Heating Degree Days		
		Sioux Falls	Sioux City	
1	Dec-99	1,229	1,117	
2	Jan-00	1,470	1,322	
3	Feb-00	997	908	
4	Mar-00	789	695	
5	Apr-00	565	419	
6	May-00	205	98	
7	Jun-00	80	36	
8	Jul-00	23	7	
9	Aug-00	8	2	
10	Sep-00	167	131	
11	Oct-00	425	368	
12	Nov-00	1,195	1,128	
13	Dec-00	1,775	1,653	
14				
15	12 Month Total	7,699	6,767	
16				
17				

Line No.	Month/Year	Normal		
		Heating Degree Days		
		Sioux Falls	Sioux City	
21	Dec	1,429	1,320	
22	Jan	1,560	1,435	
23	Feb	1,227	1,123	
24	Mar	981	878	
25	Apr	558	472	
26	May	231	170	
27	Jun	47	26	
28	Jul	8	3	
29	Aug	20	10	
30	Sep	175	128	
31	Oct	517	432	
32	Nov	993	896	
33	Dec	1,429	1,320	
34				
35	12 Month Total	7,746	6,893	

MIDAMERICAN ENERGY COMPANY  
 WEATHER NORMALIZATION ANALYSIS  
 Ending DECEMBER 2000

STATE: SOUTH DAKOTA  
 WEATHER STATION: SIOUX FALLS  
 CONFIDENCE LEVEL OF NORMAL :

FILE NAME: 5

7,606.25 TO 7,885.7

REVENUE CLASS : SMALL FIRM RESIDENTIAL (SVF)

LINE NO.	(A) MONTH	(B) YEAR	(C) NUMBER OF CUSTOMERS	(D) THERM SALES	(E) BASE LOAD SALES	(F) TEMP. SENSITIVE SALES	(G) NORMAL HEATING DD	(H) ACTUAL HEATING DD	(I) NORMALIZATION FACTOR	(J) NORMALIZED TEMP. SENSITIVE SALES
1	JAN	2000	57,012	8,278,526	1,016,847	7,241,679	1,494.5	1,349.5	1.10745	8,019.75
2	FEB	2000	56,993	8,265,089	1,016,501	7,228,588	1,393.5	1,233.5	1.12971	8,166.20
3	MAR	2000	60,238	5,656,256	1,095,516	4,560,740	1,104.0	893.0	1.23629	5,638.35
4	APR	2000	53,940	4,275,435	980,978	3,294,457	769.5	677.0	1.11663	3,744.57
5	MAY	2000	60,365	2,487,868	1,093,826	1,390,042	394.5	385.0	1.02468	1,424.34
6	JUN	2000	60,136	1,455,243	1,093,661	361,582	139.0	142.5	0.97544	357.70
7	JUL	2000	53,468	972,533	972,533	0	37.5	51.5	0.00000	
8	AUG	2000	60,345	1,030,041	1,030,041	0	14.0	15.5	0.00000	
9	SEP	2000	54,056	1,050,370	1,050,370	0	97.5	87.5	0.00000	
10	OCT	2000	60,797	2,112,967	1,105,683	1,007,284	346.0	296.0	1.16892	1,177.41
11	NOV	2000	52,093	3,578,455	947,388	2,631,067	755.0	810.0	0.93210	2,452.41
12	DEC	2000	58,011	9,189,887	1,055,015	8,134,872	1,211.0	1,485.0	0.81549	6,633.90
13										
14			687,454	48,352,670	12,503,359	35,850,311				37,609.74

REVENUE CLASS : SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES	TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES
22	JAN	2000	7,174	4,333,110	611,551	3,719,559	1,494.5	1,349.5	1.10745	4,119.22
23	FEB	2000	7,189	4,389,452	614,834	3,774,618	1,393.5	1,233.5	1.12971	4,264.22
24	MAR	2000	7,407	2,877,478	633,478	2,244,000	1,104.0	893.0	1.23629	2,774.21
25	APR	2000	6,959	2,234,052	595,161	1,638,889	769.5	677.0	1.11663	1,862.81
26	MAY	2000	7,378	1,285,889	630,998	654,891	394.5	385.0	1.02468	671.05
27	JUN	2000	7,633	844,802	652,807	191,995	139.0	142.5	0.97544	187.28
28	JUL	2000	6,633	566,500	566,500	0	37.5	51.5	0.00000	
29	AUG	2000	7,678	604,938	604,938	0	14.0	15.5	0.00000	
30	SEP	2000	6,696	625,341	625,341	0	97.5	87.5	0.00000	
31	OCT	2000	7,610	1,113,999	650,840	463,159	346.0	296.0	1.16892	541.39
32	NOV	2000	6,594	1,990,806	563,947	1,426,859	755.0	810.0	0.93210	1,329.97
33	DEC	2000	7,207	5,152,304	616,373	4,535,931	1,211.0	1,485.0	0.81549	3,699.00
34										
35			86,160	26,018,671	7,368,770	18,649,901				19,449.18

BASE LOAD = SALES / CUST FOR 3 MO ENDING SEP  
 BASE LOAD = SALES / CUST FOR 3 MO ENDING SEP

18.1865 / SMALL FIRM RESIDENTIAL (S)  
 85.5243 / SMALL FIRM COMMERCIAL (SF)

40 Sources:

- Columns C, D - Report ODPRTREV, "Usage and Revenue For Weather Station"
- Column E - baseload times customer count (Col C.)
- Column F - Col. D minus Col. E
- Column G - Normal Degree Days for two consecutive months divided by 2
- Column H - Actual Degree Days for two consecutive months divided by 2
- Column I - Col. G divided by Col. H
- Column J - Col. F times Col. I
- Column K - Col. E plus Col. J
- Column L - Col. K minus Col. D

9-13-2001  
 810801

HIDAMERICAN ENERGY COMPANY  
 WEATHER NORMALIZATION ANALYSIS  
 Ending DECEMBER 2000

STATE: SOUTH DAKOTA  
 WEATHER STATION: SIOUX FALLS  
 CONFIDENCE LEVEL OF NORMAL :

FILE NAME:

REVENUE CLASS : MEDIUM FIRM COMMERCIAL (MVF) 7,606.25 TO 7.88

LINE NO.	(A) MONTH	(B) YEAR	(C) NUMBER OF CUSTOMERS	(D) THERM SALES	(E) BASE LOAD SALES	(F) TEMP. SENSITIVE SALES	(G) NORMAL HEATING DD	(H) ACTUAL HEATING DD	(I) NORMALIZATION FACTOR	(J) NORMALIZED TEMP. SENS SALES
1	JAN	2000	24	221,744	50,451	171,293	1,494.5	1,349.5	1.10245	189
2	FEB	2000	21	167,719	48,349	119,370	1,393.5	1,231.5	1.12971	154
3	MAR	2000	25	168,966	52,553	116,413	1,104.0	893.0	1.23628	143
4	APR	2000	24	120,760	50,451	70,309	769.5	677.0	1.13663	79
5	MAY	2000	27	97,182	56,757	40,425	394.5	385.0	1.02468	41
6	JUN	2000	27	62,457	56,757	5,700	139.0	142.5	0.97544	5
7	JUL	2000	24	50,540	50,540	0	27.5	51.5	0.00000	0
8	AUG	2000	28	71,163	71,163	0	14.0	15.5	0.00000	0
9	SEP	2000	22	33,854	33,854	0	97.5	87.5	0.00000	0
10	OCT	2000	28	79,997	58,859	21,138	146.0	296.0	1.16892	74
11	NOV	2000	24	140,606	50,451	90,155	755.0	810.0	0.93210	84
12	DEC	2000	31	299,038	65,166	233,872	1,211.0	1,485.0	0.81549	190
13										
14			107	1,514,026	648,351	868,675				894

BASE LOAD = SALES / CUST FOR 3 MO ENDING SEP 2,102.1216 /MEDIUM FIRM COMMERCIAL

20 Sources:

- Column C, D - Report ODPRTREV, "Usage and Revenue For Weather Station"
- Column E - baseload times customer count (Col C.)
- Column F - Col. D minus Col. E
- Column G - Normal Degree Days for two consecutive months divided by 2
- Column H - Actual Degree Days for two consecutive months divided by 2
- Column I - Col. G divided by Col. H
- Column J - Col. F times Col. I
- Column K - Col. E plus Col. J
- Column L - Col. K minus Col. D

MIDAMERICAN ENERGY COMPANY  
 WEATHER NORMALIZATION ANALYSIS  
 Ending DECEMBER 2000

STATE: SOUTH DAKOTA  
 WEATHER STATION: SIOUX CITY  
 CONFIDENCE LEVEL OF NORMAL: 6,753.25 TO 7,032.7

FILE NAME: SCI

REVENUE CLASS: SMALL FIRM RESIDENTIAL (SFR)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	Therm SALES	BASE LOAD SALES (Therms)	TEMP. SENSITIVE SALES (Therms)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (Therms)
1	JAN	2000	2,323	358,040	42,929	315,111	1,377.5	1,219.5	1.12956	355.91
2	FEB	2000	2,116	324,939	39,103	290,836	1,279.0	1,115.0	1.14709	333.61
3	MAR	2000	2,131	201,765	39,181	162,584	1,000.5	801.5	1.24828	202.70
4	APR	2000	2,116	166,615	39,103	127,512	675.0	557.0	1.21185	154.55
5	MAY	2000	2,127	73,197	39,307	33,890	321.0	258.5	1.24178	42.08
6	JUN	2000	2,118	49,480	39,510	9,970	98.0	67.0	1.46269	14.58
7	JUL	2000	2,088	40,077	40,077	0	14.5	21.5	0.00000	0.00000
8	AUG	2000	2,156	35,274	35,274	0	6.5	4.5	0.00000	0.00000
9	SEP	2000	1,906	38,300	38,300	0	69.0	66.5	0.00000	0.00000
10	OCT	2000	2,156	86,966	41,538	43,428	280.0	249.5	1.12224	48.71
11	NOV	2000	2,128	150,573	39,325	111,248	664.0	748.0	0.88770	98.75
12	DEC	2000	2,183	191,187	40,341	152,846	1,108.0	1,190.5	0.92684	281.16
13										
14			25,768	1,921,433	476,188	1,447,245				1,512.12
15										
16										
17										
18										
19										
20										
21										
22	JAN	2000	296	162,338	24,505	137,833	1,377.5	1,219.5	1.12956	155.69
23	FEB	2000	271	156,236	22,435	133,801	1,279.0	1,115.0	1.14709	153.48
24	MAR	2000	271	98,202	22,435	75,767	1,000.5	801.5	1.24828	94.57
25	APR	2000	271	85,491	22,435	63,056	675.0	557.0	1.21185	76.41
26	MAY	2000	272	39,206	22,518	17,188	321.0	258.5	1.24178	21.34
27	JUN	2000	271	26,195	26,195	0	98.0	67.0	0.00000	0.00000
28	JUL	2000	269	20,902	20,902	0	14.5	21.5	0.00000	0.00000
29	AUG	2000	272	19,925	19,925	0	6.5	4.5	0.00000	0.00000
30	SEP	2000	242	24,697	20,034	4,663	69.0	66.5	1.01759	4.81
31	OCT	2000	297	41,936	24,587	17,349	280.0	249.5	1.12224	19.47
32	NOV	2000	261	66,314	21,607	44,707	664.0	748.0	0.88770	39.68
33	DEC	2000	273	188,568	22,601	165,967	1,108.0	1,190.5	0.92684	132.24
34										
35			3,266	910,710	220,379	660,331				697.75
36										
37										
38										
39										
40										

BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP 18,4798 / SMALL FIRM RESIDENTIAL (SFR)  
 BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING AUG 82,7857 / SMALL FIRM COMMERCIAL (SFC)

Sources:

- Column C,D Report ODPRTREV, "Usage and Revenue For Weather Station"
- Column E Base load times customer count. (Col C.)
- Column F Col. D minus Col. E
- Column G Normal Degree Days for two consecutive months divided by 2
- Column H Actual Degree Days for two consecutive months divided by 2
- Column I Col. G divided by Col. H
- Column J Col. F times Col. I
- Column K Col. E plus Col. J
- Column L Col. E minus Col. D

MIDAMERICAN ENERGY COMPANY  
 WEATHER NORMALIZATION ANALYSIS  
 Ending DECEMBER 2000

STATE: SOUTH DAKOTA  
 WEATHER STATION: SIOUX CITY  
 CONFIDENCE LEVEL OF NORMAL :

FILE NAME: SCDKO

6,753.25 TO 7,032.75

REVENUE CLASS : MEDIUM FIRM COMMERCIAL (MVF)

LINE NO.	(A) MONTH	(B) YEAR	(C) NUMBER OF CUSTOMERS	(D) Therms SALES	(E) BASE LOAD SALES (Therms)	(F) TEMP. SENSITIVE SALES (Therms)	(G) NORMAL HEATING DD	(H) ACTUAL HEATING DD	(I) NORMALIZATION FACTOR	(J) NORMALIZED TEMP. SENSITIVE SALES (Therms)
1	JAN	2000	2	29,916	16,159	13,257	1,177.5	1,219.5	1.12956	15,539
2	FEB	2000	2	30,979	16,159	0	1,279.0	1,115.0	0.00000	0
3	MAR	2000	2	31,179	16,159	15,078	1,000.5	801.5	1.24828	18,749
4	APR	2000	2	18,546	16,159	3,189	675.0	557.0	1.21185	2,893
5	MAY	2000	2	19,127	16,159	2,968	321.0	258.5	1.24178	3,686
6	JUN	2000	2	15,666	15,666	0	98.0	67.0	0.00000	0
7	JUL	2000	2	17,775	17,775	0	14.5	21.5	0.00000	0
8	AUG	2000	2	15,035	15,035	0	6.5	4.5	0.00000	0
9	SEP	2000	2	18,873	16,159	2,714	69.0	66.5	1.03759	2,816
10	OCT	2000	2	17,338	16,159	1,179	280.0	249.5	1.12224	1,323
11	NOV	2000	3	21,975	24,238	(264)	664.0	748.0	0.88770	(233)
12	DEC	2000	2	41,667	16,159	25,508	1,108.0	1,190.5	0.79684	20,376
13										
14			25	280,076	216,806	63,270				65,099
15										
16										
17										
18										
19										
20										

BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING AUG 8,079.3333 /MEDIUM FIRM COMMERCIAL

SOURCES:

- Column C, D - Report ODPRTREV, "Usage and Revenue For Weather Station"
- Column E - baseload times customer count (Col C.)
- Column F - Col. D minus Col. E
- Column G - Normal Degree Days for two consecutive months divided by 2
- Column H - Actual Degree Days for two consecutive months divided by 2
- Column I - Col. G divided by Col. H
- Column J - Col. F times Col. I
- Column K - Col. E plus Col. J
- Column L - Col. K minus Col. D

MidAmerican Energy Company  
 Weather Normalisation Analysis  
 Ending DECEMBER 2000  
 Input Section:

Workpapers of Jean  
 W.  
 P.

STATE : SOUTH DAKOTA  
 WEATHER STATION : SIOUX FALLS

MONTH	YEAR	DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVP)		AVG USE	SMALL FIRM COMMERCIAL (SVP)	
		NORMAL	ACTUAL	CUSTOMERS	Ccf SALES	3 MONTH PD ENDING	CUSTOMERS	Ccf SALES
DEC	2000	1,429	1,229		N/A			N/A
JAN	2000	1,560	1,470	57,012	8,278,526	125.9417	7,174	4,333,110
FEB	2000	1,227	997	56,993	8,265,089	149.5995	7,189	4,389,452
MAR	2000	981	789	60,238	5,656,256	127.4075	7,407	2,877,478
APR	2000	558	565	53,940	4,275,435	106.3076	6,959	2,234,052
MAY	2000	231	205	60,365	2,487,868	71.1547	7,378	1,285,889
JUN	2000	47	80	60,136	1,455,243	47.1136	7,633	844,802
JUL	2000	8	23	53,468	972,533	28.2559	6,633	566,500
AUG	2000	20	8	60,345	1,030,041	19.8783	7,678	604,938
SEP	2000	175	167	54,056	1,050,370	18.1865	6,698	625,341
OCT	2000	517	425	60,797	2,112,967	23.9351	7,610	1,113,999
NOV	2000	993	1,195	52,093	3,578,455	40.3831	6,594	1,990,806
DEC	2000	1,429	1,775	58,011	9,189,887	87.0756	7,207	5,152,304
		7,746	7,699	687,454	48,352,670		86,160	26,018,671

MidAmerican Energy Company  
 Weather Normalization Analysis  
 Ending DECEMBER 2000  
 Input Section:

Workpapers of Jean M Calligan  
 WPR-1  
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STATE : SOUTH DAKOTA  
 WEATHER STATION : SIOUX FALLS

MONTH	YEAR	DEGREE DAYS		MEDIUM FIRM COMMERCIAL (MVF)		AVG USE
		NORMAL	ACTUAL	CUSTOMERS	Ccf SALES	3 MONTH PD ENDING
DEC	2000	1429	1229	N/A	N/A	
JAN	2000	1560	1470	24	221,744	8,372.0000
FEB	2000	1227	997	23	167,719	8,826.9359
MAR	2000	981	789	25	168,966	7,755.9583
APR	2000	558	565	24	120,760	6,353.4028
MAY	2000	231	205	27	97,182	5,090.8947
JUN	2000	47	80	27	62,457	3,594.8590
JUL	2000	8	23	24	50,540	2,694.6026
AUG	2000	20	8	28	71,163	2,331.1392
SEP	2000	175	167	22	33,854	2,102.1216
OCT	2000	517	425	28	79,997	2,371.9744
NOV	2000	993	1195	24	140,606	3,438.6081
DEC	2000	1429	1775	31	299,038	6,260.7349
		7,746	7,699	307	1,514,026	

MidAmerican Energy Company  
 Weather Normalization Analysis  
 Ending DECEMBER 2000

Input Section:

STATE : SOUTH DAKOTA  
 WEATHER STATION : SIOUX CITY

MONTH	YEAR	DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVF)		AVG USE	SMALL FIRM COMMERCIAL
		NORMAL	ACTUAL	CUSTOMERS	Ccf SALES	3 MONTH PD ENDING	CUSTOMERS
DEC	2000	1,320	1,117	N/A	N/A		N/A
JAN	2000	1,435	1,322	2,323	358,040	135.9361	296
FEB	2000	1,123	908	2,116	329,939	163.2688	271
MAR	2000	878	695	2,131	201,765	135.4253	271
APR	2000	472	419	2,116	166,635	109.7500	271
MAY	2000	170	98	2,127	73,197	69.2810	272
JUN	2000	26	36	2,138	49,480	45.3396	271
JUL	2000	3	7	2,088	40,077	25.6184	269
AUG	2000	10	2	2,156	35,274	19.5599	272
SEP	2000	128	131	1,906	38,300	18.4798	242
OCT	2000	432	368	2,356	86,966	25.0140	297
NOV	2000	896	1,128	2,128	150,573	43.1673	261
DEC	2000	1,320	1,653	2,183	393,187	94.6042	273
		6,893	6,767	25,768	1,923,433		3,266

MidAmerican Energy Company  
 Weather Normalization Analysis  
 Ending DECEMBER 2000  
 Input Section:

Workpapers of Jean M Calligan  
 WPR-1  
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STATE : SOUTH DAKOTA  
 WEATHER STATION : SIOUX CITY

MONTH	YEAR	DEGREE DAYS		MEDIUM FIRM COMMERCIAL (MVF)		AVG USE 3 MONTH PD ENDING
		NORMAL	ACTUAL	CUSTOMERS	Ccf SALES	
DEC	2000	1320	1117	N/A	N/A	
JAN	2000	1435	1322	2	29,916	13,651.1429
FEB	2000	1123	908	2	30,979	17,093.6667
MAR	2000	878	695	2	31,179	15,345.6667
APR	2000	472	419	2	18,546	13,450.6667
MAY	2000	170	93	2	19,127	11,475.3333
JUN	2000	26	36	2	15,666	8,889.8333
JUL	2000	3	7	2	17,775	8,761.3333
AUG	2000	10	2	2	15,035	8,079.3333
SEP	2000	128	131	2	18,873	8,613.8333
OCT	2000	432	368	2	17,338	8,541.0000
NOV	2000	896	1128	3	23,975	8,598.0000
DEC	2000	1320	1653	2	41,667	11,854.2857
		6,893	6,767	25	280,076	

NORMALIZED UNBILLED THERMS  
SOUTH DAKOTA  
MIDAMERICAN ENERGY COMPANY  
ENDING DECEMBER 2000

Workpapers of Jean M Calligan  
WPR-1  
Page 12 of 19

LINE NO. STATE	(A)	(B)	(C)	(D) UNBILLED Therms	(E) NORMALIZED UNBILLED Therms	(F) (COL E - COL D) NORMALIZED ADJUSTMENT
1	SD	SIOUX FALLS	SVF RESIDENTIAL 99	(5,261,660)	(6,035,632)	(773,972)
2			SVF RESIDENTIAL 00	9,329,948	7,612,810	(1,717,138)
3				4,068,288	1,577,178	(2,491,110)
4			SVF COMMERCIAL 99	(3,013,742)	(3,455,197)	(441,455)
5			SVF COMMERCIAL 00	4,445,243	3,638,583	(806,660)
6				1,431,501	183,386	(1,248,115)
7			MVF COMMERCIAL 99	(107,878)	(122,697)	(14,819)
8			MVF COMMERCIAL 00	256,910	212,158	(44,752)
9				149,032	89,461	(59,571)
10		SIOUX CITY	SVF RESIDENTIAL 99	(217,524)	(253,632)	(36,108)
11			SVF RESIDENTIAL 00	399,897	323,333	(76,564)
12				182,373	69,701	(112,672)
13			SVF COMMERCIAL 99	(121,327)	(141,413)	(20,086)
14			SVF COMMERCIAL 00	162,659	132,159	(30,500)
15				41,332	(9,254)	(50,586)
16			MVF COMMERCIAL 99	(28,315)	(31,993)	(3,678)
17			MVF COMMERCIAL 00	37,037	31,203	(5,834)
18				8,722	(790)	(9,512)
19		TOTAL UNBILLED THERMS RESIDENTIAL & COMMERCIAL		5,881,248	1,909,682	(3,971,566)
20		SVF UNBILLED SALES RESIDENTIAL		4,250,661	1,646,879	(2,603,782)
21		SVF UNBILLED SALES COMMERCIAL		1,472,833	174,132	(1,298,701)
22		MVF UNBILLED SALES COMMERCIAL		157,754	88,671	(69,083)
23		SUBTOTAL		5,881,248	1,909,682	(3,971,566)
24		UNBILLED SALES UNNORMALIZED COMMERCIAL 1999		(568,043)	(568,043)	
25		UNBILLED SALES UNNORMALIZED COMMERCIAL 2000		880,619	880,619	
26		UNBILLED SALES UNNORMALIZED INDUSTRIAL 1999		(113,975)	(113,975)	
27		UNBILLED SALES UNNORMALIZED INDUSTRIAL 2000		234,950	234,950	
28		TOTAL UNBILLED SALES (THERMS)		6,314,799	2,343,233	(3,971,566)

SOURCES:

COLUMNS D, E: WPR-1 Pages 18,19  
LINES 24,25,26,27: MIDAMERICAN ENERGY COMPANY GAS BOOKS & RECORDS

MIDAMERICAN ENERGY COMPANY  
 WEATHER NORMALIZATION ANALYSIS  
 ENDING DECEMBER 31, 1999

WEATHER STATION: SIOUX FALLS RATE: SMALL VOLUME FIRM RESIDENTIAL SVF

LINE NO.	MONTH	YEAR	(A) NUMBER OF CUSTOMERS	(B) UNBILLED THERM SALES	(C) UNBILLED BASE LOAD SALES	(D) UNBILLED TEMP. SENSITIVE SALES	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP. SENSITIVE SALES	(I) UNBILLED NORMAL TOTAL THERM	
1	DEC	1999	55,662	(5,261,660)	(505,162)	(4,756,508)	1,429.0	1,229.0	1.16233	(5,519,010)	(6,024,518)	
2	BASE LOAD + AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH						(9.0912)	SD, DAKOTA RATE SVF SMALL FIRM CUSTOMER				

WEATHER STATION: SIOUX FALLS RATE: SMALL VOLUME FIRM COMMERCIAL SVF

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	UNBILLED THERM SALES	UNBILLED BASE LOAD SALES	UNBILLED TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES	UNBILLED NORMAL TOTAL THERM
3	DEC	1999	2,319	(3,013,742)	(161,661)	(2,852,081)	1,429.0	1,229.0	1.16233	(3,354,194)	(3,515,742)

RATE: MEDIUM VOLUME FIRM COMMERCIAL SVF

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	UNBILLED THERM SALES	UNBILLED BASE LOAD SALES	UNBILLED TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES	UNBILLED NORMAL TOTAL THERM	
4	DEC	1999	16	(107,878)	(16,817)	(91,061)	1,429.0	1,229.0	1.16233	(106,580)	(117,878)	
5	BASE LOAD + AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH						(42.7621)	SD, DAKOTA SMALL FIRM CUSTOMER SVF				
6	BASE LOAD + AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH						(1,051.0608)	MEDIUM FIRM CUSTOMER SVF				

SOURCES:

- COLUMN A: Report CDHPIREV, "USAGE AND REVENUE FOR WEATHER STATION"
- COLUMN B: Schedule 1 Page 19
- COLUMN C: Column B times BaseLoad
- COLUMN D: National Oceanic & Atmospheric Administration
- COLUMN E: Iowa Climatologist Department

MIDAMERICAN ENERGY COMPANY  
 WEATHER NORMALIZATION ANALYSIS  
 ENDING DECEMBER 31, 2000

WEATHER STATION: SIOUX FALLS RATE: SHALL VOLUME FIRM RESIDENTIAL

LINE NO.	MONTH	YEAR	(A) NUMBER OF CUSTOMERS	(B) UNBILLED THERM SALES	(C) UNBILLED BASE LOAD SALES	(D) UNBILLED TEMP. SENSITIVE SALES	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP. SENSITIVE SALES
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1	DEC	2000	51,298	9,129,944	520,933	8,809,015	1,429.0	1,775.0	0.80597	1,091,877
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2	BASE LOAD - AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH						9.0932	SD, DAKOTA / SMALL VOLUME FIRM CUSTOMER SVF			
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WEATHER STATION: SIOUX FALLS RATE: SHALL VOLUME FIRM COMMERCIAL MVF

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	UNBILLED THERM SALES	UNBILLED BASE LOAD SALES	UNBILLED TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES
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3	DEC	2000	7,190	4,445,241	307,832	4,138,211	1,429.0	1,775.0	0.80597	1,111,951
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RATE: MEDIUM VOLUME FIRM COMMERCIAL MVF

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	UNBILLED THERM SALES	UNBILLED BASE LOAD SALES	UNBILLED TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES
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4	DEC	2000	26	254,910	27,325	229,582	1,429.0	1,775.0	0.80597	184,810
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5	BASE LOAD - AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH						42.7621	SD, DAKOTA / SMALL FIRM CUSTOMER SVF			
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6	BASE LOAD - AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH						1,051.0608	MEDIUM FIRM CUSTOMER MVF			
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SOURCES:

- COLUMN A: Report G0017REV, USAGE AND REVENUE FOR WEATHER STATION
- COLUMN B: Schedule 1 Page 1\*
- COLUMN C: Column B Times Base-load
- COLUMN E: National Oceanic & Atmospheric Administration
- COLUMN F: Iowa Climatologist Department

MidAmerican Energy Company  
 WEATHER NORMALIZATION ANALYSIS  
 ENDING DECEMBER 31, 1999

WEATHER STATION: SIOUX CITY RATE: SMALL VOLUME FIRM RESIDENTIAL SVF

LINE NO.	MONTH	YEAR	(A) NUMBER OF CUSTOMERS	(B) UNBILLED THERM SALES	(C) UNBILLED BASE LOAD SALES	(D) UNBILLED TEMP. SENSITIVE SALES	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP. SENSITIVE SALES
1	DEC	1999	2,039	(217,524)	(18,810)	(198,684)	1,320.0	1,117.0	1.18174	(12)

2 BASE LOAD + AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH  
 SO. DAFORNIA RATE SVF (9.2199) / SMALL FIRM CUSTOMER

WEATHER STATION: SIOUX CITY RATE: SMALL VOLUME FIRM COMMERCIAL SVF

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	UNBILLED THERM SALES	UNBILLED BASE LOAD SALES	UNBILLED TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES
3	DEC	1999	261	(121,427)	(10,504)	(110,523)	1,320.0	1,117.0	1.18174	(11)

RATE: MEDIUM VOLUME FIRM COMMERCIAL MVF

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	UNBILLED THERM SALES	UNBILLED BASE LOAD SALES	UNBILLED TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES
4	DEC	1999	2	(28,115)	(5,079)	(20,236)	1,320.0	1,117.0	1.18174	(12)

5 BASE LOAD + AVG SALES / CUSTOMER FOR JUN, JUL, & AUG TIMES PER MONTH  
 SO. DAFORNIA (41.3929) / SMALL FIRM CUSTOMER SVF  
 6 BASE LOAD + AVG SALES / CUSTOMER FOR JUN, JUL, & AUG TIMES PER MONTH  
 (4,039.6667) / MEDIUM FIRM CUSTOMER MVF

SOURCES:

- COLUMN A: Report ODPTREV, "USAGE AND REVENUE FOR WEATHER STATION"
- COLUMN B: Schedule 1 Page 15
- COLUMN C: Column B Times base load
- COLUMN E: National Oceanic & Atmospheric Administration
- COLUMN F: Iowa Climatologist Department

MidAmerican Energy Company  
 WEATHER NORMALIZATION ANALYSIS  
 ENDING DECEMBER 31, 2000

WEATHER STATION: SIOUX CITY RATE: SMALL VOLUME FIRM RESIDENTIAL SVF

LINE NO.	MONTH	YEAR	(A) NUMBER OF CUSTOMERS	(B) UNBILLED THERM SALES	(C) UNBILLED BASE LOAD SALES	(D) UNBILLED TEMP. SENSITIVE SALES (Ccf's)	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP. SENSITIVE SALES (Ccf's)	
1	DEC	2000	2,142	199,897	19,818	190,059	1,320.0	1,651.0	0.79855	101,125	
2	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH						9.2399	SD. DAKOTA SMALL VOLUME FIRM CUSTOMER SVF			

WEATHER STATION: SIOUX CITY RATE: SMALL VOLUME FIRM COMMERCIAL SVF

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	UNBILLED THERM SALES	UNBILLED BASE LOAD SALES	UNBILLED TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES
3	DEC	2000	272	162,659	11,257	151,400	1,320.0	1,651.0	0.79855	120,388

RATE: MEDIUM VOLUME FIRM COMMERCIAL MVF

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	UNBILLED THERM SALES	UNBILLED BASE LOAD SALES	UNBILLED TEMP. SENSITIVE SALES	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES	
4	DEC	2000	2	37,017	8,079	28,958	1,320.0	1,651.0	0.79855	23,124	
5	BASE LOAD = AVG SALES / CUSTOMER FOR JUN, JUL, & AUG TIMES PER MONTH						41.3929	SD. DAKOTA SMALL FIRM CUSTOMER SVF			
6	BASE LOAD = AVG SALES / CUSTOMER FOR JUN, JUL, & AUG TIMES PER MONTH						4,039.6667	MEDIUM FIRM CUSTOMER MVF			

SOURCES:  
 COLUMN A: Report ODPRTREV, "USAGE AND REVENUE FOR WEATHER STATION"  
 COLUMN B: Schedule 1 Page 19  
 COLUMN C: Column B Times BaseLoad  
 COLUMN E: National Oceanic & Atmospheric Administration  
 COLUMN F: Iowa Climatologist Department

MIDAMERICAN ENERGY COMPANY  
 12 MONTH ENDING DECEMBER 2000  
 UNBILLED ALLOCATION TO SO. DAKOTA FOR REVENUE  
 DECEMBER 99 AND DECEMBER 00

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SO. DAK. THERMS

DECEMBER 99	UNBILL REVERSAL	
RESIDENTIAL		
SVF		(5,479,184)
COMMERCIAL		
SVF		(3,135,069)
MVF		(136,193)
SVI		(568,043)
INDUSTRIAL		
SVF		(76,764)
MVF		(37,211)
TOTAL		(9,432,464)
DECEMBER 00	UNBILL ACCRUAL	
RESIDENTIAL		
SVF		9,729,845
COMMERCIAL		
SVF		4,607,902
MVF		293,947
SVI		794,795
LVI		85,824
INDUSTRIAL		
SVF		80,632
MVF		61,083
LVI		93,235
TOTAL		15,747,263
NET UNBILL		6,314,799

MIDAMERICAN ENERGY COMPANY  
UNBILLED SALES BY WEATHER STATION  
1999 DECEMBER ALLOCATION

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LINE NO.	WEATHER STATION	(A) ALLOCATED THERM TOTAL
	RESIDENTIAL: (SVF RATES)	
1	SIoux FALLS	(5,261,660)
2	SIoux CITY	(217,524)
3	TOTAL SVF RES UNBILLED	(5,479,184)
	COMMERCIAL: (SVF RATES)	
4	SIoux FALLS	(3,013,742)
5	SIoux CITY	(121,327)
6	TOTAL SVF COMM UNBILLED	(3,135,069)
	COMMERCIAL: (MVF RATES)	
7	SIoux FALLS	(107,878)
8	SIoux CITY	(28,315)
9	TOTAL MVF COMM UNBILLED	(136,193)
10	Total	(8,750,446)

SOURCES:

COLUMN A: Allocated Unbilled Sales Based on Billed Sales from ODPRTREV Weather Station Report

MIDAMERICAN ENERGY COMPANY  
UNBILLED SALES BY WEATHER STATION  
2000 DECEMBER ALLOCATION

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LINE NO.	WEATHER STATION	(A) ALLOCATED THERM TOTAL
	RESIDENTIAL: (SVF RATES)	
1	SIoux FALLS	9,329,948
2	SIoux CITY	399,897
3	TOTAL SVF RES UNBILLED	9,729,845
	COMMERCIAL: (SVF RATES)	
4	SIoux FALLS	4,445,243
5	SIoux CITY	162,659
6	TOTAL SVF COMM UNBILLED	4,607,902
	COMMERCIAL: (MVF RATES)	
7	SIoux FALLS	256,910
8	SIoux CITY	37,037
9	TOTAL MVF COMM UNBILLED	293,947
10	Total	14,631,694
11	Net Unbill	5,881,248

SOURCES:

COLUMN A: Allocated Unbilled Sales Based on Billed Sales from ODPRTREV Weather Station Report

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

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IN RE: )  
 ) DOCKET NO. \_\_\_\_\_  
MIDAMERICAN ENERGY COMPANY )

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DIRECT TESTIMONY  
OF  
CHARLES B. REA

1 Q. Please state your name and business address.

2 A. My name is Charles B. Rea. My business address is 106 East Second Street,  
3 Davenport, Iowa 52801.

4 Q. By whom are you employed and in what position?

5 A. I am employed by MidAmerican Energy Company (MidAmerican) as Manager,  
6 Restructuring Opportunity Analysis.

7 Q. Please describe your educational and employment background.

8 A. I am a graduate of the University of Illinois at Springfield, where I received a  
9 Bachelor of Arts Degree in Computer Science in 1986. In 1990, I received a  
10 Master of Science Degree in Statistics and Operations Research from Southern  
11 Illinois University at Edwardsville. I have been employed by MidAmerican since  
12 June 1990 where I have been involved in generation resource planning, load  
13 research, retail market planning functions, and rates.

14 Purpose of Direct Testimony

15 Q. What is the purpose of your testimony?

16 A. The purpose of my testimony is to present and support the cost of service analysis  
17 to be used to determine what changes in gas rates by broad customer class are  
18 appropriate given MidAmerican's proposed gas revenue requirement. The cost of  
19 service analysis is provided as Schedule O.

20 Purpose of Cost of Service

21 **Q. What is the purpose of a cost of service study?**

22 A. The purpose of a cost of service study is to determine both the level and type of  
23 costs incurred by a utility to provide gas service to various types of customers.  
24 When used in the context of a proposed change in rates, these costs are compared  
25 to the revenues generated from existing rates to determine what changes to rates  
26 would be required to align them with the underlying costs.

27 **Q. What do you mean by "type" of costs?**

28 A. Utilities generally incur four basic "types" of costs in providing gas service, each  
29 of which has a different cost causation basis:

- 30 • Costs that vary with the number of customers served
- 31 • Costs that vary with the maximum amount of gas delivered in a given day  
32 (peak-related costs)
- 33 • Costs that vary with the amount of gas delivered throughout the year,  
34 regardless of whether the gas is purchased from MidAmerican (throughput-  
35 related costs)
- 36 • Costs that vary with the amount of gas supplied to customers by MidAmerican

37 **Q. Why is an appropriate statement of the costs to serve various types of**  
38 **customers important?**

39 A. It is important that gas prices charged to customers reflect the costs of providing  
40 services to the greatest extent possible. Basing rates on cost of service assists  
41 customers in making informed choices regarding energy usage and avoids cross-  
42 subsidization between customer classes. While other concerns, such as rate  
43 stability and understandability may be important as well, cost is an essential  
44 element in setting rates for gas services.

45 **Q. Why is a cost of service analysis required to determine the costs of serving**  
46 **various types of customers?**

47 A. While the determination of some components of the cost of providing gas service  
48 to particular customer groups is relatively straightforward, for many it is not. In  
49 providing gas service MidAmerican incurs many joint or common costs that are  
50 not easily identifiable with a particular customer group. A cost of service analysis  
51 is needed to examine the various costs of providing gas service to customers, to  
52 determine for each cost an appropriate method to be used to allocate it to various  
53 customer groups, and to summarize the various component costs into totals for  
54 specific "types" of costs for each customer group.

55 **Q. Please describe in general terms the cost allocation process contained in**  
56 **MidAmerican's cost of service analysis.**

57 A. The allocation of costs and revenues to customer group in MidAmerican's  
58 analysis is a two-step process. The first step is to assign or allocate each cost  
59 component of MidAmerican's revenue requirement to a functional category or  
60 categories. In the second step these functional categories are identified as

61 particular "types" of costs, and are allocated among customer groups based on the  
62 basis of cost causation.

63 Allocation of Costs to Function

64 **Q. Please describe the functions to which costs and revenues in the cost of**  
65 **service study are allocated.**

66 **A.** Costs and revenues in the cost of service study are allocated to the following  
67 functions:

- 68 • Peak Facilities – Related to provision of gas supplies to customers during  
69 periods of peak usage and the provision of "swing" service, or variations in  
70 gas usage or supply from anticipated levels
- 71 • Mains (Throughput) – That portion of mains and other distribution facilities  
72 used to provide delivery of gas throughout the year
- 73 • Mains (Peaking) – That portion of mains and other distribution facilities  
74 designed to deliver the maximum amounts of gas used on the peak day
- 75 • Mains (Customer) – That portion of mains and other distribution facilities  
76 designed to connect customers to the distribution and transmission system
- 77 • Services – Related to connection of customers to the distribution system
- 78 • Meters – Related to measuring customer usage for billing purposes
- 79 • Regulators – Related to maintaining appropriate gas pressure on customer  
80 facilities
- 81 • Industrial Meters – Related to measuring usage for selected large customers  
82 for billing purposes

- 83 • Customer Service – Related to providing customer accounting, information  
84 and other services
- 85 • Transportation Administration – Related to providing billing, customer  
86 accounting, and other administrative functions for gas transportation  
87 customers
- 88 • Cost of Gas – Related to the supply of gas to customers throughout the course  
89 of the year

90 **Q. Please explain how costs are allocated to these functions.**

91 A. Some costs are directly assigned to these functions, whereas other common costs  
92 are allocated across virtually all functions. When various types of plant are  
93 allocated to functions, it is assumed that the depreciation and operations and  
94 maintenance expense accounts related to that plant should be allocated to  
95 functions on the same basis that the plant is allocated.

96 **Q. Please explain which types of costs have been directly assigned to the various  
97 functions in the cost of service analysis.**

98 A. The following costs have been directly assigned to specific functions

- 99 (1) Peak Facilities
- 100 • All gas production plant
- 101 • All other storage plant
- 102 • All fuel stocks
- 103 (2) Services
- 104 • All of services plant
- 105 (3) Meters

- 106
  - All of meters and meter installations plant
- 107
  - Meter reading expense
- 108 (4) Regulators
- 109
  - All of house regulators and house regulator installations plant
- 110 (5) Industrial Meters
- 111
  - All of industrial measuring and regulating station equipment
- 112 (6) Customer Services
- 113
  - Customer deposits
- 114
  - Accumulated provision for uncollectibles
- 115
  - Customer accounting expenses (except meter reading)
- 116
  - Customer service and information expenses
- 117
  - Sales expenses
- 118
  - Forfeited discounts
- 119
  - Miscellaneous service revenue
- 120 (7) Transportation Administration
- 121
  - 20% of other gas supply expenses
- 122 (8) Cost of Gas
- 123
  - Liquefied petroleum gas
- 124
  - Purchased natural gas
- 125
  - Net storage
- 126
  - 80% of other gas supply expense

127 **Q. Please identify the common costs that are allocated across virtually all**  
128 **functions and explain the bases for those allocations.**

129 A. Common costs generally fall into one of two categories, and are allocated to all  
130 functions. These costs are either plant-related or related to operations and  
131 maintenance. Common costs determined to be plant related are allocated based  
132 on gross plant balances if original plant value is thought to be the best predictor of  
133 the level of those costs. If current plant value is considered to be a better  
134 predictor of cost levels, then net plant is used. Common costs that are related to  
135 operations and maintenance are allocated to function based on either the amount  
136 of supervised operations and maintenance expense contained within each function  
137 or the amount of payroll dollars contained within each function.

138 Common costs that are allocated based on gross plant include:

- 139 • Materials and Supplies
- 140 • Prepayments
- 141 • Regulatory Commission Expense (excludes intangible plant)
- 142 • Rent from gas property (excludes intangible plant)
- 143 • Property taxes (excludes intangible plant)

144 Common costs that are allocated based on net plant include:

- 145 • Accumulated deferred income taxes
- 146 • Accumulated deferred investment tax credit
- 147 • Gas anti-bypass transportation revenue
- 148 • Property insurance (excludes intangible plant)
- 149 • Interest on long term debt
- 150 • "Schedule M" tax adjustments
- 151 • Other tax adjustments

- 152 • Net deferred income taxes
- 153 • Amortization of investment tax credit
- 154 • Adjustment to amortization expense due to state income tax normalization

155 Common costs that are allocated based on supervised operations and maintenance  
156 expense include:

- 157 • General plant
- 158 • Intangible plant
- 159 • Reserves
- 160 • Administrative and general expenses (except insurance, regulatory  
161 expense, and pensions and benefits)
- 162 • Other taxes
- 163 • Other gas revenues

164 Common costs that are allocated based on assigned payroll amounts include:

- 165 • Payroll taxes
- 166 • Pensions and benefits

167 Common costs that are allocated based on supervised operations and maintenance  
168 expense and other taxes include:

- 169 • Other working capital

170 **Q. Are there any other common costs that are not allocated based on overall  
171 plant balances or supervised operations and maintenance expenses?**

172 **A.** Yes. Costs related to mains, measuring and regulating stations, structures and  
173 station equipment, land and land rights, customer advances, customer installation

174 expenses and acquisition adjustments are allocated between functions in a more  
175 specific manner.

176 Mains

177 **Q. Please describe how distribution mains are allocated to function.**

178 A. Distribution mains are allocated to three different functions. This allocation is  
179 based on the assumption that distribution mains are in place to serve three  
180 functions. The first is to deliver gas to customers on a year-round basis. The  
181 second is to meet peak day requirements. The third is to connect customers to the  
182 system. Based on this assumption, mains are allocated to three functions:

183 Throughput, Peak Demand, and Customer Requirements.

184 **Q. How are mains allocated to these three functions?**

185 A. The functional allocation of mains is a three-step process. The first step is to  
186 determine a component of mains that essentially provides a transmission function  
187 and a component that serves a true distribution function. The second step is to  
188 determine how much of the main determined to serve a distribution function is in  
189 place to serve peak day requirements and how much is to serve customer  
190 connection requirements. The third step is to determine how much of the main  
191 determined to serve a transmission function is in place to deliver gas on a year-  
192 round basis and how much is in place to serve peak day requirements.

193 To accomplish this three-step allocation, an analysis was done to  
194 determine the cost of different sizes of distribution main installed on  
195 MidAmerican's system. The analysis begins with historical costs as incurred by  
196 type of main and restates the cost of each type of main on a current cost basis.

197 The historical cost of each vintage and type of pipe is escalated to a current year  
198 basis using Handy-Whitman indices.

199 From this analysis, a split of mains between transmission and distribution  
200 functions can be determined based on the ratio of the current cost of main types  
201 defined as transmission and distribution respectively, to the current cost of the  
202 entire system. It is assumed for purposes of this cost of service study that  
203 transmission mains include all mains with a diameter of 8" or greater and  
204 distribution mains include all mains with a diameter of 6" or less. The analysis  
205 indicates that 18% of mains should be classified as transmission, with the  
206 remainder being classified as distribution.

207 **Q. Once plant has been determined to be transmission or distribution related,**  
208 **what is the next step in the process?**

209 A. Distribution mains are then classified as demand related or customer related using  
210 a "minimum system" approach. The total current cost of the distribution system  
211 is compared to the cost of a distribution system sized with the least expensive  
212 main size on a current cost basis. The purpose of this is to determine what the  
213 cost of a distribution system would be whose function is solely to connect  
214 customers to the system, without regard to size of main. The ratio of the cost of a  
215 "minimum distribution system" to the current cost of the system as a whole is  
216 used to allocate distribution mains between the peak demand function and the  
217 customer connection function. MidAmerican's analysis shows that the total  
218 current cost of a minimum system is \$25,211,179, priced out at \$4.32 per foot for  
219 5,835,921 feet. This figure is 44% of the total current cost of mains in the

220 distribution system as a whole. Therefore, 44% of the cost of mains serving a  
221 distribution function is classified as customer related, and the remainder is  
222 classified as peak demand related.

223 **Q. Please describe the final step in the allocation of mains process.**

224 A. To make the final allocation of mains to function, the mains plant classified as  
225 transmission is allocated part to the throughput function and part to the peak  
226 demand function, based on weather-normalized system load factor under design  
227 day conditions. Assuming design day conditions (90 effective degree days),  
228 MidAmerican's weather-normalized system load factor for South Dakota is 31%.  
229 Therefore, 31% of mains plant classified as transmission is allocated to the  
230 throughput function and the remaining 69% is classified as peak demand related.  
231 100% of the distribution main classified as peak demand related is allocated to the  
232 peaking function and 100% of the distribution main classified as customer related  
233 is allocated to the customer service function. The final allocation of distribution  
234 mains to the throughput, peaking, and customer functions is 6%, 58%, and 36%  
235 respectively.

236 **Other Distribution Items**

237 **Q. How is plant associated with regulating station equipment allocated to**  
238 **distribution functions?**

239 A. Separate accounts are maintained in MidAmerican's accounting system for city  
240 gate regulating station equipment and general regulating station equipment.  
241 Regulating equipment at city gate stations is assumed to be transmission related  
242 and is allocated to the Mains (Throughput) and Mains (Peaking) functions on the

243 same basis as mains that are classified as transmission. Regulating equipment  
244 that is included in the general account is primarily used to regulate pressure as gas  
245 enters and moves through the distribution system, and is therefore allocated to  
246 Mains (Peaking) and Mains (Customer) on the same basis as mains that are  
247 classified as distribution.

248 **Q. How is Structures and Station equipment and Compressor Station**  
249 **equipment allocated to distribution functions?**

250 A. Structures and Station Equipment (plant account 375) and Compressor Station  
251 Equipment (plant account 377) includes plant items related to both city-gate and  
252 general regulating station equipment, and is therefore allocated to all three mains  
253 functions on the same basis as combined city-gate and general regulation station  
254 equipment.

255 **Q. How is Land and Land Rights allocated to distribution functions?**

256 A. Land and Land Rights (plant account 374) contains plant items related to both  
257 city-gate and general regulation station equipment as well as transmission and  
258 distribution mains, and is therefore allocated to all three mains functions on the  
259 same basis as total combined city-gate regulation station equipment, general  
260 regulation station equipment, and mains plant.

261 **Q. Are there other items that are allocated to multiple functions?**

262 A. Yes. These include:

- 263 • Customer advances (account 252)
- 264 • Acquisition adjustment (account 115)
- 265 • Load dispatching (account 871)

- 266 • Mains and Services (account 874)
- 267 • Meters and House Regulators (account 878 and 893)
- 268 • Customer Installation Expense (account 879)
- 269 • Other Expenses (account 880)
- 270 • Other Gas Supply Expenses (account 813)

271 **Q. How are these items allocated to function?**

272 A. Both customer advances and mains and services operating expense are allocated  
273 to function based on combined mains and services plant. The acquisition  
274 adjustment is allocated to function based on combined production and distribution  
275 plant, as those are the functions that were acquired. Meters and house regulators  
276 are allocated to function based on combined meter and regulator plant. Customer  
277 installation expense is allocated to function based on combined meters and  
278 services plant. Load dispatching and other expenses are allocated across function  
279 based on total gross distribution plant.

280 Other gas supply expense is allocated between Transportation  
281 Administration and Cost of Gas based on the relative costs associated with  
282 particular functions included in the other gas supply expense account. Major  
283 activities within this account have been identified and a determination made as to  
284 whether the activity is related to administration of transportation accounts or to  
285 the purchase of MidAmerican's gas portfolio for use by sales service customers.  
286 The percentage of costs in these major functions associated with transportation  
287 administration is used as the basis for splitting Account 813 in total between Cost  
288 of Gas and Transportation Administration.

289

Allocation of Functional Revenue Requirements to Customer Group

290 Q. Please describe the customer groups used in MidAmerican's cost of service  
291 analysis.

292 A. The customer groups defined in the cost of service analysis are:

- 293 • Small volume customers (< 10,000 annual therms)
- 294 • Medium volume customers (10,000 – 100,000 annual therms)
- 295 • Large volume customers (> 100,000 annual therms)

296 These customer groups contain both sales service and transport customers.

297 Q. Please describe the general process of allocating revenue requirements by  
298 function to customer group.

299 A. The process of allocating functional revenue requirements to customer group is  
300 very straightforward. Once revenue requirements by function have been  
301 determined, these functional revenue requirements are allocated to customer  
302 group using a single allocation factor for each function.

303 Q. How are the Peak Facilities revenue requirements allocated to customer  
304 group?

305 A. Revenue requirements for Peak Facilities are allocated to customer class based on  
306 each class's share of supply design day peak demand. Since Peak Facilities are  
307 assumed to only apply to sales service customers, they are allocated on the  
308 demands of sales service customers only.

309 Q. How is each customer group's share of supply design day peak demand  
310 determined?

311 A. Supply design day peak demand is allocated to customer group based on each  
312 customer group's relative level of actual December calendar month sales. Again,  
313 since this function only applies to sales service customers, the allocation of  
314 demand for this function is based on projected design day demand for native load  
315 only.

316 **Q. How are the Mains (Throughput) revenue requirements allocated to**  
317 **customer group?**

318 A. Revenue requirements for Mains (Throughput) are allocated to customer group  
319 based on total annual throughput for each class, including throughput for  
320 transportation customers.

321 **Q. How are the Mains (Peaking) revenue requirements allocated to customer**  
322 **group?**

323 A. Revenue requirements for Mains (Peaking) are allocated to customer group based  
324 on each class's share of design day peak demand. Since Mains (Peaking) are  
325 allocated to all customers, the design day peak demand upon which this revenue  
326 requirement is based includes both sales service and transport load. Similar to the  
327 peaking facilities function, design day peak demand is allocated to customer  
328 group based on each customer group's relative level of actual December calendar  
329 month throughput.

330 **Q. How are the Mains (Customer) revenue requirements allocated to customer**  
331 **group?**

332 A. Revenue requirements for Mains (Customer) are allocated to customer group  
333 based on total number of customers in each group.

334 Q. How are the revenue requirements for the Meters, Services, and Regulators  
335 functions allocated to customer group?

336 A. Revenue requirements for these functions are allocated to customer group based  
337 on weighted number of customers. For each function, a weighted number of  
338 customers is determined for each customer class by multiplying the number of  
339 customers in each class by a weighting factor. The weighting factor reflects the  
340 relative installed cost of a new meter, service, or regulator for a typical customer  
341 in each customer group.

342 Q. How are the revenue requirements for the Industrial Meters function  
343 allocated to customer group?

344 A. Revenue requirements for this function are allocated to customer group based on  
345 weighted number of combined industrial and transport customers. A weighted  
346 number of customers is determined for each customer class by multiplying the  
347 number of combined industrial and transport customers in each class by a  
348 weighting factor. Since this function includes both meter and regulating plant, the  
349 weighting factor reflects the relative installed cost of a new meter/regulator  
350 package for a typical customer in each customer group.

351 Q. How are the revenue requirements for the Customer Service function  
352 allocated to customer group?

353 A. Revenue requirements for these functions are allocated to customer group based  
354 on weighted number of customers, where the weighting factors in this case reflect  
355 the relative customer service costs per customer for a typical customer in each  
356 customer group. To develop the weighting factors, four major activities within

357 the Customer Service function were identified and the direct costs associated with  
358 each of those activities were allocated to customer group based on an allocation  
359 method appropriate for that activity. The direct costs assigned to customer group  
360 through this process were then summed and divided by the total number of  
361 customers in each group to determine a single composite weighting factor for  
362 each group that would be applied to total Customer Service revenue requirements.

363 **Q. How are revenue requirements for Transportation Administration allocated**  
364 **to customer group?**

365 A. Revenue requirements for Transportation Administration are allocated to  
366 customer group based on the number of transportation customers in each group.

367 **Q. How is the cost of gas allocated to customer group?**

368 A. Cost of gas is direct assigned to customer group based on PGA revenues for each  
369 group (including over/under collections and other adjustments), adjusted to match  
370 cost levels.

371 **Conclusion**

372 **Q. What changes to customer group delivery rates (excluding cost of gas) would**  
373 **result if those delivery rates were based on costs determined in**  
374 **MidAmerican's cost of service study?**

375 A. MidAmerican's cost of service study shows that Small Volume delivery rates  
376 would increase by \$3,743,989 or 21.9%. Medium Volume delivery rates would be  
377 reduced by \$55,751 or 6.5%, and Large Volume delivery rates would be increased  
378 by \$8,739 or 1.8%. Percentage increases are based on delivery revenue

379 requirements only and do not consider cost of gas. Actual percentage increases  
380 reflected on customers total bills will be smaller.

381 Q. Does this conclude your direct testimony in this proceeding?

382 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA )  
 ) ss.  
COUNTY OF SCOTT )

I, Charles B. Rea, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

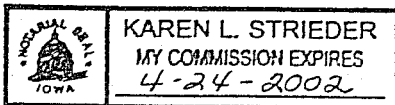
FURTHER THE AFFIANT SAYETH NOT.

Charles B. Rea

Subscribed and sworn to before me this 5th day of September, 2001.

Karen L. Strieder

Notary Public in and for the State of Iowa



# Workpapers

## Peak Demand / COG

### Billed Throughput

Rate	Cust Class	Type	Jan	Feb	Mar	Apr	May	Jun	Jul
LVI	Comm	Sales	85,811	86,087	66,520	58,039	32,112	31,419	27,135
MVF	Comm	Sales	251,660	198,698	200,145	139,306	116,309	78,123	68,315
SVF	Comm	Sales	4,495,448	4,545,688	2,975,680	2,319,543	1,325,595	871,197	587,402
SVI	Comm	Sales	811,738	771,204	573,242	448,273	282,420	195,350	100,003
LVI	Ind	Sales	100	1,867	5,354	-	1,722	15,872	-
MVF	Ind	Sales	32,077	33,235	18,012	11,456	3,101	894	703
SVF	Ind	Sales	63,441	67,256	37,477	32,324	14,758	13,532	12,642
SVF	Res	Sales	8,636,566	8,595,028	5,858,021	4,442,070	2,561,065	1,504,723	1,012,610
CPS		Trans	647,991	686,188	633,562	608,674	578,822	540,117	481,514
LT		Trans	1,460,857	1,456,486	1,180,550	918,493	848,573	688,162	707,477
MT		Trans	538,434	628,670	515,120	446,191	316,347	199,763	172,828
ST		Trans	315,722	375,774	282,369	262,549	170,474	88,694	75,663

### Peak Demand Allocator

	Small Volume	Medium Volume	Large Volume	Off-Peak	Contract	Total (w/o Contract)
December Calendar Sales (Sales)	21,052,991	1,782,248	259,589	-	-	23,094,828
December Calendar Sales (Trans)	340,336	554,841	1,166,244	-	665,402	2,061,421
Total	21,393,327	2,337,088	1,425,834	-	665,402	25,156,249
Demand Allocator (Sales)	0.91159	0.07717	0.01124	-	-	1.00000
Demand Allocator (Total)	0.85042	0.09290	0.05668	-	-	1.00000

### Cost of Gas Allocations

	Small Volume	Medium Volume	Large Volume	Off-Peak	Contract	Total (w/o Contract)
PGA Revenues	\$ 42,888,731	\$ 3,576,762	\$ 494,725	\$ -	\$ -	\$ 46,960,219
PGA Allocator	0.91330	0.07617	0.01053	-	-	1.00000

## Peak Demand / COG

### Billed Throughput

Rate	Cust Class	Type	Oct	Nov	Dec	Total	December Unbilled	Dec Calendar Sales
LVI	Comm	Sales	44,742	90,503	99,475	688,713	34,530	134,005 \$
MVF	Comm	Sales	97,335	164,581	340,705	1,794,102	118,287	458,972 \$
SVF	Comm	Sales	1,155,935	2,057,120	5,340,872	26,949,381	1,853,940	7,194,812 \$
SVI	Comm	Sales	259,005	381,264	921,222	4,996,490	319,777	1,240,999 \$
LVI	Ind	Sales	13,154	19,291	94,053	189,633	31,531	125,584 \$
MVF	Ind	Sales	7,603	22,093	61,619	192,835	20,658	82,277 \$
SVF	Ind	Sales	22,545	34,140	81,339	406,372	27,269	108,608 \$
SVF	Res	Sales	2,199,933	3,729,028	9,583,074	50,276,103	4,166,497	13,749,571 \$
CPS		Trans	519,878	520,078	665,402	6,891,587	-	665,402 \$
LT		Trans	731,746	986,333	1,166,244	11,576,670	-	1,166,244 \$
MT		Trans	187,883	296,174	554,841	4,169,153	-	554,841 \$
ST		Trans	81,411	134,206	340,336	2,260,333	-	340,336 \$
						110,391,372	6,572,469	25,821,651 \$

4,166,497 Residential  
 2,326,514 Commercial  
 79,458 Industrial

### Peak Demand Allocator

December Calendar Sales (Sales)

December Calendar Sales (Trans)

Total

Demand Allocator (Sales)

Demand Allocator (Total)

### Cost of Gas Allocations

PGA Revenues

PGA Allocator

## Peak Demand / COG

### Billed Throughput

Rate	Cust Class	Type		Over/Under	Ad Valorem Refund	Total COG	Small Volume	Medium Volume	Large Volume
LVI	Comm	Sales	\$	96,281	\$(9,220)	368,532	-	-	-
MVF	Comm	Sales	\$	232,082	\$(16,766)	1,047,420	-	1.0000	-
SVF	Comm	Sales	\$	2,881,831	\$(209,562)	14,898,273	1.0000	-	-
SVI	Comm	Sales	\$	529,028	\$(38,840)	2,423,291	-	1.0000	-
LVI	Ind	Sales	\$	32,680	\$(1,882)	128,193	-	-	1.0000
MVF	Ind	Sales	\$	16,525	\$(2,156)	106,052	-	1.0000	-
SVF	Ind	Sales	\$	27,638	\$(3,331)	214,299	1.0000	-	-
SVF	Res	Sales	\$	5,485,693	\$(406,968)	27,776,159	1.0000	-	-
CPS		Trans	\$	-	\$	-	-	-	-
LT		Trans	\$	-	\$	-	-	-	1.0000
MT		Trans	\$	-	\$	-	-	-	1.0000
ST		Trans	\$	-	\$	-	1.0000	-	-
			\$	9,301,758	\$(688,725)	46,960,219			

### Peak Demand Allocator

December Calendar Sales (Sales)  
December Calendar Sales (Trans)

Total

Demand Allocator (Sales)  
 Demand Allocator (Total)

### Cost of Gas Allocations

PGA Revenues  
 PGA Allocator

## Peak Demand / COG Reconciliation Items

	Jan	Feb	Mar	Apr	May	Jun	Jul
Res O/U	(49,133)	(983,464)	(383,034)	(452,210)	710,597	31,639	2,465
Com O/U	(33,503)	(663,285)	(258,472)	(301,775)	479,982	21,286	1,656
Ind O/U	(853)	(17,037)	(6,408)	(7,093)	10,667	469	36
Res Refunds	-	-	-	-	-	-	-
Com Refunds	-	-	-	-	-	-	-
Ind Refunds	-	-	-	-	-	-	-
Exit Fee	-	-	-	-	-	-	-
Company Use	1,423	1,524	718	605	453	185	182
Other Adjustments	-	-	-	-	-	-	-

## Class Adjustment Factors

	Jan	Feb	Mar	Apr	May	Jun	Jul
O/U	(0.00569)	(0.11442)	(0.06539)	(0.10180)	0.27746	0.02103	0.00243
Refund	-	-	-	-	-	-	-
Exit Fee	-	-	-	-	-	-	-
Assigned Demand	0.00010	0.00011	0.00007	0.00008	0.00010	0.00007	0.00010
Residential Adjustment	(0.00559)	(0.11432)	(0.06531)	(0.10172)	0.27757	0.02109	0.00253
O/U	(0.00594)	(0.11841)	(0.06774)	(0.10177)	0.27327	0.01810	0.00212
Refund	-	-	-	-	-	-	-
Exit Fee	-	-	-	-	-	-	-
Assigned Demand	0.00010	0.00011	0.00007	0.00008	0.00010	0.00007	0.00010
Commercial Adjustment	(0.00584)	(0.11830)	(0.06767)	(0.10169)	0.27337	0.01817	0.00222
O/U	(0.00892)	(0.16645)	(0.10532)	(0.16201)	0.54476	0.01548	0.00270
Refund	-	-	-	-	-	-	-
Exit Fee	-	-	-	-	-	-	-
Assigned Demand	0.00010	0.00011	0.00007	0.00008	0.00010	0.00007	0.00010
Industrial Adjustment	(0.00882)	(0.16634)	(0.10525)	(0.16193)	0.54487	0.01555	0.00280
Comm	(32,944)	(662,688)	(258,191)	(301,534)	480,165	21,366	1,735
Ind	(844)	(17,026)	(6,404)	(7,089)	10,669	471	37
Res	(48,278)	(982,548)	(382,602)	(451,849)	710,864	31,742	2,567

## Peak Demand / COG Reconciliation Items

	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Res O/U	312,654	2,172,183	3,576,762	5,485,693
Com O/U	209,938	1,466,684	2,449,304	3,739,222
Ind O/U	4,071	29,494	56,139	76,843
Res Refunds	-	(406,968)	-	(406,968)
Com Refunds	-	(274,388)	-	(274,388)
Ind Refunds	-	(7,369)	-	(7,369)
<b>Exit Fee</b>	<u>-</u>	<u>1,026</u>	<u>1,431</u>	
	-	1,026	1,431	
	-	-	(1,026)	
	-	2,052	1,836	3,888
Company Use	269	735	2,444	8,868
Other Adjustments	-	-	-	-
				<u>8,625,789</u>

## Class Adjustment Factors

	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
O/U	0.14212	0.58251	0.37324	
Refund	-	(0.10914)	-	
Exit Fee	-	0.00032	0.00011	
Assigned Demand	<u>0.00007</u>	<u>0.00011</u>	<u>0.00015</u>	
Residential Adjustment	0.14219	0.47380	0.37350	
O/U	0.13483	0.54453	0.36544	
Refund	-	(0.10187)	-	
Exit Fee	-	0.00032	0.00011	
Assigned Demand	<u>0.00007</u>	<u>0.00011</u>	<u>0.00015</u>	
Commercial Adjustment	0.13490	0.44309	0.36570	
O/U	0.09401	0.39052	0.23686	
Refund	-	(0.09757)	-	
Exit Fee	-	0.00032	0.00011	
Assigned Demand	<u>0.00007</u>	<u>0.00011</u>	<u>0.00015</u>	
Industrial Adjustment	0.09408	0.29338	0.23712	
Comm	210,048	1,193,451	2,451,040	3,470,001
Ind	4,074	22,157	56,200	69,611
Res	312,810	1,766,814	3,579,244	5,086,177
				<u>8,625,789</u>

Peak Demand / COG  
Reconciliation Items

Res O/U  
Com O/U  
Ind O/U  
Res Refunds  
Com Refunds  
Ind Refunds

Exit Fee

Company Use  
Other Adjustments

Class Adjustment Factors

O/U  
Refund  
Exit Fee  
Assigned Demand  
Residential Adjustment

O/U  
Refund  
Exit Fee  
Assigned Demand  
Commercial Adjustment

O/U  
Refund  
Exit Fee  
Assigned Demand  
Industrial Adjustment

Comm  
Ind  
Res

Peak Demand / COG  
Original Booked Transport Volumes

		<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>
OPT	Trans	35,271	58,171	67,964	105,937	-	-	-
Misc	Trans	429,164	(362,026)	2,175,119	(2,775,827)	(362,632)	(66,345)	(83,378)
CPS	Trans	518,998	549,591	507,441	487,508	463,598	432,598	385,661
LT	Trans	1,478,468	1,474,045	1,194,782	929,566	858,803	696,458	716,006
MT	Trans	534,099	623,608	510,972	442,598	313,800	198,155	171,436
ST	Trans	290,281	345,494	259,616	241,393	156,737	81,547	69,566

Reclassification of Sales

OPT	Trans	(35,271)	(58,171)	(67,964)	(105,937)	-	-	-
Misc	Trans	(429,164)	362,026	(2,175,119)	2,775,827	362,632	66,345	83,378
CPS	Trans	128,993	136,597	126,121	121,166	115,224	107,519	95,853
LT	Trans	(17,611)	(17,559)	(14,232)	(11,073)	(10,250)	(8,296)	(8,529)
MT	Trans	4,335	5,062	4,148	3,593	2,547	1,608	1,392
ST	Trans	25,441	30,280	22,753	21,156	13,737	7,147	6,097

Final Transport Volumes

CPS	Trans	647,991	686,188	633,562	608,674	578,822	540,117	481,514
LT	Trans	1,460,857	1,456,486	1,180,550	918,493	848,573	688,162	707,477
MT	Trans	538,434	628,670	515,120	446,191	316,347	199,763	172,828
ST	Trans	315,722	375,774	282,369	262,549	170,474	88,694	75,663

Peak Demand / COG  
Original Booked Transport V

		<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
OPT	Trans	-	-	-	267,343
Misc	Trans	415,562	916,961	734,949	1,180,684
CPS	Trans	416,388	416,548	532,943	5,519,706
LT	Trans	740,568	998,224	1,180,304	11,716,232
MT	Trans	186,370	293,789	550,373	4,135,583
ST	Trans	74,851	123,392	312,912	2,078,195
					24,897,743

Reclassification of Sales

OPT	Trans	-	-	-	(267,343)
Misc	Trans	(415,562)	(916,961)	(734,949)	(1,180,684)
CPS	Trans	103,490	103,530	132,459	1,371,881
LT	Trans	(8,822)	(11,891)	(14,060)	(139,562)
MT	Trans	1,513	2,385	4,468	33,570
ST	Trans	6,560	10,814	27,424	182,138

Final Transport Volumes

CPS	Trans	519,878	520,078	665,402	6,891,587
LT	Trans	731,746	986,333	1,166,244	11,576,670
MT	Trans	187,883	296,174	554,841	4,169,153
ST	Trans	81,411	134,206	340,336	2,260,333
					24,897,743

Peak Demand / COG  
Original Booked Transport V

OPT	Trans
Misc	Trans
CPS	Trans
LT	Trans
MT	Trans
ST	Trans

Reclassification of Sales

OPT	Trans
Misc	Trans
CPS	Trans
LT	Trans
MT	Trans
ST	Trans

Final Transport Volumes

CPS	Trans
LT	Trans
MT	Trans
ST	Trans

## Customer Weight Worksheet

	<u>Small</u>	<u>Medium</u>	<u>Large</u>	<u>Contract</u>
Total Bills	838,809	2,554	284	24
Total Customers	69,901	213	24	2
Total Industrial & Transport Bills	1,089	531	272	24
Total Indust & Transport Customers	91	44	23	2
Total Transport Bills	863	482	246	24
Total Transport Customers	72	40	21	2
Typical Service Cost	\$ 451	\$ 496	\$ 949	\$ 949
Ratioed	1.00	1.10	2.10	2.10
<b>Rounded</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>
Typical Metering Cost	\$ 92	\$ 653	\$ 3,764	\$ 3,764
Ratioed	1.00	7.10	40.91	40.91
<b>Rounded</b>	<b>1.00</b>	<b>7.00</b>	<b>40.00</b>	<b>40.00</b>
Typical Regulator Cost	\$ 34	\$ 274	\$ 2,112	\$ 2,112
Ratioed	1.00	8.06	62.12	62.12
<b>Rounded</b>	<b>1.00</b>	<b>8.00</b>	<b>60.00</b>	<b>60.00</b>
Typical Meter+Regulator Cost	\$ 126	\$ 927	\$ 5,876	\$ 5,876
Ratioed	1.00	7.36	46.63	46.63
<b>Rounded</b>	<b>1.00</b>	<b>7.00</b>	<b>45.00</b>	<b>45.00</b>

# Minimum System Worksheet

<u>Size</u>	<u>Feet</u>	<u>Current Cost</u>	<u>Unit Cost</u>
0.500	63 \$	1,936 \$	30.73
0.750	11,975 \$	50,374 \$	4.21
1.000	225,884 \$	975,789 \$	4.32
1.250	428,682 \$	2,841,038 \$	6.63
1.500	176,305 \$	1,354,762 \$	7.68
2.000	3,248,795 \$	21,385,139 \$	6.58
2.500	12,074 \$	168,192 \$	13.93
3.000	270,236 \$	3,476,935 \$	12.87
4.000	1,126,295 \$	17,532,026 \$	15.57
6.000	335,612 \$	9,615,686 \$	28.65
8.000	89,797 \$	2,652,173 \$	29.54
10.000	157,952 \$	4,588,682 \$	29.05
12.000	202,012 \$	2,410,233 \$	11.93
14.000	470 \$	29,163 \$	62.05
16.000	329,707 \$	2,249,074 \$	6.82
20.000	9,780 \$	932,621 \$	95.36
	<u>6,625,639 \$</u>	<u>70,263,823</u>	

Transmission	789,718 \$	12,861,946	18.31%
Distribution	5,835,921 \$	57,401,877	
Distribution (Customer)	\$	25,211,179	43.92%
Distribution (Demand)	\$	32,190,698	56.08%

	<u>Transmission</u>	<u>Distribution</u>	<u>Total</u>	<u>Mains Allocation</u>
Throughput	\$ 3,955,137 \$	\$ - \$	\$ 3,955,137	0.05629
Demand	\$ 8,906,809 \$	\$ 32,190,698 \$	\$ 41,097,508	0.58490
Customer	\$ - \$	\$ 25,211,179 \$	\$ 25,211,179	0.35881
		\$	\$ 70,263,823	1.00000

	<u>Transmission Only</u>
Throughput	0.30751
Demand	0.69249
	<u>1.00000</u>

	<u>Distribution Only</u>
Customer	0.43920
Demand	0.56080
	<u>1.00000</u>

## Customer Class Allocators

### I. Throughput (Weather Normalized)

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
W.N. Throughput	86,973,924	11,619,394	12,644,170	111,237,488
Allocator	0.7818760	0.1044557	0.1136682	1.0000000

### II. Peak Demand (Sales Service Only)

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Allocator	0.9115890	0.0771709	0.0112402	1.0000000

### III. Peak Demand (Total Throughput)

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Allocator	0.8504180	0.0929029	0.0566791	1.0000000

### IV. Customers

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Total Customers	69,901	213	24	70,138
Allocator	0.9966209	0.0030369	0.0003422	1.0000000

### VI. Weighted Customers - Services

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Total Customers	69,901	213	24	70,138
Weight	1.00	1.00	2.00	N/A
Weighted Customers	69,901	213	48	70,162
Allocator	0.9962800	0.0030358	0.0006841	1.0000000

### VII. Weighted Customers - Meters

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Total Customers	69,901	213	24	70,138
Weight	1.00	7.00	40.00	N/A
Weighted Customers	69,901	1,491	960	72,352
Allocator	0.9661239	0.0206076	0.0132685	1.0000000

### VIII. Weighted Customers - Regulators

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Total Customers	69,901	213	24	70,138
Weight	1.00	8.00	60.00	N/A
Weighted Customers	69,901	1,704	1,440	73,045
Allocator	0.9569580	0.0233281	0.0197139	1.0000000

### IX. Weighted Customers - Industrial Meters

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Eligible Customers	91	44	23	158
Weight	1.00	7.00	45.00	N/A
Weighted Customers	91	308	1,035	1,434
Allocator	0.0634589	0.2147838	0.7217573	1.0000000

X. Weighted Customers - Customer Service

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Total Customers	69,901	213	24	70,138
Weight	1.00	10.00	50.00	N/A
Weighted Customers	69,901	2,130	1,200	73,231
Allocator	0.9545275	0.0290860	0.0163865	1.0000000

XI. Manufactured Gas Cleanup

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Throughput	86,973,924	11,619,394	12,644,170	
Revenue	60,016,200	4,440,366	968,284	
COG	42,888,731	3,576,762	494,725	
Total Margin	\$ 17,127,469	\$ 863,604	\$ 473,559	\$ 18,464,631
Margin Allocator	0.9275825	0.0467707	0.0256468	1.0000000
Throughput Allocator	0.7818760	0.1044557	0.1136682	1.0000000
50/50	0.8547293	0.0756132	0.0696575	1.0000000

IV. Transport Customers

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Total Customers	72	40	21	133
Allocator	0.5413534	0.3007519	0.1578947	1.0000000

XII. Cost of Gas

	Small <u>Volume</u>	Medium <u>Volume</u>	Large <u>Volume</u>	Total <u>(w/o Contract)</u>
Cost of Gas	\$ 42,888,731	\$ 3,576,762	\$ 494,725	\$ 46,960,219
Allocator	0.9132992	0.0761658	0.0105350	1.0000000

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

---

IN RE:

MIDAMERICAN ENERGY COMPANY )

) DOCKET NO. \_\_\_\_\_  
)  
)

---

DIRECT TESTIMONY  
OF  
GREGORY C. SCHAEFER

1 Q. Please state your name and business address for the record.

2 A. My name is Gregory C. Schaefer. My business address is MidAmerican Energy  
3 Company, 106 E. Second Street, Davenport, Iowa, 52801.

4 Q. By whom are you employed and in what position?

5 A. I am Manager, Regulated Pricing for MidAmerican Energy Company  
6 (MidAmerican).

7 Q. Please describe your education and business experience.

8 A. I am a graduate of Bradley University in Peoria, Illinois, where I received a  
9 Bachelor of Science Degree in Electrical Engineering in 1977. In 1978 I  
10 received a Master of Science Degree in Electrical Engineering from Purdue  
11 University. I have been employed at MidAmerican or a predecessor  
12 company, Iowa-Illinois Gas and Electric Company (Iowa-Illinois), since June  
13 1978. From June 1978 until June 1979 I served as an Engineer at the  
14 Company's Riverside Generating Station. My work involved responsibility  
15 for heat rate analysis and various power plant engineering projects.

16           Between June 1979 and January 1983 I was employed as an Engineer in the  
17           Electric System Design Division. I performed various technical and economic  
18           analyses, including long-range transmission and distribution planning for two of  
19           Iowa-Illinois' service districts.

20           From January 1983 to January 1987 I was System Operation Engineer at the  
21           Operation Control Center, where I directed software additions for computers  
22           controlling both the electric and gas systems. I also directed studies involving fuel  
23           burn projections.

24           From February 1987 to June 1993 I was Manager of the Energy Planning  
25           Department, with responsibility for electric generation, transmission, and distribution  
26           planning.

27           From July 1993 through June 1995 I was Director of Energy Services. I was  
28           responsible for all industrial and large commercial contacts, including contracts, rate  
29           application, and construction coordination. I also directed the Demand Side  
30           Management division, which developed, implemented, and evaluated energy  
31           efficiency programs. Specific responsibilities included market research, cost/benefit  
32           projections, market penetration estimates, DSM marketing programs, data collection  
33           needed for monitoring and evaluation, and recommendations for program  
34           enhancements.

35           In July 1995, I became MidAmerican's Manager of Electric Rates and  
36           Regulation, and in 1997 I became the Manager, Regulated Pricing. In this capacity I  
37           direct the development of MidAmerican's gas and electric rates and tariffs.

38   **Q.   Have you provided testimony in previous dockets?**

39 A. I provided rate design testimony in Docket No. NG98-011. MidAmerican's most  
40 recent South Dakota gas rate case. I have also testified in various dockets before the  
41 Iowa Utilities Board and the Illinois Commerce Commission.

42 **Q. What is the purpose of your prepared direct testimony?**

43 A. I support the development of the billing units used in this proceeding. I also provide  
44 testimony supporting MidAmerican's rate design in this Docket and the  
45 accompanying tariffs. Finally, I sponsor various changes to the terms and conditions  
46 in MidAmerican's gas transportation tariffs.

47 **Billing Units**

48 **Q. What Exhibits contain MidAmerican's proposed billing units?**

49 A. Billing units are reflected in Exhibit \_\_\_ (GCS-1). I have included test period pro  
50 forma bill counts in Schedule 1, gas sales in Schedule 2, and revenues in Schedule 3  
51 of that Exhibit.

52 **Q. Please describe the development of test period bill counts.**

53 A. Bill counts are shown in Exhibit \_\_\_ (GCS-1), Schedule 1. Page 1 of this Schedule  
54 contains six columns of data in addition to a Total column. The first column shows  
55 "per books" bill counts for each rate code from Statement I, page 2 of the Filing  
56 Requirements. Successive columns reflect the following pro forma adjustments:

- 57     ▪ I have reclassified certain Rate LT bills to Rate CPS to correct a booking  
58       error involving one customer.
- 59     ▪ I have reclassified certain Rate MT bills to Rate LT to reflect the mid-year  
60       transfer of one customer from Rate MT to Rate LT.
- 61     ▪ I have reclassified to appropriate rates the bill counts associated with "Rate  
62       OPT," an internal designation for certain customers involved in an  
63       experimental program earlier in the test period.  
64  
65  
66

67           ▪       I have reflected changes in customer counts consistent with the two sales  
68                   growth pro formas discussed by MidAmerican witness Tunning.

69  
70           On Page 2 of Schedule I, I have regrouped the bill counts for each rate code  
71           into Small, Medium, and Large Volume classes. I have also shown bill counts  
72           associated with contract sales under Rate CPS (Competitive Pricing Service).

73   **Q.    Please describe the development of test period sales.**

74    A.    Sales in therms are shown in Exhibit \_\_\_ (GCS-1), Schedule 2. Page 1 of this  
75           Schedule contains ten columns of data in addition to a Total column. The first shows  
76           “per books” sales for each rate code from Statement I, page 2. Successive columns  
77           reflect the following pro forma adjustments:

78           ▪       I have reclassified certain Rate LT sales to Rate CPS to correct a booking  
79                   error involving one customer.

80  
81           ▪       I have reclassified certain Rate MT sales to Rate LT to reflect the mid-year  
82                   transfer of one customer from Rate MT to Rate LT.

83  
84           ▪       I have reclassified to appropriate rates the sales associated with “Rate OPT,”  
85                   an internal designation for certain customers involved in an experimental  
86                   program earlier in the test period.

87  
88           ▪       I have reclassified to appropriate rates the net test period estimates of  
89                   transportation sales. Each month, MidAmerican books an estimate of  
90                   transportation sales during that month. This entry is reversed during the  
91                   following month when bills are issued. My reclassification assigns the net  
92                   amount of these estimates and reversals to appropriate rate codes.

93  
94           ▪       I have adjusted billed sales consistent with the weather normalization  
95                   testimony of MidAmerican witness Calligan.

96  
97           ▪       I have reclassified unbilled sales to appropriate rate codes.

98  
99           ▪       I have adjusted these unbilled sales consistent with the weather normalization  
100                  testimony of MidAmerican witness Calligan.

101  
102           ▪       I have reflected changes in sales consistent with the two sales growth pro  
103                  formas discussed by MidAmerican witness Tunning.

104

105 On Page 2 of Schedule 2, I have regrouped these sales for each rate code into  
106 Small, Medium, and Large Volume classes. I have also shown sales associated with  
107 Rate CPS (Competitive Pricing Service).

108 **Q. Please describe the development of test period revenues.**

109 A. Revenues are shown in Exhibit      (GCS-1), Schedule 3. Page 1 of this Schedule  
110 contains fifteen columns of data in addition to a Total column. The first shows "per  
111 books" revenues for each rate code from Statement I, page 1. Successive columns  
112 reflect the following pro forma adjustments:

- 113     ▪ I have reflected an adjustment to estimated transportation revenues which  
114       were incorrectly booked during the test period. This adjustment is described  
115       by MidAmerican witness Tunning and is reflected in his Exhibit      (RRT-  
116       1), Schedule 30.
- 117
- 118     ▪ I have reclassified to appropriate rates the net test period estimates of  
119       transportation revenues. As I described previously, MidAmerican books a  
120       monthly estimate of transportation sales during each month. This entry is  
121       reversed during the following month when bills are issued. My  
122       reclassification assigns the net amount of these estimates and reversals to rate  
123       codes.
- 124
- 125     ▪ I have reclassified certain Rate MT revenues to Rate LT to reflect the mid-  
126       year transfer of one customer from Rate MT to Rate LT.
- 127
- 128     ▪ I have reclassified to appropriate rates the revenues associated with "Rate  
129       OPT," an internal designation for certain customers involved in an  
130       experimental program earlier in the test period.
- 131
- 132     ▪ I have reclassified imbalance revenues from transportation customers to  
133       appropriate sales service rate codes. When transportation customers pay  
134       MidAmerican for cash out amounts associated with negative imbalances, the  
135       revenues are booked to an industrial revenue account. These revenues are  
136       then reflected in the PGA over/under recovery calculation, ensuring that  
137       imbalance revenues are used to reduce the bills of sales service customers.  
138       My adjustment to revenue assigns these revenues to specific rate codes.
- 139
- 140     ▪ Two additional adjustments assign MidAmerican's test period refund of  
141       Kansas ad valorem taxes and test period net PGA over/under balances to rate  
142       codes.

- 143           ▪    I have adjusted billed revenues consistent with the weather normalization  
144           testimony of MidAmerican witness Calligan.  
145  
146           ▪    I have reclassified unbilled revenues to appropriate rate codes.  
147  
148           ▪    I have adjusted these unbilled revenues consistent with the weather  
149           normalization testimony of MidAmerican witness Calligan.  
150  
151           ▪    I have reflected changes in revenues consistent with the two sales growth pro  
152           formas discussed by MidAmerican witness Tunning.  
153  
154           ▪    The final two columns reflect the late payment charge pro forma and the  
155           negative imbalance pro forma sponsored by MidAmerican witness Tunning.  
156           The late payment charge is identified in his Exhibit \_\_\_ (RRT-1), Schedule  
157           25, and the negative balance adjustment is identified in his Exhibit \_\_\_  
158           (RRT-1), Schedule 18.

159  
160           On Page 2 of Schedule 3, I have regrouped these revenues for each rate code  
161           into Small, Medium, and Large Volume classes. I have also shown revenues  
162           associated with Rate CPS (Competitive Pricing Service) sales.

163           These bill counts, sales, and revenues are used in the cost of service study  
164           sponsored by MidAmerican witness Rea and in my rate design work described  
165           below.

#### Rate Design Goals

167    **Q.**    Please explain MidAmerican's rate design goals in this Docket.

168    A.    MidAmerican's primary goal is that its prices for natural gas delivery services be  
169           cost-based. MidAmerican's proposed changes in rates in this Docket are based upon  
170           the class cost of service study supported by MidAmerican witness Rea. To mitigate  
171           the potential rate impacts associated with that cost of service study, I have limited the  
172           increase for the Small Volume class to 6%. Mr. Rea's cost of service study justifies a  
173           6.2% increase. Mr. Rea's study justifies a revenue decrease for the Medium Volume

174 class, but I have held those revenues essentially constant to avoid larger increases for  
175 the other classes.

176 **Q. Please describe MidAmerican's proposed rate classes.**

177 A. The cost of service study supported by MidAmerican witness Rea establishes small,  
178 medium, and large volume customer classes. The small volume class is associated  
179 with Rates SVF (Small Volume Firm) and STS (Small Volume Transportation  
180 Service). The Medium Volume class is associated with Rates MVF (Medium  
181 Volume Firm), SVI (Small Volume Interruptible), and MTS (Medium Volume  
182 Transportation Service). Finally, the Large Volume class is associated with Rates  
183 LVF (Large Volume Firm), LVI (Large Volume Interruptible), and LTS (Large  
184 Volume Transportation Service).

185 No separate class has been established for interruptible distribution  
186 customers. At present there are no locations where distribution system constraints  
187 allow MidAmerican to avoid facility upgrades by offering interruptible distribution  
188 service. In the absence of such constraints, there is little reason to offer different  
189 prices for interruptible distribution service, and MidAmerican's proposed rates in  
190 this Docket (as well as its current rates) provide identical Small Volume Interruptible  
191 / Medium Volume Firm prices, and identical Large Volume Interruptible / Large  
192 Volume Firm prices.

193 Proposed tariffs are contained in Volume I of this filing. Exhibit \_\_\_\_\_  
194 (GCS-2) demonstrates that the proposed tariffs, when applied to adjusted test year  
195 billing determinants, will produce the requested revenue increase.

Proposed Rate Design

196

197 **Q. Please describe your proposed rate changes for the Small Volume class.**

198           Exhibit \_\_\_ (GCS-2) shows that the proposed overall revenue for the Small  
199 Volume class is roughly \$63.6 million. This corresponds to an increase of about 6%,  
200 slightly less than that justified by witness Rea's cost of service study (see Schedule  
201 O, page 1).

202           MidAmerican is proposing to increase its monthly service charge for small  
203 volume sales service customers to \$10.00. This proposed increase would put  
204 MidAmerican's small volume service charge roughly one-third of the way between  
205 the current level of \$6.50 and the service charge of more than \$18 supported by  
206 witness Rea (see Schedule O, page 1).

207           To mitigate rate impacts to this group, I propose that the first and second  
208 block rates in the small volume class be set to produce an average increase of about  
209 6% to both residential and non-residential Small Volume Firm (Rate SVF)  
210 customers.

211 **Q. Please describe proposed rate changes for Medium Volume customers.**

212 **A.** I proposed to leave overall Medium Volume class revenues constant. Mr. Rea's cost  
213 of service study would justify a revenue reduction for this class, but I propose no  
214 overall revenue change in order to mitigate rate increases to other classes.

215           I have proposed an \$80 monthly service charge for customers in this class.  
216 This compares with the current \$60 charge and the charge of over \$84 developed by  
217 witness Rea (see Schedule O, page 1).

218 **Q. Please describe proposed rate changes for Large Volume customers.**

219 A. I am proposing an overall revenue increase of about \$40,000 for the Large Volume  
220 class. This is somewhat more than the increase justified by Mr. Rea's cost of service  
221 study, primarily to avoid a larger increase to the Small Volume class.

222 I have proposed a \$350 monthly service charge for customers in this class.  
223 This is roughly one-third of the distance between the current charge of \$275 and the  
224 charge of over \$480 developed by witness Rea (see Schedule O, page 1 of the Filing  
225 Requirements).

226 **Q. Please describe any additional rate proposals for transportation service.**

227 A. MidAmerican's transportation tariffs currently contain provisions for a \$250 one-  
228 time application charge and a one-time charge for any required telemetry.

229 MidAmerican witness Rea provides justification for additional administrative  
230 charges for MidAmerican's transportation rates. These rates are all manually  
231 administered and billed due to the need for determination of daily nominations, daily  
232 imbalance penalties, cash outs, etc. I am proposing a monthly administration charge  
233 of \$35 to be applied to all transportation customers. I developed his charge by

- 234     ▪ utilizing the \$100,232 transportation administration revenue requirement  
235     developed by witness Rea in Schedule O,
- 236
- 237     ▪ subtracting the \$41,646 in miscellaneous transportation revenues associated  
238     with application fees, late nomination fees, group and daily balancing fees,  
239     etc., developed in Exhibit \_\_\_ (GCS-1), Schedule 3,
- 240
- 241     ▪ dividing the resulting \$58,586 by the 1,611 pro forma transportation bills  
242     issued during the test period as shown in Exhibit \_\_\_ (GCS-1), Schedule 1,  
243     and
- 244
- 245     ▪ rounding the resulting charge of \$36.37 to \$35.

246 **Q. Please describe any additional rate proposals for interruptible sales service**  
247 **rates.**

248 A. MidAmerican currently offers two such rates in South Dakota, Rates SVI (Small  
249 Volume Interruptible) and LVI (Large Volume Interruptible). In addition to  
250 continuing its practice of offering identical delivery rates for both firm and  
251 interruptible customers, MidAmerican is proposing to phase out the differences  
252 between firm and interruptible gas supply (PGA) rates. MidAmerican's interruptible  
253 load is too small to materially impact its gas supply portfolio decision, and for this  
254 reason the Company intends to ~~phase out~~ its offering of interruptible service. To  
255 avoid excessive rate changes for these interruptible customers, MidAmerican plans  
256 to eliminate these rates over the next 5 years. Test period PGA revenues on the two  
257 interruptible rates totaled \$2,918,016 on 6,363,979 therms, an average of \$0.459 per  
258 therm. Test period billed PGA revenues on firm sales service rates were  
259 \$44,042,203 on 86,867,353 therms, or \$0.507 per therm. The difference in the firm  
260 and interruptible PGAs is that pipeline demand charges are not imposed on  
261 interruptible customers.

262 In the PGA reconciliation year following this rate case, I propose that 20% of  
263 pipeline demand charges be allocated to all sales service customers and that 80% be  
264 allocated only to firm customers. In the second year, 40% of pipeline demand  
265 charges would be allocated to all sales customers and 60% would be allocated only  
266 to firm customers. The percentage of pipeline demand charges allocated to all sales  
267 service customers would continue to increase by 20% each year until interruptible  
268 and firm PGA rates were identical.

269 Additionally, I am proposing to eliminate MidAmerican's Supplemental  
270 *Interruptible Surcharge Rider, Rider IRI*. *Rider IRI is intended to provide an*

271 alternative source of supply to interruptible customers during periods of interruption  
272 No customers have chosen to be served under the Rider for a number of years.

### 273 GAS TRANSPORTATION

274 **Q. What changes are you proposing to MidAmerican's gas transportation terms  
275 and conditions?**

276 **A.** I am proposing changes in the following areas:

277 Balancing Provisions – Settlement  
278 Balancing Provisions - Penalties  
279 Standby Provisions  
280 Pipeline Demand Rider

### 281 Balancing Provisions – Settlement

282 **Q. What types of balancing provisions do MidAmerican's tariffs address?**

283 **A.** There are two broad sets of balancing provisions. The first provides for settlement or  
284 "cashing out" the gas that has been over- or under-delivered by the customer or  
285 group agent to MidAmerican's system. The second imposes penalties when  
286 customers or group agents are significantly out of balance.

287 **Q. What is meant by a "cash out?"**

288 **A.** A cash out refers to the amount paid by MidAmerican to the transportation customer  
289 for any gas transported to MidAmerican's system in excess of the customer's usage.  
290 It also refers to the amount paid by the customer to MidAmerican for gas delivered,  
291 by MidAmerican in excess of deliveries by the customer's supplier. Note that a  
292 "cash out" is not the same as an imbalance penalty; the cash out involves the actual  
293 purchase of gas when the customer's usage differs from the amount of gas  
294 transported by the customer's supplier. In addition to the cash out, penalties are

295 assessed when the customer's usage is significantly different from the amount of gas  
296 transported by the customer.

297 **Q. What settlement or "cash out" provisions are reflected in MidAmerican's**  
298 **existing tariffs?**

299 A. The existing cash out provisions are described in Section III-A, Sheet No. 20. On a  
300 monthly basis, cumulative net imbalances are deemed to have been bought or sold at  
301 the monthly average of the appropriate "Gas Daily" index price plus applicable  
302 pipeline transportation charges.

303 **Q. What changes do you propose to these cash out provisions?**

304 A. I propose that imbalances be cashed out on a daily basis rather than a monthly basis.  
305 Under the existing tariffs, imbalance settlements are based on a monthly average  
306 price regardless of the actual price at the time the imbalance occurred. As a result,  
307 the tariffs provide an incentive to under-deliver during times of the month when  
308 prices are higher than the likely monthly average price. The tariffs likewise offer an  
309 incentive to over-deliver during times of the month when prices appear lower than  
310 the likely monthly average price. These incentives are particularly exaggerated  
311 during times of high price volatility.

312 My proposal to institute cash out imbalances based on a daily "Gas Daily"  
313 index price rather than at a monthly average of this index will eliminate any  
314 incentives to over- or under-deliver. In addition, daily cash out protects customers  
315 who may experience an over-delivery on a particular day from potentially being  
316 penalized twice – once in the form of daily imbalance penalties and again if the  
317 monthly average cash out price moves against them.

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Balancing Provisions -- Imbalance Penalties

**Q. In addition to the cash out provisions you've described, what are the penalty provisions in MidAmerican's existing tariffs?**

**A.** MidAmerican's tariffs contain differing balancing penalties for non-critical days, short critical days, and long critical days.

**Q. What changes do you propose to these provisions for balancing?**

**A.** I propose no changes to the balancing provisions for critical days. I propose changes to the balancing provisions for non-critical days in order to foster consolidation of these provisions across MidAmerican's service area.

The current balancing provisions are described in Section III-A. Sheet No. 21:

Imbalances up to 10%	No charge
Imbalances over 10%	\$0.10 per therm

I propose the following revised non-critical day balancing penalties:

Imbalances up to 10%	No charge
Imbalances of 10 to 20%	\$0.01 per therm
Imbalances over 20%	\$0.10 per therm

My proposal thus results in no changes for imbalances below 10% or greater than 20%, and it reduces penalties for imbalances between 10% and 20%. It continues to provide for balancing fees which are lower than would be the case if a customer were directly connected to an interstate pipeline serving MidAmerican's system.

All balancing charges would continue to be passed to sales service customers via MidAmerican's Purchased Gas Adjustment. Changes in balancing provisions would not impact MidAmerican's margins.

342 Standby Provisions

343 Q. What is standby service?

344 A. "Standby service" refers to MidAmerican's provision of gas supplies to a  
345 transportation customer when the customer's own supply of gas is unavailable.

346 Q. What provisions for standby service currently exist?

347 A. MidAmerican offers three forms of standby service to South Dakota transportation  
348 customers: Firm Supply Standby Service, non-firm Standby Supply Service, and  
349 Peaking Supply Service. These are described in Section III-A, Sheet Nos. 26  
350 through 28 and Sheet No. 35 of its gas tariff.

351 Under Firm Supply Standby Service, the customer pays a distribution  
352 demand charge to secure firm delivery on MidAmerican's distribution system. The  
353 customer also pays the associated pipeline demand and commodity charges which  
354 MidAmerican incurs in providing for standby gas supplies.

355 Under non-firm Standby Supply Service, MidAmerican offers gas supplies  
356 on a "reasonable efforts" basis to customers who have lost their source of supply.  
357 MidAmerican's gas system controllers quote the rates for these services depending  
358 on the type of service supplied and the source of the supply at the time service is  
359 provided.

360 Peaking Supply Service allows the customer to access MidAmerican's  
361 peaking plant capacity. The customer pays a demand charge for peaking capacity  
362 and commodity charges based on the cost of propane injections and withdrawals.

363 Q. What changes do you propose to these provisions for standby service?

364 A. I propose to eliminate the provisions for non-firm Standby Supply Service and  
365 Peaking Supply Service.

366 I also propose to eliminate the Company demand charge associated with Firm  
367 Supply Standby Service. The demand charge was implemented to allow the  
368 customer to obtain firm delivery service. As I describe previously in my testimony, I  
369 am proposing that firm delivery service (as opposed to supply service) be provided to  
370 all transportation customers.

371 **Q. Why do you propose these changes to MidAmerican's standby services?**

372 A. To my knowledge no customer has ever used either Standby Supply or Peaking  
373 Supply Service. Even if customers had used these in the past, there is no need to  
374 continue offering an interruptible Standby Supply Service or a Peaking Supply  
375 Service. The marketplace has an active "intra-day" (interruptible) supply market and  
376 current customers or their agents are very familiar with this market. Relatively few  
377 customers directly arrange their own gas supplies; most use the services of agents  
378 who work with large numbers of customers, large volumes of gas, and have an  
379 intimate knowledge of standby services available in the market. The need for  
380 individual customers to arrange standby supplies with their local distribution  
381 companies has diminished as the marketplace has begun offering a range of standby  
382 services.

383 In addition, MidAmerican publishes intra-day contacts on its electronic  
384 bulletin board which allows marketers and customers to obtain interruptible, intra-  
385 day market quotes.

386 **Q. How would these changes affect current standby customers?**

387 A. There would be no impact to current customers. None of MidAmerican's  
388 transportation customers is currently receiving service under any of MidAmerican's  
389 standby tariffs.

390 **Pipeline Demand Rider**

391 **Q. What provisions for pipeline demand reserve exist in MidAmerican's existing**  
392 **tariffs?**

393 A. The Pipeline Demand Rider (Section III-A, Sheet No. 42) recovers the cost of  
394 MidAmerican's pipeline demand charges. These charges are imposed temporarily  
395 on customers moving from sales service to transportation service. The rider ensures  
396 that if MidAmerican has incurred an obligation to pay pipeline demand charges to  
397 support a sales service customer, that customer continues to pay those pipeline  
398 charges when moving to transportation service until such time as MidAmerican can  
399 realign its pipeline contracts. By imposing pipeline demand charges on customers  
400 transferring to transportation service, MidAmerican's remaining sales service  
401 customers are not forced to pay for unneeded pipeline capacity. The Pipeline  
402 Demand Rider is imposed only for a reasonable period of time until MidAmerican  
403 can adjust its contracted pipeline demand after the transfer. Customers can currently  
404 avoid paying the Pipeline Demand Rider by either

- 405 • Notifying MidAmerican by October 1 at least 13 months in advance
- 406 of moving to transportation service, thereby allowing MidAmerican to
- 407 adjust its contracted pipeline demand in advance of the transfer, or
- 408 • Taking permanent assignment of the appropriate pipeline capacity at
- 409 maximum pipeline rates at the time of transfer.

410 Q. What changes do you propose to the Pipeline Demand Rider?

411 A. I propose changes to the conditions under which the Pipeline Demand Rider is  
412 imposed. Currently, the Pipeline Demand Rider is not imposed if customers notify  
413 MidAmerican by October 1 at least 13 months in advance of moving to  
414 transportation service. I propose to forgive Pipeline Demand charges if customers  
415 notify MidAmerican by June 1 at least 5 months before moving to transportation  
416 service. As the gas supply market has matured, MidAmerican now requires a shorter  
417 period of time to adjust its pipeline contracts in response to a change in sales service  
418 levels.

419 Q. Does this conclude your testimony?

420 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA )  
 ) ss.  
COUNTY OF SCOTT )

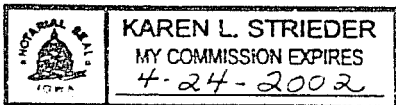
I, GREGORY C SCHAEFER being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Gregory C Schaefer

Subscribed and sworn to before me this 10th day of September, 2001.

Karen L Strieder  
Notary Public in and for the State of Iowa





Bill Counts Regrouped by Class

	Small	Medium	Large	Off-Peak	Contract	Other	Total
<b>Sales</b>							
LVI Com			12				12
MVF Com		351					351
SVF Com	91,000						91,000
SVI Com		1,672					1,672
LVI Ind			26				26
MVF Ind		49					49
SVF Ind	226						226
SVF Resl	746,720						746,720
Subtotal - Com	91,000	2,023	12	0	0	0	93,035
Subtotal - Ind	276	49	26	0	0	0	301
Subtotal - Residential	746,720	0	0	0	0	0	746,720
Total Sales	837,946	2,072	38	0	0	0	840,056
	837,946	2,072	38	0	0	0	840,056
<b>Transport:</b>							
CPS					24		24
LT			246				246
Misc						-4	-4
MT		482					482
OPT						0	0
ST	863						863
Total Transportation	863	482	246	0	24	-4	1,611
Grand Total	838,809	2,554	284	0	24	-4	841,667
	838,809	2,554	284	0	24	-4	841,667

		Therma							2000 Sales Growth	2001 Sales Growth	Total
		Reclassify LT Therma as CPS	Reclassify MT Therma as LT	Reclassify OPT Sales	Reclassify Misc Transport	Weather Nrmizin - Billed	Reclassify Unbilled	Weather Nrmizin - Unbilled			
<b>Sales</b>											
LVI Com	Coml	688,713									704
MVF Comm	Coml	1,794,102				27,984	85,824		14,421	-4,326	1,937
SVF Comm	Coml	26,949,381				836,703	157,754	-69,083	37,568	-11,270	28,355
SVI Com	Coml	4,996,490					1,472,833	-1,298,701	564,311	-169,294	5,296
LVI Ind	Indl	189,633					226,752		104,625	-31,388	282
MVF Ind	Indl	192,835					93,235				216
SVF Ind	Indl	406,372					23,872				410
SVF Resid	Resl	50,276,103				1,844,313	3,868				55,948
Subtotal - Coml		34,428,686	0	0	0	864,687	4,250,661	-2,603,782	1,218,968	961,855	36,373
Subtotal - Indl		788,840	0	0	0	0	1,943,163	-1,367,784	720,925	216,278	909
Subtotal - Residential		50,276,103	0	0	0	1,844,313	4,250,661	-2,603,782	1,218,968	961,855	55,948
Total Billed		85,493,629	0	0	0	2,708,000	6,314,799	-3,971,566	1,939,893	745,577	93,231
		85,493,629	0	0	0	2,708,000	6,314,799	-3,971,566	1,939,893	745,577	93,231
Unbilled - Resl		4,250,661						-4,250,661			
Unbilled - Coml		1,943,163						-1,943,163			
Unbilled - Indl		120,975						-120,975			
Total Unbilled		6,314,799	0	0	0	0	0	-6,314,799	0	0	0
Total Sales		91,808,428	0	0	0	2,708,000	0	-3,971,566	1,939,893	745,577	93,231
<b>Transport:</b>											
CPS		5,519,706	1,093,966		277,915						6,891
LT		11,716,232	1,093,966	174,655	189,841	589,968					11,576
Misc		1,180,684				-1,180,684					
MT		4,135,583		-174,655		208,225					4,169
OPT		267,343			-267,343						
ST		2,078,195			77,502	104,536					2,260
Total Transportation		24,897,743	0	0	0	0	0	0	0	0	24,897
<b>Grand Total</b>		116,706,171	0	0	0	2,708,000	0	-3,971,566	1,939,893	745,577	118,129
		116,706,171	0	0	0	2,708,000	0	-3,971,566	1,939,893	745,577	118,129

Therms Regrouped by Class

	Small	Medium	Large	Off-Peak	Contract	Other	Total
<b>Sales</b>							
LVI Com			784,632				784,632
MVF Comm		1,937,055					1,937,055
SVF Comm	28,355,233						28,355,233
SVI Com		5,296,479					5,296,479
LVI Ind			282,868				282,868
MVF Ind		216,707					216,707
SVF Ind	410,240						410,240
SVF Resd	55,948,118						55,948,118
Subtotal - Coml	28,355,233	7,233,534	784,632	0	0	0	36,373,399
Subtotal - Indl	410,240	216,707	282,868	0	0	0	909,815
Subtotal - Residential	55,948,118	0	0	0	0	0	55,948,118
Total Billed	84,713,591	7,450,241	1,067,500	0	0	0	93,231,332
Unbilled - Resl							0
Unbilled - Coml							0
Unbilled - Indl							0
Total Unbilled	0	0	0	0	0	0	0
Total Sales	84,713,591	7,450,241	1,067,500	0	0	0	93,231,332
<b>Transport:</b>							
CPS					6,891,587		6,891,587
LT			11,576,670				11,576,670
Misc						0	0
MT		4,169,153					4,169,153
OPT						0	0
ST	2,260,333						2,260,333
Total Transportation	2,260,333	4,169,153	11,576,670	0	6,891,587	0	24,897,743
<b>Grand Total</b>	<b>86,973,924</b>	<b>11,619,394</b>	<b>12,644,170</b>	<b>0</b>	<b>6,891,587</b>	<b>0</b>	<b>118,129,075</b>

		Revenues											2000 Sales Growth	2001 Sales Growth	Late C		
		Revised Mid-Transport Estimate	Reclassified Mid-Transport Estimate	Reclassified MT Revenue to LT	Reclassified OPT Revenue	Reclassified Transport Unbalance Revenue	Reclassified Ad Veterans Refund	Over/Under Interest	Weather Norm - Billed	Reclassified Unbilled	Weather Norm - Unbilled	2000 Sales Growth					
<b>Ballie</b>																	
LVI Com	Comd	365,324				21	9,225	16,281									405
MVF Comd	Comd	364,930				51	16,766	232,082	1,763			8,035	14,817	9,031		4,261	1,278
SVF Comd	Comd	15,823,250				636	209,562	2,491,831	93,960			134,423	114,655		69,930	20,070	20,070
SVI Com	Comd	2,343,913				117	30,840	529,028				20,591			10,304		3,106
LT Incl	Incl	1,198				1,138											
MT Incl	Incl	107,352				7	1,882	32,680				7,784					
MVF Incl	Incl	106,675				4	2,156	16,525				1,471					
OPT Incl	Incl	631				631											
ST Incl	Incl	127				127											
SVF Incl	Incl	229,301				4	3,331	27,838				1,472					
SVF Fluct	Fluct	15,059,259				1,215	436,468	5,485,633	283,560			590,576	337,354		200,563		237,474
Subtotal - Comd (Ballie)		19,437,417	0	0	0	827	274,368	3,719,222	95,723			177,666	123,699		85,866		25,760
Subtotal - Incl (Ballie)		445,309	0	0	0	2,046	7,369	76,843	0			7,853	0	0	0	0	0
Subtotal - Reversals (Ballie)		35,059,256	0	0	0	1,215	436,468	5,485,633	283,560			590,576	337,354		200,563		237,474
Total (Ballie)		54,942,082	0	0	0	4	668,725	9,301,755	379,303			776,095	461,253		386,819		211,714
			0	0	0	4	668,725	9,301,755	379,303			776,095	461,253		386,819		211,714
<b>Head Unbilled</b>		590,576										590,576					
Comd Unbilled		177,666										177,666					
Incl Unbilled		7,853										7,853					
<b>Head Kansas Ad Veterans Refund</b>	Head	426,368					426,368										
Comd Kansas Ad Veterans Refund	Comd	274,368					274,368										
Incl Kansas Ad Veterans Refund	Incl	7,369					7,369										
<b>Head PGA Over/Under</b>	Head	5,500,516						5,500,516									
Comd PGA Over/Under	Comd	3,809,934						3,809,934									
Incl PGA Over/Under	Incl	78,438						78,438									
<b>Total Sales</b>		64,500,319	0	0	0	4	177,130	379,303	0			461,253		386,819		211,714	
<b>Transport</b>																	
Misc Estimates and Reversals		234,566	-216,225	18,341													
Misc Delivery Charge		14,664		281				185									
ST Customer Charge		180,863		3,468				6,103									
MT Customer Charge		31,920		612		3,060											
MV Customer Charge		248,514		4,765		1,025											
LT Customer Charge		73,340		1,406		3,060		240									
LT Delivery Charge		52,497		6,222		1,025		11,960									
LT Share By Charge				0													
CPS Customer Charge				0													
CPS Delivery Charge		82,796		1,587													
GBT Customer Charge				0													
GBT Delivery Charge				0													
OPT Customer Charge		420				420											
OPT Delivery Charge		18,063				18,063											
Total Transportation Delivery Charges		1,209,643	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Misc Transport Charges</b>																	
Application Fees		1,250															
Group Balancing Customer Fee		25,260															
Late Norm Fee		567															
DBS Reservation & Commodity		10,681															
Reserve Transport Rate		3,958															
Total Misc Transport Charges		41,646	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Transportation</b>		1,251,289	216,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Other Revenues</b>																	
Failed/In-Checks		91,114															
Bad Check Charges		9,258															
Reconnect Fees		22,414															
Total Other Revenues		123,297	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>		65,892,984	216,225	0	0	4	177,130	379,303	0			461,253		386,819		211,714	

Revenue Regrouped by Class

	Small	Medium	Large	Off Peak	Contract	Other	Total
<b>Sales</b>							
LT Comm			397,518				397,518
MS Comm		1,181,958					1,181,958
SV Comm	18,542,855						18,542,855
SM Comm		2,840,808					2,840,808
LT Inv			0				0
LT Inv			184,427				184,427
MS Inv		0					0
MS Inv		121,896					121,896
CVT Inv						0	0
ST Inv		0					0
CVT Inv	251,107						251,107
SV Inv	80,994,095						80,994,095
<b>Subtotal - Comm (Total)</b>	18,542,855	4,022,718	397,518	0	0	0	22,962,491
<b>Subtotal - Inv (Total)</b>	251,107	121,896	184,427	0	0	0	557,430
<b>Subtotal - Non-Comm (Total)</b>	80,994,095	0	0	0	0	0	80,994,095
<b>Total (Total)</b>	19,788,057	4,144,614	581,945	0	0	0	24,514,616
<b>Flow Control</b>							
Comm (Total)						0	0
Inv (Total)						0	0
Non-Comm (Total)						0	0
<b>Flow Revenue - All Volumes (Total)</b>						0	0
Comm Revenue - All Volumes (Total)						0	0
Inv Revenue - All Volumes (Total)						0	0
Non-Comm Revenue - All Volumes (Total)						0	0
Comm PIA (Total)						0	0
Inv PIA (Total)						0	0
Non-Comm PIA (Total)						0	0
<b>Total Sales</b>	51,788,057	4,144,614	581,945	0	0	0	56,514,616
<b>Transport</b>							
Misc. (Estimate and Revenue)						0	0
Misc. Delivery Charge						0	0
ST Customer Charge	15,125						15,125
ST Delivery Charge	180,438						180,438
MT Customer Charge		29,472					29,472
MT Delivery Charge		254,804					254,804
LT Customer Charge			78,040				78,040
LT Delivery Charge			341,653				341,653
LT Mark By Charge			0				0
CVS Customer Charge					0		0
CVS Delivery Charge					84,583		84,583
CVT Customer Charge					0		0
CVT Delivery Charge					0		0
CVT Customer Charge					0		0
CVT Delivery Charge					0		0
CVT Customer Charge					0		0
CVT Delivery Charge					0		0
<b>Total Transportation Delivery Charges</b>	185,746	284,778	426,731	0	84,583	0	901,838
<b>Misc. Transport Charges</b>							
Application Fees	1,278	179	143	0			1,599
Comp. Receiving Customer Fee	13,731	1,653	1,406	0			16,790
Local Term Fee	87	172	88	0			347
DBS Revenue & Community	3,734	1,706	1,452	0			6,892
Regulate Transport Flow	1,774	1,178	631	0			3,583
Flow Rate Transport Charge	22,714	12,417	6,439	0	0	0	41,570
<b>Total Transportation</b>	47,326	29,305	426,194	0	84,583	0	787,408
<b>Other Revenue</b>							
Forfeited Deposits						0	0
Bank Check Charges						0	0
Returned Funds						9,768	9,768
<b>Total - Other Revenue</b>	0	0	0	0	0	9,768	9,768
<b>Grand Total</b>	51,788,057	4,144,614	581,945	0	84,583	9,768	56,609,967

South Dakota Gas Rate Case Proof of Revenues

Customer Class	Billing Determinants					Proposed Rates				Proposed Margin					PGA Revenue	
	Customers (Bills)	Energy			Demand	Service Charge	Energy Charge		Demand Charge	Service Charge	Energy Charge			Demand Revenue		Total Margin
		First Block	Second Block	Total Therms			First Block	Second Block			First Block	Second Block	Total Energy Margin			
<b>Small Volume</b>																
Rate SVF	Flare/Total	746,720	54,442,127	1,506,991	55,948,118	10.00	0.14652	0.12774	7,487,200	7,978,850	192,375	8,169,326	0	15,836,426	27,776.1	
Rate SVF	New Retail	91,226	10,831,838	17,933,835	28,765,473	10.00	0.14652	0.12774	912,260	1,587,061	2,240,843	3,877,923	0	4,793,183	15,112.1	
	Total	837,946	65,273,965	19,439,826	84,713,591	0			8,379,460	9,565,911	2,483,218	12,047,159	0	20,429,619	42,888.2	
Rate ST		863	198,742	2,081,591	2,280,333	45.00	0.14652	0.12774	38,835	29,120	263,348	292,467	0	331,302		
<b>Total Small Volume</b>		<b>838,809</b>	<b>65,472,707</b>	<b>21,501,217</b>	<b>86,993,924</b>	<b>0</b>			<b>8,418,295</b>	<b>9,593,061</b>	<b>2,746,565</b>	<b>12,339,626</b>	<b>0</b>	<b>20,757,921</b>	<b>42,888.2</b>	
<b>Medium Volume</b>																
Wool Rate M/F		400	2,153,762		2,153,762	80.00	0.05420		32,000	116,734	0	116,734	0	148,734	1,153.4	
Wool Rate S/V		1,672	5,296,479		5,296,479	80.00	0.05420		133,760	287,069	0	287,069	0	420,829	2,423.2	
Rate M/T		482	4,169,153		4,169,153	115.00	0.05420		55,420	225,968	0	225,968	0	281,348		
<b>Total Medium Volume</b>		<b>2,554</b>	<b>11,619,394</b>	<b>0</b>	<b>11,619,394</b>	<b>0</b>			<b>221,180</b>	<b>629,771</b>	<b>0</b>	<b>629,771</b>	<b>0</b>	<b>850,961</b>	<b>3,576.7</b>	
<b>Large Volume</b>																
Rate L/V					0	350.00	0.03188		0	0	0	0	0	0	0	
Rate L/V		38	1,067,549		1,067,500	350.00	0.03188		13,200	34,032	0	34,032	0	47,332	494.7	
Rate L/T		246	11,576,670		11,576,670	385.00	0.03188		94,710	369,064	0	369,064	0	463,774		
<b>Total Large Volume</b>		<b>284</b>	<b>12,644,170</b>	<b>0</b>	<b>12,644,170</b>	<b>0</b>			<b>108,010</b>	<b>403,096</b>	<b>0</b>	<b>403,096</b>	<b>0</b>	<b>511,106</b>	<b>494.7</b>	
<b>Misc Transport Revenues</b>																
Rate CPS Revenues		24	6,891,587		6,891,587										84,383	
<b>Other Revenues</b>																
															32,183	
<b>Summary</b>																
Small Volume		838,809	65,472,707	21,501,217	86,993,924	0			8,418,295	9,593,061	2,746,565	12,339,626	0	20,757,921	42,888.2	
Medium Volume		2,554	11,619,394	0	11,619,394	0			221,180	629,771	0	629,771	0	850,961	3,576.7	
Large Volume		284	12,644,170	0	12,644,170	0			108,010	403,096	0	403,096	0	511,106	494.7	
Misc Transportation Revenue						0			0	0	0	0	0	41,646		
Rate CPS Revenues		24	6,891,587	0	6,891,587	0			0	0	0	0	0	84,383		
Other Revenues						0			0	0	0	0	0	32,183		
<b>Total</b>		<b>841,671</b>	<b>98,627,858</b>	<b>21,501,217</b>	<b>118,129,075</b>	<b>0</b>			<b>8,747,485</b>	<b>10,625,928</b>	<b>2,746,565</b>	<b>13,372,424</b>	<b>0</b>	<b>22,278,201</b>	<b>46,960.2</b>	

South Dakota Gas Rate Case Proof of Revenues

Customer Class		Average Therms Per Cust	Average Margin Per Therm	Average Margin Per Cust	Average Revenue Per Therm	Average Revenue Per Customer
<b>Small Volume</b>						
Rate SVF	Residential	82,727	899	0.279	251	0.778
Rate SVF	Non-Resid	7,052	3,784	0.167	630	0.692
Rate SVF	Total	89,829	1,213	0.241	293	0.747
Rate ST		72	31,430	0.147	4,607	0.147
Total Small Volume		69,901	1,244	0.239	297	0.732
<b>Medium Volume</b>						
Rate MVF		33	64,613	0.069	4,462	0.605
Rate SVI		139	38,013	0.079	3,070	0.537
Rate MT		40	103,716	0.067	7,006	0.067
Total Medium Volume		213	54,594	0.073	3,998	0.381
<b>Large Volume</b>						
Rate LVF		0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Rate LVI		3	337,105	0.044	14,947	0.508
Rate LTS		21	564,718	0.040	22,623	0.040
Total Large Volume		24	534,261	0.040	21,596	0.090
<b>Misc Transport Revenues</b>						
<b>Rate CPS Revenues</b>						
<b>Other Revenues</b>						
<b>Summary</b>						
Small Volume		69,901	1,244	0.239	297	0.732
Medium Volume		213	54,594	0.073	3,998	0.381
Large Volume		24	534,261	0.040	21,596	0.090
Misc Transportation Revenues		0				
Rate CPS Revenue		2	3,445,754	0.012	42,192	0.012
Other Revenues		0				
Total		70,139	1,684	0.189	318	0.566

# Workpapers

## Contents

### Workpapers of G. C. Schaefer

- Page 1      2000 sales growth data; see also R. R. Tunning Exh \_\_\_\_ (RRT-1),  
Schedule 15 and Workpaper RRT / U (used in Exh \_\_\_\_ (GCS-1))
- Page 2      2001 sales growth data; see also R. R. Tunning Exh \_\_\_\_ (RRT-1),  
Schedule 16 and Workpaper RRT / V (used in Exh \_\_\_\_ (GCS-1))
- Page 3      Summary of various weather adjustments and unbilled quantities by rate  
code; see also testimony of J. M. Calligan (used in Exh \_\_\_\_ (GCS-1))
- Page 4      PGA recoveries, PGA over / under amounts, Kansas ad valorem tax  
refund, negative imbalance pro forma, and transportation imbalance  
revenues by rate code (used in Exh \_\_\_\_ (GCS-1), Schedule 3)
- Page 5      Rate SVF and STS pro forma sales by rate step (used in Exh \_\_\_\_ (GCS-2))
- Pages 6-7      Rate SVF (residential) billed sales by rate step (used in Workpaper, p 5)
- Pages 8-9      Rate SVF (non-residential) billed sales by rate step (used in Workpaper, p  
5)
- Page 10-11      Rate STS billed sales by rate step (used in Workpaper, p 5)
- Page 12      2000 PGA revenues from C. B. Rea; sum of "COG" and "PGA Adjust"  
columns is used for 2000 PGA revenues in Exh \_\_\_\_ (GCS-2)

MidAmerican Energy Company  
 Growth Pro forma by Rate Code South Dakota  
 For Period Ending 2000

Line

1 Residential Growth Therms:				1,218,968
2	Rate	Billed Therms	% Billed	Therm Growth By Rate
3	SVF	50,276,103	100%	1,218,968
4				
5	Total	50,276,103	100%	1,218,968
6				
7				

Residential Growth Revenue:				\$ 300,953	Residential Growth Customer C		
2	Rate	Billed Revenue	% Billed	Revenue Growth By Rate	Rate	End of Period Customers	%
3	SVF	\$ 35,059,256	100%	\$ 300,953	SVF	61,086	
4							
5	Total	\$ 35,059,256	100%	\$ 300,953	Total	61,086	
6							
7							

8 Commercial Growth Therms:				720,925
9	Rate	Billed Therms	% Billed	Therm Growth By Rate
10	LVI	688,713	2.0004%	14,421
11	MVF	1,794,102	5.2111%	37,568
12	SVF	26,949,381	78.2759%	564,311
13	SVI	4,996,490	14.5126%	104,625
14				
15				
16	Total	34,428,686	100%	720,925

Commercial Growth Revenue:				\$ 85,866	Commercial Growth Customer C		
9	Rate	Billed Revenue	% Billed	Revenue Growth By Rate	Rate	End of Period Customers	%
10	LVI	\$ 305,324	1.5708%	\$ 1,349	LVI	1	C
11	MVF	\$ 964,930	4.9643%	\$ 4,263	MVF	34	C
12	SVF	\$ 15,823,250	81.4061%	\$ 69,900	SVF	7,632	97
13	SVI	\$ 2,343,913	12.0588%	\$ 10,354	SVI	134	1
14							
15							
16	Total	\$ 19,437,417	100%	\$ 85,866	Total	7,801	10

MidAmerican Energy Company  
 Growth Pro forma by Rate Code South Dakota  
 For Period Ending 2001

Line

1	Residential Growth Therms:		961,855	
2				Therm
3	Rate	Billed Therms	% Billed	Growth By Rate
4	SVF	50,276,103	100%	961,855
5	Total	50,276,103	100%	961,855
6				
7				
8	Commercial Growth Therms:		(216,278)	

Residential Growth Revenue:	\$	237,474	Residential Growth Custom
			End of Period
			Customers
Rate	Billed Revenue	% Billed	Revenue
SVF	\$ 35,159,255.81	100%	Growth By Rate
Total	\$ 35,159,256	100%	\$ 237,474
Total			Total
			61,086
			61,086

9				Therm
10	Rate	Billed Therms	% Billed	Growth By Rate
11	LVI	688,713	2.0004%	(4,326)
12	MVF	1,794,102	5.2111%	(11,270)
13	SVF	26,949,381	78.2759%	(169,294)
14	SVI	4,996,490	14.5126%	(31,388)
15				
16	Total	34,428,686	100%	(216,278)

Commercial Growth Revenue:	\$	(25,760)	Commercial Growth Custom
			End of Period
			Customers
Rate	Billed Revenue	% Billed	Revenue
LVI	\$ 305,323.81	1.5708%	\$ (405)
MVF	\$ 964,930.11	4.9643%	\$ (1,279)
SVF	\$ 15,823,250.21	81.4061%	\$ (20,970)
SVI	\$ 2,343,912.76	12.0588%	\$ (3,106)
Total	\$ 19,437,417	100%	\$ (25,760)
Total			Total
			7,801
			7,801

MidAmerican Energy Company  
 Therms, Customer Counts  
 Period 2000 South Dakota

	Annual Billed Therms	Billed Bill Frequency 1st step	Billed Bill Frequency 2nd step	Adjustment Billed Weather Therms	Adjustment Weather Billed Frequency 1st Step	Adjustment Weather Billed Frequency 2nd Step	Adjustment Billed Weather Revenues	Unbilled Weather Therms	Unbilled Weather Revenues	2000 Growth Therms	2000 Growth Customer Ct	2001 Growth Therms	2001 Growth Customer Ct
<b>Sales:</b>													
SVF Resel	50,276,103	48,922,789	1,353,314	1,844,313	1,794,668	49,645	\$ 283,580	(2,603,782)	\$ (337,354)	1,218,968	1,446	961,855	
SVF Comm	26,949,381	10,147,942	16,801,439	836,703	315,102	521,601	\$ 93,960	(1,298,701)	\$ (114,868)	564,311	156	(169,294)	
SVF Ind	406,372	153,022	253,350										
MVF Comm	1,794,102	1,794,102		27,984	27,984		\$ 1,763	(69,003)	\$ (9,031)	37,560	1	(11,270)	
MVF Ind	192,835	192,835											
SVI Com & Ind	4,996,490	4,996,490								104,625	3	(11,380)	
LVI Com & Ind	878,346	878,346								14,421		(4,326)	
Subtotal	85,493,629	67,085,526	18,408,103	2,709,000	2,137,754	571,246	\$ 379,302	(3,971,566)	\$ (461,253)	1,939,893	1,606	745,577	
<b>Transport:</b>													
ST	2,078,195	182,727	1,895,468										
MT	4,135,583	4,135,583											
LT	11,716,232	11,716,232											
OPT STS*	267,343	3,750	263,593										
JE	1,180,684	1,180,684											
CPS	5,519,706	5,519,706											
Subtotal	24,897,743	22,738,682	2,159,061										
<b>Grand Total</b>	<b>110,391,372</b>	<b>69,824,208</b>	<b>20,567,164</b>	<b>2,709,000</b>	<b>2,137,754</b>	<b>571,246</b>		<b>(3,971,566)</b>		<b>1,939,893</b>			
Grand Total w/Un	116,706,171												

OPT STS is for 5 months only

Customer Counts Source from Weather Station Reports & Maxis Transport Schedules by Transport & Transport Interdept

<u>Rate</u>	<u>Cust Class</u>	<u>Type</u>	<u>PGA Recoveries</u>	<u>Over/Under (Interest Removed)</u>	<u>Ad Valorem Refund</u>	<u>Negative Imbalance</u>	Eliminate Transport Imbalance Revenues from Sales Revenues
LVF	Comm	Sales	\$ -	\$ -	\$ -	0	0
LVI	Comm	Sales	\$ 281,362	\$ 96,281	\$ (9,220)	3,867	21
MVF	Comm	Sales	\$ 831,830	\$ 232,082	\$ (16,766)	9,321	51
SVF	Comm	Sales	\$ 12,221,957	\$ 2,881,831	\$ (209,562)	115,747	638
SVI	Comm	Sales	\$ 1,932,366	\$ 529,028	\$ (38,840)	21,248	117
LVF	Ind	Sales	\$ -	\$ -	\$ -	0	0
LVI	Ind	Sales	\$ 95,356	\$ 32,680	\$ (1,882)	1,313	7
MVF	Ind	Sales	\$ 91,647	\$ 16,525	\$ (2,156)	664	4
SVF	Ind	Sales	\$ 189,930	\$ 27,638	\$ (3,331)	1,110	6
SVI	Ind	Sales	\$ -	\$ -	\$ -	0	0
SVF	Res	Sales	\$ 22,689,982	\$ 5,485,693	\$ (406,968)	220,330	1,215
			\$ 38,334,430	\$ 9,301,758	\$ (688,725)	373,601	2,061
						373,601	2,061

LT - Indl	Indl	1,196
MT - Indl	Indl	107
OPT - Indl	Indl	631
ST Indl	Indl	127
		2,061

PGA Recoveries - From C B Rea

PGA Over/Under - From C B Rea

Kansas ad valorem tax refund - From C B Rea

Negative Imbalance pro forma - In proportion to PGA over/under

Eliminate Transport Imbalance Revenues - In proportion to PGA over/under

Rate Code Block	SVF Residential			SVF Non-Residential				
	< 250 Therms	> 250 therms	Total	< 250 Therms	> 250 therms	Total	< 250 Therms	> 250 Therms
Billed Therms (Customer Service System)	48,936,436	1,353,691	50,290,127	10,306,931	17,064,670	27,371,601		182,727
Percentage	0.97308	0.02692	1.00000	0.37656	0.62344	1.00000		0.08793
Billed Therms (Per Books)	48,922,789	1,353,314	50,276,103	10,300,963	17,054,790	27,355,753		182,727
Reclassify OPT Sales	0	0		0	0			6,814
Reclassify Misc Transport Sales	0	0		0	0			9,200
Weather Adjustment - Billed Therms	1,794,668	49,645	1,844,313	315,102	521,601	836,703		0
Unbilled Therms	4,136,243	114,418	4,250,661	556,060	920,641	1,476,701		0
Weather Adjustment - Unbilled Therms	-2,533,694	-70,088	-2,603,782	-489,033	-809,668	-1,298,701		0
2000 Sales Growth	1,186,156	32,812	1,218,968	212,494	351,817	564,311		0
2001 Sales Growth	935,964	25,891	961,855	-63,749	-105,545	-169,294		0
Total	54,442,127	1,505,991	55,948,118	10,831,838	17,933,635	28,765,473		198,742
			55,948,118			28,765,473		

P. 04

FAX NO. 17122527368

SEP-17-2001 MON 10:23 AM MEC GAS RATES

CI2005 GAS SOUTH DAKOTA FREQ. FOR RATE X105								01/00 THRU 12/00 RATE SVF
REPT 01	USAGE BY STEP			CUM	USAGE BY STEP			TOTAL USAGE
STEP	CUST. MO.	THERMS	REVENUE AMOUNT	CUST. MO.	THERMS	REVENUE AMOUNT	CUST. MO.	
50	4,252.33	212,619	159,373.97	379,439.00	8,459,806	8,053,161.17	339,704.82	
55	17,990.54	952,040	704,222.88	397,429.54	9,411,846	8,757,384.05	335,452.19	
60	17,128.43	994,137	717,310.37	414,557.97	10,405,903	2,474,694.42	317,461.95	
65	15,665.44	986,362	689,534.54	430,223.41	11,392,345	10,164,228.96	300,333.52	
70	15,128.46	1,028,500	702,082.74	445,351.87	12,420,845	10,866,311.70	287,668.08	
75	14,297.54	1,043,520	698,587.97	459,649.41	13,464,365	11,564,899.67	269,539.62	
80	14,023.03	1,092,940	721,988.59	473,672.44	14,557,305	12,286,888.26	255,242.08	
85	14,118.27	1,171,885	760,289.58	487,790.71	15,729,190	13,047,177.84	247,219.05	
90	13,370.98	1,175,275	756,248.97	501,161.69	16,904,465	13,803,426.81	227,100.78	
95	12,203.09	1,134,760	728,022.72	513,364.78	18,039,225	14,531,449.53	213,729.80	
100	12,959.21	1,270,325	816,628.48	526,323.99	19,309,550	15,348,078.01	201,526.71	
110	23,588.26	2,486,945	1,580,886.32	549,912.25	21,796,495	16,928,264.33	188,567.50	
120	22,720.08	2,622,729	1,656,249.87	572,632.33	24,419,224	18,585,214.20	164,979.24	
130	20,418.63	2,559,982	1,620,171.86	593,050.96	26,979,206	20,205,386.06	142,259.16	
140	18,636.44	2,523,598	1,613,125.62	611,687.40	29,502,804	21,818,511.68	121,840.53	
150	16,965.26	2,466,875	1,563,609.30	628,652.66	31,969,679	23,382,120.98	103,204.09	
160	13,948.80	2,166,845	1,380,967.96	642,601.46	34,136,524	24,763,086.94	86,238.83	
170	11,858.84	1,960,797	1,257,177.20	654,460.30	36,097,321	26,020,266.14	72,290.03	
180	10,309.56	1,807,705	1,166,883.09	664,769.86	37,905,026	27,187,149.23	60,431.19	
190	8,537.54	1,581,508	1,011,604.84	673,307.40	39,486,534	28,198,754.07	50,121.63	
200	6,911.96	1,350,064	868,189.09	680,219.36	40,836,598	29,066,943.16	41,584.09	
250	19,816.49	4,385,928	2,829,816.13	700,035.85	45,222,526	31,896,759.29	34,672.13	
300	7,716.39	2,095,774	1,347,160.01	707,752.24	47,318,300	33,244,219.30	14,055.64	
400	4,831.07	1,639,172	1,028,019.76	712,583.31	48,957,472	34,272,239.06	7,139.25	
500	1,318.67	583,927	359,630.21	713,901.98	49,541,399	34,631,869.27	2,308.18	

RATE SVF RESIDENTIAL  
 BILLED THERMS, 1<sup>ST</sup> BLOCK

P. 07

FAX NO. 17122527368

SEP-17-2001 MON 10:24 AM MEC GAS RATES

C12005 GAS SOUTH DAKOTA FREQ. FOR RATE X105				07/00 THRU 12/00 RATE				
REPT 01	USAGE BY STEP			CUM	USAGE BY STEP			TOTAL US
STEP	CUST. NO.	THERMS	REVENUE AMOUNT	CUST. NO.	THERMS	REVENUE AMOUNT	CUST. MO.	
31,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
32,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
33,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
34,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
35,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
36,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
37,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
38,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
39,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
40,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
41,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
42,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
43,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
44,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
45,000	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
EXCESS	.00	0	.00	714,891.49	50,290,127	35,076,983.26	.00	
COG-EPC REVENUE							.00	
REPORT TOTAL				714,891.49	50,290,127	35,076,983.26		

RATE SURF, ~~RES~~ RESL  
 TOTAL BILLED THERMS

P. 16 012005 GAS SOUTH DAKOTA FREQ. FOR RATE X109 01/00 THRU 12/00 RATE SVF

REPT 04	USAGE BY STEP			CUM	USAGE BY STEP			TOTAL USAGE
STEP	CUST. NO.	THERMS	REVENUE AMOUNT	CUST. NO.	THERMS	REVENUE AMOUNT	CUST. NO.	
50	271.47	13,573	10,206.33	30,027.35	513,263	589,205.85	51,941.23	
55	1,223.05	64,792	48,418.12	39,250.40	578,055	637,623.97	57,669.76	
60	1,161.35	67,375	49,792.47	40,411.75	645,430	687,416.44	59,446.71	
65	1,097.65	69,213	50,270.12	41,509.40	714,643	737,686.56	49,285.36	
70	1,055.64	71,824	51,135.78	42,565.04	786,467	788,822.34	48,187.71	
75	985.47	71,902	51,269.51	43,550.51	858,369	840,091.85	47,132.07	
80	945.32	73,652	52,122.43	44,495.83	932,021	892,214.28	46,146.60	
85	947.54	78,657	54,313.72	45,743.37	1,010,678	948,528.00	45,281.28	
90	913.80	80,407	54,972.85	46,357.17	1,091,085	1,001,500.85	44,253.74	
95	855.95	79,579	54,469.60	47,213.12	1,170,664	1,055,970.45	43,339.94	
100	864.13	84,716	57,441.72	48,077.25	1,255,416	1,113,412.17	42,783.99	
110	1,541.99	162,677	108,867.60	49,619.24	1,418,087	1,222,279.77	41,619.86	
120	1,519.52	175,675	116,789.91	51,138.76	1,593,762	1,339,069.68	40,077.87	
130	1,389.18	174,301	115,829.02	52,527.94	1,768,063	1,454,898.70	38,558.35	
140	1,249.72	169,475	111,352.43	53,777.66	1,917,538	1,566,251.13	37,169.17	
150	1,283.60	186,808	121,878.53	55,061.26	2,124,346	1,688,129.66	35,919.45	
160	1,111.66	172,840	111,511.43	56,172.72	2,297,186	1,799,641.09	34,635.85	
170	1,000.11	165,373	107,146.61	57,172.85	2,462,559	1,906,787.70	33,524.39	
180	1,019.70	178,957	115,451.57	58,192.55	2,641,516	2,022,239.27	32,524.26	
190	961.25	178,026	114,281.82	59,153.80	2,819,542	2,136,521.09	31,504.56	
200	865.27	162,076	108,059.06	60,019.07	2,988,618	2,249,580.15	30,543.31	
250	3,915.78	877,748	559,089.13	63,934.85	3,866,366	2,803,669.28	29,678.04	
300	3,010.26	826,818	516,245.67	66,945.11	4,693,014	3,319,914.95	25,782.26	
400	4,686.80	1,629,360	986,209.47	71,631.91	6,322,374	4,306,124.42	22,792.00	
500	3,276.08	1,462,021	863,531.97	74,907.99	7,784,395	5,169,656.39	18,065.20	

FAX NO. 17122527368

SEP-17-2001 MON 10:25 AM MEC GAS RATES

RATE SVF - NON RESC  
BILLED THERMS 1<sup>ST</sup> BLOCK

P. 19  
 FAX NO. 17122527368  
 SEP-17-2001 MON 10:26 AM MEC GAS RATES

01/00				THRU 12/00 RATE				
REPT 04	USAGE BY STEP			CUM	USAGE BY STEP			TOTAL US
STEP	CUST. NO.	THERMS	REVENUE AMOUNT	CUST. NO.	THERMS	REVENUE AMOUNT	CUST. NO.	
31,000	.00	0	.00	89,696.51	27,351,417	16,071,184.31	.60	
32,000	.00	0	.00	89,696.51	27,351,417	16,071,184.31	.60	
33,000	.00	0	.00	89,696.51	27,351,417	16,071,184.31	.60	
34,000	.60	20,184	14,313.88	89,697.11	27,371,601	16,085,498.19	.60	
35,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
36,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
37,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
38,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
39,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
40,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
41,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
42,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
43,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
44,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
45,000	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
EXCESS	.00	0	.00	89,697.11	27,371,601	16,085,498.19	.00	
COG-EFC REVENUE						.00		
REPORT TOTAL				89,697.11	27,371,601	16,085,498.19		

RATE SVF - NON R  
 BILLED THERMS - Tot

P. 10

FAX NO. 17122527368

SEP-17-2001 MON 10:24 AM MEC GAS RATES

CI2005 GAS SOUTH DAKOTA FREQ. FOR RATE X321				01/00 YIBU 12/00 RATE ST				
REPT 06	USAGE BY STEP			CUM USAGE BY STEP			TOTAL USAGE AT EACH	
STEP	CUST. MO.	THERMS	REVENUE AMOUNT	CUST. MO.	THERMS	REVENUE AMOUNT	CUST. MO.	THERMS
50	.00	0	.00	98.00	1,295	1,893.52	754.90	755
55	1.00	53	20.25	99.00	1,348	1,913.77	754.90	3,773
60	1.00	60	21.34	100.00	1,408	1,935.11	753.90	3,770
65	1.00	63	21.80	101.00	1,471	1,956.91	752.90	3,763
70	.00	0	.00	101.00	1,471	1,956.91	751.90	3,760
75	1.00	72	23.21	102.00	1,543	1,980.12	751.90	3,757
80	3.00	235	72.56	105.00	1,778	2,052.68	750.90	3,750
85	5.00	415	124.59	110.00	2,193	2,177.27	747.90	3,730
90	7.00	617	187.88	117.00	2,810	2,365.15	742.90	3,702
95	6.00	560	159.15	123.00	3,370	2,524.30	735.90	3,670
100	1.00	96	26.94	124.00	3,466	2,551.24	729.90	3,646
110	3.00	308	83.94	127.00	3,774	2,635.18	728.90	7,267
120	.00	0	.00	127.00	3,774	2,635.18	725.90	7,259
130	2.00	253	63.37	129.00	4,027	2,698.55	725.90	7,252
140	1.00	140	68.82	130.00	4,167	2,767.37	723.90	7,239
150	3.00	435	138.46	133.00	4,602	2,905.83	722.90	7,214
160	2.00	313	72.72	135.00	4,915	2,978.55	719.90	7,192
170	7.00	1,166	547.91	142.00	6,081	3,526.46	717.90	7,155
180	3.00	519	116.77	145.00	6,600	3,643.23	710.90	7,088
190	3.00	570	124.71	148.00	7,170	3,787.94	707.90	7,079
200	3.00	585	127.20	151.00	7,756	3,895.14	704.90	7,035
250	21.27	4,813	1,065.44	172.27	12,569	4,960.58	701.90	34,591
300	19.00	3,123	1,165.51	191.27	17,692	6,126.09	680.63	33,455
400	19.00	6,760	1,172.15	210.27	24,452	7,298.24	661.63	65,323
500	16.00	7,367	1,114.26	226.27	31,819	8,412.50	642.63	63,630

RATE STS  
 BILLED THERMS, 1<sup>ST</sup> BLOCK

C12005 GAS SOUTH DAKOTA FREQ. FOR RATE X321								01/00 THRU 12/00 RATE ST	
REPT 06	USAGE BY STEP			CUM USAGE BY STEP			TOTAL USAGE AT EAC		
STEP	CUST. NO.	THERMS	REVENUE AMOUNT	CUST. NO.	THERMS	REVENUE AMOUNT	CUST. NO.	THERMS	
31,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
32,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
33,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
34,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
35,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
36,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
37,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
38,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
39,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
40,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
41,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
42,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
43,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
44,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
45,000	.00	0	.00	851.90	2,025,952	196,325.58	1.00	1.00	
EXCESS	1.00	52,243	4,528.55	852.90	2,078,195	200,854.13	1.00	7.24	
			COG-EFC REVENUE			.00			
			REPORT TOTAL	852.90	2,078,195	200,854.13			

RATE STS  
TOTAL BILLED THERMS

Peak Demand / COG

Billed Throughput

Rate	Cust Class	Type	COG	PGA Adjust	Over/Under	Ad Valorem Refund	Total COG	Sl	Vol
LVI	Comm	Sales	\$ 281,362	\$ 87,170	\$ 96,281	\$ (9,220)	\$ 368,532		
MVF	Comm	Sales	\$ 831,830	\$ 215,590	\$ 232,082	\$ (16,766)	\$ 1,047,420		
SVF	Comm	Sales	\$ 12,221,957	\$ 2,676,316	\$ 2,881,831	\$ (209,562)	\$ 14,898,273	1.00	
SVI	Comm	Sales	\$ 1,932,366	\$ 490,925	\$ 529,028	\$ (38,840)	\$ 2,423,291		
LVI	Ind	Sales	\$ 95,356	\$ 30,837	\$ 32,680	\$ (1,882)	\$ 126,193		
MVF	Ind	Sales	\$ 91,647	\$ 14,405	\$ 16,525	\$ (2,156)	\$ 106,052		
SVF	Ind	Sales	\$ 189,930	\$ 24,369	\$ 27,638	\$ (3,331)	\$ 214,299	1.00	
SVF	Res	Sales	\$ 22,689,982	\$ 5,086,177	\$ 5,485,693	\$ (406,968)	\$ 27,776,159	1.00	
CPS		Trans	\$ -	\$ -	\$ -	\$ -	\$ -		
LT		Trans	\$ -	\$ -	\$ -	\$ -	\$ -		
MT		Trans	\$ -	\$ -	\$ -	\$ -	\$ -		
ST		Trans	\$ -	\$ -	\$ -	\$ -	\$ -		1.00
			\$ 38,334,430	\$ 8,825,789	\$ 9,301,758	\$ (688,725)	\$ 45,960,219		

GCS TESTIMONY P 10

Peak Demand Allocator

INTERRUPTIBLE PGA:

December Calendar Sales (Sales)  
December Calendar Sales (Trans)  
Total

	COG	PGA ADJ
LVI-COM	281,362	87,170
SVI-COM	1,932,366	490,925
LVI-COM	95,356	30,837

Demand Allocator (Sales)  
Demand Allocator (Total)

\$ 2,318,016

Cost of Gas Allocations

PGA Revenues  
PGA Allocator

FIRM PGA - 38,334,430  
+ 5,625,789 } TOTAL PGA  
- 2,318,016 } INTER PGA  
\$ 44,642,203

outh Dakota Public Utilities Commission  
WEEKLY FILINGS  
For the Period of September 20, 2001 through September 26, 2001

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact  
Delaine Kolbo within five business days of this filing. Phone: 605-773-3705 Fax: 605-773-3809

CONSUMER AFFAIRS

**CT01-041** In the Matter of the Complaint filed by Susan Brenneman, Iowa City, Iowa, against Qwest Corporation and AT&T Communications of the Midwest, Inc. Regarding Unauthorized Collect Call Charges.

Complainant states that she requested a collect call block on her telephone line. Complainant states that even though she requested a collect call block, she does not believe that the block was put on her line at her original request. Collect calls were made to her home from a correctional facility and Complainant's daughter accepted the collect calls. Complainant feels that she did everything possible to prevent the collect calls and that she should not be held responsible for the charges.

Staff Analyst: Mary Healy  
Staff Attorney: Karen E. Cremer  
Date Docketed: 09/20/01  
Intervention Deadline: N/A

**CT01-042** In the Matter of the Complaint filed by Mark E. Ferdig on behalf of Siouxland Telephone Company, Inc., North Sioux City, South Dakota, against Lightyear Communications, Inc. f/k/a UniDial Communications Regarding Failure to Pay Dial-Around Compensation.

Complainant's representative alleges that Siouxland Telephone Co., has been unable to collect compensation for payphone calls made using its facilities. Complainant requests that the SD Public Utilities Commission order the respondent to pay Dial-around compensation of \$97,049.07, plus interest at the rate of 11.25%.

Staff Analysts: Charlene Lund/Harlan Best  
Staff Attorney: Karen E. Cremer  
Date Docketed: 09/26/01  
Intervention Deadline: N/A

**CT01-043** In the Matter of the Complaint filed by Mark E. Ferdig on behalf of Siouxland Telephone Company, Inc., North Sioux City, South Dakota, against ALLTEL Communications, Inc. Regarding Failure to Pay Dial-Around Compensation.

Complainant's representative alleges that Siouxland Telephone Co., has been unable to collect compensation for payphone calls made using its facilities. Complainant requests that the SD Public Utilities Commission order the respondent to pay Dial-around Compensation of \$11,681.05, plus interest at the rate of 11.25%.

Staff Analysts: Charlene Lund/Harlan Best  
Staff Attorney: Karen E. Cremer  
Date Docketed: 09/26/01  
Intervention Deadline: N/A

ELECTRIC

**EL01-021** In the Matter of the Joint Request for an Electric Service Territory Boundary Change between Xcel Energy and Southeastern Electric Cooperative, Inc.

Southeastern Electric Cooperative, Inc. and Xcel Energy jointly request the Commission grant an electric service territory boundary change. The boundary change is requested to allow each utility to provide electric service to the proposed Sunset Ridge Addition, Sioux Falls, SD in a more efficient manner based on the layout of the streets and the lots. The Sunset Ridge Addition is located in the Northeast Quarter and the Southeast Quarter of Section

7, Township 100 North, Range 50 West.

Staff Analyst: Michele Farns  
Staff Attorney: Karen E. Cremer  
Date Docketed: 09/20/01  
Intervention Deadline: 10/12/01

**EL01-022 In the Matter of the Joint Request for an Electric Service Territory Boundary Change between Xcel Energy and Southeastern Electric Cooperative, Inc.**

Southeastern Electric Cooperative, Inc. and Xcel Energy jointly request the Commission grant an electric service territory boundary change. On July 2, 1999, in Docket EL99-013, the Commission approved a territory boundary change for the Auburn Hills Addition. At the time a written description was not included with the map. This docket includes a written description to coincide with the map approved in EL99-013. In addition the two companies are requesting minor modifications to the existing electric service territory boundary. The Auburn Hills Addition is located in the Southwest Quarter of Section 16, Township 100 North, Range 50 West, in Lincoln County, South Dakota.

Staff Analyst: Michele Farns  
Staff Attorney: Karen E. Cremer  
Date Docketed: 09/20/01  
Intervention Deadline: 10/12/01

**EL01-023 In the Matter of the Filing by Xcel Energy for Approval of its 2000 Economic Development Annual Report and 2001 Economic Development Plan.**

Application by Xcel Energy for approval of its year 2000 economic development report on actual expenditures and proposed year 2001 economic development budget. This report and budget are filed annually pursuant to the Commission's Order in Docket EL91-004.

Staff Analyst: Dave Jacobson  
Staff Attorney: Karen E. Cremer  
Date Docketed: 09/25/01  
Intervention Deadline: 10/09/01

**NATURAL GAS**

**NG01-010 In the Matter of the Application of MidAmerican Energy Company for Authority to Increase Rates for Natural Gas Service.**

Application by MidAmerican Energy Company (MidAmerican) for approval of a general increase in rates. MidAmerican proposes to increase rates for natural gas service in South Dakota by approximately \$3,697,000 or approximately 5.6% effective October 27, 2001. MidAmerican acknowledges that this effective date may be suspended pending review.

Staff Analyst: Dave Jacobson  
Staff Attorney: Kelly Frazier  
Date Docketed: 09/24/01  
Intervention Deadline: 11/9/01

**TELECOMMUNICATIONS**

**TC01-151 In the Matter of the Filing for Approval of a Local Interconnection Agreement between Qwest Corporation and Sprint Communications Company L.P.**

On September 24, 2001, the Commission received a Filing for Approval of Local Interconnection Agreement between Qwest Corporation (Qwest) and Sprint Communications Company, L.P. (Sprint). According to the parties the agreement is a negotiated agreement which sets forth the terms, conditions and prices under which Qwest will provide services for resale to Sprint for the provision of local telecommunication services. Any party wishing to

comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than October 15, 2001. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier  
Date Docketed: 09/24/01  
Initial Comments Due: 10/15/01

**TC01-152      In the Matter of the Request of Red River Telecom, Inc. for Certification Regarding its Use of Federal Universal Service Support.**

The purpose of this filing is to provide information constituting Red River Telecom, Inc.'s plan for the use of its federal universal service support and to otherwise verify that Red River Telecom, Inc. will use all federal universal service support received in a manner that is consistent with the federal universal service provisions of 47 U.S.C. Section 254.

Staff Analyst: Harlan Best  
Staff Attorney: Karen E. Cremer  
Date Docketed: 09/26/01  
Intervention Deadline: 09/27/01

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**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF )	ORDER OF ASSESSMENT
MIDAMERICAN ENERGY COMPANY FOR )	OF FILING FEE AND
AUTHORITY TO INCREASE RATES FOR )	SUSPENSION OF
NATURAL GAS SERVICE )	IMPOSITION OF TARIFF
)	NG01-010

On September 24, 2001, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) an application to increase natural gas rates in South Dakota. The application seeks an overall increase in rates in the approximate amount of \$3,697,000 or approximately 5.6%. The Company requested a change in rates to become effective for billings on and after October 27, 2001.

SDCL 49-1A-8 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing. The Commission has jurisdiction in this matter pursuant to SDCL Chapters 1-26, 49-1A, 49-34A and ARSD 20:10:01:15.02 and 20:10:01:15.03.

At its regularly scheduled meeting of October 10, 2001, the Commission considered this matter. The Commission found that pursuant to SDCL 49-1A-8, MidAmerican shall be assessed a filing fee as requested by the executive director up to the statutory limit of \$100,000. Further, an intervention deadline of November 9, 2001, has been established. Pursuant to SDCL 49-31-14, the Commission suspended the operation of the schedule of rates proposed by MidAmerican for 90 days beyond October 26, 2001. It is therefore

ORDERED, that MidAmerican shall deposit a filing fee, to be established by the executive director, in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the executive director, not to exceed the statutory limit; and it is further

ORDERED, that the proposed schedule of rates shall be suspended for 90 days beyond October 26, 2001, pursuant to SDCL 49-34A-14.

Dated at Pierre, South Dakota, this 18<sup>th</sup> day of October, 2001.

<b>CERTIFICATE OF SERVICE</b>
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Nelaine Kalbo</u>
Date: <u>10/19/01</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

**CONTRACT BETWEEN  
CHESAPEAKE REGULATORY CONSULTANTS, INC.  
AND  
THE SOUTH DAKOTA PUBLIC UTILITIES COMMISSION**

This Contract is entered into this 25 day of October, 2001, between the South Dakota Public Utilities Commission (Commission) and Chesapeake Regulatory Consultants, Inc. (Contractor), of 6837 Guilford Road, Clarksville, Maryland 21029-1632. The terms and conditions are as follows:

1. **Scope of Services:** Contractor agrees to provide consulting services to the Staff of the Commission in the following Commission Docket: NG01-010. In the Matter of the Application of MidAmerican Energy Company for Authority to Increase Rates for Natural Gas Service.

Contractor agrees to assist Staff in the preparation and presentation of testimony on behalf of Staff in the above-referenced docket including: at hearings before the Commission; in settlement proceedings; and in the preparation of motions and briefs before the Commission. Contractor through its witness or witnesses, Basil L. Copeland Jr. and Robert G. Towers shall be responsible for: Review and analysis of MidAmerican Energy Company (MidAmerican) filings, preparation and receipt of data requests necessary to complete the analysis, preparation, filing and presentation of testimony and exhibits.

Contractor shall also be prepared to respond at hearings and during briefing to intervenors' submissions, if any, which address the issues which are the responsibility of Contractor. Specifically, Contractor Witness Basil L. Copeland Jr. shall prepare, file, and present testimony and exhibits related to: the appropriate costs of capital and capital structure. Contractor Witness Robert G. Towers shall prepare, file, and present testimony and exhibits addressing class cost of service study issues, income tax, affiliate transactions and common cost allocations, and cost of service top sheets and possibly other issues delegated to Contractor by Commission Staff. Contractor shall provide general assistance on the filing when requested to do so by Commission Staff.

The scope and tasks to be performed shall be consistent with Contractor's proposal dated October 9, 2001 to Commission Staff. Contractor agrees to coordinate their filing with Staff and as directed by Staff, shall consult Staff on requests for MidAmerican data and other submissions or requests to MidAmerican or intervenors. Contractor agrees to complete all tasks and filings within time frames as determined by Commission Staff.

It is understood and agreed that the role of Commission Staff, and in turn the role of the Contractor, shall be to advocate the public interest as Commission Staff

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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

views that public interest.

2. **Maximum Reimbursement:** The Commission agrees to reimburse the Contractor for satisfactory completion of Contractor's services in an amount not to exceed **Forty-one thousand five hundred dollars and no cents (\$41,500.00)** Services shall be paid for on the basis of time actually spent working on the case and for actual out-of-pocket costs at rates consistent with Contractor's proposal to Commission Staff dated October 9, 2001 which is incorporated by reference into this document.

If the Contractor desires to increase the maximum reimbursement under this paragraph, Contractor must notify the South Dakota Public Utilities Commission Executive Director in writing not less than thirty (30) days before monthly billings reach the maximum reimbursement. The Commission reserves the right to deny any request for an increase and may hold the Contractor to the maximum reimbursement in the original contract or amendment.

3. **Reimbursement:** The Commission agrees to reimburse the Contractor upon satisfactory progress toward completion of the tasks outlined in Paragraph 1 of this Contract. Payment up to the amount specified in the Maximum Reimbursement paragraph herein shall be made in monthly installments and shall be based on the monthly financial report as described herein. A copy of the Contractor's hourly fee schedule is appended to this Contract as Exhibit A, which is hereby incorporated herein and will remain effective throughout the term of this Contract.

A monthly financial report shall be submitted by the Contractor which shall include the nature of the work performed, the hours worked by and charges for Contractor's out-of-pocket expenses. Receipts for such expenses shall be available to the Commission upon request. This information is for the express purpose of internal auditing by the Commission. When requesting payment, the time period or phase of service covered will be indicated on the face of the voucher.

The Contractor may receive progress payments not more frequently than monthly. Progress payments shall be based on services rendered and no payment may be made in advance of services rendered. It is agreed that the Commission shall withhold ten percent of each progress payment until the satisfactory completion of the contract. Invoices for services rendered shall be sent to the South Dakota Public Utilities Commission, Finance Officer, State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501, within ten (10) days of the calendar month billed.

4. **Consideration:** The consideration to be paid the Contractor as provided herein shall be in compensation for all Contractor's services incurred in the performance hereof.

5. **Change in Scope of Services:** If the scope of services under this Contract is modified to require additional work not herein contemplated and such modification is approved by the parties herein prior to performance and a written amendment to this Contract is drawn identifying the approved changes, an authorization of additional funds will be made by the Commission and the maximum amount will be appropriately increased.
6. **Indemnity:** The Contractor agrees to indemnify, defend and hold harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, material men, laborers and any other person, firm or corporation furnishing or supplying work, services, materials or supplies in connection with the performance of this Contract and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the Contractor in the performance of this Contract.
7. **Independent Contractor:** The Contractor and the agents of the Contractor in performance of this Contract shall act in an independent capacity and not as officers, employees or agents of the Commission.
8. **Contract Not Assignable:** This Contract is not assignable by the Contractor, either in whole or in part, without the written consent of the Commission.
9. **Alteration and Oral Agreements:** No alteration or variation of the terms of this Contract shall be valid unless made in writing and signed by the parties hereto. No oral understanding or agreement not incorporated herein may be binding on any of the parties hereto.
10. **Interpretation of Inconsistencies:** In the interpretation of this Contract, any inconsistencies between the terms hereof and the attachments shall be resolved in favor of the terms hereof.
11. **Subcontracts:** Contractor shall submit any subcontracts which he proposes to enter into to the Commission for its prior written approval before the Contractor enters into the same. No work may be subcontracted without the prior approval of the Commission. Upon the termination of any subcontract, the Commission shall be notified immediately.
12. **Retention of Contractor's Records:** The Contractor shall retain all records relating to direct expenses reimbursed to the Contractor hereunder and to hours of employment on this Contract by any employee of Contractor for which the Commission is billed. Such records shall be maintained for a period of three years after termination of this Contract and shall be available for inspection at any reasonable time by personnel authorized therefore by the State of South Dakota.

13. **Relationship of Commission Staff and Contractor:** Commission Staff will be permitted to work side-by-side with Contractor's Staff to the extent and under conditions that may be directed by the Executive Director of the Commission.

14. **Contractor Responsible for Performance of Services:** Contractor will not be permitted to utilize Commission personnel for the performance of services which are the responsibility of Contractor, unless such utilization is previously agreed to in writing by the Executive Director and any appropriate adjustment in price is made. No charge will be made to Contractor for the services of Commission employees while performing coordinating or monitoring functions.

15. **Disclosure and Confidentiality:** The Contractor will not disclose data or disseminate the contents of any final or preliminary report or testimony, in any form, in regard to this Contract without express written consent of the Commission. Permission to disclose information on one occasion shall not authorize Contractor to further disclose such information or disseminate the same on any other occasion.

If requested by the Commission, the Contractor shall require each of its employees or officers who will be involved in the performance of this Contract to agree to the above terms in a form to be approved by the Commission and shall supply the Commission with evidence thereof.

Each subcontract shall contain provisions similar to the foregoing, related to the confidentiality of data and non-disclosure of the same.

16. **Data is Property of the Commission:** Data developed for this Contract shall become the property of the Commission. It shall not be disclosed without the permission of the Executive Director. Each final report submitted shall also become the property of the Commission and shall not be disclosed except in such manner and time as the Executive Director may direct.

17. **Amendment:** The timing for the performance of the tasks and items contained herein, the total contract price, the date for completion of the Contract, as well as, all other terms not specifically accepted may only be altered by formal written amendment of this Contract.

18. **Waiver:** No waiver of any breach of this Contract shall be held to be a waiver of any other or subsequent breach. All remedies afforded in this Contract shall be taken and construed as cumulative; that is, in addition to every other remedy provided therein or by law. The failure of the Commission to enforce, at any time, any of the provisions of the Contract shall in no way be construed to be a waiver of such provisions, nor in any way affect the validity of this Contract or any part thereof, or the right of the Commission to hereinafter enforce each and every such provision.

19. **Time is Critical:** Time is of the essence in this Contract. In the event Contractor

shall fail to perform the agreements on its part to be performed at the time fixed for performance of such respective agreements by the terms of this Contract or by any extension, the Commission may, at its election, terminate the Contract. Such termination shall be in addition to and not in lieu of any other legal remedies provided by this Contract or by law.

**20. Breach of Contract:** In the event of any breach of this Contract, the Commission may, without any prejudice to any of its other legal remedies, terminate this Contract in accordance with the provisions of the Termination paragraph of this Contract.

**21. Duration of Contract:** Unless otherwise specifically provided by the terms of this Contract or by amendment thereof, the duration of this Contract shall be one year from the contract date.

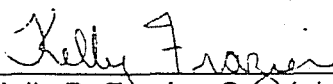
**22. Termination:** The Commission may terminate this Contract, should Contractor fail to perform the covenants herein contained at the time and in the manner herein provided, upon five days written notice to the Contractor. In such event, the Commission shall pay the Contractor only the reasonable value of the services theretofore rendered by the Contractor as may be agreed upon by the parties or determined by a court of law. In the event of such termination, the Commission may proceed with the work in any manner deemed proper by the Commission. The Commission's cost of securing substituted performance shall be deducted from any sum due the Contractor under this Contract, with the balance, if any, to be paid the Contractor upon demand.

**23. Payments Include All Taxes:** Payments to be made to the Contractor, as specified herein, shall include all taxes of any description, federal, state and municipal assessed against the Contractor by reason of this Contract.

**24. Workers' Compensation Insurance:** The Contractor hereby warrants that it carries workers' compensation insurance for all of its employees who will be engaged in the performance of this Contract and agrees to furnish to the Commission satisfactory evidence thereof at any time the Commission may request.

**25. South Dakota Law Controlling:** It is expressly understood and agreed that this Contract shall be governed by the laws of the State of South Dakota, both as to interpretation and performance. Otherwise, as specified herein, no document or communications passing between the parties hereto shall be deemed a part of this Contract.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Kelly D. Frazier, Special Assistant Attorney General

10/25/01  
\_\_\_\_\_  
DATE



COMMISSION:

Debra K. Elofson 10-25-01  
Debra K. Elofson, DATE

Executive Director who, pursuant to SDCL 49-1-8.2 has been authorized to sign this contract on behalf of the South Dakota Public Utilities Commission.

CONTRACTOR:

By: [Signature] 10/18/2001  
Chesapeake Regulatory Consultants, Inc. DATE

its President  
(Title)



WILLIAM J JANKLOW  
Governor

November 29, 2001

Ms. Debra Elofson, Executive Director  
South Dakota Public Utilities Commission  
Capitol Building  
500 East Capitol Avenue  
Pierre, SD 57501-5070

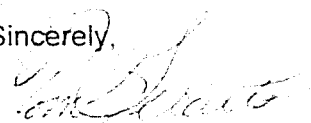
Re: Application of Midamerican Energy Company  
for Authority to Increase Rates for Natural Gas Service  
File No.: NG01-010

Dear Ms. Elofson:

Enclosed for filing are ten (10) copies of the State of South Dakota's Petition for Leave to Intervene with regard to the above referenced matter.

If you have any questions with regard to this filing, please contact me.

Sincerely,

  
Tom Geraets  
Commissioner, Bureau of Administration

C: Tracy Thorne  
Leo Disburg  
Steve Wegman

STATE OF  
SOUTH DAKOTA

BUREAU OF  
ADMINISTRATION

STATE CAPITOL BUILDING  
500 EAST CAPITOL AVENUE  
PIERRE, SD 57501-5070  
(605) 773-3688  
FAX (605) 773-3887

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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE APPLICATION )  
OF MID-AMERICAN ENERGY COMPANY )  
FOR AUTHORITY TO INCREASE RATES )  
FOR NATURAL GAS SERVICE )

PETITION FOR LEAVE TO  
INTERVENE

NG01-010

The State of South Dakota (State) hereby petitions the Public Utilities Commission, pursuant to the provisions of SDCL § 1-26-17.1 and ARSD § 20:10:01:15.02 for leave to intervene in the above-captioned matter. In support of its Petition, the State of South Dakota states as follows:

1. the State of South Dakota has numerous large accounts with Mid-American in Sioux Falls (including the State Penitentiary, School for the Deaf, Department of Transportation Regional Office, National Guard and Air National Guard facilities, and in Vermillion (the University of South Dakota and National Guard facilities).
2. the State of South Dakota has many small commercial natural gas accounts in various communities that are served by Mid-American.
3. the State of South Dakota has pecuniary interests that would be directly and immediately affected by any order by the Public Utilities Commission regarding Mid-American's application.
4. the State of South Dakota may find a rate increase of 5.6 percent burdensome.
5. the State is acting on the behalf of its institutions, agencies and facilities and a denial of this request for intervention would be detrimental to the public interest.

WHEREFORE, the State respectfully requests that the Public Utilities Commission grant the State's Petition to Intervene.

Respectfully submitted this 29<sup>th</sup> day of November, 2001.

State of South Dakota



Tom Geraets, Commissioner  
Bureau of Administration

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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF )	ORDER FOR AND NOTICE
MIDAMERICAN ENERGY COMPANY FOR )	OF PROCEDURAL
AUTHORITY TO INCREASE RATES FOR )	SCHEDULE AND HEARING
NATURAL GAS SERVICE )	NG01-010

On September 24, 2001, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) an application to increase natural gas rates in South Dakota. The application seeks an overall increase in rates in the approximate amount of \$3,697,000 or approximately 5.6%. The Company requested a change in rates to become effective for billings on and after October 27, 2001.

At its regularly scheduled meeting of October 10, 2001, the Commission found that pursuant to SDCL 49-1A-8, MidAmerican shall be assessed a filing fee as requested by the executive director up to the statutory limit of \$100,000. The Commission further established an intervention deadline of November 9, 2001. Pursuant to SDCL 49-34A-14, the Commission suspended the operation of the schedule of rates proposed by MidAmerican for 90 days beyond October 26, 2001. The Commission has jurisdiction in this matter pursuant to SDCL Chapters 1-26 and 49-34A, specifically 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-10, 49-34A-11, 49-34A-12, 49-34A-13, 49-34A-13.1, 49-34A-17, 49-34A-19, 49-34A-21.

The procedural schedule for testimony shall be as follows:

<b>DATE</b>	<b>PROCEDURAL SCHEDULE</b>
January 23, 2002	Staff and Intervenors' Prefiled Testimony Due
February 6, 2002	Rebuttal Testimony Due

A hearing shall be held at 9:00 a.m., on Wednesday, February 20, 2002, and Thursday, February 21, 2002, in the Crown Room, Kings Inn, 220 South Pierre Street, Pierre, South Dakota. The hearing is open to the public. All persons testifying shall be subject to cross-examination.

The issue at the hearing is whether the Commission shall grant MidAmerican's request to implement revised natural gas rate schedules designed to produce additional revenues of \$3,697,000.

The hearing shall be an adversary proceeding conducted pursuant to SDCL Chapter 1-26. All parties have the right to be present and to be represented by an attorney. These rights and other due process rights shall be forfeited if not exercised at

the hearing. If you or your representative fail to appear at the time and place set for the hearing, the Final Decision will be based solely on the testimony and evidence provided, if any, during the hearing or a Final Decision may be issued by default pursuant to SDCL 1-26-20. After the hearing the Commission will consider all evidence and testimony that was presented at the hearing. The Commission will then enter Findings of Fact, Conclusions of Law, and a Final Decision regarding this matter. As a result of this hearing, the Commission shall determine whether it shall grant MidAmerican's request to implement revised rate schedules. The Commission's Final Decision may be appealed by the parties to the state Circuit Court and the state Supreme Court as provided by law. It is therefore

ORDERED that the procedural schedule set forth above shall be followed by all parties to these proceedings. It is further

ORDERED that the hearing shall commence at 9:00 a.m., on Wednesday, February 20, 2002, in the Crown Room, Kings Inn, 220 South Pierre Street, Pierre, South Dakota, and if necessary, shall continue through Thursday, February 21, 2002.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at 1-800-332-1782 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 17<sup>th</sup> day of December, 2001

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By	<u><i>William Kalbo</i></u>
Date	<u>12/17/01</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION.

*James A. Burg*  
 JAMES A. BURG, Chairman

*Pam Nelson*  
 PAM NELSON, Commissioner

MAY, ADAM, GERDES & THOMPSON LLP

503 SOUTH PIERRE STREET  
P.O. BOX 160  
PIERRE, SOUTH DAKOTA 57501-0160

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MICHAEL F. SHAW  
NEIL FULTON  
BOBBI J. BENSON  
BRETT KOENECKE

December 17, 2001

OF COUNSEL  
WARREN W. MAY

GLENN W. MARTENS 1881-1963  
KARL GOLDSMITH 1885-1966

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605 224 8803

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605 224 6269

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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Debra Elofson  
Executive Director  
Public Utilities Commission  
State Capitol  
500 East Capitol  
Pierre, South Dakota 57501

RE: IN THE MATTER OF THE APPLICATION OF MIDAMERICAN ENERGY  
COMPANY FOR AUTHORITY TO INCREASE RATES FOR NATURAL GAS  
SERVICE

Docket: NG01-010

Our file: 0209

Dear Debra:

Enclosed are original and ten copies of a notice of appearance  
in the above-entitled matter. Please file the enclosure.

With a copy of this letter to the service list, I am forwarding  
a copy of the enclosure to those parties, service by mailing  
being intended.

Yours truly,

MAY, ADAM, GERDES & THOMPSON LLP

BY: 

DAG:mw

Enclosures

cc/enc: Service List  
Suzan Stewart

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE APPLICATION ) NG01-010  
OF MIDAMERICAN ENERGY COMPANY )  
FOR AUTHORITY TO INCREASE RATES ) NOTICE OF APPEARANCE  
FOR NATURAL GAS SERVICE )

TO THE PUBLIC UTILITIES COMMISSION AND THOSE PARTIES APPEARING IN  
THE ABOVE-ENTITLED DOCKET:

YOU WILL PLEASE TAKE NOTICE that the undersigned appears for  
MidAmerican Energy Company as local counsel in the above-entitled  
matter, and that all correspondence, pleadings and other  
communications relevant to said docket should be served upon the  
undersigned at this address:

David A. Gerdes  
May, Adam, Gerdes & Thompson  
503 South Pierre Street  
P.O. Box 160  
Pierre, South Dakota 57501-0160  
telephone number: (605)224-8803  
telefax (605)224-6289  
e-mail: [dag@magt.com](mailto:dag@magt.com)

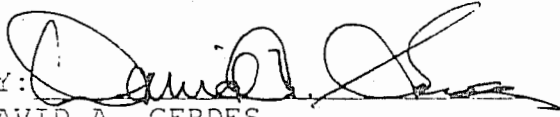
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DEC 18 2001

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Dated this 17<sup>th</sup> day of December, 2001.

MAY, ADAM, GERDES & THOMPSON LLP

BY:   
DAVID A. GERDES  
Attorneys for MidAmerican Energy Company  
503 South Pierre Street  
P.O. Box 160  
Pierre, South Dakota 57501-0160  
Telephone: (605)224-8803  
Telefax: (605)224-6289

CERTIFICATE OF SERVICE

David A. Gerdes of May, Adam, Gerdes & Thompson LLP hereby certifies that on the 17<sup>th</sup> day of December, 2001, he mailed by United States mail, first class postage thereon prepaid, a true and correct copy of the foregoing in the above-captioned action to the following at their last known addresses, to-wit:

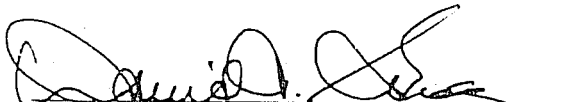
Ms. Susan M. Stewart  
Senior Managing Attorney  
MidAmerican Energy Company  
P.O. Box 778  
Sioux City, IA 51102

Mr. Marvin G. Sorensen  
Gas Pricing Strategist  
MidAmerican Energy Company  
P.O. Box 778  
Sioux City, IA 51102

Mr. Arthur Donnell  
369 14<sup>th</sup> Street SW  
Huron, SD 57350

Mr. Robert G. Towers  
Chesapeake Regulatory Consultants  
6837 Guilford Road  
Clarksville, MD 21029-1632

Mr. Tom Geraets  
Commissioner  
Bureau of Administration  
State Capitol  
500 East Capitol  
Pierre, SD 57501-5070

  
David A. Gerdes

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF )                   ORDER GRANTING  
MIDAMERICAN ENERGY COMPANY FOR )                   INTERVENTION  
AUTHORITY TO INCREASE RATES FOR )  
NATURAL GAS SERVICE )                   NG01-010

On September 24, 2001, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) an application to increase natural gas rates in South Dakota. The application seeks an overall increase in rates in the approximate amount of \$3,697,000 or approximately 5.6%. The Company requested a change in rates to become effective for billings on and after October 27, 2001. On November 29, 2001, the State of South Dakota (State) filed a late Petition for Leave to Intervene in this docket.

At its regularly scheduled December 12, 2001, meeting, the Commission considered the late Petition for Leave to Intervene. The Commission finds that pursuant to its authority under SDCL 1-26-17.1 and ARSD 20:10:01:15.02 and .03, the petition of State demonstrates good cause for granting intervention and that denial of the late petition would be detrimental to the public interest or would likely result in a miscarriage of justice. The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-34A, specifically 1-26-17.1, 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-12, 49-34A-13.1 and ARSD 20:10:01:15.02 and .03. It is therefore

ORDERED that State shall be granted intervention and shall be considered a party in this matter.

Dated at Pierre, South Dakota, this 30th day of December, 2001.

<b>CERTIFICATE OF SERVICE</b>
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>Helaine Kalbs</i></u>
Date: <u>12/31/01</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

*James A. Burg*  
JAMES A. BURG, Chairman

*Pam Nelson*  
PAM NELSON, Commissioner



# South Dakota Public Utilities Commission



State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070

January 23, 2002

Ms. Suzan M. Stewart  
Senior Managing Attorney  
MidAmerican Energy Company  
P. O. Box 778  
Sioux City, IA 51102

Mr. Marvin G. Sorensen  
Gas Pricing Statigist  
MidAmerican Energy Company  
P. O. Box 778  
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Mr. David A. Gerdes  
Attorney at Law  
May, Adam, Gerdes & Thompson  
P. O. Box 160  
Pierre, SD 57501-0160

Mr. Tom Geraets  
Commissioner  
Bureau of Administration  
State Capitol  
500 East Capitol  
Pierre, SD 57501-5070

Mr. Robert G. Towers  
Chesapeake Regulatory Consultants  
6837 Guilford Road  
Clarksville, MD 21029-1632

Mr. Arthur Donnell  
369 14th Street S.W.  
Huron, SD 57350

Re: In the Matter of the Application of MidAmerican  
Energy Company for Authority to Increase Rates  
for Natural Gas Service  
Docket NG01-010

Dear Folks:

Enclosed you will each find a copy of Testimony of David A. Jacobson, Martin C. Bettmann, Heather K. Forney, Michele M. Farris, Keith A. Senger, Basil L. Copeland, Jr. and Robert G. Towers with reference to the above captioned matter.

Very truly yours,

Kelly Frazier  
Staff Attorney

KF:dk  
Enc.

Capitol Office  
Telephone (605)773-3201  
FAX (605)773-3809

Transportation/  
Warehouse Division  
Telephone (605)773-5280  
FAX (605)773-3225

Consumer Hotline  
1-800-332-1782

TTY Through  
Relay South Dakota  
1-800-877-1113

Internet Website  
[www.state.sd.us/puc/](http://www.state.sd.us/puc/)

Jim Burg  
Chairman  
Pam Nelson  
Vice-Chairman

Debra Elofson  
Executive Director

Harlan Best  
Martin C. Bettmann  
Sue Cichos  
Karen E. Cremer  
Christopher W. Downs  
Terry Emerson  
Michele M. Farris  
Marlette Fischbach  
Heather K. Forney  
Kelly D. Frazier  
Mary Giddings  
Mary Healy  
Lisa Hull  
Dave Jacobson  
Amy Kayser  
Jennifer Kirk  
Bob Knadle  
Delaine Kolbo  
Charlene Lund  
Gregory A. Rislov  
Keith Senger  
Rolayne Ailts Wiest

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JAN 23 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA

IN THE MATTER OF THE APPLICATION OF  
MIDAMERICAN ENERGY COMPANY FOR  
AUTHORITY TO INCREASE RATES FOR  
NATURAL GAS SERVICE

DOCKET NO. NG01-010

TESTIMONY & EXHIBITS OF DAVID A. JACOBSON  
ON BEHALF OF THE COMMISSION STAFF  
JANUARY 2002

BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA

IN THE MATTER OF THE APPLICATION OF  
MIDAMERICAN ENERGY COMPANY  
FOR AUTHORITY TO INCREASE RATES  
FOR NATURAL GAS SERVICE IN  
SOUTH DAKOTA

DOCKET NO. NG01-010

Testimony of David A. Jacobson

On Behalf of the Commission Staff  
January 2002

- 1 Q. What is your name and by whom are you employed?
- 2 A. My name is David A. Jacobson and I am presently employed as a Utility Analyst with the  
3 Commission Staff of the Public Utilities Commission (Commission). My business  
4 address is Public Utilities Commission, State Capitol Building, Pierre, South Dakota  
5 57501.
- 6 Q. Please describe your educational background and experience.
- 7 A. I received a Bachelor of Science Degree in Business Administration majoring in  
8 business management in 1980 and subsequently completed major course work in  
9 accounting at the University of South Dakota. I have been with the Public Utilities  
10 Commission since May of 1984. I have previously presented testimony in 13 general  
11 rate increase applications and also in various other docketed matters before the  
12 Commission.
- 13 Q. Were you assigned to work on this docket?
- 14 A. Yes.
- 15 Q. What is the purpose of your testimony in this proceeding?
- 16 A. I shall present Staff's determination of MidAmerican Energy Company's (MidAmerican or  
17 Company) working capital allowance and address Company proposed adjustments  
18 regarding customer service system amortization, bad debt reserve allowance, negative

1 balancing adjustment, late payment charge adjustment, Purchased Gas Adjustment  
2 (PGA), interest income adjustment and transportation revenue accrual adjustment. I will  
3 also present my position on the appropriate monthly customer charge for each tariffed  
4 rate where change is proposed.

5 Q. Have you performed a calculation of MidAmerican's working capital requirements?

6 A. Yes.

7 Q. How does your calculation differ from MidAmerican's?

8 A. MidAmerican's determination of working capital in this case closely follows the method  
9 Staff has historically used. A 20 day bill payment lag was utilized reflecting the  
10 company's ability to assess a late payment charge thereafter. The expense lead days  
11 reflected in MidAmerican's calculation were acceptable to me except for days associated  
12 with Federal Income Tax payments. For Federal Income Tax, I utilized a 37 day expense  
13 lead reflecting equal payment dates of 4/15, 6/15, 9/15 and 12/15 of each year. I also  
14 made a correction to the company's calculation of expense lead days associated with  
15 South Dakota Gross Receipts Tax payments.

16 Q. In Exhibit \_\_ (RRT-1), Schedule 25, MidAmerican has proposed eliminating late payment  
17 revenue from test year operating revenues. Is this appropriate?

18 A. Yes. Late payment charges compensate the Company for extending credit to customers  
19 paying bills later than 20 days after being rendered. When setting the payment lag at 20  
20 days, late payment charge revenues should be eliminated from test year revenues.

21 Q. Have you adjusted MidAmerican's claimed balance for Materials and Supplies?

22 A. Yes. I have updated test year amounts to the most recently available balances as  
23 submitted in Data Response 1-6.

24 Q. What is your position regarding fuel stocks, prepayment balances and customer  
25 advances for construction?

26 A. I believe these items should also be updated to the most recently available balances as  
27 submitted in Data Response 1-6 and 1-7. The results of these updates are depicted on  
28 Exhibit \_\_ (KAS-2), Schedule 2, page 1 of 2.

29 Q. Have you reviewed the proposed adjustment to the depreciation life of MidAmerican's  
30 customer service system?

31 A. Yes. The issue of allowing MidAmerican's customer service system into rate base was  
32 addressed in their last general rate increase proceeding, Docket NG98-011. At that time  
33 the life of the system was estimated to be 15 years. In this proceeding, the Company  
34 has proposed shortening the life to seven years. After reviewing the supporting data

- 1 submitted to Staff by MidAmerican and further independent analysis, I would accept the  
2 Company's adjustment as reasonable.
- 3 Q. What adjustment has MidAmerican proposed to bad debt expense?
- 4 A. MidAmerican has experienced a significant increase in bad debt expense as compared  
5 to the average experienced during the test year. They believe this is primarily due to the  
6 high gas costs experienced through the 2000/2001 heating season. They have proposed  
7 to average this increase over 3 years. Considering the timing of MidAmerican's last two  
8 rate cases before this Commission, I believe this is reasonable and would accept their  
9 adjustment.
- 10 Q. What is the purpose of MidAmerican's proposed negative balancing adjustment?
- 11 A. During the test year MidAmerican mistakenly failed to reflect revenues received from  
12 imbalance gas sold to certain transportation customers as purchased gas adjustment  
13 recoveries. This adjustment is a correction of that error and is acceptable.
- 14 Q. What do you recommend regarding MidAmerican's proposed Purchased Gas  
15 Adjustment, interest income adjustment?
- 16 A. MidAmerican is proposing to remove from test year operating revenues, the amounts  
17 collected as carrying charges on under-collection balances. This is appropriate  
18 considering this is a PGA recovery and likewise any amounts paid by MidAmerican on  
19 over-collections are removed from operating expenses and considered a PGA expense.
- 20 Q. What is your position regarding MidAmerican's proposed transportation revenue accrual  
21 adjustment?
- 22 A. MidAmerican states that a keystroke error caused jurisdictional assignments of unbilled  
23 transportation revenue for South Dakota to be incorrect in December of 1999. The  
24 necessary reversing entry to correct the error resulted in overstated operating revenues  
25 for South Dakota in the month of January 2000. This adjustment is necessary to  
26 determine correct test year operating revenue.
- 27 Q. MidAmerican has proposed in this proceeding to increase the customer charge for Small  
28 Volume Firm customers from \$6.50 to \$10. Is this acceptable in your opinion?
- 29 A. No. Customers in general, and residential customers in particular, are sensitive to  
30 significant increases in the monthly customer charge. In the last MidAmerican rate case  
31 before the Commission, Witness Laniece Healy presented testimony as to customer  
32 reaction to increased customer charges which occurred in MidAmerican's 1995 rate  
33 increase proceeding, Docket NG95-006. In 1995, the Commission received 119 contacts  
34 regarding that proceeding with 96 of those contacts specifically opposing an increase in

1 the customer charge. There is no reason to believe customers are any less concerned  
2 now. Monthly customer charges of other natural gas and electric utilities within the  
3 Commission's rate jurisdiction currently range from \$2 to \$7.50. Although Staff Witness  
4 Robert Towers has calculated direct customer costs for the Small Volume Firm customer  
5 class to be greater, I would recommend that the monthly customer charge only be  
6 increased to \$7.50, from the currently effective \$6.50. This level of increase allows  
7 MidAmerican to make reasonable movement toward full recovery of direct customer  
8 costs while mitigating rate shock to customers. Changing the customer charge to \$7.50  
9 results in an increase of approximately 15.5% which is also the approximate amount of  
10 increase to non-gas cost revenues proposed by Staff.

11 Q What do you propose regarding monthly customer charges for other tariffed rates where  
12 change is proposed?

13 A. Consistent with the analysis performed by Staff Witness Robert G. Towers, I would  
14 propose that there be no change to the monthly customer charge for all other tariffed  
15 rates where change was proposed.

16 Q. I have no further questions.

MidAmerican Energy Company  
 South Dakota - Gas  
 Cash Working Capital  
 Test Year Ended 12-31-00

(a)	South Dakota Per Books (b)	Adjustments (c)	Pro Forma Expense (d)	Expense Per Day (e)	Expense Lead Days (f)	D
<u>Operation &amp; Maintenance</u>						
1 Gas Purchases	\$46,960,216.00	-	\$46,960,216.00	\$128,306.60	39.4	\$
2 Union Labor	2,068,686.00	(\$58,631.00)	2,010,055.00	5,491.95	12	
3 Office Labor	3,325,052.00	79,269.00	3,404,321.00	9,301.42	7.5	
4 Pension Expense	(349,895.00)	131,960.00	(217,935.00)	(595.45)	49.24	
5 Other O & M	5,724,033.00	37,735.53	5,761,768.53	15,742.54	5.15	
6 Total O & M	<u>57,728,092.00</u>					
7 Depreciation & Amortization/	2,954,505.00	(132,005.36)	2,822,499.64	7,711.75	-	
8 Deferred Income Taxes	232,311.00	-	232,311.00	634.73	-	
9 Property Taxes	717,034.00	-	717,034.00	1,959.11	395.42	
10 Payroll - FICA	372,524.00	1,861.55	374,385.55	1,022.91	10.23	
11 Payroll - FUTA	5,041.00	26.83	5,067.83	13.85	47.04	
12 Payroll - SUTA	6,937.00	33.02	6,970.02	19.04	47.04	
13 S D Gross Receipts Tax	81,264.43	3,357.09	84,621.52	231.21	334.43	
14 Federal Income Tax	816,593.00	640,962.93	1,457,555.93	3,982.39	37	
15 Interest on Long Term Debt			1,701,657.55	4,649.34	91.46	
16 Preferred Stock Dividends			89,092.96	243.42	45.63	
17 Total				<u>\$178,714.81</u>	<u>37.44</u>	
18 Revenue Lag Days	36					
19 Expense Lead Days	<u>37.44</u>					
20 Net Days	(1.44)					
21 Cash Working Capital	<u>(\$257,349.33)</u>					

MidAmerican Energy Company  
South Dakota - Gas  
Cash Working Capital  
Test Year Ended 12-31-00.

Sources:

- Column (b) line 1: Statement H, Schedule H-1, Column (p), lines 2, 5, 6 and 7  
lines 2 & 3: Statement F, Column (b), lines 3 and 4  
line 4: Statement H, Schedule H-3, page 1 of 9, Account 926101  
line 5: Line 6 minus lines 1-4  
line 6: Statement H, page 4 of 4, minus gross receipts tax  
line 7: Statement J, page 1, Column (b), line 16  
lines 8 and 14: Statement K, page 1  
lines 9 - 12: Statement L, page 1  
line 13: Data Responses 3-25 and 2-60  
line 18: Processing Lag = .79 days (Richard A. Augustine Workpaper WPR-1, page 1 of 20) plus midpoint of month  
line 19: Column (g), line 17, divided by Column (e), line 17  
line 21: Column (b), line 20, multiplied by Column (e), line 17
- Column (c) lines 2-4, 7 and 13: Exhibit\_\_(KAS-1), Schedule 2, page 1  
line 5: Exhibit\_\_(KAS-1), Schedule 2, Column (c), line 12, minus \$7,722.47 per data response 2-21  
line 10: Sum of Exhibit\_\_(KAS-1), Schedule 2, page 1, Column (c), lines 8 and 9, times 9.02%  
line 11: Sum of Exhibit\_\_(KAS-1), Schedule 2, page 1, Column (c), lines 8 and 9, times .13%  
line 12: Sum of Exhibit\_\_(KAS-1), Schedule 2, page 1, Column (c), lines 8 and 9, times .16%  
line 14: Exhibit\_\_(KAS-1), Schedule 2, Column (c), line 19, plus Column (e), line 19
- Column (d) line 15: Exhibit\_\_(KAS-1), Schedule 5, page 1, Column (b), line 5  
line 16: Exhibit\_\_(KAS-1), Schedule 1, Column (b), line 1, times Exhibit\_\_(RGT-1), Schedule 1, Column (e), line 2
- Column (e) Column (d) divided by 366
- Column (f) lines 1-5 and 9-12: Exhibit (RAA-1), Schedule 1, page 1 of 2  
line 13: Richard A. Augustine Workpaper WPR-8, page 1 of 1 with October correction  
line 14: Staff workpaper  
line 15: Exhibit\_\_(RAA-1), Schedule 1, Column (f), line 23  
line 16: Exhibit\_\_(RAA-1), Schedule 1, Column (f), line 24

MidAmerican Energy Company  
 South Dakota - Gas  
 Tax Collections Available  
 Test Year Ended 12-31-00

<u>Item</u> (a)	<u>South Dakota</u> <u>Per Books</u> (b)	<u>Adjustments</u> (c)	<u>Pro Forma</u> <u>Collections</u> (d)	<u>Collections</u> <u>Per Day</u> (e)	<u>Collection</u> <u>Lead Days</u> (f)	<u>Avai</u> (g)
1 Employee FICA	\$373,000.00	\$1,861.55	\$374,861.55	\$1,024.21	10.23	\$1
2 Federal Withholding	546,000.00	2,089.15	548,089.15	1,497.51	10.23	1
3 South Dakota Sales Tax	3,111,000.00	89,690.95	3,200,690.95	8,745.06	9.65	8
4 Total						<u>\$11</u>

Sources

Column (b) lines 1-3: Exhibit \_\_ (RAA-1), Schedule 1, page 2 of 2

Column (c) line 1: Exhibit \_\_ (DAJ-1), Schedule 1, page 1, Column (c), line 10

line 2: (Column (b), line 2 divided by Sum of Exhibit \_\_ (KAS-1), Schedule 2, Column (b), lines 8 and 9),  
 times Sum of Exhibit \_\_ (KAS-1), Schedule 2, Column (c), lines 8 and 9

line 3: Exhibit \_\_ (KAS-1), Schedule 2, Column (c), line 4, plus Column (e), line 4, times SD Sales tax rate

Column (e) Column (d) divided by 366

Column (f) lines 1-3: Exhibit \_\_ (RAA-1), Schedule 1, page 2 of 2

**RECEIVED**

JAN 7 8 2002

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

**BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA**

**MIDAMERICAN ENERGY COMPANY  
DOCKET NO. NG01-010**

**TESTIMONY & EXHIBITS OF MARTIN C. BETTMANN  
ON BEHALF OF THE COMMISSION STAFF  
JANUARY 2002**

BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA

MIDAMERICAN ENERGY COMPANY  
DOCKET NO. NG01-010

TESTIMONY & EXHIBITS OF MARTIN C. BETTMANN  
ON BEHALF OF THE COMMISSION STAFF  
JANUARY 2002

- 1 **Q. What is your name and by whom are you employed?**
- 2 A. My name is Martin C. Bettmann and I am employed as a Staff Engineer by the South  
3 Dakota Public Utilities Commission (Commission). My business address is South Dakota  
4 Public Utilities Commission, 500 East Capitol Avenue, Pierre, South Dakota, 57501-  
5 5070.
- 6 **Q. Please describe your education and work experience.**
- 7 A. I received my Bachelor of Science degree in Engineering from South Dakota State  
8 University in 1975. After graduation I was employed by an engineering consulting firm in  
9 Aberdeen, South Dakota, prior to taking my present position as a Staff Engineer with the  
10 Commission in November 1997.
- 11 **Q. Please describe what your job involves?**
- 12 A. Currently, my primary responsibility with the Commission Staff (Staff) is managing the  
13 pipeline safety inspection program. While working for the Commission, I have also been  
14 responsible for reviewing energy conversion and transmission facility siting applications,  
15 evaluating and making recommendations on electric and natural gas rates and tariffs,  
16 and advising the Staff on various engineering and technical matters that come before the  
17 Commission.
- 18 **Q. Have you previously filed testimony in other electric or natural gas rate  
19 proceedings before the Commission?**
- 20 A. Yes, I provided prefiled testimony on behalf of the Staff in four electric and four natural  
21 gas rate cases.

1 In previous rate cases, my written testimony has addressed fuel oil usage at combustion  
2 turbine and internal combustion electric generating plants, steam production plant  
3 depreciation proposals, the apportionment of revenue responsibility among the customer  
4 classes and the rate design proposals, the level of natural gas sales to a power plant,  
5 the purchased gas cost reflected in that utilities Operations & maintenance expense,  
6 weather normalization, and rate design.

7 **Q. Are you familiar with MidAmerican Energy Company's (Company) application for**  
8 **an increase in revenues?**

9 A. Yes, I have reviewed the direct testimony of the Company witnesses, their exhibits and  
10 the responses to Staff data requests pertinent to the preparation of my testimony and  
11 exhibits.

12 **Q. What is the purpose of this testimony?**

13 A. For this filing, I am responsible for the review and analysis of the Company's proposed  
14 pro forma adjustments to plant in service and the related expenses for the following  
15 items: Hewlett Packard Lease, Operator Qualification Plan, Weather Normalization, and  
16 Sales Growth Adjustments. My testimony also summarizes Staff's proposed rate design.

17 **Q. In your opinion, are there any changes necessary to the Company's proposed pro**  
18 **forma adjustments?**

19 A. It is my opinion that the Company's proposed Hewlett Packard Lease and Operator  
20 Qualification Plan adjustments be accepted with no changes.

21 **Q. Please explain your adjustment for sales growth found in Exhibit\_\_\_(MCB-1),**  
22 **Schedules 1, 2, and 3.**

23 A. The Company has proposed two sales growth adjustments. One adjustment is for sales  
24 growth in the Year 2000 and another for the Year 2001. For the Year 2000 adjustments,  
25 the Company calculated an increase in revenues by multiplying the annual average  
26 therm usage per customer times the number of customers at the end of the period and  
27 multiplying that number times the average revenue per therm for the same period. The  
28 sales growth adjustment for the Year 2001 was calculated using a similar method. The  
29 primary difference being that the increase in customers was determined by subtracting  
30 the number of customers at Year End 2000 from the number of customers "budgeted"  
31 for in 2001 for residential customers. The increase in commercial customers for the Year  
32 2001 was determined by taking the number of customers at the Year End 2000 and

1 subtracting it from the average number of customers through September 2001. The  
2 Company's adjustments increased revenues by a total of \$598,533.

3  
4 It is my opinion that a sales growth adjustment that increases revenues by \$388,638 be  
5 incorporated in the revenue requirement determination in lieu of the Company's  
6 proposal. My adjustment differs in the following ways from the Company's: 1) it uses  
7 weather normalized therm volumes from Exhibit \_\_\_ (MCB-2), Schedules 5 to 12. 2)  
8 actual monthly customer count information was used to determine the monthly change in  
9 customer from the Test year to the Year 2001; and 3) calculates the adjustment  
10 separately for each of the seven areas shown in the weather normalization calculations.  
11 Staff's adjustment presents a more accurate picture of the changes in customer counts  
12 because it utilizes actual customer count information for both the test Year and the Year  
13 2000. Also, Staff's method uses weather normalized therm usage and not unnormalized  
14 per books numbers to determine the average therm usage, and it calculates the changes  
15 on a monthly basis.

16 **Q. In your opinion, what changes should be made to the Company's weather  
17 normalization adjustment?**

18 **A.** It is my opinion that instead of using just two weather normal areas, Sioux Falls and  
19 Sioux City, as proposed by Company witness Calligan, the weather normalization  
20 adjustment should be based on the following seven weather normal areas:

- 21 1. Canton--Lennox and Worthing
- 22 2. Centerville-- Beresford and Alcester
- 23 3. Flandreau--Flandreau and Ramona
- 24 4. Sioux City--Dakota Dunes, Jefferson, North Sioux City,  
25 Sub., Riverland Estates, Sandymead, and McCook Lake.
- 26 5. Sioux Falls--Salem, Montrose, Hartford, Ellis, Dell Rapids,  
27 Baltic, Brandon, Tea, Harrisburg, and Colton.
- 28 6. Vermillion--Elk Point, Elk Point, and Meckling
- 29 7. Yankton--Gayville and Yankton

30 Exhibit \_\_\_ (MCB-2) shows the weather normalization adjustment based on the seven  
31 areas.

32 **Q. Why did you use seven areas instead of two as proposed by the Company?**

1 A. The reason I used the seven weather normal areas is because there are seven weather  
2 stations that the National Oceanic and Atmospheric Administration collects data from  
3 and make degree day calculations on in the Company's service area. Also, my analysis  
4 of the heating degree day variation from normal for the Sioux Falls was different than  
5 that of the five additional areas (Canton, Centerville, Flandreau, Vermillion, and  
6 Yankton), utilized by Staff, that were included with Sioux Falls by the Company. The  
7 heating degree day comparison for the seven areas is shown in Exhibit \_\_\_\_ (MCB-2).  
8 Schedule 14. It is my opinion that using these seven areas allows for a more accurate  
9 calculation of the weather normalization adjustment.

10 Q. **In what other way is your calculation the weather normalization different from the**  
11 **Company's?**

12 A. In the Company's method of calculating the weather normalization, the monthly bill  
13 counts and therm volumes reflect the counts and volumes based on the Company's  
14 billing cycles and not necessarily the actual therm volumes for a particular month. The  
15 need to match as closely as possible the therm volumes with the month in which they  
16 were actually used is because of the difference from month to month in the normalization  
17 factors. I attempted to synchronize bill counts and therm volumes by first adjusting the  
18 bill counts to reflect the average customer count for each month and then adjusting the  
19 therm volumes using average monthly usage to match the adjusted monthly usage  
20 amounts with the adjusted bill numbers. The spreadsheets showing the synchronization  
21 calculations can be found in Exhibit \_\_\_\_ (MCB-3), Schedules 1-1 to 1-7

22 Q. **In your opinion, what should be the amount of the weather normalization**  
23 **adjustment?**

24 A. I have calculated a weather normalization adjustment of (\$149,098). The weather  
25 normalization amount proposed by Company witness Calligan was (\$81,951).

26 Q. **How are the revenue increase calculations you performed in Exhibit \_\_\_\_ (MCB-4)**  
27 **different from the Company's calculations as found in the exhibits of Company**  
28 **witness Schaefer?**

29 A. The obvious difference between the two methods is in the way they are shown on the  
30 spreadsheets. The other difference in the two analysis is the incorporation of Staff's  
31 weather normalization, sales growth, and revenue deficiencies by customer class to  
32 adjust the "per books" billing determinants to calculate an adjusted test year revenue. I

1 then plug in the proposed service charges and increase or decrease the Non-Gas  
2 Commodity rate per therm until the target revenue adjustment is achieved.

3 **Q. What rate design changes does the Company propose for Small Volume**  
4 **customers?**

5 A. The Company is proposing to keep the basic two step declining block rate structure that  
6 is presently in place, but decrease the difference between the Non-Gas Commodity  
7 Charge for the first and second blocks from \$0.06951 to \$0.01878 per therm. The most  
8 significant proposed change for this customer class is an increase in the Service Charge  
9 from \$6.50 to \$10.00. The proposed increase in the Service Charge is not enough to  
10 cover the proposed increase in annual revenues for this rate class. The balance would  
11 be made up by a slight decrease in the Non-Gas Commodity Charge for the first block  
12 and an increase in the Non-Gas Commodity Charge for the second block.

13  
14 The Service Charge for the Small Transport customers, who are included in the Small  
15 Volume class, would be reduced from \$12.00 to \$10.00. However, the Company is  
16 proposing that a \$35.00 Transportation Administrative Charge be added per billing  
17 period, which has the net effect of raising the Service Charge to \$45.00 per billing  
18 period.

19 **Q. What rate design changes does the Staff propose for Small Volume customers?**

20 A. Staff witness David A. Jacobson has expressed an opinion that the Service Charge  
21 should be raised to \$7.50. The remainder of the proposed increased in annual revenues  
22 would be made up by a balanced increase in the Non-Gas Commodity Charge to  
23 \$0.16392 for the first block and \$0.14514 for the second block. The difference between  
24 the Non-Gas Commodity Charge for the two blocks is the same as proposed by the  
25 Company. My calculations in Exhibit\_\_\_(MCB-4) shows that the rates proposed will  
26 generate the additional revenue requirement allocated to the Small Volume customer  
27 class determined by Staff witness Robert G. Towers and shown in Exhibit\_\_\_(RGT-2).

28 **Q. What rate design changes does the Company propose for Medium Volume**  
29 **customer class?**

30 A. The Company is proposing to raise the Service Charge per Meter from \$60.00 to \$80.00  
31 for each billing cycle. The Company is also proposing to include the same additional  
32 \$35.00 per billing cycle charge to the Medium Transport customer's bill as they have

1 proposed for Small Transport customers. The Non-Gas Commodity charge would be  
2 decreased from \$0.06300 to \$0.05420 per therm.

3  
4 Staff witness David A. Jacobson has expressed an opinion that the Service Charge per  
5 Meter remain at \$60.00. Using Staff's adjusted sales volumes, and Staff witness Robert  
6 G. Towers' determination of a revenue deficiency of \$138,605 for this customer class, I  
7 have concluded that the Non-Gas Commodity Charge should be set at \$0.07404 per  
8 therm.

9 **Q. What changes are proposed for the Large Volume customer class?**

10 A. One of the Company's proposed changes is to increase the Service Charge from  
11 \$275.00 to \$350.00. Again, the same \$35.00 per billing cycle charge would be added to  
12 the Large Transport customer's bills as it would be for the other transport customers in  
13 the other classes. The Non-Gas Commodity Charge would be increased from \$0.03000  
14 to \$0.03188 per therm.

15  
16 For the Large Volume customers, Staff witness David A. Jacobson has expressed an  
17 opinion that the Service Charge remain at \$275.00. Using Staff's adjusted sales  
18 volumes, and Staff witness Robert G. Towers' determination of a revenue deficiency of  
19 \$143,868 for this customer class; I have concluded that the Non-Gas Commodity  
20 Charge should be \$0.04184 per therm.

21 **Q. Have you prepared a bill comparison using the current rates and Staff's proposed  
22 rate design?**

23 A. Yes, I have. In Exhibit\_\_\_\_(MCB-5) I compare typical bills using the current rates with  
24 Staff's proposed rates for the Small and Medium Firm customers. I did not calculate  
25 typical bills for the Large Volume customers, but Exhibit\_\_\_\_(MCB-6) does show the  
26 overall percent increase for the customer groups within the Large Volume customer  
27 class. The Purchased Gas Adjustment (PGA) used in calculating the increases for the  
28 Large Volume Customers are the most recent PGA amounts filed by the Company, that  
29 were effective January 7, 2002.

30 **Q. Does this conclude your testimony?**

31 A. Yes.

**MidAmerican Energy**  
**South Dakota - Gas**  
**Sales Growth Adjustment**  
**Test Year Ending December 31, 2000**

Exhibit \_\_\_\_ (MCB-1)  
 Schedule 1  
 Page 1 of 1

Pro Forma Sales Growth Adjustment

Line No.	Description (A)	Total (B)
1	Small Volume Firm -	
2	Residential	\$ 341,638
3	Commercial	\$ 61,048
4	Medium Volume Firm -	
5	Commercial	\$ 20,906
6	Small Volume Interruptible	
7	Commercial	\$ (26,806)
8	Weather Normalized Unbilled	
9	Small Volume Firm	
10	Residential	\$ 591
11	Commercial	\$ (6,769)
12	Medium Volume Firm	
13	Commercial	<u>\$ (2,264)</u>
14	TOTAL	<u>\$ 388,343</u>

Sources:

Lines 2, 3, 5, and 7: Column(N), Exhibit \_\_\_\_ (MCB-1), Schedule 2  
 Lines 10, 11, and 13: Column (D), Exhibit \_\_\_\_ (MCB-1), Schedule 2

**MidAmerican Energy**  
**South Dakota - Gas**  
**Sales Growth**  
 Test Year Ending December 31, 2000

Sales Growth Change - South Dakota

Detail

Line	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)	August (I)	September (J)	October (K)	November (L)
1	SUMMARY											
2	SVF											
3	Residential	\$ 56,838.38	\$ 57,514.89	\$ 42,359.36	\$ 35,004.04	\$ 20,797.95	\$ 14,954.07	\$ 12,587.20	\$ 11,758.80	\$ 11,058.94	\$ 15,230.83	\$ 23,588.83
4	Commercial	\$ 14,886.92	\$ 14,013.92	\$ 9,878.28	\$ 6,186.83	\$ 2,933.47	\$ 1,564.96	\$ 678.38	\$ 589.32	\$ 235.19	\$ 1,523.28	\$ 3,651.11
5	Total	\$ 71,725.30	\$ 71,528.81	\$ 52,237.64	\$ 41,190.87	\$ 23,731.42	\$ 16,519.02	\$ 13,265.58	\$ 12,348.12	\$ 11,294.13	\$ 16,754.11	\$ 27,240.94
6	PRO FORMA ADJUSTMENT											
7												
8	MVF											
9	Commercial	\$ 4,591.71	\$ 4,270.27	\$ 4,185.08	\$ 2,941.63	\$ 1,672.68	\$ 1,086.63	\$ 499.02	\$ 708.19	\$ 943.64	\$ 924.52	\$ (341.11)
10	Total	\$ 4,591.71	\$ 4,270.27	\$ 4,185.08	\$ 2,941.63	\$ 1,672.68	\$ 1,086.63	\$ 499.02	\$ 708.19	\$ 943.64	\$ 924.52	\$ (341.11)
11	PRO FORMA ADJUSTMENT											
12												
13	SVI											
14	Commercial	\$ (3,466.25)	\$ (2,902.49)	\$ (3,198.15)	\$ (2,631.74)	\$ (2,068.04)	\$ (1,792.18)	\$ (1,267.84)	\$ (1,365.51)	\$ (1,008.10)	\$ (1,259.86)	\$ (1,901.11)
15	Total	\$ (3,466.25)	\$ (2,902.49)	\$ (3,198.15)	\$ (2,631.74)	\$ (2,068.04)	\$ (1,792.18)	\$ (1,267.84)	\$ (1,365.51)	\$ (1,008.10)	\$ (1,259.86)	\$ (1,901.11)
16	PRO FORMA ADJUSTMENT											
17												
18	Total	\$ 76,317.01	\$ 75,799.09	\$ 56,422.72	\$ 44,132.50	\$ 25,404.10	\$ 17,695.65	\$ 13,764.61	\$ 13,056.31	\$ 12,237.77	\$ 17,578.64	\$ 26,892.82

**MidAmerican Energy**  
**South Dakota - Gas**  
**Sales Growth**  
**Test Year Ending December 31, 2000**

Line	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)	August (I)	September (J)	October (K)
19	SVF										
20	Residential										
21	2000 Weather Normalized Sales										
22	Average Customer Use										
23	Canton	175	179	121	98	40	20	16	15	17	44
24	Centerville	190	175	117	98	38	20	15	14	17	42
25	Flandreau	196	200	138	103	35	22	13	13	13	58
26	Sioux City	177	187	116	97	40	28	22	19	22	44
27	Sioux Falls	158	161	111	88	42	25	19	17	20	37
28	Vermillion	164	171	135	88	47	26	18	17	19	37
29	Yankton	159	157	107	87	42	17	17	15	18	37
30	Customers -										
31	Canton										
32	2001	2,089.0	2,088.5	2,090.0	2,088.0	2,076.5	2,058.0	2,041.5	2,036.0	2,039.5	2,060.5
33	Test Period	2,057.5	2,058.0	2,059.0	2,055.5	2,047.0	2,043.5	2,040.0	2,036.0	2,044.0	2,059.0
34	Change in Cust.	31.5	30.5	31.0	32.5	29.5	14.5	1.5		(4.5)	1.5
35	Volume Change	5,519	5,465	3,752	3,198	1,175	293	24		(76)	66
36	Centerville										
37	2001	1,429.5	1,428.5	1,429.0	1,426.5	1,414.5	1,399.0	1,388.5	1,386.0	1,387.5	1,399.5
38	Test Period	1,424.5	1,426.5	1,427.0	1,424.0	1,419.0	1,417.0	1,418.0	1,416.5	1,416.5	1,421.5
39	Change in Cust.	5.0	2.0	2.0	2.5	(4.5)	(18.0)	(29.5)	(30.5)	(29.0)	(22.0)
40	Volume Change	900	351	234	244	(172)	(353)	(442)	(433)	(497)	(931)
41	Flandreau										
42	2001	797.0	794.5	794.5	796.5	782.5	764.5	755.0	747.0	745.0	759.0
43	Test Period	791.5	791.5	790.0	784.5	779.5	771.5	760.0	753.0	757.5	774.5
44	Change in Cust.	5.5	3.0	4.5	12.0	3.0	(7.0)	(5.0)	(6.0)	(12.5)	(15.5)
45	Volume Change	1,075	599	623	1,233	105	(156)	(66)	(79)	(165)	(906)
46	Sioux City										
47	2001	1,577.0	1,579.5	1,583.0	1,586.0	1,584.5	1,583.0	1,581.5	1,583.5	1,588.0	1,596.5
48	Test Period	1,518.0	1,519.5	1,523.5	1,528.0	1,530.0	1,530.5	1,530.5	1,532.5	1,540.5	1,550.5
49	Change in Cust.	59.0	60.0	59.5	58.0	54.5	52.5	51.0	51.0	47.5	46.0
50	Volume Change	10,461	11,206	6,900	5,601	2,179	1,449	1,109	964	1,030	2,018
51	Sioux Falls										
52	2001	46,368.0	46,443.0	46,471.5	46,453.0	46,359.0	46,271.5	46,272.5	46,336.5	46,464.0	46,864.5
53	Test Period	44,679.5	44,749.0	44,813.5	44,849.0	44,867.0	44,888.5	44,940.5	45,066.5	45,295.5	45,613.5
54	Change in Cust.	1,688.5	1,694.0	1,658.0	1,604.0	1,492.0	1,383.0	1,332.0	1,270.0	1,168.5	1,251.0
55	Volume Change	266,146	272,864	184,398	140,930	62,466	34,730	24,821	22,198	23,232	46,637
56	Vermillion										
57	2001	3,770.0	3,769.5	3,773.5	3,765.0	3,716.0	3,636.5	3,581.0	3,579.0	3,619.0	3,678.5
58	Test Period	3,760.0	3,765.5	3,768.0	3,752.0	3,694.0	3,628.0	3,597.5	3,596.5	3,641.0	3,698.5
59	Change in Cust.	10.0	4.0	5.5	13.0	22.0	8.5	(16.5)	(17.5)	(22.0)	(20.0)
60	Volume Change	1,639	685	742	1,147	1,037	223	(291)	(296)	(412)	(732)
61	Yankton										
62	2001	4,905.0	4,902.0	4,901.0	4,884.5	4,861.5	4,837.0	4,812.0	4,804.0	4,814.5	4,843.0
63	Test Period	4,883.5	4,884.5	4,887.5	4,879.5	4,859.5	4,836.5	4,811.5	4,799.0	4,814.5	4,844.5
64	Change in Cust.	21.5	17.5	13.5	5.0	2.0	0.5	0.5	5.0		(1.5)
65	Volume Change	3,419	2,754	1,439	436	85	8	9	75		(55)
66	Change in Commodity Charge -										
67	First 250 therms	289,155	293,924	198,088	152,789	66,875	36,195	25,164	22,430	23,112	46,097
68	At \$0.15563	\$ 45,001.88	\$ 45,743.39	\$ 30,828.36	\$ 23,778.54	\$ 10,407.70	\$ 5,633.07	\$ 3,916.20	\$ 3,490.80	\$ 3,596.94	\$ 7,174.08
69	Therm Balance	0	0	0	0	0	0	0	0	0	0
70	At \$0.08612	0	0	0	0	0	0	0	0	0	0
71	Change in Customer Charge -										
72	At \$6.50	\$ 11,836.50	\$ 11,771.50	\$ 11,531.00	\$ 11,225.50	\$ 10,390.25	\$ 9,321.00	\$ 8,671.00	\$ 8,262.00	\$ 7,462.00	\$ 6,056.25
73	Revenue Change	\$ 56,838.38	\$ 57,514.89	\$ 42,359.36	\$ 35,094.04	\$ 20,797.95	\$ 14,954.07	\$ 12,587.20	\$ 11,756.80	\$ 11,050.94	\$ 15,210.81

**MidAmerican Energy**  
**South Dakota - Gas**  
**Sales Growth**  
 Test Year Ending December 31, 2000

Line	Description (A)	January (H)	February (I)	March (J)	April (K)	May (L)	June (M)	July (N)	August (O)	September (P)	October (Q)	November (R)
74	SVF Commercial											
75	2000 Weather Normalized Sales											
76	Average Customer Use											
77	Carlton	500	545	312	260	104	105	49	41	39	42	
78	Centerville	532	509	321	241	80	43	34	34	38	91	
79	Hardeman	520	520	333	251	99	71	50	50	63	140	
80	Sioux City	705	733	485	445	198	129	91	88	115	193	
81	Sioux Falls	703	777	498	388	189	120	90	87	97	172	
82	Vermillion	503	517	411	277	183	160	13	90	34	180	
83	Yankton	593	585	347	268	187	118	109	75	107	129	
84	Customers											
85	Carlton											
86	2001	290.5	290.0	289.0	287.0	285.5	283.0	280.0	279.0	279.0	280.0	
87	Test Period	295.5	296.0	298.0	296.0	294.0	291.5	290.0	288.5	288.5	288.5	
88	Change in Cust	(5.0)	(6.0)	(7.0)	(9.0)	(8.5)	(8.5)	(10.0)	(9.5)	(9.5)	(8.5)	
89	Volume Change	(2,539)	(1,273)	(2,374)	(2,340)	(884)	(890)	(486)	(391)	(371)	(358)	
90	Centerville											
91	2001	250.5	250.5	250.5	260.0	259.5	258.0	257.0	255.5	254.0	254.5	
92	Test Period	269.0	260.0	259.5	260.0	261.0	260.0	258.5	258.0	258.0	257.5	
93	Change in Cust	(1.5)	(1.5)			(1.5)	(2.0)	(1.5)	(2.5)	(4.0)	(3.0)	
94	Volume Change	(188)	(163)			(120)	(87)	(52)	(84)	(153)	(274)	
95	Hardeman											
96	2001	210	210	209	203	197	196	194	193	193	194	
97	Test Period	217	219	215	215	215	215	214	211	212	215	
98	Change in Cust	(7)	(9)	(6)	(12)	(18)	(20)	(20)	(19)	(20)	(21)	
99	Volume Change	(1,379)	(1,168)	(1,998)	(3,010)	(1,726)	(1,388)	(998)	(919)	(1,220)	(2,937)	
100	Sioux City											
101	2001	173.5	171.0	175.0	175.5	179.5	183.0	182.0	182.0	183.0	182.0	
102	Test Period	172.5	171.0	175.5	177.0	177.0	176.5	175.5	174.5	174.5	175.0	
103	Change in Cust	2.0		(0.5)	(1.5)	2.5	6.5	6.5	7.5	8.5	7.0	
104	Volume Change	1,430		(243)	(667)	495	841	589	660	978	1,348	
105	Sioux Falls											
106	2001	5,517.5	5,550.5	5,538.0	5,522.5	5,493.5	5,471.0	5,450.5	5,438.0	5,436.0	5,487.5	
107	Test Period	5,389.5	5,391.0	5,397.5	5,403.5	5,394.0	5,380.5	5,375.0	5,379.5	5,391.5	5,422.0	
108	Change in Cust	167.0	159.5	140.5	119.0	99.5	90.5	75.5	58.5	44.5	65.5	
109	Volume Change	117,078	115,919	14,021	46,229	18,842	10,892	6,773	5,061	4,334	11,257	
110	Vermillion											
111	2001	454.5	455.0	455.0	454.5	454.0	452.5	450.0	447.5	446.0	450.5	
112	Test Period	454.5	454.0	454.0	453.5	452.0	449.5	448.0	445.5	445.0	447.5	
113	Change in Cust	1.0	1.0	1.0	1.0	2.0	3.0	2.0	2.0	1.0	3.0	
114	Volume Change	1,593	517	411	277	326	481	26	180	34	539	
115	Yankton											
116	2001	671	675	675	671	664	656	652	652	652	658	
117	Test Period	659	667	663	663	662	659	656	654	656	660	
118	Change in Cust	12	12	12	8	9	3	(4)	(2)	(5)	(2)	
119	Volume Change	8,688	7,013	4,166	2,279	469	(291)	(435)	(150)	(482)	(194)	

**MidAmerican Energy  
South Dakota - Gas  
Sales Growth  
Last Year Ending December 31, 2000**

Line	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)	August (I)	September (J)	October (K)	November (L)
120	Change in Commodity Charge - Canton											
121	First 250 therms	(1,250)	(1,500)	(1,750)	(2,340)	(2,125)	(2,125)	(2,500)	(391)	(371)	(350)	(653)
122	At \$0.15563	\$ (194.54)	\$ (233.45)	\$ (272.35)	\$ (364.25)	\$ (330.71)	\$ (330.71)	\$ (388.08)	\$ (60.86)	\$ (57.67)	\$ (55.69)	\$ (101.59)
123	Therm Balance	(1,289)	(1,773)	(574)		1,241	1,235	2,014				
124	At \$0.08612	\$ (111.05)	\$ (152.87)	\$ (49.45)		\$ 100.85	\$ 106.33	\$ 173.47				
125	Change in Customer Charge - Canton											
126	At \$6.50	(33)	(39)	(40)	(59)	(55)	(55)	(65)	(62)	(92)	(55)	(42)
127	Revenue Change	\$ (338.09)	\$ (425.11)	\$ (367.30)	\$ (422.75)	\$ (279.11)	\$ (279.63)	\$ (280.91)	\$ (122.61)	\$ (119.42)	\$ (110.24)	\$ (143.04)
128	Change in Commodity Charge - Centerville											
129	First 250 therms	(798)	(783)			(175)	(500)	(375)	(625)	(1,000)	(750)	(875)
130	At \$0.15563	\$ (124.18)	\$ (118.75)			\$ (50.36)	\$ (77.82)	\$ (58.38)	\$ (97.22)	\$ (155.83)	\$ (116.72)	\$ (136.18)
131	Therm Balance					255	413	323	541	847	476	37
132	At \$0.08612					\$ 21.97	\$ 35.60	\$ 27.84	\$ 46.56	\$ 72.94	\$ 41.83	\$ 3.20
133	Change in Customer Charge - Centerville											
134	At \$6.50	(10)	(10)			(10)	(13)	(10)	(10)	(20)	(20)	(23)
135	Revenue Change	\$ (133.93)	\$ (128.50)			\$ (40.14)	\$ (55.22)	\$ (40.22)	\$ (66.99)	\$ (100.89)	\$ (85.20)	\$ (155.73)
136	Change in Commodity Charge - Flandreau											
137	First 250 therms	(3,379)	(3,168)	(3,996)	(3,010)	(4,375)	(4,075)	(5,000)	(4,625)	(4,075)	(5,250)	(5,375)
138	At \$0.15563	\$ (525.87)	\$ (493.01)	\$ (619.82)	\$ (468.42)	\$ (680.88)	\$ (634.70)	\$ (778.15)	\$ (719.79)	\$ (638.70)	\$ (817.08)	\$ (836.51)
139	Therm Balance					2,649	3,487	4,802	3,706	3,655	3,313	488
140	At \$0.08612					\$ 228.14	\$ 300.33	\$ 344.69	\$ 319.20	\$ 314.75	\$ 290.18	\$ 41.88
141	Change in Customer Charge - Flandreau											
142	At \$6.50	(42.25)	(39.09)	(39.09)	(78.09)	(113.75)	(120.75)	(130.00)	(129.25)	(129.75)	(136.50)	(139.75)
143	Revenue Change	\$ (568.12)	\$ (532.91)	\$ (349.92)	\$ (546.42)	\$ (569.49)	\$ (595.12)	\$ (563.46)	\$ (520.84)	\$ (570.69)	\$ (754.37)	\$ (834.30)
144	Change in Commodity Charge - Sioux City											
145	First 250 therms	500		(243)	(667)	495	841	309	660	978	3,348	1,884
146	At \$0.15563	\$ 77.82		\$ (37.78)	\$ (103.63)	\$ 76.99	\$ 130.89	\$ 91.59	\$ 102.65	\$ 152.22	\$ 209.79	\$ 184.14
147	Therm Balance	910										
148	At \$0.08612	\$ 78.37										
149	Change in Customer Charge - Sioux City											
150	At \$6.50	13.00		(3.25)	(9.75)	16.25	42.25	42.25	39.75	59.25	45.50	32.50
151	Revenue Change	\$ 169.19		\$ (41.03)	\$ (113.50)	\$ 93.24	\$ 173.14	\$ 133.84	\$ 151.30	\$ 207.47	\$ 255.29	\$ 219.84
152	Change in Commodity Charge - Sioux Falls											
153	First 250 therms	41,750	39,875	37,125	29,750	10,842	10,892	6,773	5,663	4,334	31,252	22,125
154	At \$0.15563	\$ 6,497.55	\$ 6,205.75	\$ 5,777.76	\$ 4,629.99	\$ 2,932.32	\$ 1,695.15	\$ 1,054.10	\$ 707.72	\$ 674.48	\$ 1,751.85	\$ 1,443.11
155	Therm Balance	75,328	76,064	36,098	16,479							1,899
156	At \$0.08612	\$ 6,487.24	\$ 6,550.59	\$ 3,177.47	\$ 1,419.13							\$ 335.81
157	Change in Customer Charge - Sioux Falls											
158	At \$6.50	1,085.50	1,036.75	965.25	773.50	646.75	508.25	490.75	389.25	289.25	425.75	515.25
159	Revenue Change	\$ 14,070.30	\$ 13,293.09	\$ 9,920.40	\$ 6,022.02	\$ 3,579.07	\$ 2,203.40	\$ 1,544.85	\$ 1,167.97	\$ 963.73	\$ 2,317.69	\$ 4,354.39
160	Change in Commodity Charge - Vermillion											
161	First 250 therms	1,513	517	411	250	326	750	26	180	34	539	465
162	At \$0.15563	\$ 235.46	\$ 80.52	\$ 63.91	\$ 38.91	\$ 50.72	\$ 116.72	\$ 3.99	\$ 28.01	\$ 5.29	\$ 81.89	\$ 61.03
163	Therm Balance					27	(269)					
164	At \$0.08612					\$ 2.36	\$ (23.12)					
165	Change in Customer Charge - Vermillion											
166	At \$6.50	19.50	6.50	6.50	6.50	13.00	19.50	13.00	13.00	6.50	19.50	29.25
167	Revenue Change	\$ 254.96	\$ 87.02	\$ 70.41	\$ 47.70	\$ 63.72	\$ 113.10	\$ 16.99	\$ 41.91	\$ 11.79	\$ 103.39	\$ 92.28
168	Change in Commodity Charge - Yankton											
169	First 250 therms	8,600	7,313	3,000	2,125	469	(625)	(1,080)	(509)	(1,125)	(375)	1,125
170	At \$0.15563	\$ 1,338.37	\$ 1,138.18	\$ 466.89	\$ 330.71	\$ 72.91	\$ (97.27)	\$ (155.63)	\$ (77.82)	\$ (175.00)	\$ (58.38)	\$ 175.08
171	Therm Balance			1,166	154		314	365	350	643	181	255
172	At \$0.08612			\$ 100.44	\$ 13.23		\$ 28.80	\$ 48.67	\$ 30.17	\$ 55.33	\$ 15.63	\$ 27.83
173	Change in Customer Charge - Yankton											
174	At \$6.50	93.25	81.25	78.00	55.25	16.25	(10.25)	(20.00)	(13.00)	(29.25)	(19.75)	29.25
175	Revenue Change	\$ 1,432.62	\$ 1,219.43	\$ 842.33	\$ 399.20	\$ 89.16	\$ (91.74)	\$ (132.80)	\$ (99.94)	\$ (119.00)	\$ (52.50)	\$ 226.34
176	Total Rev. Change	\$ 14,886.92	\$ 14,014.92	\$ 9,878.20	\$ 6,188.83	\$ 2,933.41	\$ 1,564.96	\$ 678.38	\$ 589.32	\$ 275.19	\$ 1,523.28	\$ 3,022.89

**MidAmerican Energy**  
**South Dakota - Gas**  
**Sales Growth**  
**Test Year Ending December 31, 2000**

Line	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)	August (I)	September (J)	October (K)	November (L)	December (M)
<b>MVF</b>													
177	Commercial												
178	2000 Weather Normalized Sales												
179	Average Customer Use												
180	Carlton										2,081	2,081	
181	Centerville										14,549	19,671	
182	Sioux City	18,319	20,294	23,657	9,688	13,274	14,104	14,877	14,395	17,474	15,898	18,326	
183	Sioux Falls	9,674	9,684	9,020	6,290	3,917	2,741	3,072	1,672	1,672	3,262	4,666	
184	Vermillion	10,620	10,793	7,730	6,631	2,819	191	44	17	15	248	1,420	
185	Yankton	12,022	2,421	4,805	3,120	4,896	2,421	5,476	4,752	1,850	661	6,003	
186	Customers												
187	Carlton												
188	2001	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
189	Test Period												
190	Change in Cust	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.5	0.5	1.5
191	Volume Change										3,122	1,041	
192	Centerville												
193	2001	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
194	Test Period												
195	Change in Cust	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.5	1.0	1.0	1.0
196	Volume Change												
197	Sioux City												
198	2001	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
199	Test Period	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	2.0	
200	Change in Cust										(0.5)	(1.0)	
201	Volume Change										(7,949)	(18,326)	
202	Sioux Falls												
203	2001	22.5	23.5	24.0	24.0	24.0	23.5	23.0	24.0	24.5	23.5	22.5	
204	Test Period	17.0	18.5	18.5	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.5	
205	Change in Cust	5.5	5.0	5.5	5.0	5.0	4.5	4.0	5.0	5.5	4.5	3.0	
206	Volume Change	53,208	48,418	49,645	31,490	18,084	12,335	8,686	8,358	9,194	14,677	13,999	
207	Vermillion												
208	2001	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
209	Test Period	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
210	Change in Cust	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
211	Volume Change	10,620	10,793	7,730	6,631	2,819	191	44	17	15	248	1,420	
212	Yankton												
213	2001	5.0	5.0	5.0	5.0	4.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0
214	Test Period	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
215	Change in Cust					(0.5)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)
216	Volume Change					(2,448)	(2,421)	(5,476)	(4,752)	(1,850)	(661)	(6,003)	
217	Change in Commodity Charge												
218	At \$0.06300	\$ 4,021.71	\$ 3,730.27	\$ 3,615.08	\$ 2,401.63	\$ 1,162.68	\$ 636.63	\$ 79.02	\$ 228.19	\$ 463.64	\$ 594.52	\$ (495.74)	\$
219	Change in Customer Charge												
220	At \$60.00	\$ 570.00	\$ 570.00	\$ 570.00	\$ 540.00	\$ 510.00	\$ 450.00	\$ 420.00	\$ 480.00	\$ 480.00	\$ 330.00	\$ 150.00	\$
221	Revenue Change	\$ 4,591.71	\$ 4,300.27	\$ 4,185.08	\$ 2,941.63	\$ 1,672.68	\$ 1,086.63	\$ 499.02	\$ 708.19	\$ 943.64	\$ 924.52	\$ (345.74)	\$

MidAmerican Energy  
South Dakota - Gas  
Sales Growth  
Test Year Ending December 31, 2000

Line	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)	August (I)	September (J)	October (K)
222	Small Volume Interruptible										
223	Total Company										
224	Monthly Total Use	811,738	771,204	573,242	448,273	282,420	195,350	100,003	140,491	112,278	259,000
225	Average Use	5,925	5,629	4,124	3,225	2,032	1,416	725	1,018	826	1,900
226	Customers -										
227	2001	129	130	129	129	129	126	126	127	127	1
228	Test Period	137	137	139	139	139	138	138	138	136	1
229	Change in Cust.	(8)	(7)	(10)	(10)	(11)	(12)	(12)	(11)	(9)	(13)
230	Volume Change	(47,401)	(39,405)	(41,240)	(32,250)	(22,350)	(16,987)	(8,696)	(11,199)	(7,430)	(13,300)
231	Revenue Change										
232	Change in Commodity Charge -										
233	At \$0.06300	\$ (2,986.25)	\$ (2,482.49)	\$ (2,598.15)	\$ (2,031.74)	\$ (1,408.04)	\$ (1,070.18)	\$ (547.84)	\$ (705.51)	\$ (468.10)	\$ (839.00)
234	Change in Customer Charge -										
235	At \$60.00	\$ (480.00)	\$ (420.00)	\$ (600.00)	\$ (600.00)	\$ (660.00)	\$ (720.00)	\$ (720.00)	\$ (660.00)	\$ (540.00)	\$ (420.00)
236	Revenue Change	\$ (3,466.25)	\$ (2,902.49)	\$ (3,198.15)	\$ (2,631.74)	\$ (2,068.04)	\$ (1,790.18)	\$ (1,267.84)	\$ (1,365.51)	\$ (1,008.10)	\$ (1,259.00)

**MidAmerican Energy**  
**South Dakota - Gas**  
**Sales Growth**  
**Test Year Ending December 31, 2000**

Line	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)	August (I)	September (J)	October (K)	November (L)	December (M)
South Dakota													
237	Residential (SVF)	2000											
238	Customer Meters												
239	Canton	2,057.5	2,058.0	2,059.0	2,055.5	2,047.0	2,043.5	2,040.0	2,036.0	2,044.0	2,059.0	2,072.0	
240	Centerville	1,424.5	1,426.5	1,427.0	1,424.0	1,419.0	1,417.0	1,418.0	1,416.5	1,416.5	1,421.5	1,430.5	
241	Flandreau	791.5	791.5	790.0	784.5	779.5	771.5	760.0	753.0	757.5	774.5	789.5	
242	Sioux City	1,518.0	1,519.5	1,523.5	1,528.0	1,530.0	1,530.5	1,530.5	1,532.5	1,540.5	1,550.5	1,562.0	
243	Sioux Falls	44,679.5	44,749.0	44,813.5	44,849.0	44,867.0	44,889.5	44,940.5	45,066.5	45,295.5	45,613.5	45,967.0	4
244	Vermillion	3,760.0	3,765.5	3,768.0	3,752.0	3,694.0	3,628.0	3,597.5	3,596.5	3,641.0	3,698.5	3,739.5	
245	Yankton	4,883.5	4,884.5	4,887.5	4,879.5	4,859.5	4,836.5	4,811.5	4,799.0	4,814.5	4,844.5	4,878.0	
246	Total	59,114.5	59,194.5	59,268.5	59,272.5	59,196.0	59,115.5	59,098.0	59,200.0	59,509.5	59,962.0	60,438.5	6
247	Normalized Total Therm Sales - 2000												
248	Canton	360,026	368,380	248,974	201,988	81,466	41,268	32,468	30,786	34,335	90,626	146,498	
249	Centerville	256,410	250,212	166,980	139,051	54,238	27,763	21,249	20,083	24,286	60,139	113,405	
250	Flandreau	154,457	157,797	109,201	80,469	27,250	17,105	10,007	9,915	9,967	45,191	67,647	
251	Sioux City	268,630	283,312	176,374	147,273	61,047	42,184	33,222	28,922	33,349	67,912	94,879	
252	Sioux Falls	7,031,616	7,196,904	4,976,337	3,934,423	1,875,557	1,125,503	836,157	786,498	899,155	1,697,832	2,960,555	6
253	Vermillion	619,111	647,480	510,219	332,454	174,848	95,512	63,684	61,027	68,410	135,936	188,265	
254	Yankton	773,812	766,081	519,204	423,788	205,607	79,988	82,160	71,897	86,709	176,505	283,422	
255	Total	9,464,062	9,670,167	6,707,288	5,259,446	2,480,013	1,429,324	1,078,948	1,009,127	1,156,210	2,274,141	3,854,671	7
Commercial (SVF)													
256	Commercial (SVF)	2000											
257	Customer Meters												
258	Canton	295.5	296.0	296.0	296.0	294.0	291.5	290.0	288.5	288.5	288.5	289.5	
259	Centerville	260.0	260.0	259.5	260.0	261.0	260.0	258.5	258.0	258.0	257.5	257.5	
260	Flandreau	216.5	215.5	215.0	215.0	214.5	215.0	214.0	211.0	212.0	215.0	215.5	
261	Sioux City	172.5	174.0	175.5	177.0	177.0	176.5	175.5	174.5	174.5	175.0	176.0	
262	Sioux Falls	5,380.5	5,391.0	5,397.5	5,403.5	5,394.0	5,380.5	5,375.0	5,379.5	5,391.5	5,422.0	5,478.0	
263	Vermillion	451.5	454.0	454.0	453.5	452.0	449.5	448.0	445.5	445.0	447.5	450.5	
264	Yankton	659.0	662.0	662.5	662.5	661.5	658.5	655.5	654.0	656.0	659.5	665.5	
265	Total	7,435.5	7,452.5	7,460.0	7,467.5	7,454.0	7,431.5	7,416.5	7,411.0	7,425.5	7,465.0	7,532.5	
266	Normalized Total Therm Sales - 2000												
267	Canton	149,828	160,909	97,947	76,716	30,480	30,480	14,039	11,855	11,233	12,124	29,024	
268	Centerville	118,309	132,258	83,020	62,781	20,867	11,267	8,889	8,711	9,869	23,441	61,524	
269	Flandreau	112,807	114,041	71,518	53,927	21,703	15,300	10,674	10,477	13,266	30,071	49,115	
270	Sioux City	121,970	127,542	85,443	78,725	35,023	22,903	15,935	15,390	20,137	33,701	41,693	
271	Sioux Falls	3,767,176	3,713,562	2,686,930	2,096,405	1,020,099	646,729	481,564	464,835	524,397	930,597	1,608,775	3
272	Vermillion	228,603	235,835	187,183	126,282	73,948	72,415	5,759	40,241	15,176	80,715	40,710	
273	Yankton	388,648	385,692	228,695	176,584	123,282	76,099	70,864	48,660	69,939	84,695	292,393	
274	Total	23,852,336	24,424,478	16,870,231	13,205,246	6,299,816	3,748,698	2,780,452	2,631,245	2,991,289	5,758,555	9,758,741	30

MidAmerican Energy  
South Dakota - Gas  
Sales Growth  
Test Year Ending December 31, 2000

Line	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)	August (I)	September (J)	October (K)	Nov
275	Commercial (MVF)	2000										
276	Customer Meters											
277	Canton	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	
278	Centerville	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	1.0	
279	Flandreau	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
280	Sioux City	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	
281	Sioux Falls	17.0	18.5	18.5	19.0	19.0	19.0	19.0	19.0	19.0	19.0	
282	Vermillion	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
283	Yankton	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	
284	Total	25.0	26.5	26.5	27.0	27.0	27.0	27.0	27.0	27.5	29.0	
285	Normalized Total Therm Sales - 2000											
286	Canton	0	0	0	0	0	0	0	0	0	2,681	
287	Centerville	0	0	0	0	0	0	0	0	0	14,549	
288	Flandreau	0	0	0	0	0	0	0	0	0	0	
289	Sioux City	18,319	20,294	23,657	9,686	13,274	14,104	14,877	14,395	17,474	15,858	
290	Sioux Falls	165,430	180,114	167,889	120,293	69,081	52,355	31,928	31,928	31,928	62,295	
291	Vermillion	21,256	21,586	15,475	13,262	5,639	383	88	33	30	435	
292	Yankton	58,910	11,863	22,562	15,289	23,993	11,863	26,831	23,287	9,663	3,238	
293	Total	263,915	233,857	229,584	158,530	111,986	78,704	73,726	69,643	58,495	98,558	



MidAmerican Energy  
South Dakota - Gas  
Sales Growth

Exhibit\_\_\_\_(MCB-1)  
Schedule 2  
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Test Year Ended December 31, 2000

Sources:

Line 3: Line 68

Line 4: Line 176

Line 9: Line 221

Line 23: Line 248 / Line 239

Lines 32, 33, 37, 38, 42, 43, 52, 53, 57, 58, 62, and 63: Exhibit\_\_(MCB-3), Schedule 2

Line 35: Line 23 \* Line 34

Line 77: Line 267 / Line 258

Lines 86, 87, 91, 92, 96, 97, 101, 102, 106, 107, 111, and 112: Exhibit\_\_(MCB-3), Schedule 2

Line 121: Line 88 \* 250, If Line 88 \* 250 > Line 89 then Line 121 = Line 89

Line 123: Line 89 - Line 121 if Line 89 > Line 88 \* 250

Line 180: Line 286 / Line 275

Lines 188, 189, 193, 194, 198, 199, 203, 204, 208, 209, 213, and 214: Exhibit\_\_(MCB-3), Schedule 2

Line 191; Line 190 \* Line 180

Line 218: Sum(Lines 191, 196, 201, 206, 211, and 216) \* \$0.06300

Line 220: Sum (Lines 190, 195, 200, 205, 210, and 215) \* \$60.00

Line 221: Line 218 + Line 220

Line 224: Statement I

Line 225: Line 224 / Line 228

Lines 227 and 228: Response to Staff Data Request 4-11

Line 230: Line 229 \* Line 225

Line 233: Line 230 \* \$0.06300

Line 235: Line 229 \* \$60.00

Line 236: Line 235 + Line 233

Lines 239 to 245, 258 to 264, and 277 to 283: Exhibit\_\_(MCB-3), Schedule 2

Lines 248 to 254, 267 to 273, and 286 to 292: Column (K), Exhibit\_\_(MCB-2), Schedules 6-1 to 12-1

Lines 295 to 302, 306 to 312, and 316 to 322: Column (D), Exhibit\_\_(MCB-3), Schedules 1-1 to 1-7

MidAmerican energy  
 South Dakota - Gas  
 Sales Growth  
 Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u> (a)	<u>Dec-99</u> (b)	<u>Dec-00</u> (c)	<u>Total</u> (d)
Sales Growth Change - South Dakota - Unbilled				
1	SUMMARY			
2	SVF			
3	Residential	\$ (31,094.31)	\$ 31,685.10	\$ 590.80
4	Commercial	\$ (11,386.56)	\$ 4,617.63	\$ (6,768.92)
5	Total	\$ (42,480.86)	\$ 36,302.74	\$ (6,178.13)
6	PRO FORMA ADJUSTMENT			\$ (6,178.13)
7				
8	MVF			
9	Commercial	\$ (2,366.10)	\$ 101.96	\$ (2,264.13)
10	Total	\$ (2,366.10)	\$ 101.96	\$ (2,264.13)
11	PRO FORMA ADJUSTMENT			\$ (2,264.13)
12				
13	Total	\$ (44,846.96)	\$ 36,404.70	\$ (8,442.26)

MidAmerican energy  
 South Dakota - Gas  
 Sales Growth  
 Test Year Ending December 31, 2000

Exhibit \_\_\_\_\_ (MCB-1)  
 Schedule 3  
 Page 2 of 7

<u>Line</u>	<u>Description</u> (a)	<u>Dec-99</u> (b)	<u>Dec-00</u> (c)	<u>Total</u> (d)
14	SVF			
15	Residential			
16	2000 Weather Normalized Unbilled			
17	Customer Use			
18	Canton	(115)	137	21
19	Centerville	(118)	145	27
20	Flandreau	(128)	179	50
21	Sioux City	(117)	150	33
22	Sioux Falls	(105)	130	25
23	Vermillion	(109)	109	(0)
24	Yankton	(105)	119	14
25	Customers -			
26	Canton			
27	2001	2,099	2,104	2,095
28	Test Period	<u>2,055</u>	<u>2,082</u>	<u>2,069</u>
29	Change in Cust.	<u>34</u>	<u>22</u>	<u>28</u>
30	Volume Change	(3,923)	2,942	(981)
31	Centerville			
32	2001	1,430	1,420	1,425
33	Test Period	<u>1,424</u>	<u>1,432</u>	<u>1,428</u>
34	Change in Cust.	<u>6</u>	<u>(12)</u>	<u>(3)</u>
35	Volume Change	(651)	(1,750)	(2,402)
36	Flandreau			
37	2001	797	790	793
38	Test Period	<u>790</u>	<u>795</u>	<u>793</u>
39	Change in Cust.	<u>7</u>	<u>(6)</u>	<u>1</u>
40	Volume Change	(897)	(982)	(1,879)
41	Sioux City			
42	2001	1,577	1,621	1,599
43	Test Period	<u>1,515</u>	<u>1,569</u>	<u>1,542</u>
44	Change in Cust.	<u>62</u>	<u>52</u>	<u>57</u>
45	Volume Change	(7,248)	7,780	532
46	Sioux Falls			
47	2001	45,358	47,675	47,021
48	Test Period	<u>44,611</u>	<u>46,155</u>	<u>45,363</u>
49	Change in Cust.	<u>1,758</u>	<u>1,520</u>	<u>1,639</u>
50	Volume Change	(183,721)	198,220	14,499
51	Vermillion			
52	2001	3,770	3,744	3,757
53	Test Period	<u>3,776</u>	<u>3,783</u>	<u>3,780</u>
54	Change in Cust.	<u>(6)</u>	<u>(39)</u>	<u>(23)</u>
55	Volume Change	700	(4,298)	(3,598)
56	Yankton			
57	2001	4,905	4,900	4,902
58	Test Period	<u>4,867</u>	<u>4,885</u>	<u>4,876</u>
59	Change in Cust.	<u>39</u>	<u>14</u>	<u>25</u>
60	Volume Change	(4,056)	1,581	(2,375)
61	Change in Commodity Charge -			
62	First 250 therms			
63	At \$0.15563	\$ (31,094.31)	\$ 203,593	\$ 3,796
64	Therm Balance	0	0	0
65	At \$0.08612	0	0	0
66	Revenue Change	\$ (31,094.31)	\$ 31,685.10	\$ 590.80

MidAmerican energy  
 South Dakota - Gas  
 Sales Growth  
 Test Year Ending December 31, 2000

Line	Description (a)	Dec-99 (b)	Dec-00 (c)	Total (d)
67	Commercial			
68	2000 Weather Normalized Unbilled			
69	Customer Use			
70	Canton	(365)	344	(21)
71	Centerville	(382)	394	12
72	Flandreau	(373)	431	58
73	Sioux City	(514)	559	45
74	Sioux Falls	(514)	521	6
75	Vermillion	(360)	287	(73)
76	Yankton	(427)	525	97
77	Customers -			
78	Canton			
79	2001	291	286	288
80	Test Period	295	290	293
81	Change in Cust	(5)	(5)	(5)
82	Volume Change	1,644	(1,548)	95
83	Centerville			
84	2001	259	254	256
85	Test Period	260	258	259
86	Change in Cust.	(2)	(5)	(3)
87	Volume Change	573	(1,772)	(1,199)
88	Flandreau			
89	2001	210	194	202
90	Test Period	217	213	215
91	Change in Cust.	(7)	(20)	(13)
92	Volume Change	2,611	(8,405)	(5,793)
93	Sioux City			
94	2001	175	182	178
95	Test Period	173	177	175
96	Change in Cust.	2	5	3
97	Volume Change	(771)	2,515	1,744
98	Sioux Falls			
99	2001	5,548	5,611	5,579
100	Test Period	5,374	5,522	5,448
101	Change in Cust.	174	89	131
102	Volume Change	(89,503)	46,178	(43,325)
103	Vermillion			
104	2001	455	457	
105	Test Period	453	455	
105	Change in Cust.	1	2	
107	Volume Change	(432)	632	200
108	Yankton			
109	2001	674	675	674
110	Test Period	655	668	662
111	Change in Cust.	18	7	13
112	Volume Change	(7,778)	3,829	(3,948)

MidAmerican energy  
South Dakota - Gas  
Sales Growth  
Test Year Ending December 31, 2000

Line	Description (a)	Dec-99 (b)	Dec-00 (c)	Total (d)
113	Change in Commodity Charge - Canton			
114	First 250 therms	1,125	(1,125)	-
115	At \$0.15563	\$ 175.08	\$ (175.08)	\$ -
116	Therm Balance	519	(423)	96
117	At \$0.08612	\$ 44.67	\$ (35.44)	\$ 8.23
118	Revenue Change	\$ 219.75	\$ (211.52)	\$ 8.23
119	Change in Commodity Charge - Centerville			
120	First 250 therms	573	(1,125)	(552)
121	At \$0.15563	\$ 89.15	\$ (175.08)	\$ (85.93)
122	Therm Balance	-	(647)	(647)
123	At \$0.08612	\$ -	\$ (55.72)	\$ (55.72)
124	Revenue Change	\$ 89.15	\$ (230.80)	\$ (141.65)
125	Change in Commodity Charge - Flandreau			
126	First 250 therms	2,511	(8,405)	(5,793)
127	At \$0.15563	\$ 405.43	\$ (1,308.05)	\$ (901.63)
128	Therm Balance	-	-	-
129	At \$0.08612	\$ -	\$ -	\$ -
130	Revenue Change	\$ 405.43	\$ (1,308.05)	\$ (901.63)
131	Change in Commodity Charge - Sioux City			
132	First 250 therms	(375)	1,125	750
133	At \$0.15563	\$ (58.36)	\$ 175.08	\$ 116.72
134	Therm Balance	(396)	1,390	994
135	At \$0.08612	\$ (34.08)	\$ 119.67	\$ 85.59
136	Revenue Change	\$ (92.45)	\$ 294.75	\$ 202.31
137	Change in Commodity Charge - Sioux Falls			
138	First 250 therms	(43,500)	22,175	(21,325)
139	At \$0.15563	\$ (6,769.91)	\$ 3,451.10	\$ (3,318.81)
140	Therm Balance	(46,003)	24,003	(22,000)
141	At \$0.08612	\$ (3,951.77)	\$ 2,067.16	\$ (1,894.60)
142	Revenue Change	\$ (10,731.67)	\$ 5,518.26	\$ (5,213.41)
143	Change in Commodity Charge - Vermillion			
144	First 250 therms	(432)	632	200
145	At \$0.15563	\$ (67.30)	\$ 98.35	\$ 31.05
146	Therm Balance	-	-	-
147	At \$0.08612	\$ -	\$ -	\$ -
148	Revenue Change	\$ (67.30)	\$ 98.35	\$ 31.05
149	Change in Commodity Charge - Yankton			
150	First 250 therms	(7,778)	1,825	(5,953)
151	At \$0.15563	\$ (1,210.48)	\$ 284.02	\$ (926.45)
152	Therm Balance	-	2,004	2,004
153	At \$0.08612	\$ -	\$ 172.52	\$ 172.52
154	Revenue Change	\$ (1,210.48)	\$ 456.55	\$ (753.93)
155	Total Rev. Change	\$ (11,385.56)	\$ 4,617.53	\$ (6,768.03)

MidAmerican energy  
 South Dakota - Gas  
 Sales Growth  
 Test Year Ending December 31, 2000

Line	Description (a)	Dec-99 (b)	Dec-00 (c)	Total (d)
	<b>MVF</b>			
156	Commercial			
157	2000 Weather Normalized Unbilled			
158	Customer Use			
159	Canton	-	5,587	5,587
160	Centerville	-	8,332	8,332
161	Sioux City	(11,135)	27,526	16,492
162	Sioux Falls	(5,736)	6,841	1,106
163	Vermillion	(5,905)	5,684	(221)
164	Yankton	(6,792)	6,425	(366)
165	Customers -			
166	Canton			
167	2001	2	2	2
168	Test Period	-	3	2
169	Change in Cust.	2	(1)	1
170	Volume Change	0	(5,587)	(5,587)
171	Centerville			
172	2001	1	1	1
173	Test Period	-	1	-
174	Change in Cust.	1	-	1
175	Volume Change	0	0	-
176	Sioux City			
177	2001	1	1	1
178	Test Period	1	1	1
179	Change in Cust.	-	-	-
180	Volume Change	-	-	-
181	Sioux Falls			
182	2001	23	23	23
183	Test Period	17	21	19
184	Change in Cust.	5	1	3
185	Volume Change	(30,973)	9,578	(21,395)
186	Vermillion			
187	2001	3	3	3
188	Test Period	2	2	2
189	Change in Cust.	1	1	1
190	Volume Change	(5,905)	3,410	(2,495)
191	Yankton			
192	2001	5	4	5
193	Test Period	5	5	5
194	Change in Cust.	0	(1)	(0)
195	Volume Change	(679)	(5,783)	(6,462)
196	Change in Commodity Charge -			
197	At \$0.06300	\$ (2,366.10)	\$ 101.96	\$ (2,264.13)
198	Revenue Change	\$ (2,366.10)	\$ 101.96	\$ (2,264.13)

MidAmerican energy  
 South Dakota - Gas  
 Sales Growth  
 Test Year Ending December 31, 2000

Line	Description (a)	Dec-99 (b)	Dec-00 (c)	Total (d)
South Dakota				
199	Residential (SVF)			
200	Customers			
201	Canton	2,055	2,082	4,137
202	Centerville	1,424	1,432	2,856
203	Flandreau	790	795	1,585
204	Sioux City	1,515	1,569	3,084
205	Sioux Falls	44,611	46,155	90,765
206	Vermillion	3,776	3,783	7,560
207	Yankton	4,857	4,885	9,742
208	Total	<u>59,037</u>	<u>60,702</u>	<u>119,739</u>
209	Normalized Total Therm Sales			
210	Canton	(237,096)	264,903	47,807
211	Centerville	(168,587)	208,889	40,302
212	Flandreau	(101,223)	142,006	40,782
213	Sioux City	(177,115)	234,758	57,643
214	Sioux Falls	(4,563,387)	6,019,742	1,356,355
215	Vermillion	(413,272)	412,751	(521)
216	Yankton	(512,726)	582,399	69,673
217	Total	<u>(6,273,406)</u>	<u>7,885,447</u>	<u>1,612,041</u>
218	Commercial (SVF)			
219	Customers			
220	Canton	295	290	585
221	Centerville	260	258	518
222	Flandreau	217	213	430
223	Sioux City	173	177	350
224	Sioux Falls	5,374	5,522	10,895
225	Vermillion	453	455	908
226	Yankton	655	668	1,323
227	Total	<u>7,427</u>	<u>7,582</u>	<u>15,009</u>
228	Normalized Total Therm Sales			
229	Canton	(107,754)	99,765	(7,989)
230	Centerville	(99,294)	101,595	2,301
231	Flandreau	(80,956)	91,807	10,851
232	Sioux City	(88,897)	98,907	10,010
233	Sioux Falls	(2,764,044)	2,874,716	110,672
234	Vermillion	(163,342)	130,641	(32,701)
235	Yankton	(280,048)	350,265	70,218
236	Total	<u>(3,584,334)</u>	<u>3,747,696</u>	<u>163,363</u>
237	Commercial (MVF)			
238	Customers			
239	Canton	-	3	3
240	Centerville	-	1	1
241	Flandreau	-	-	0
242	Sioux City	1	1	2
243	Sioux Falls	17	21	38
244	Vermillion	2	2	4
245	Yankton	5	5	10
246	Total	<u>25</u>	<u>33</u>	<u>58</u>
247	Normalized Total Therm Sales			
248	Canton	0	16,761	16,761
249	Centerville	0	8,332	8,332
250	Flandreau	0	0	0
251	Sioux City	(11,135)	27,626	16,492
252	Sioux Falls	(98,081)	144,352	46,271
253	Vermillion	(11,810)	13,641	1,831
254	Yankton	(33,278)	31,483	(1,795)
255	Total	<u>(154,304)</u>	<u>242,195</u>	<u>87,891</u>

**MidAmerican Energy**  
**South Dakota - Gas**  
**Sales Growth Adjustment**  
Test Year Ending December 31, 2000

Exhibit\_\_\_\_(MCB-1)  
Schedule 3  
Page 7 of 7

**Sources:**

Line 3: Line 66

Line 4: Line 155

Line 9: Line 186

Line 18: Line 210 / Line 200

Lines 27, 28, 32, 33, 37, 38, 42, 43, 47, 48, 52, 53, 57, and 58: Exhibit\_\_\_\_(MCB-3), Schedule 2

Line 70: Line 229 / Line 218

Lines 79, 80, 85, 86, 89, 90, 94, 95, 99, 100, 104, 105, 109, and 110: Exhibit\_\_\_\_(MCB-3, Schedule 2

Line 159: Line 248 / Line 230

Lines 167, 168, 172, 173, 177, 178, 182, 183, 187, 188, 192, and 193: Exhibit\_\_\_\_(MCB-3), Schedule 2

Lines 201 to 207, 220 to 226, and 239 to 245: Column (D), Exhibit\_\_\_\_(MCB-3), Schedule 1-1 to 1-7

Lines 210 to 216, 229 to 235, and 248 to 254: Column (E), Exhibit\_\_\_\_(MCB-2), Schedule 4

**MidAmerican Energy  
South Dakota - Gas  
Weather Normalization Adjustment  
Test Year Ending December 31, 2000**

Exhibit \_\_\_(MCB-2)  
Schedule 1  
Page 1 of 1

Pro Forma Adjustment - Weather Normalization

Line No.	Description (a)	Total (b)
1	BILLED	
2	SMALL VOLUME FIRM RESIDENTIAL	314,423
3	SMALL VOLUME FIRM COMMERCIAL	100,357
4	MEDIUM VOLUME FIRM COMMERCIAL	<u>2,527</u>
5	TOTAL BILLED	\$ 417,307
6	UBILLED	
7	SMALL VOLUME FIRM RESIDENTIAL	(418,635)
8	SMALL VOLUME FIRM COMMERCIAL	(138,690)
9	MEDIUM VOLUME FIRM COMMERCIAL	<u>(9,080)</u>
10	TOTAL UNBILLED	\$ (566,405)
11	TOTAL	<u>\$ (149,098)</u>

Sources:

Lines 2-4: Column(F), Exhibit \_\_\_(MCB-2), Schedule 2

Lines 7-9: Column (F), Exhibit \_\_\_(MCB-2), Schedule 3

TOTAL NORMALIZED UNBILLED THERMS

**MidAmerican Energy**  
**South Dakota - Gas**  
**Weather Normalization**  
**Test Year Ending December 31, 2000**

Exhibit      (MCB-2)  
 Schedule 2  
 Page 1 of 1

**SOUTH DAKOTA  
 BILLED SALES**

LINE NO.	STATE (A)	WEATHER STATION (B)	RATE CLASS (C)	THERMS ADJUSTED (D)	MARGIN RATE (E)	MARGIN REVENUES (F)
1	SOUTH DAKOTA	CANTON	SVF RESIDENTIAL	118,461	0.15563	\$18,214
2					0.08612	
3			SVF COMMERCIAL	49,010	0.15563	\$5,416
4					0.08324	
5			MVF COMMERCIAL	(2,915)	0.06300	(\$184)
6		CENTERVILLE	SVF RESIDENTIAL	61,892	0.15563	\$9,516
7					0.08612	
8			SVF COMMERCIAL	27,125	0.15563	\$2,997
9					0.08324	
10			MVF COMMERCIAL	(2,605)	0.06300	(\$164)
11		FLANDREAU	SVF RESIDENTIAL	40,605	0.15563	\$6,243
12					0.08612	
13			SVF COMMERCIAL	23,815	0.15563	\$2,631
14					0.08324	
15			MVF COMMERCIAL	0	0.06300	\$0
16		SIoux CITY	SVF RESIDENTIAL	61,508	0.15563	\$9,457
17					0.08612	
18			SVF COMMERCIAL	28,847	0.15563	\$3,188
19					0.08324	
20			MVF COMMERCIAL	(2,525)	0.06300	(\$159)
21		SIoux FALLS	SVF RESIDENTIAL	1,286,355	0.15563	\$197,788
22					0.08612	
23			SVF COMMERCIAL	639,585	0.15563	\$70,674
24					0.08324	
25			MVF COMMERCIAL	37,874	0.06300	\$2,386
26		VERMILLION	SVF RESIDENTIAL	244,236	0.15563	\$37,553
27					0.08612	
28			SVF COMMERCIAL	79,880	0.15563	\$8,827
29					0.08324	
30			MVF COMMERCIAL	8,030	0.06300	\$506
31		YANKTON	SVF RESIDENTIAL	231,855	0.15563	\$35,650
32					0.08612	
33			SVF COMMERCIAL	59,951	0.15563	\$6,624
34					0.08324	
35			MVF COMMERCIAL	2,253	0.06300	\$142
36		TOTAL		<u>2,993,237</u>		<u>\$ 417,307</u>
37		TOTAL SMALL VOLUME FIRM RESIDENTIAL		2,044,912		\$ 314,423
38		TOTAL SMALL VOLUME FIRM COMMERCIAL		908,214		\$ 100,357
39		TOTAL MEDIUM VOLUME FIRM COMMERCIAL		40,112		\$ 2,527
40		WEATHER NORMALIZATION GAS REVENUES (BILLED + UNBILLED)				<u>\$ (149,098)</u>

Sources:

Column (D): Exhibit      (MCB-1) Schedules 6-1 to 12-1 Column (L)  
 Column (F) Line 40: Exhibit      (MCB-2) Schedule 3 Column (G) Line 6 plus Column (F) Line 36

TOTAL NORMALIZED UNBILLED THERMS

**MidAmerican Energy  
South Dakota - Gas  
Weather Normalization  
Test Year Ending December 31, 2000**

UNBILLED TO APPLY TO REVENUE  
FOR PERIOD ENDING DECEMBER 31, 2000  
CURRENT RATES

Line No.	(A) THERMS UNBILLED	(B) BOOKED UNBILLED REV \$	(C) NORMALIZED UNBILLED THERMS	(D) NORMALIZED UNBILLED REV \$	(E) NORMALIZED UNBILLED THERM ADJUSTMENT	NO U AI
1	SVF RATES RESIDENTIAL	4,250,661 \$	590,576	1,612,041 \$	171,941	(2,638,620) \$
2	SVF RATES COMMERCIAL	1,472,833 \$	134,423	163,363 \$	(4,267)	(1,309,470) \$
3	MVF RATES COMMERCIAL	157,754 \$	14,617	87,991 \$	5,537	(69,863) \$
4	SVI COMMERCIAL & INDUSTRIAL SALES (SVF & MVF)	<u>433,551 \$</u>	<u>36,479</u>	<u>433,551 \$</u>	<u>36,479</u>	<u>0 \$</u>
5	(EXCLUDED FROM NORMALIZATION)					
6		6,314,799 \$	776,095	2,296,846 \$	209,690	(4,017,953) \$

Sources:

Column (A) and (B) Workpaper of Jean M Calligan, WPR-1, Page 2  
 Line 4 Workpaper of Jean M Calligan, WPR-1, Page 2  
 Column (C) Exhibit \_\_\_\_ (MCB-2) Schedule 4  
 Column (D) Exhibit \_\_\_\_ (MCB-2) Schedule 5  
 Column (E) Column (C) - Column (A)  
 Column (F) Column (D) - Column (B)

MidAmerican Energy  
 South Dakota - Gas  
 Weather Normalization  
 Test Year Ending December 31, 2000

Exhibit (MCB-2)  
 Schedule 4  
 Page 1 of 2

NORMALIZED UNBILLED THERMS  
 SOUTH DAKOTA  
 TEST YEAR ENDED DECEMBER 31, 2000

LINE NO.	STATE (A)	WEATHER STATION (B)	RATE CLASS (C)	UNBILLED THERMS (D)	NORMALIZED UNBILLED THERMS (E)	NORMALIZED ADJUSTMENT COL (E) - COL (D) (F)	
1	SOUTH DAKOTA	CANTON	SVF RESIDENTIAL 99	(203,543)	(237,096)	(33,553)	
2			SVF RESIDENTIAL 00	348,480	284,903	(63,577)	
3					144,937	47,807	(97,130)
4			SVF COMMERCIAL 99	(92,285)	(107,754)	(15,469)	
5			SVF COMMERCIAL 00	122,008	99,765	(22,243)	
6				29,724	(7,989)	(37,712)	
			MVF COMMERCIAL 99	-	-	-	
			MVF COMMERCIAL 00	19,253	16,761	(2,492)	
				19,253	16,761	(2,492)	
7		CENTERVILLE	SVF RESIDENTIAL 99	(145,913)	(168,587)	(22,674)	
8			SVF RESIDENTIAL 00	257,604	208,889	(48,715)	
9				111,691	40,302	(71,389)	
10	SVF COMMERCIAL 99		(85,671)	(99,294)	(13,623)		
11	SVF COMMERCIAL 00		125,484	101,595	(23,890)		
12			39,813	2,301	(37,512)		
		MVF COMMERCIAL 99	-	-	-		
		MVF COMMERCIAL 00	10,127	8,332	(1,795)		
			10,127	8,332	(1,795)		
13	FLANDREAU	SVF RESIDENTIAL 99	(87,811)	(101,223)	(13,413)		
14		SVF RESIDENTIAL 00	174,153	142,006	(32,148)		
15			86,342	40,782	(45,560)		
16		SVF COMMERCIAL 99	(70,466)	(80,956)	(10,490)		
17		SVF COMMERCIAL 00	112,035	91,807	(20,227)		
18			41,569	10,851	(30,717)		
19	SIOUX CITY	SVF RESIDENTIAL 99	(153,550)	(177,115)	(23,565)		
20		SVF RESIDENTIAL 00	292,378	234,758	(57,621)		
21			138,829	57,643	(81,186)		
22		SVF COMMERCIAL 99	(77,151)	(88,897)	(11,745)		
23		SVF COMMERCIAL 00	122,711	98,907	(23,804)		
24			45,559	10,010	(35,549)		
25		MVF COMMERCIAL 99	(10,411)	(11,135)	(724)		
26		MVF COMMERCIAL 00	33,284	27,626	(5,657)		
27			22,873	16,492	(6,381)		
28	SIOUX FALLS	SVF RESIDENTIAL 99	(4,099,916)	(4,663,387)	(563,470)		
29		SVF RESIDENTIAL 00	7,427,827	6,019,742	(1,408,085)		
30			3,327,910	1,356,355	(1,971,555)		
31		SVF COMMERCIAL 99	(2,429,840)	(2,764,044)	(334,204)		
32		SVF COMMERCIAL 00	3,535,530	2,874,716	(660,814)		
33			1,105,690	110,672	(995,018)		
34		MVF COMMERCIAL 99	(86,963)	(98,081)	(11,118)		
35		MVF COMMERCIAL 00	176,275	144,352	(31,923)		
36			89,312	46,271	(43,041)		

Sources:

Column (D): Exhibit (MCB-2) Schedules 6-2 to 12-2 Column (B)  
 Column (E): Exhibit (MCB-2) Schedules 6-2 to 12-2 Column (I)

TOTAL NORMALIZED UNBILLED THERMS

MidAmerican Energy  
 South Dakota - Gas  
 Weather Normalization  
 Test Year Ending December 31, 2000

Exhibit (MCB-2)  
 Schedule 4  
 Page 2 of 2

NORMALIZED UNBILLED THERMS  
 SOUTH DAKOTA  
 TEST YEAR ENDED DECEMBER 31, 2000

LINE NO.	STATE (A)	WEATHER STATION (B)	RATE CLASS (C)	UNBILLED THERM'S (D)	NORMALIZED UNBILLED THERM'S (E)	NORMALIZED ADJUSTMENT COL (E) - COL (D) (F)
37		VERMILLION	SVF RESIDENTIAL 99	(350,596)	(413,272)	(62,676)
38			SVF RESIDENTIAL 00	513,004	412,751	(100,254)
39				162,409	(521)	(162,930)
40			SVF COMMERCIAL 99	(139,253)	(163,342)	(24,089)
41			SVF COMMERCIAL 00	160,755	130,641	(30,115)
42				21,503	(32,701)	(54,204)
43			MVF COMMERCIAL 99	(9,907)	(11,810)	(1,903)
44			MVF COMMERCIAL 00	17,165	13,641	(3,525)
45				7,258	1,831	(5,427)
46		YANKTON	SVF RESIDENTIAL 99	(437,556)	(512,726)	(74,871)
47			SVF RESIDENTIAL 00	715,399	582,399	(134,000)
48				278,543	69,673	(208,871)
49			SVF COMMERCIAL 99	(240,403)	(280,048)	(39,645)
50			SVF COMMERCIAL 00	429,378	350,265	(79,113)
51				188,975	70,218	(118,757)
52			MVF COMMERCIAL 99	(28,912)	(33,278)	(4,367)
53			MVF COMMERCIAL 00	37,842	31,483	(6,359)
54				8,931	(1,795)	(10,726)
55		TOTAL UNBILLED THERMS RESIDENTIAL & COMMERCIAL		5,881,248	1,863,295	(4,017,953)
56		SVF UNBILLED SALES RESIDENTIAL		4,250,661	1,612,041	(2,638,620)
57		SVF UNBILLED SALES COMMERCIAL		1,472,833	163,363	(1,309,470)
58		MVF UNBILLED SALES COMMERCIAL		157,754	87,891	(69,863)
59		INDUSTRIAL UNBILLED SALES UNNORMALIZED		433,551	433,551	
60		TOTAL UNBILLED SALES		6,314,799	2,296,846	(4,017,953)

Sources:

Column (D): Exhibit (MCB-2) Schedules 5-2 to 12-2 Column (B)  
 Column (E): Exhibit (MCB-2) Schedules 6-2 to 12-2 Column (F)

TOTAL NORMALIZED UNBILLED THERMS

**MidAmerican Energy  
South Dakota - Gas  
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Test Year Ending December 31, 2000**

UNBILLED NORMALIZED  
TEST YEAR ENDED DECEMBER 31, 2000  
BASED ON CURRENT RATES

Line No.	Rate	Period	Total Usage Therms (A)	First Step Percentage (B)	Second Step Percentage (C)	Usage First Step (D)	Usage Second Step (E)	First Step Rate (F)	Second Step Rate (G)
1	Residential SVF	DEC-99 Reversal	(6,273,406)	0.97308	0.02692	(6,104,526)	(168,880)	0.15563	0.08612
2	Residential SVF	DEC-00 Accrual	<u>7,391,655</u>	0.97308	0.02692	7,192,672	198,983	0.15563	0.08612
3	Total Unbilled Sales Normalized		1,118,249						
4	Commercial SVF	DEC-99 Reversal	(3,584,334)	0.37656	0.62344	(1,349,717)	(2,234,617)	0.15563	0.08612
5	Commercial SVF	DEC-00 Accrual	<u>3,546,336</u>	0.37656	0.62344	1,335,408	2,210,928	0.15563	0.08612
6	Total Unbilled Sales Normalized		(37,997)						
7	Commercial MVF	DEC-99 Reversal	(154,304)			(154,304)		0.063	
8	Commercial MVF	DEC-00 Accrual	<u>242,195</u>			242,195		0.063	
9	Total Unbilled Sales Normalized		87,891						
10	TOTAL UNBILLED SALES NORMALIZED								

Sources:

Column (A): Exhibit \_\_\_\_ (MCB-2) Schedules 6-2 to 12-2 Column (I)  
Column (B) and (C) Ratios based on Bill Frequency Report - Workpapers GCS, Pages 6-12  
Column (D): Column (A) \* Column (B)  
Column (E): Column (A) \* Column (C)  
Column (F) and (G): Current Tariffed Rates  
Column (H): Column (D) \* Column (F)  
Column (I): Column (E) \* Column (G)  
Column (J): Column (H) + Column (I)

**MidAmerican Energy**  
**South Dakota - Gas**  
**Weather Normalization - Canton**  
**Test Year Ending December 31, 2000**

WEATHER STATION: CANTON  
REVENUE CLASS: SMALL FIRM RESIDENTIAL (SVF)

LINE NO.	(A) MONTH	(B) YEAR	(C) NUMBER OF CUSTOMERS	(D) THERM SALES	(E) BASE LOAD SALES (THERMS)	(F) TEMP. SENSITIVE SALES (THERMS)	(G) NORMAL HEATING DD	(H) ACTUAL HEATING DD	(I) NORMALIZATION FACTOR	(J) NORMALIZED TEMP. SENSITIVE SALES (THERMS)
1	JAN	2000	2,055	310,555	32,801	286,754	1,467.5	1,286.0	1.14114	327,226
2	FEB	2000	2,056	320,566	32,817	287,749	1,358.0	1,164.5	1.16817	335,583
3	MAR	2000	2,057	198,080	32,833	165,847	1,061.5	814.5	1.30325	210,141
4	APR	2000	2,053	160,118	32,769	133,349	726.5	572.5	1.26900	169,219
5	MAY	2000	2,045	72,858	32,641	40,217	354.5	292.0	1.21404	48,825
6	JUN	2000	2,041	43,122	32,577	10,545	112.5	136.5	0.82418	8,091
7	JUL	2000	2,038	32,468	32,468	0	20.5	83.0	0.00000	0
8	AUG	2000	2,034	30,786	30,786	0	17.5	11.5	0.00000	0
9	SEP	2000	2,042	34,335	34,335	0	78.5	65.5	0.00000	0
10	OCT	2000	2,057	82,082	32,833	49,260	298.0	254.0	1.17323	57,793
11	NOV	2000	2,070	158,290	33,040	125,249	712.0	786.0	0.90585	113,458
12	DEC	2000	2,082	345,175	33,232	311,943	1,182.0	1,460.5	0.80931	252,459
13			24,630	1,804,044	393,130	1,410,914				1,529,374

REVENUE CLASS: SMALL FIRM COMMERCIAL (SVF)

LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERMS)
14	JAN	2000	295	132,783	12,009	120,774	1,467.5	1,286.0	1.14114	137,819
15	FEB	2000	295	139,693	12,009	127,684	1,358.0	1,164.5	1.16617	148,900
16	MAR	2000	295	77,950	12,009	65,941	1,061.5	814.5	1.30325	85,938
17	APR	2000	295	63,000	12,009	50,991	726.5	572.5	1.26900	64,707
18	MAY	2000	293	27,209	11,928	15,281	354.5	292.0	1.21404	18,552
19	JUN	2000	291	14,507	11,846	2,660	112.5	136.5	0.82418	2,193
20	JUL	2000	289	11,855	11,855	0	20.5	83.0	0.00000	0
21	AUG	2000	288	11,233	11,233	0	17.5	11.5	0.00000	0
22	SEP	2000	288	12,124	12,124	0	78.5	65.5	0.00000	0
23	OCT	2000	288	26,469	11,724	14,745	298.0	254.0	1.17323	17,300
24	NOV	2000	289	51,054	11,765	39,289	712.0	786.0	0.90585	35,590
25	DEC	2000	290	140,934	11,806	129,128	1,182.0	1,460.5	0.80931	104,505
26			3,496	708,811	142,318	566,493				615,504

27 BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP 15.9614 / SMALL FIRM RESIDENTIAL  
28 BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP 40.7087 / SMALL FIRM COMMERCIAL

**MidAmerican Energy  
South Dakota - Gas  
Weather Normalization - Canton  
Test Year Ending December 31, 2000**

REVENUE CLASS : MEDIUM FIRM COMMERCIAL (MVF)

LINE NO	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP SENSITIVE SALES (THERMS)
29	JAN	2000	-	-	-	-	1,467.5	1,286.0	1.14114	
30	FEB	2000	-	-	-	-	1,358.0	1,164.5	1.16617	
31	MAR	2000	-	-	-	-	1,061.5	814.5	1.30325	
32	APR	2000	-	-	-	-	726.5	572.5	1.26900	
33	MAY	2000	-	-	-	-	354.5	292.0	1.21404	
34	JUN	2000	-	-	-	-	112.5	136.5	0.82418	
35	JUL	2000	-	-	-	0	20.5	83.0	0.00000	
36	AUG	2000	-	-	-	0	17.5	11.5	0.00000	
37	SEP	2000	-	-	-	0	78.5	65.5	0.00000	
38	OCT	2000	1	89	2,081	0	298.0	254.0	1.17323	
39	NOV	2000	2	3,431	4,162	0	712.0	786.0	0.90585	
40	DEC	2000	3	21,532	6,244	15,288	1,102.0	1,460.5	0.80931	
41			6	25,052	12,487	15,288				
42									2,081.2422	/ MEDIUM F

Sources:

- Column (C): Column (C), Exhibit \_\_\_\_\_ (MCB-3) Schedule 1-1 to 1-7
- Column (D): Column (I), Exhibit \_\_\_\_\_ (MCB-3), Schedules 1-1 to 1-7
- Column (E): Column (C) \* Baseload
- Column (F): Column (D) - Column (E)
- Column (G) and (H): Degree Days for Two Consecutive Months / 2
- Column (I): Column (G) / Column (H)
- Column (J): Column (F) \* Column (I)
- Column (K): Column (E) + Column (J)
- Column (L): Column (K) - Column (D)

**MidAmerican Energy  
South Dakota - Gas  
Weather Normalization - Canton  
Test Year Ending December 31, 2000**

			WEATHER STATION:		CANTON		RATE:		SMALL VOLUME FIR		
LINE NO.	MONTH	YEAR	(A) NUMBER OF CUSTOMERS	(B) THERM SALES	(C) BASE LOAD SALES (THERM'S)	(D) TEMP SENSITIVE SALES (THERM'S)	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	
1	DEC	1999	2,055	(203,543)	(16,400)	(187,142)	1,401.0	1,188.0	1.17929	(220,695)	
2 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							7.9807	SO. DAKOTA / SMALL FIRM CUSTOMER SVF			
			WEATHER STATION:		CANTON		RATE:		SMALL VOLUME FIR		
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERM'S)	TEMP SENSITIVE SALES (THERM'S)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)	
3	DEC	1999	295	(92,285)	(6,005)	(86,280)	1,401.0	1,188.0	1.17929	(101,749)	
							RATE:		MEDIUM VOLUME F		
4	DEC	1999					1,401.0	1,188.0	1.17929		
5 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							20.3543	SO DAKOTA / SMALL FIRM CUSTOMER SVF			
6 *BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =							2,081.2422	/ MEDIUM FIRM CUSTOMER MVF			

**MidAmerican Energy  
South Dakota - Gas  
Weather Normalization - Canton  
Test Year Ending December 31, 2000**

		WEATHER STATION:		CANTON		RATE:		SMALL VOLUME FIRM R		
LINE NO.	MONTH	YEAR	(A) NUMBER OF CUSTOMERS	(B) THERM SALES	(C) BASE LOAD SALES (THERM'S)	(D) TEMP. SENSITIVE SALES (THERM'S)	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)
7	DEC	2000	2,082	348,480	16,616	331,864	1,401.0	1,733.0	0.80842	268,287

8 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =  $\frac{7,9807}{\text{SO. DAKOTA / SMALL FIRM CUSTOMER SVF}}$

		WEATHER STATION:		CANTON		RATE:		SMALL VOLUME FIRM C		
LINE NO.	MONTH	YEAR	(A) NUMBER OF CUSTOMERS	(B) THERM SALES	(C) BASE LOAD SALES (THERM'S)	(D) TEMP. SENSITIVE SALES (THERM'S)	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)
9	DEC	2000	290	122,008	5,903	116,106	1,401.0	1,733.0	0.80842	93,863

		WEATHER STATION:		CANTON		RATE:		MEDIUM VOLUME FIRM		
LINE NO.	MONTH	YEAR	(A) NUMBER OF CUSTOMERS	(B) THERM SALES	(C) BASE LOAD SALES (THERM'S)	(D) TEMP. SENSITIVE SALES (THERM'S)	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP. SENSITIVE SALES (THERM'S)
10	DEC	2000	3	19,253	6,244	13,010	1,401.0	1,733.0	0.80842	10,517

11 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =  $\frac{20,3543}{\text{SO. DAKOTA / SMALL FIRM CUSTOMER SVF}}$   
 12 \*BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =  $\frac{2,081.2422}{\text{MEDIUM FIRM CUSTOMER MVF}}$

Sources:  
 Column (A): Exhibit \_\_\_ (MCB-2) Schedule 6-3  
 Column (B): Exhibit \_\_\_ (MCB-2) Schedule 13 Columns (N) and (O)  
 Column (C): Column (A) \* Base Load  
 Column (E) and (F): Exhibit \_\_\_ (MCB-2) Schedule 6-3

**MidAmerican Energy**  
**South Dakota - Gas**  
**Weather Normalization - Canton**  
**Test Year Ending December 31, 2000**

STATE:  
WEATHER STATION.

SOUTH DAKOTA  
CANTON

LINE NO.	MONTH (A)	YEAR (B)	DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVF)		AVG USE 3 MONTH ENDING (G)	SMALL FIRM COMMERCIAL (SVF)		AVG USE 3 MONTH ENDING (J)	MEDIUM FIRM CO
			NORMAL (C)	ACTUAL (D)	CUSTOMERS (E)	THERM SALES (F)	CUSTOMERS (H)	THERM SALES (I)	CUSTOMERS		
1	DEC	1999	1,401	1,188	N/A	N/A		N/A	N/A		N/A
2	JAN	2000	1,534	1,384	2,055	319,555	132,595.1	295	132,783	371,5908	-
3	FEB	2000	1,182	945	2,056	320,566	159,0983	295	139,693	469,7831	-
4	MAR	2000	941	684	2,057	198,680	135,992.4	295	77,950	395,9610	-
5	APR	2000	512	461	2,053	166,118	111,1520	295	63,000	317,1102	-
6	MAY	2000	197	123	2,045	72,858	71,1057	293	27,209	190,4405	-
7	JUN	2000	28	150	2,041	43,122	45,9518	291	14,507	119,1301	-
8	JUL	2000	13	16	2,038	32,468	24,2404	289	11,855	61,3642	-
9	AUG	2000	22	7	2,034	30,786	17,4016	288	11,233	43,3124	-
10	SEP	2000	135	124	2,042	34,335	15,9614	288	12,124	40,7087	-
11	OCT	2000	461	384	2,057	82,092	24,0034	288	26,469	57,6703	1
12	NOV	2000	963	1,188	2,070	158,290	44,5318	289	51,054	103,6391	2
13	DEC	2000	1,401	1,733	2,082	345,175	94,3077	290	140,934	251,9691	3
14			7,389	7,199	24,630	1,804,044		3,496.0	708,811		6

Sources:

Column (C): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for South Dakota, Climatology of the United States No  
Column (D): NOAA Climatological Data for South Dakota Volume 104 Number 12 to Volume 105 Number 12  
Columns (E), (F), (H), (I), (J), and (K): Exhibit\_\_\_(MCB-3) Schedule 1-1, Columns (D) and (H)

**MidAmerican Energy**  
**South Dakota - Gas**  
**Weather Normalization - Centerville**  
**Test Year Ending December 31, 2000**

REVENUE CLASS : MEDIUM FIRM COMMERCIAL (MVF)

LINE NO	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORM TEMPS SALES (	
29	JAN	2000	-	-	0	-	1,467.0	1,285.0	1.14163		
30	FEB	2000	-	-	0	-	1,369.5	1,187.0	1.15375		
31	MAR	2000	-	-	0	-	1,085.5	867.5	1.25130		
32	APR	2000	-	-	0	-	754.5	618.0	1.22087		
33	MAY	2000	-	-	0	-	382.5	322.5	1.18605		
34	JUN	2000	-	-	0	-	129.0	141.0	0.91489		
35	JUL	2000	-	-	0	0	24.5	79.0	0.00000		
36	AUG	2000	-	-	0	0	22.0	13.5	0.00000		
37	SEP	2000	-	-	-	0	86.5	88.0	0.00000		
38	OCT	2000	1	13,363	2,081	11,282	310.0	280.5	1.10517		
39	NOV	2000	1	21,550	2,081	19,469	711.5	787.5	0.90349		
40	DEC	2000	1	11,738	2,081	9,657	1,172.5	1,462.0	0.80198		
41			3	46,651	6,244	40,407					
42					*BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP					2,081.2422	7 MEDIUM

Sources:

- Column (C): Column (C), Exhibit \_\_\_\_\_ (MCB-3) Schedule 1-1 to 1-7
- Column (D): Column (H), Exhibit \_\_\_\_\_ (MCB-3), Schedules 1-1 to 1-7
- Column (E): Column (C) \* Baseload
- Column (F): Column (D) - Column (E)
- Column (G) and (H): Degree Days for Two Consecutive Months / 2
- Column (I): Column (G) / Column (H)
- Column (J): Column (F) \* Column (I)
- Column (K): Column (E) + Column (J)
- Column (L): Column (K) - Column (D)

**MidAmerican Energy**  
**South Dakota - Gas**  
**Weather Normalization - Centerville**  
**Test Year Ending December 31, 2000**

WEATHER STATION: CENTERVILLE  
 REVENUE CLASS: SMALL FIRM RESIDENTIAL (SVF)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERMS)	NORMAL TOTAL (THERMS)
1	JAN	2000	1,424	227,327	21,991	205,336	1,467.0	1,285.0	1.14163	234,419	
2	FEB	2000	1,426	219,804	22,022	197,782	1,369.5	1,187.0	1.15375	228,190	
3	MAR	2000	1,426	137,869	22,022	115,847	1,085.5	867.5	1.25130	144,958	
4	APR	2000	1,423	117,870	21,976	95,894	754.5	618.0	1.22087	117,075	
5	MAY	2000	1,418	49,165	21,899	27,267	382.5	322.5	1.18605	32,339	
6	JUN	2000	1,416	28,311	21,868	6,443	129.0	141.0	0.91489	5,895	
7	JUL	2000	1,417	21,249	21,249	0	24.5	79.0	0.00000	0	
8	AUG	2000	1,416	20,083	20,083	0	22.0	13.5	0.00000	0	
9	SEP	2000	1,416	24,286	24,286	0	86.5	88.0	0.00000	0	
10	OCT	2000	1,421	56,505	21,945	34,560	310.0	280.5	1.10517	38,195	
11	NOV	2000	1,430	123,160	22,084	101,076	711.5	787.5	0.90349	91,321	
12	DEC	2000	1,432	255,916	22,115	233,801	1,172.5	1,462.0	0.80198	187,505	
13			17,065	1,281,544	263,539	1,018,005				1,079,897	

REVENUE CLASS: SMALL FIRM COMMERCIAL (SVF)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
LINE NO.	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERMS)	NORMAL TOTAL (THERMS)
14	JAN	2000	260	122,295	9,227	113,068	1,467.0	1,285.0	1.14163	129,082	
15	FEB	2000	260	115,862	9,227	106,635	1,369.5	1,187.0	1.15375	123,030	
16	MAR	2000	259	68,193	9,192	59,001	1,085.5	867.5	1.25130	73,828	
17	APR	2000	260	53,093	9,227	43,866	754.5	618.0	1.22087	53,554	
18	MAY	2000	261	19,047	9,263	9,784	382.5	322.5	1.18605	11,604	
19	JUN	2000	260	11,451	9,227	2,224	129.0	141.0	0.91489	2,035	
20	JUL	2000	258	8,889	8,889	0	24.5	79.0	0.00000	0	
21	AUG	2000	258	8,711	8,711	0	22.0	13.5	0.00000	0	
22	SEP	2000	258	9,869	9,869	0	86.5	88.0	0.00000	0	
23	OCT	2000	257	22,078	9,121	12,957	310.0	280.5	1.10517	14,320	
24	NOV	2000	257	67,122	9,121	58,001	711.5	787.5	0.90349	52,404	
25	DEC	2000	258	146,496	9,156	137,340	1,172.5	1,462.0	0.80198	110,144	
26			3,106	653,106	110,230	542,876				570,001	
27									15.4432	/	SMALL FIRM RESIDENTIAL (SVF)
28									35.4894	/	SMALL FIRM COMMERCIAL (SVF)

**MidAmerican Energy**  
**South Dakota - Gas**  
**Weather Normalization - Centerville**  
**Test year Ending December 31, 2000**

LINE NO	MONTH	YEAR	WEATHER STATION		CENTERVILLE		RATE:		SMALL VOLUME FIRM RES	
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP SENSITIVE SALES (THERMS)
1	DEC	1999	1,424	(145,913)	(10,996)	(134,917)	1,397 0	1,196 0	1 16806	(157,591)

2 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 7 7216 / SO DAKOTA / SMALL FIRM CUSTOMER SVF

LINE NO	MONTH	YEAR	WEATHER STATION		CENTERVILLE		RATE:		SMALL VOLUME FIRM COM	
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	UNBILLED NORMALIZED TEMP SENSITIVE SALES (THERMS)
3	DEC	1999	260	(85,671)	(4,614)	(81,058)	1,397 0	1,196 0	1 16806	(94,680)

4 DEC 1999 0 - 1,397 0 1,196 0 1 16806

5 BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 17,7447 / SO DAKOTA / SMALL FIRM CUSTOMER SVF

6 \*BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH = 1,040 6211 / MEDIUM FIRM CUSTOMER MVF

**MidAmerican Energy  
South Dakota - Gas  
Weather Normalization - Centerville  
Test year Ending December 31, 2000**

LINE NO	MONTH	YEAR	WEATHER STATION:		CENTERVILLE		RATE:		SMALL VOLUM	
			(A) NUMBER OF CUSTOMERS	(B) THERM SALES	(C) BASE LOAD SALES (THERMS)	(D) TEMP SENSITIVE SALES (THERMS)	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP SENSITIVE SALES (THERM)
7	DEC	2000	1,432	257,604	11,057	246,546	1,397 0	1,741 0	0.80241	197
8	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						7.7216	SO. DAKOTA / SMALL FIRM CUSTOMER SVF		
LINE NO	MONTH	YEAR	WEATHER STATION:		CENTERVILLE		RATE:		SMALL VOLUM	
			(A) NUMBER OF CUSTOMERS	(B) THERM SALES	(C) BASE LOAD SALES (THERMS)	(D) TEMP SENSITIVE SALES (THERMS)	(E) NORMAL HEATING DD	(F) ACTUAL HEATING DD	(G) NORMALIZATION FACTOR	(H) UNBILLED NORMALIZED TEMP SENSITIVE SALES (THERM)
9	DEC	2000	258	125,484	4,578	120,906	1,397 0	1,741 0	0.80241	97
10	DEC	2000	1	10,127	1,041	9,086	1,397 0	1,741 0	0.80241	7
11	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						17.7447	SO. DAKOTA / SMALL FIRM CUSTOMER SVF		
12	BASE LOAD = AVG SALES / CUSTOMER FOR JUL, AUG, & SEP TIMES PER MONTH =						1,040.6211	/ MEDIUM FIRM CUSTOMER MVF		

**Sources:**

- Column (A): Exhibit \_\_\_\_ (MCB-2) Schedule 7-3
- Column (B): Exhibit \_\_\_\_ (MCB-2) Schedule 13 Columns (N) and (O)
- Column (C): Column (A) \* Base Load
- Column (E) and (F): Exhibit \_\_\_\_ (MCB-2) Schedule 7-3

**MidAmerican Energy**  
**South Dakota - Gas**  
**Weather Normalization - Centerville**  
**Test Year Ending December 31, 2000**

STATE:  
 WEATHER STATION:

SOUTH DAKOTA  
 CENTERVILLE

LINE NO.	DEGREE DAYS		SMALL FIRM RESIDENTIAL (SVF)				AVG USE 3 MONTH ENDING	SMALL FIRM COMMERCIAL (SVF)		AVG USE 3 MONTH ENDING
	MONTH (A)	YEAR (B)	NORMAL (C)	ACTUAL (D)	CUSTOMERS (E)	THERM SALES (F)	(G)	CUSTOMERS (H)	THERM SALES (I)	(J)
1	DEC	1999	1,397	1,196	N/A	N/A		N/A	N/A	
2	JAN	2000	1,537	1,374	1,424	227,327	141,4845	260	122,295	433,4364
3	FEB	2000	1,202	1,000	1,426	219,804	164,1865	260	115,862	494,4136
4	MAR	2000	969	735	1,426	137,869	136,8099	259	68,193	393,2612
5	APR	2000	540	501	1,423	117,870	111,2380	260	53,093	304,4263
6	MAY	2000	225	144	1,418	49,165	71,4563	261	19,047	179,9135
7	JUN	2000	33	138	1,416	28,311	45,8882	260	11,451	107,0305
8	JUL	2000	16	20	1,417	21,249	23,2241	258	8,889	50,5607
9	AUG	2000	28	7	1,416	20,083	16,3906	258	8,711	37,4367
10	SEP	2000	145	169	1,416	24,286	15,4432	258	9,869	35,4894
11	OCT	2000	475	392	1,421	56,505	23,7182	257	22,078	52,5975
12	NOV	2000	948	1,183	1,430	123,160	47,7971	257	67,122	128,3275
13	DEC	2000	1,397	1,741	1,432	255,916	101,6998	258	146,496	305,3056
14			7,515	7,404	17,065	1,281,544		3,106	653,106	

Sources:

Column (C): NOAA Monthly Station Normals of Temperature, Precipitation, and Heating and Cooling Degree Days 1971 - 2000 for South Dakota, Climatology of the  
 Column (D): NOAA Climatological Data for South Dakota Volume 104 Number 12 to Volume 105 Number 12  
 Columns (E), (F), (H), (I), (J), and (K): Exhibit (MCB-3) Schedule 1-2, Columns (D) and (H)

**MidAmerican Energy**  
**South Dakota - Gas**  
**Weather Normalization - Flandreau**  
**Test Year Ending December 31, 2000**

WEATHER STATION: FLANDREAU  
REVENUE CLASS : SMALL FIRM RESIDENTIAL (SVF)

LINE NO	(A) MONTH	(B) YEAR	(C) NUMBER OF CUSTOMERS	(D) THERM SALES	(E) BASE LOAD SALES (THERMS)	(F) TEMP. SENSITIVE SALES (THERMS)	(G) NORMAL HEATING DD	(H) ACTUAL HEATING DD	(I) NORMALIZATION FACTOR	(J) NORMALIZED TEMP. SENSITIVE SALES (THERMS)
1	JAN	2000	790	138,259	10,416	127,844	1,574.0	1,397.0	1.12670	144,042
2	FEB	2000	790	139,338	10,416	128,922	1,489.0	1,302.5	1.14319	147,382
3	MAR	2000	789	89,548	10,402	79,145	1,201.5	962.5	1.24831	98,798
4	APR	2000	783	71,070	10,323	60,747	854.5	740.0	1.15473	70,146
5	MAY	2000	778	26,779	10,257	16,522	451.5	439.0	1.02847	16,992
6	JUN	2000	770	16,843	10,152	6,691	172.0	165.5	1.03927	6,953
7	JUL	2000	759	9,690	10,007	0	44.5	67.5	0.00000	0
8	AUG	2000	752	9,185	9,915	0	32.5	24.5	0.00000	0
9	SEP	2000	756	11,013	9,967	0	123.5	114.0	0.00000	0
10	OCT	2000	773	40,641	10,191	30,450	388.5	338.0	1.14941	34,999
11	NOV	2000	788	69,278	10,389	58,889	807.5	830.5	0.97231	57,258
12	DEC	2000	795	171,125	10,482	160,643	1,266.0	1,519.0	0.83344	133,887
13			9,323	792,770	122,917	669,853				710,458

REVENUE CLASS : SMALL FIRM COMMERCIAL (SVF)

LINE NO	MONTH	YEAR	NUMBER OF CUSTOMERS	THERM SALES	BASE LOAD SALES (THERMS)	TEMP. SENSITIVE SALES (THERMS)	NORMAL HEATING DD	ACTUAL HEATING DD	NORMALIZATION FACTOR	NORMALIZED TEMP. SENSITIVE SALES (THERMS)
14	JAN	2000	217	101,440	11,724	89,716	1,574.0	1,397.0	1.12670	101,083
15	FEB	2000	216	101,219	11,670	89,549	1,489.0	1,302.5	1.14319	102,371
16	MAR	2000	215	59,603	11,616	47,987	1,201.5	962.5	1.24831	59,902
17	APR	2000	215	48,257	11,616	36,641	854.5	740.0	1.15473	42,311
18	MAY	2000	215	20,938	11,616	9,322	451.5	439.0	1.02847	9,587
19	JUN	2000	215	15,161	11,616	3,545	172.0	165.5	1.03927	3,684
20	JUL	2000	214	10,674	10,674	0	44.5	67.5	0.00000	0
21	AUG	2000	211	10,477	10,477	0	32.5	24.5	0.00000	0
22	SEP	2000	212	13,266	13,266	0	123.5	114.0	0.00000	0
23	OCT	2000	215	27,672	11,616	16,056	388.5	338.0	1.14941	18,455
24	NOV	2000	216	50,181	11,670	38,511	807.5	830.5	0.97231	37,445
25	DEC	2000	213	129,765	11,508	118,257	1,266.0	1,519.0	0.83344	98,561
26			2,574	588,652	139,070	449,582				473,397

BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP  
BASE LOAD = AVG SALES / CUST FOR 3 MO ENDING SEP

13 1843 / SMALL FIRM RESIDEN  
54 0286 / SMALL FIRM COMMER

Sources:  
Column (C): Column (C), Exhibit \_\_\_\_ (MCB-3) Schedule 1-1 to 1-7  
Column (D): Column (H), Exhibit \_\_\_\_ (MCB-3), Schedules 1-1 to 1-7  
Column (E): Column (C) \* Baseload  
Column (F): Column (D) - Column (E)  
Column (G) and (H): Degree Days for Two Consecutive Months / 2  
Column (I): Column (G) / Column (H)  
Column (J): Column (F) \* Column (I)  
Column (K): Column (E) + Column (J)  
Column (L): Column (K) - Column (D)

195 Q. Please describe the adjustment for late payment charges on MEC Exhibit  
196 \_\_\_\_ (RRT-1), Schedule 25.

197 A. This adjustment eliminates late payment revenue recorded during the test year.  
198 This rate treatment is in lieu of using actual payment collection days in  
199 MidAmerican's working capital calculation, where a 20-day period is used  
200 instead. This adjustment is consistent with that used in MidAmerican Dockets  
201 NG95-006 and NG98-011.

202 Q. Please describe the deferred budget balances adjustment on MEC Exhibit  
203 \_\_\_\_ (RRT-1), Schedule 26.

204 A. This adjustment increases cost of service for the carrying cost of receivable  
205 balances for customers on budget billing. Average monthly deferred budget  
206 balances for the year ended June 2001 were compared to the average monthly  
207 balances for 1999 and 2000 to calculate the adjustment.

208 Q. **Wouldn't one expect that such average balance to approach zero over the**  
209 **course of the year?**

210 A. Theoretically, yes. However, during the 2000-2001 heating season, deferred  
211 budget balances grew significantly and are expected to remain in a receivable  
212 position for some time. This is due to several factors. First, the rapid rise in the  
213 cost of gas resulted in MidAmerican's budget billing calculations to be  
214 understated during the run up in costs. The frequency of budget bill  
215 recalculations was not sufficient to compensate for the rapid gas cost increases.  
216 Second, the month of December 2000 was a severely cold month and the  
217 budget billing model calculated budget amounts based on historical usage

218 patterns, which were determined during milder than normal weather. Third,  
219 numerous customers were added to budget billing during the 2000-2001 heating  
220 season to mitigate the impact of the price spikes on their monthly bills.  
221 Typically such customers are required to begin budget billing with a zero  
222 balance, but under the circumstances, MidAmerican brought them onto budget  
223 billing with their existing balances.

224 **Q. Why should customers be expected to bear the costs associated with these**  
225 **deferred budget balances?**

226 A. First, the cost to MidAmerican of carrying budget balances is significant. At  
227 their peak in March 2001, budget balances for South Dakota gas and electric  
228 customers were more than \$8.9 million. Second, customers benefited from  
229 MidAmerican carrying these balances and modifying its budget billing  
230 practices to mitigate the effect of the extremely high gas prices experienced  
231 during the past winter. Had MidAmerican not taken such actions, its customers  
232 certainly would have endured greater hardship, and most likely, MidAmerican  
233 would have encountered even greater charge-offs than were actually  
234 experienced. Third, we propose to treat the carrying cost impact of these high  
235 budget balances like rate case expenses are treated – by spreading them over  
236 three years and normalizing the impact of this adjustment.

237 **Q. Please describe the pension, SERP and OPEB adjustment on MEC Exhibit**  
238 **\_\_\_ (RRT-1), Schedule 27.**

239 A. This adjustment increases cost of service for changes in expense for pension  
240 benefits, supplemental executive retirement plan (SERP) benefits, and other

241 post-employment benefits (OPEB). Amounts accrued for such expenses are  
242 based on actuarial calculations pursuant to Statement of Financial Accounting  
243 Standard (SFAS) No. 87.

244 **Q. Please explain why a three-year average of actual costs was used to**  
245 **calculate the adjustment.**

246 A. Expense accruals for pension, SERP and OPEB are calculated by Towers  
247 Perrin, MidAmerican's actuaries. The net periodic expense that results from  
248 the actuarial calculations can vary from year-to-year due mainly to changes in  
249 investment returns and interest rates that MidAmerican does not have control  
250 over. Accordingly, an attempt is made to normalize the impact of such cost  
251 increases by calculating a three-year average of the most recent known and  
252 measurable costs available – 1999-2001. This is the same approach that was  
253 used in MidAmerican's last gas case in Docket NG98-011.

254 **Q. Please describe the health care benefits adjustment on MEC Exhibit \_\_\_\_**  
255 **(RRT-1), Schedule 28.**

256 A. This adjustment increases cost of service for known and measurable health care  
257 benefit cost increases being experienced in 2001. Year-to-date health care costs  
258 through August 2001 have increased over 2000 costs for the comparable period.  
259 Industry experts predict even more dramatic increases for 2002. This  
260 adjustment presently reflects the annualized increase of year-to-date costs in  
261 2001 over 2000. MidAmerican proposes to update this adjustment with  
262 additional actual information for 2001 prior to the conclusion of this  
263 proceeding.

264 Q. Please describe the PGA interest income adjustment on MEC Exhibit \_\_\_\_  
265 (RRT-1), Schedule 29.

266 A. This adjustment decreases test period operating revenue for carrying costs  
267 associated with PGA under-collections in South Dakota during 2000. Pursuant  
268 to MidAmerican's South Dakota gas tariff, a carrying cost is accrued for over-  
269 or under-collected PGA costs based on the Company's cost of capital approved  
270 in its last rate filing. During 2000, these accruals were income resulting from  
271 significant under-collections that were recorded in accounts 480 and 481,  
272 operating revenue. Since amounts credited to these accounts reduce the  
273 revenue requirement, it is necessary to remove them from test year results. To  
274 not remove them would negate the intent of the tariff noted above.

275 Q. Please describe the transportation revenue accrual adjustment on MEC  
276 Exhibit \_\_\_\_ (RRT-1), Schedule 30.

277 A. This adjustment decreases test period operating revenue as a result of an  
278 erroneous entry recorded to the books in December 1999. In December 1999,  
279 an accrual was made for unbilled transportation revenue, consistent with normal  
280 practice. Due to a keypunch mistake, the jurisdictional assignments for this  
281 entry were in error. The subsequent reversal of the accrual entry in January  
282 2000 business meant that the error impacted each of the jurisdictions in the  
283 opposite direction. Had the accrual and reversal occurred in the same calendar  
284 year, the error would have washed; however, in this situation, the entries  
285 straddled years. The ultimate result of the January entry was that South Dakota  
286 operating revenues were overstated, necessitating this pro forma adjustment.

287 Q. Does that conclude your prepared direct testimony?

288 A. Yes, it does.

AFFIDAVIT

STATE OF IOWA )  
 ) ss.  
COUNTY OF Polk )

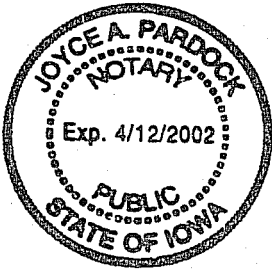
I, Rick R. Tunning, being first duly sworn on oath, do depose and state that I have read this document and am familiar with the contents thereof and the same are true to the best of my knowledge and belief.

FURTHER THE AFFIANT SAYETH NOT.

Rick R. Tunning

Subscribed and sworn to before me this 5<sup>th</sup> day of September, 2001.

Joyce A. Pardock  
Notary Public in and for the State of Iowa



MIDAMERICAN ENERGY COMPANY

DOCKET NO. NG-01-

EXHIBIT\_\_(RRT-1)

MidAmerican Energy Company  
Docket No. NG 01-  
Exhibit\_\_(RRT-1)  
Index

Line	Description
1.	Schedule 1 South Dakota Gas Revenue Requirement
2.	Schedule 2 South Dakota Gas Operating Income Statement with Pro Forma Adjustments Shows test period actual, total pro forma adjustments, test period operating income with pro forma adjustments, revenue adjustment, and operating income with revenue adjustment.
3.	Schedule 3 South Dakota Gas Operating Income Statement Pro Forma Adjustments This lists the individual pro forma adjustments, which are then shown on schedules 4 through 29.
4.	Schedule 4 Interest Synchronization
5.	Schedule 5 Acquisition Amortization Tax Adjustment
6.	Schedule 6 Institutional/Goodwill/Promotional Advertising Elimination
7.	Schedule 7 Customer Service System Amortization
8.	Schedule 8 South Dakota Industry Association Dues
9.	Schedule 9 Bad Debt Reserve
10.	Schedule 10 Hewlett Packard Lease
11.	Schedule 11 2000 Union Payroll Adjustment
12.	Schedule 12 2001 Union Payroll Adjustment
13.	Schedule 13 Union Contract Savings Adjustment
14.	Schedule 14 2001 Salaried Labor Adjustment
15.	Schedule 15 Sales Growth Adjustment - 2000
16.	Schedule 16 Sales Growth Adjustment - 2001
17.	Schedule 17 Weather Normalization
18.	Schedule 18 Negative Balancing Adjustment
19.	Schedule 19 Economic Development Expenditures
20.	Schedule 20 Operator's Qualification Plan
21.	Schedule 21 Mercury Seal Regulator Project
22.	Schedule 22 Capital Projects
23.	Schedule 23 Acquisition Adjustment Reversal
24.	Schedule 24 Acquisition Adjustment - 50%
25.	Schedule 25 Late Payment Charges
26.	Schedule 26 Deferred Budget Balances
27.	Schedule 27 Pension costs
28.	Schedule 28 Health Care Benefits
29.	Schedule 29 PGA Interest Income
30.	Schedule 30 Transportation Revenue Accrual

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Revenue Requirement  
Test Year Ended December 31, 2000  
(Thousands of Dollars)

Line	Description	South Dakota Gas
	(a)	(b)
1.	Rate Base	\$50,367
2.	Rate of Return	<u>9.896%</u>
3.	Allowed Return	\$4,984
4.	Adjusted Test Year Operating Income	<u>\$2,585</u>
5.	Change in Operating Income	\$2,399
6.	Income Tax -Effect -	
7.	Federal @ 35%	<u>\$1,292</u>
8.	Revenue (Excess) Deficiency	\$3,691
9.	Gross Receipts Tax @ .0015	<u>6</u>
10.	Total Revenue (Excess) Deficiency	<u><u>\$3,697</u></u>
11.	Test Year Pro Forma Revenue	<u>\$65,542</u>
12.	Revenue Requirement	<u><u>\$69,239</u></u>

Sources:

- Line 1 - Exhibit\_\_(MJA-1), Sch. 1, Col.(d), Line 20
- Line 2 - Exhibit\_\_(JMB-1), Sch. 1, Line 4, col. (e)
- Line 3 - Line 1 multiplied by Line 2
- Line 4 - Exhibit\_\_(RRT-1), Sch. 2, col. (d), Line 14
- Line 5 - Line 3 minus Line 4
- Line 11 - Exhibit\_\_(RRT-1), Sch. 2, Col. (d), Line 4
- Line 12 - Line 10 plus Line 11

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement With Pro Forma Adjustments  
Test Year Ended December 31, 2000  
(Thousands of Dollars)

Line	Description	Test Period Actual	Total Pro Forma Adjustments	Before Revenue Adjustment	Revenue Adjustment	South Dakota With Revenue Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1.	Operating Revenues:					
2.	Tariffed Revenues	\$64,508	-\$250	\$64,258	\$3,697	\$67,955
3.	Other Revenues	1,375	-91	1,284		1,284
4.	Total Operating Revenues	<u>65,883</u>	<u>-341</u>	<u>65,542</u>	<u>3,697</u>	<u>69,239</u>
5.	Operating Expenses:					
6.	Operation and Maintenance	57,809	566	58,375		58,375
7.	Depreciation and Amortization	2,955	-109	2,846		2,846
8.	Taxes Other Than Income	1,101	4	1,105	6	1,111
9.	Income Taxes -					
10.	Federal Current	817	-414	403	1,292	1,695
11.	Deferred	232	0	232		232
12.	Investment Tax Credit	-4	0	-4		-4
13.	Total Operating Expenses	<u>62,910</u>	<u>47</u>	<u>62,957</u>	<u>1,298</u>	<u>64,255</u>
14.	Pro Forma Operating Income	<u>\$2,973</u>	<u>-\$388</u>	<u>\$2,585</u>	<u>\$2,399</u>	<u>\$4,984</u>

Source:

- Column (b) - Company Books and Records
- Column (c) - Exhibit\_\_(RRT-1), Schedule 3, Col. (b)
- Column (d) - Column (b) plus Column (c)
- Column (e), Line 2 - Exhibit\_\_(RRT-1), Schedule 1, Line 10
- Column (e), Line 8 - Exhibit\_\_(RRT-1), Schedule 1, Line 9
- Column (e), Line 10 - Exhibit\_\_(RRT-1), Schedule 1, Line 7
- Column (f) - Column (d) plus Column (e)

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Total	Interest Synch.	Acquisition Amortization Tax Adjustment	Institutional Goodwill Promotional Advertising Elimination	Customer Service System Amortization
	(a)	(b)	(c)	(d)	(e)	(f)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues	(250)				
3.	Other Operating Revenues	(91)				
4.	Total Operating Revenues	(341)	\$0	\$0	\$0	\$0
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased	0				
7.	Other Operation & Maint.	566			(16)	32
8.	Depreciation & Amort.	(109)				
9.	Other Taxes	4				
10.	Income Taxes -	0				
11.	Federal (35%)	(414)	(67)	(134)	6	(11)
12.	Deferred	0				
13.	Investment Tax Credit	0				
14.	Total Operating Expenses	47	(67)	(134)	(10)	21
15.	South Dakota Gas Operating Income	(\$388)	\$67	\$134	\$10	(\$21)

Source:

Sch. 4

Sch. 5

Sch. 6

Sch. 7

MidAmerican Energy Company  
 Docket No. NG-01  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Industry Assoc. Dues	Bad Debt Reserve	Hewlett Packard Lease	2000 Union Payroll Adjustment	2001 Union Payroll Adjustment
	(a)	(g)	(h)	(i)	(j)	(k)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues					\$0
3.	Other Operating Revenues					
4.	Total Operating Revenues	\$0	\$0	\$0	\$0	\$0
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased					
7.	Other Operation & Maint.	(17)	75	(35)	13	58
8.	Depreciation & Amort.					
9.	Other Taxes				1	5
10.	Income Taxes -					
11.	Federal (35%)	6	(26)	12	(5)	(22)
12.	Deferment					
13.	Investment Tax Credit					
14.	Total Operating Expenses	(11)	49	(23)	9	41
15.	South Dakota Gas Operating Income	\$11	(\$49)	\$23	(\$9)	(\$41)

Source:

Sch. 8

Sch. 9

Sch. 10

Sch. 11

Sch. 12

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Union Contract Savings (l)	2001 Salaried Labor Adjustment (m)	Sales Growth Year 2000 (n)	Sales Growth Year 2001 (o)	Weather Normalization (p)
	(a)					
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues	\$0		\$387	\$212	(\$82)
3.	Other Operating Revenues					
4.	Total Operating Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$387</u>	<u>\$212</u>	<u>(\$82)</u>
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased					
7.	Other Operation & Maint.	(139)	107			
8.	Depreciation & Amort.			9	14	
9.	Other Taxes	(12)	10			
10.	Income Taxes -					
11.	Federal (35%)	53	(41)	132	69	(29)
12.	Deferred					
13.	Investment Tax Credit					
14.	Total Operating Expenses	<u>(98)</u>	<u>76</u>	<u>141</u>	<u>83</u>	<u>(29)</u>
15.	South Dakota Gas Operating Income	<u>\$98</u>	<u>(\$76)</u>	<u>\$246</u>	<u>\$129</u>	<u>(\$53)</u>

Source:

Sch. 13

Sch. 14

Sch. 15

Sch. 16

Sch. 17

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	(a)	Negative Balancing Adjustment (q)	Economic Development Expenditures (r)	Operator's Qualification Plan (s)	Mercury Seal Regulator Project (t)	Capital Projects (u)
1.	South Dakota Operating Revenues:						
2.	Gas Service Revenues		(\$374)				
3.	Other Operating Revenues						
4.	Total Operating Revenues		<u>(\$374)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5.	South Dakota Gas Operating Expenses:						
6.	Cost of Gas Purchased						
7.	Other Operation & Maint.			(19)	138		
8.	Depreciation & Amort.					12	48
9.	Other Taxes						
10.	Income Taxes						
11.	Federal (35%)		(131)	7	(48)	(4)	(17)
12.	Deferred						
13.	Investment Tax Credit						
14.	Total Operating Expenses		<u>(131)</u>	<u>(12)</u>	<u>90</u>	<u>8</u>	<u>31</u>
15.	South Dakota Gas Operating Income		<u>(\$243)</u>	<u>\$12</u>	<u>(\$90)</u>	<u>(\$8)</u>	<u>(\$31)</u>

Source:

Sch. 18

Sch. 19

Sch. 20

Sch. 21

Sch. 22

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustment  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Acquisition Adjustment Reversal	Acquisition Adjustment 50%	Late Payment Charges	Deferred Budget Balances	Pension Costs
	(a)	(v)	(w)	(x)	(y)	(z)
1.	South Dakota Operating Revenues:					
2.	Gas Service Revenues					
3.	Other Operating Revenues			(91)		
4.	Total Operating Revenues	\$0	\$0	(\$91)	\$0	\$0
5.	South Dakota Gas Operating Expenses:					
6.	Cost of Gas Purchased				212	136
7.	Other Operation & Maint.					
8.	Depreciation & Amort.	(383)	191			
9.	Other Taxes					
10.	Income Taxes -					
11.	Federal (35%)	134		(32)	(74)	(47)
12.	Deferred					
13.	Investment Tax Credit					
14.	Total Operating Expenses	(249)	191	(32)	138	89
15.	South Dakota Gas Operating Income	\$249	(\$191)	(\$59)	(\$138)	(\$89)

Source:

Sch. 23      Sch. 24      Sch. 25      Sch. 26      Sch. 27

MidAmerican Energy Company  
 Docket No. NG-01 -  
 South Dakota Gas Operating Income Statement  
 Pro Forma Adjustments  
 Test Year Ended December 31, 2000  
 (Thousands of Dollars)

Line	Description	Medical Costs (aa)	PGA Interest Income (ab)	Transportation Revenue Accrual (ac)
	(a)			
1.	South Dakota Operating Revenues:			
2.	Gas Service Revenues		(\$177)	(\$216)
3.	Other Operating Revenues			
4.	Total Operating Revenues	\$0	(\$177)	(\$216)
5.	South Dakota Gas Operating Expenses:			
6.	Cost of Gas Purchased			
7.	Other Operation & Maint.	21		
8.	Depreciation & Amort.			
9.	Other Taxes			
10.	Income Taxes -			
11.	Federal (35%)	(7)	(62)	(76)
12.	Deferred			
13.	Investment Tax Credit			
14.	Total Operating Expenses	14	(62)	(76)
15.	South Dakota Gas Operating Income	(\$14)	(\$115)	(\$140)

Source:

Sch. 28

Sch. 29

Sch. 30

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Interest Synchronization  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Interest Synchronization	
3.	Federal Income Tax (35%)	<u>(\$66,625)</u>

Source:  
Line 3 - Workpaper RRT/B, Line 10

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Acquisition Amortization Tax Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Acquisition Amortization Adjustment	
3.	Federal Income Tax (35%)	<u>(\$134,140)</u>

Source:

Line 3 - Workpaper RRT/C, Page 1, Line 6

MidAmerican Energy Company  
Docket No. NG-01 -  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Institutional/Goodwill/Promotional Advertising Elimin.  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Institutional/Promotional/Goodwill Advertising	<u>(\$15,771)</u>
4.	Federal Income Tax (35%)	<u>\$5,520</u>

Source:

Line 3 - Workpaper RRT/D, Page 1, Line 11

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Customer Service System Amortization  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Rental Expenses	<u>\$32,574</u>
4.	Federal Income Tax (35%)	<u>(\$11,401)</u>

Source:

Line 3 - Workpaper RRT/E, Page 1, Line 11  
Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Industry Association Dues  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Misc. General Expenses	<u>(\$16,904)</u>
4.	Federal Income Tax (35%)	<u>\$5,916</u>

Source:

Line 3 - Workpaper RRT/F, Page 1, Line 8  
Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Bad Debt Reserve  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Uncollectible Accounts	<u>\$75,336</u>
4.	Federal Income Tax (35%)	<u>(\$26,367)</u>

Source:

Line 3 - Workpaper RRT/G, Page 1, Line 28

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Hewlett Packard Lease  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Rental Expenses	<u>(\$35,304)</u>
4.	Federal Income Tax (35%)	<u>\$12,357</u>

Source:

Line 3 - Workpaper RRT/H, Page 1, Line 12

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - 2000 Union Payroll Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Union Labor Increase	<u>\$12,769</u>
4.	Other Taxes	
5.	Union Labor Increase	<u>\$1,189</u>
6.	Federal Income Tax (35%)	<u>(\$4,885)</u>

Source:

- Line 3 - Workpaper RRT/I, Page 1, Line 22
- Line 5 - Workpaper RRT/I, Page 1, Line 27
- Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - 2001 Union Payroll Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Union Labor Increase	<u>\$57,310</u>
4.	Other Taxes	
5.	Union Labor Increase	<u>\$5,336</u>
6.	Federal Income Tax (35%)	<u>(\$21,926)</u>

Source:

- Line 3 - Workpaper RRT/J, Page 1, Line 21
- Line 5 - Workpaper RRT/J, Page 1, Line 26
- Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Union Contract Savings  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Union Labor Decrease	<u>(\$138,635)</u>
4.	Other Taxes	
5.	Union Labor Decrease	<u>(\$11,983)</u>
6.	Federal Income Tax (35%)	<u>\$52,716</u>

Source:

Line 3 - Workpaper RRT/K, Page 1, Line 28 and Line 32

Line 5 - Workpaper RRT/K, Page 1, Lines 29, 30 and 31

Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - 2001 Salaried Labor Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Salaried Payroll Increase	<u>\$107,296</u>
4.	Other Taxes	
5.	Salaried Payroll Increase	<u>\$9,989</u>
6.	Federal Income Tax (35%)	<u>(\$41,050)</u>

Source:

Line 3 - Workpaper RRT/L, Page 1, Line 21

Line 5 - Workpaper RRT/L, Page 1, Line 26

Line 6 - Sum of Line 3 plus Line 5 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Sales Growth Adjustment Year 2000  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	<u>\$386,819</u>
3.	Other Operation and Maintenance	
4.	Depreciation	
5.	Sales Growth Adjustment Year 2000	<u>\$8,946</u>
6.	Federal Income Tax (35%)	<u>\$132,255</u>

Source:

Line 2 - Workpaper RRT/U, Page 1, Line 22

Line 5 - Workpaper RRT/U, Page 1, Line 23

Line 6 - Subtract Line 5 from Line 2, then multiply by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Sales Growth Adjustment Year 2001  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	<u>\$211,714</u>
3.	Other Operation and Maintenance	
4.	Depreciation	
5.	Sales Growth Adjustment Year 2000	<u>\$13,535</u>
6.	Federal Income Tax (35%)	<u>\$69,363</u>

Source:

Line 2 - Workpaper RRT/V, Page 1, Line 16

Line 5 - Workpaper RRT/V, Page 1, Line 17

Line 6 - Subtract Line 5 from Line 2, then multiply by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Weather Normalization  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	Weather Normalization	<u>(\$81,951)</u>
4.	Federal Income Tax (35%)	<u>(\$28,683)</u>

Source:

Line 3 - Exhibit\_\_(JMC-1), Schedule 1, Line 1

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Negative Balancing Adjustment  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	Negative Balancing Adjustment	<u>(\$373,601)</u>
4.	Federal Income Tax (35%)	<u>(\$130,760)</u>

Source:

Line 3 - Workpaper RRT/N

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Economic Development Expenditures  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Economic Development Expenditures	<u>(\$19,568)</u>
4.	Federal Income Tax (35%)	<u>\$6,849</u>

Source:

Line 3 - Workpaper RRT/O, Page 1, Line 34

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Operator's Qualification Plan  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Operator's Qualification Plan	<u>\$138,309</u>
4.	Federal Income Tax (35%)	<u>(\$48,408)</u>

Source:

Line 3 - Workpaper RRT/T, Line 18

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Mercury Seal Regulator Project  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Mercury Seal Regulator Project	<u>\$12,124</u>
4.	Federal Income Tax (35%)	<u>(\$4,243)</u>

Source:

Line 3 - Workpaper MJA/E, Page 1, Line 12

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Capital Projects  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Capital Project	<u>\$47,673</u>
4.	Federal Income Tax (35%)	<u>(\$16,686)</u>

Source:

Line 3 - Workpaper MJAF, Page 1

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Acquisition Adjustment Reversal  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Acquisition Adjustment Reversal	<u>(\$383,256)</u>
4.	Federal Income Tax (35%)	<u>\$134,140</u>

Source:

Line 3 - Workpaper RRT/A, Page 8

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Acquisition Adjustment - 50%  
Test Year Ending December 31, 2000

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Acquisition Adjustment - 50%	<u>\$191,628</u>
4.	Federal Income Tax (35%)	<u>\$0</u>

Source:

Line 3 - Exh. \_\_ (RRT-1), Sch. 23, Line 3 divided by 2

Line 4 - No Income Tax Effect for this Adjustment

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Late Payment Charge  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Other Operating Revenues	
3.	Forfeited Discounts	<u>(\$91,114)</u>
4.	Federal Income Tax (35%)	<u>(\$31,890)</u>

Source:

Line 3 - Workpaper RRT/P, Page 1, Line 5

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Deferred Budget Balances  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Deferred Budget Balances	<u>\$212,460</u>
4.	Federal Income Tax (35%)	<u>(\$74,361)</u>

Source:

Line 3 - Workpaper RRT/Q, Line 19

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment -Pension Costs  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Pension Costs	<u>\$135,546</u>
4.	Federal Income Tax (35%)	<u>(\$47,441)</u>

Source:

Line 3 - Workpaper RRT/X, Line 36  
Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Health Care Benefits  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation & Maint.	
3.	Health Care Benefits	<u>\$20,375</u>
4.	Federal Income Tax (35%)	<u>(\$7,131)</u>

Source:

Line 3 - Workpaper RRT/Y, Line 8  
Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - PGA Interest Income  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	PGA Interest Income	<u>(\$177,133)</u>
4.	Federal Income Tax (35%)	<u>(\$61,997)</u>

Source:

Line 3 - Workpaper RRT/Z, Line 15

Line 4 - Line 3 multiplied by 35%

MidAmerican Energy Company  
Docket No. NG-01-  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Transportation Revenue Accrual  
Test Year Ending December 31, 2000

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Sales to Ultimate Consumers	
3.	Transportation Revenue	<u>(\$216,225)</u>
4.	Federal Income Tax (35%)	<u>(\$75,679)</u>

Source:

Line 3 - Workpaper RRT/AA, Line 15

Line 4 - Line 3 multiplied by 35%

# Workpapers

**RECEIVED**

JAN 23 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

**BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA**

**IN THE MATTER OF THE APPLICATION OF  
MIDAMERICAN ENERGY COMPANY FOR  
AUTHORITY TO INCREASE RATES FOR  
NATURAL GAS SERVICE**

**DOCKET NO. NG01-010**

**TESTIMONY AND EXHIBITS OF HEATHER K. FORNEY  
ON BEHALF OF THE COMMISSION STAFF  
JANUARY 2002**

BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA

IN THE MATTER OF THE APPLICATION OF  
MIDAMERICAN ENERGY COMPANY  
FOR AUTHORITY TO INCREASE RATES  
FOR NATURAL GAS SERVICE IN  
SOUTH DAKOTA

Docket No. NG01-010  
Testimony of Heather K. Forney  
On Behalf of the Commission Staff  
January 2002

1 **Q. Please state your name and business address for the record.**

2 A. My name is Heather K. Forney. My business address is 500 East Capitol, Pierre, South  
3 Dakota, 57501.

4  
5 **Q. By whom are you employed and in what position?**

6 A. I am a utility analyst for the South Dakota Public Utilities Commission (SD PUC).

7  
8 **Q. Please describe your education and work experience.**

9 A. I graduated from the University of South Dakota in August of 1993 with a Bachelor's Degree  
10 in Accounting, and in May of 1994 with a Masters of Professional Accountancy with an  
11 emphasis in taxation. I am a Certified Public Accountant (CPA) in accordance with the  
12 South Dakota Board of Accountancy and I am a member of the South Dakota CPA Society.

13  
14 In May of 1994, I began my employment with McGladrey & Pullen, LLP (McGladrey) as an  
15 auditor and financial institution specialist. My employment at McGladrey consisted of  
16 performing the financial, compliance, and special project audits of various financial  
17 institutions, governmental agencies, and local businesses. I also prepared tax returns for  
18 individuals, partnerships, and corporations.

19  
20 In June of 1998, I accepted employment as a Program Specialist II for the South Dakota  
21 Department of Environment and Natural Resources. Duties there included managing the  
22 multi-million dollar Drinking Water and Clean Water State Revolving Loan Fund Programs.

1 That consisted of the evaluation of loan applicants, issuance of bonds for state match,  
2 maintaining loan portfolios, and ensuring borrower compliance with loan covenants.

3  
4 Northern State University has also employed me as an accounting instructor since September  
5 of 1998. In August of 1999, I joined the South Dakota Public Utilities Commission as a staff  
6 utility analyst.

7  
8 **Q. Have you previously testified before the Commission?**

9 A. I have presented testimony in EL99-019.

10  
11 **Q. Are you familiar with MidAmerican Energy Company's application for an increase in  
12 natural gas rates in South Dakota, Docket NG01-010?**

13 A. Yes. I have reviewed the Company's prefiled testimony, exhibits, workpapers, and data  
14 responses as they pertain to issues that I am addressing.

15  
16 **Purpose of Testimony**

17 **Q. What is the purpose of your testimony in this proceeding?**

18 A. I shall present Staff's determination of MidAmerican Energy Company's (MidAmerican or  
19 Company) union payroll increase, union contract savings, salaried labor increase, pensions  
20 and benefits allowance, and MidAmerican's proposed adjustment to fringe benefits.

21  
22 **Union Payroll**

23 **Q. What is your opinion regarding the Company's proposed adjustment to union payroll?**

24 A. I would accept the Company's adjustment.

25  
26 **Union Contract Savings**

27 **Q. What is your opinion regarding the Company's proposed union contract savings  
28 adjustment?**

29 A. I would also accept the Company's adjustment for union contract savings. Even though  
30 these savings were calculated prior to the signing of the union contracts, it is Staff's opinion  
31 that the contract savings were part of the Company's intended contract "package". If Staff

1 accepts the union payroll increase that was a result of those contracts. Staff must also accept  
2 the savings that were intended.

3  
4 Salaried Labor

5 **Q. What is your opinion regarding the Company's proposed adjustment to salaried labor?**

6 A. I would accept the Company's adjustment except for one item. In reviewing Data Responses  
7 submitted by the Company, I examined details of the Energy Trading Incentive Plan and the  
8 Local 7738 Incentive Plan for salaried employees that were in effect during the test year.  
9 One of the main goals of the Energy Trading Incentive Plan is to "support an annual  
10 incentive strategy that drives performance toward objectives critical to creating shareholder  
11 value". The Local 7738 Incentive Plan offers various payouts for most members if particular  
12 goals are met. One specific goal, which resulted in a payout of 0.2% of gross earnings, was  
13 based on increased utility earnings on common stock. While the use of such goals is up to  
14 the Company's discretion, it is Staff's opinion that the benefit of such goals is directed to  
15 shareholders and therefore they should pay for these aspects of the plans. I have therefore  
16 proposed to disallow \$30,636, which includes related labor taxes, of this expense. Details of  
17 Staff's adjustment can be found on Staff Exhibit \_\_\_ (HKF-1), Schedule 3.

18  
19 Pensions and Benefits

20 **Q. Regarding the Company's proposed adjustment to employee pensions and benefits,**

21 **have you formed an opinion as to the calculation of MidAmerican's adjustment?**

22 A. Yes, I have.

23 **Q. How should the adjustment be calculated?**

24 A. MidAmerican used different allocation factors for this adjustment on Company Workpaper  
25 RRT/X page 2 of 7 than was used for all other payroll and fringe benefits. For all other  
26 allocations, the Company has used 10.75% for the South Dakota jurisdictional distribution.  
27 In this adjustment, the Company used 11.12%. Staff recalculated the adjustment using a  
28 10.75% jurisdictional distribution for South Dakota. Further details of Staff's adjustment can  
29 be found on Staff Exhibit \_\_\_ (HKF-1), Schedule 1.

Health Care

1

2 **Q. What are you proposing with regards to MidAmerican's health care adjustment?**

3

4 A. MidAmerican made an adjustment solely for health care costs, disregarding the adjustment of  
5 all other fringe benefits. Staff is proposing an adjustment for all fringe benefits - including  
6 health care, resulting in an aggregate adjustment of (\$24,205). MidAmerican's proposed  
7 adjustment was \$20,375. Details of Staff's adjustment can be found on Staff  
8 Exhibit\_\_\_(HKF-1), Schedule 2.

9

8 **Q. Does this conclude your testimony?**

9

A. Yes, it does.

**MidAmerican Energy Company**  
**Docket No. NG01-010**  
**South Dakota Gas Operating Income Statement**  
**Pro-Forma Adjustment - Pension, SERP, OPEB Costs**  
**Adjusted Test Period Ended December 31, 2000**

Exhibit (HKF-1)  
 Schedule 1  
 Page 1 of 3

<u>Line</u>	<u>Description</u> (a)	<u>Company Total</u> (b)	<u>As Adjusted by Staff</u> (c)	<u>Variance</u> (d)
1	South Dakota Gas Operating Expenses			
2	Other Operation & Maintenance			
3	Pension, SERP, & OPEB Costs	\$135,546	\$131,960	\$3,586
4	Federal Income Tax (35%)	(47,441)	(45,186)	(2,255)

Source:

- Line 3, Column (b): Workpaper RRT/X, Line 36
- Line 3, Column (c): Exhibit\_(HKF-1), Schedule 1, page 2 of 3, Line 36
- Line 4: Line 3 multiplied by 35%
- Column (d): Column (b) - Column (c)

MidAmerican Energy Company  
Docket No. NG01-010  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Pension, SERP, OPEB Costs  
Adjusted Test Period Ended December 31, 2000

Exhibit (HSE) 11  
Schedule F  
Page 2 of 2

Line	Description (a)	Company Amount (b)	As Adjusted by Staff (c)	Reference (d)
1	1999 Pension Costs - SD Gas	(\$392,819)		WP RRT/X Page 2, Col (e), Line 1
2	2000 Pension Costs - SD Gas	(349,895)		WP RRT/X Page 2, Col (e), Line 2
3	1999 SERP Costs - SD Gas	401,054		WP RRT/X Page 2, Col (e), Line 4
4	2000 SERP Costs - SD Gas	207,724		WP RRT/X Page 2, Col (e), Line 5
5	1999 OPEB Costs - SD Gas	346,576		WP RRT/X Page 2, Col (e), Line 7
6	2000 OPEB Costs - SD Gas	286,425		WP RRT/X Page 2, Col (e), Line 8
7	2001 Pension Costs - SD Gas	(186,928)	(\$181,276)	WP RRT/X Page 2, Col (e), Line 10
8	2001 SERP Costs - SD Gas	200,209	184,155	WP RRT/X Page 2, Col (e), Line 11
9	2001 OPEB Costs - SD Gas	456,754	442,944	WP RRT/X Page 2, Col (e), Line 12
10	<b>3-Year Total</b>			
11	Pension Costs	(929,642)	(923,990)	Line 1 + Line 2 + Line 7
12	SERP Costs	808,987	802,933	Line 3 + Line 4 + Line 8
13	OPEB Costs	1,089,757	1,075,947	Line 5 + Line 6 + Line 9
14	<b>3-Year Average</b>			
15	Pension Costs	(309,881)	(307,997)	Line 11 / 3
16	SERP Costs	269,662	267,644	Line 12 / 3
17	OPEB Costs	363,252	359,649	Line 13 / 3
18	<b>Test Year</b>			
19	Pension Costs	(349,895)		Line 2
20	SERP Costs	207,724		Line 4
21	OPEB Costs	286,425		Line 6
22	<b>Difference</b>			
23	Pension Costs	40,014	41,898	Line 15 - Line 19
24	SERP Costs	61,938	59,920	Line 16 - Line 20
25	OPEB Costs	76,827	72,224	Line 17 - Line 21
26	<b>% Charged to SD Gas O&amp;M</b>			
27	Pension Costs	76.09%		WP RRT/X Page 2, Col (e), Line 19
28	SERP Costs	75.44%		WP RRT/X Page 2, Col (e), Line 26
29	OPEB Costs	75.98%		WP RRT/X Page 2, Col (e), Line 33
30	<b>Change in O&amp;M Expense</b>			
31	Pension Costs	30,447	31,860	Line 23 * Line 27
32	SERP Costs	46,726	45,204	Line 24 * Line 28
33	OPEB Costs	58,373	54,876	Line 25 * Line 29
34	<b>Total</b>	<u>135,546</u>	<u>131,960</u>	Line 31 + Line 32 + Line 33
35	Pro Forma Adjustment			
36	Increase O&M Expense	\$135,546	\$131,960	To Exh. (HSE) 11, Sch. 1, pg. 1, Line 3
37	<b>Net Staff Adjustment</b>	<u>\$3,586</u>		To Exh. (HSE) 11, Sch. 1, pg. 1, Line 3

MidAmerican Energy Company  
Docket No. NG01-010  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Pension, SERP, OPEB Costs  
Adjusted Test Period Ended December 31, 2000

Line	Description (a)	Account (b)	Total Company (c)	Total Gas (d)	SD Gas (e)	Reference (f)	As Adjusted by Staff (g)	Reference (h)
1	1999 Pension Costs	926.101	(\$12,182,417)	(\$3,656,503)	(\$392,819)	WP RRT/X Pgs 3 & 4		
2	2000 Pension Costs	926.101	(10,405,929)	(3,155,859)	(349,895)	WP RRT/X Pgs 5 & 6		
3	Jurisdictional Distribution - Year 2000			30.32%	11.09%			
4	1999 SERP Costs	926.224	\$11,033,721	\$3,455,068	\$401,054	WP RRT/X Pgs 3 & 4		
5	2000 SERP Costs	926.224	6,126,080	1,844,154	207,724	WP RRT/X Pgs 5 & 6		
6	Jurisdictional Distribution - Year 2000			30.10%	11.26%			
7	1999 OPEB Costs	926.215	\$10,352,123	\$3,170,923	\$346,578	WP RRT/X Pgs 3 & 4		
8	2000 OPEB Costs	926.215	8,507,593	2,576,340	286,425	WP RRT/X Pgs 5 & 6		
9	Jurisdictional Distribution - Year 2000			30.28%	11.12%			
10	2001 Pension Costs		(\$5,559,815)	(\$1,685,991)	(\$186,928)	Col (c) * Line 13 Col (d) & Col (e)	(\$181,276)	Col (c) * 30.33% * 10.75%
11	2001 SERP Costs		5,954,809	1,805,772	200,209	Col (c) * Line 13 Col (d) & Col (e)	194,155	Col (c) * 30.33% * 10.75%
12	2001 OPEB Costs		13,585,247	4,119,671	456,754	Col (c) * Line 13 Col (d) & Col (e)	442,944	Col (c) * 30.33% * 10.75%
13	2000 Pension Costs		(10,406,929)			Line 2		
14	O&M Labor Percent of Total Labor		78.46%			WP RRTA, Pg 1, Line 4		
15	O&M Portion of 2000 Pension Costs		(\$8,165,276)			Line 13 * Line 14		
16	Gas O&M Labor Percent of Total O&M Labor			30.33%	10.75%	WP RRTA, Pg 1		
17	Gas O&M Portion of 2000 Pension costs			(\$2,476,528)		Line 15 * Line 16		
18	Gas O&M Portion of 2000 Pension costs				(\$266,227)	Line 16 * Line 17		
19	SD Gas Percent of Total				76.09%	Line 18 / Line 2		
20	2000 SERP Costs		6,126,080			Line 5		
21	O&M Labor Percent of Total Labor		78.46%			Line 14		
22	O&M Portion of 2000 SERP Costs		\$4,806,522			Line 20 * Line 21		
23	Gas O&M Labor Percent of Total O&M Labor			30.33%	10.75%	Line 16		
24	Gas O&M Portion of 2000 SERP Costs			\$1,457,818		Line 22 * Line 23		
25	Gas O&M Portion of 2000 SERP Costs				\$156,715	Line 23 * Line 24		
26	SD Gas Percent of Total				75.44%	Line 25 / Line 5		
27	2000 OPEB Costs		8,507,593			Line 6		
28	O&M Labor Percent of Total Labor		78.46%			Line 14		
29	O&M Portion of 2000 OPEB Costs		\$6,675,057			Line 27 * Line 28		
30	Gas O&M Labor Percent of Total O&M Labor			30.33%	10.75%	Line 16		
31	Gas O&M Labor Percent of Total O&M Labor			\$2,024,545		Line 29 * Line 30		
32	Gas O&M Portion of 2000 OPEB Costs				\$217,639	Line 30 * Line 31		
33	SD Gas Percent of Total				75.98%	Line 32 / Line 6		

NOTE: Columns lines 10, 11, and 12 were carried forward to Exhibit (HKF-1), Schedule 1, page 2

MidAmerican Energy Company  
Docket No. NG01-010  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Fringe Benefits  
Adjusted Test Period Ended December 31, 2000

Exhibit (HKF-1)  
Schedule 2  
Page 1 of 2

<u>Line</u>	<u>Description</u> (a)	<u>Company Total</u> (b)	<u>As Adjusted by Staff</u> (c)	<u>Variance</u> (d)
1	South Dakota Gas Operating Expenses			
2	Other Operation & Maintenance			
3	Fringe Benefits	\$20,375	(\$24,205)	\$44,580
4	Federal Income Tax (35%)	(7,131)	8,472	(15,603)

Source:

Line 3, Column (b): Workpaper RRT/Y, Line 8

Line 3, Column (c): Exhibit (HKF-1), Sch 2, page 2, Line 14

Line 4: Line 3 multiplied by 35%

Column (d): Column (b) - Column (c)

MidAmerican Energy Company  
Docket No. NG01-010  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Fringe Benefits  
Adjusted Test Period Ended December 31, 2000

Exhibit\_\_\_(HKF-1)  
Schedule 2  
Page 2 of 2

<u>Line</u>	<u>Item</u> (a)	South Dakota Gas <u>YTD 08/31/00</u> (b)	South Dakota Gas <u>YTD 08/31/01</u> (c)	<u>Adjustment</u> (d)	<u>Reference</u>
1	401(k) Matching	\$155,738	\$127,479		WP RRT/Y, Acct 926.121
2	Long-Term Disability	16,587	16,677		WP RRT/Y, Acct 926.221
3	Life Insurance and Dependent Life	10,826	11,226		WP RRT/Y, Acct 926.231
4	Health Care Benefits	289,970	307,369		WP RRT/Y, Acct 926.211
5	Flex Benefits	1,245	985		WP RRT/Y, Acct 926.271 & .361
6	Dental Care	25,339	24,844		WP RRT/Y, Acct 926.281
7	Vision Care	3,451	4,153		WP RRT/Y, Acct 926.291
8	General Benefits	24,662	14,278		WP RRT/Y, Acct 926.241
9	Tuition Reimbursement	15,398	15,638		WP RRT/Y, Acct 926.251
10	Total	\$543,216	\$522,649	(\$20,567)	
11	Annualized Difference			(30,851)	Line 10, Column d / 8 * 12
12	O&M Labor Percent of Total Labor			78.46%	WP RRT/I, Page 1, Line 4
13	Change in O&M Expense			(24,205)	Line 11 * Line 12
14	Staff Adjustment			(24,205)	
15	Federal Income Tax (35%)			8,472	Line 14 * 35%

MidAmerican Energy Company  
Docket No. NG01-010  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Performance Incentive Plan Adjustment  
Adjusted Test Period Ended December 31, 2000

Exhibit (HKF-1)  
Schedule 3  
Page 1 of 2

<u>Line</u>	<u>Description</u> (a)	<u>Disallowed by Staff</u> (b)
1	South Dakota Gas Operating Expenses	
2	Other Operation & Maintenance	
3	Performance Incentive Plan Adjustment	<u>(\$28,027)</u>
4	Other Taxes	
5	Performance Incentive Plan Adjustment	<u>(2,609)</u>
6	Federal Income Tax (35%)	<u>10,723</u>

Source:

Line 3: Exhibit (HKF-1), Schedule 3, page 2, Line 10  
Line 5: Exhibit (HKF-1), Schedule 3, page 2, Line 12  
Line 6: (Line 3 + Line 5) \* 35%

MidAmerican Energy Company  
Docket No. NG01-010  
South Dakota Gas Operating Income Statement  
Pro-Forma Adjustment - Performance Incentive Plan Adjustment  
Test Period Ended December 31, 2000

Exhibit\_\_\_(HKF-1)  
Schedule 3  
Page 2 of 2

Line	Component (a)	Portion of Factor (b)	Weighted Factor (c)	SD Total	Allocated Portion (e)
				Local 7738 Incentive (d)	
1	O&M Cost per Meter	0.5	20.00%	\$28,776	\$5,755
2	Sick Leave/Average per employee	0.5	20.00%	28,776	5,755
3	Utility Earnings in Common Stock	0.2	8.00%	28,776	2,302
4	Safety - Preventable Accidents	0.4	16.00%	28,776	4,604
5	Safety - Personal Injury	0.4	16.00%	28,776	4,604
6	Customer Satisfaction	0.5	20.00%	28,776	5,755
		<u>2.5</u>	<u>100.00%</u>		<u>28,776</u>
7	Energy Trading Supplemental Incentive Plan				
8	Amounts assigned to SD gas for 2000		25,725		
9	Portion of Local 7738 Incentive Disallowed		<u>2,302</u>		
10	Total Incentive Plan Disallowance		<u>\$28,027</u>		
11	Labor Tax Percentage		9.31%		
12	Associated Labor Taxes		<u>\$2,609</u>		

Source:

- Lines 1 - 6: Data response 2-40, Local 7738 Incentive Award Plan for 2000
- Line 8: Data response 2-39
- Line 9: Line 3, Column (e)
- Line 10: Line 8 + Line 9
- Line 11: Workpaper RRT/II, page 3
- Line 12: Line 10 \* Line 11

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JAN 23 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA

MIDAMERICAN ENERGY COMPANY  
DOCKET NO. NG01-010

TESTIMONY AND EXHIBITS OF MICHELE M. FARRIS  
ON BEHALF OF THE COMMISSION STAFF  
JANUARY 2002

BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA

MidAmerican Energy Company  
Docket No. NG01-010

Testimony of Michele M. Farris  
On Behalf of Commission Staff

January 2002

1 Q. Please state your name, business address and current position.

2 A. My name is Michele M. Farris and my business address is Public Utilities  
3 Commission, 500 East Capitol, Pierre, SD 57501. I am presently employed as a  
4 Utility Analyst.

5 Q. Please describe your educational background and experience.

6 A. I received a Bachelor of Science degree in Mechanical Engineering from South  
7 Dakota State University in May 1987. I received a Master of Science degree in  
8 Civil Engineering from the University of Colorado in May 1994. I am a  
9 registered Professional Engineer in the State of South Dakota. I commenced  
10 employment with the Public Utilities Commission in January 1999.

11 Q. Have you previously presented testimony before the Commission?

12 A. Yes. I have presented testimony in two rate case filings, Docket NG98-011 and  
13 Docket NG99-002, requesting an increase in gas rates for MidAmerican Energy  
14 Company and NorthWestern Public Service, respectively. In addition, I have  
15 presented testimony in the following dockets: Docket GE00-002, request by The  
16 Dunham Company for a master metering variance; Docket NG01-004, request by  
17 Floyd Nightingale for a master metering variance; Dockets EL00-002, EL00-003,  
18 and EL00-009, regarding approval of a departure from its fuel clause adjustment  
19 for Otter Tail Power Company, Montana-Dakota Utilities Company, and  
20 NorthWestern Public Service, respectively; and Docket TC99-005 regarding the  
21 sale of stock for Union Telephone Company of Hartford and Armour Independent  
22 Telephone Co., including its wholly-owned subsidiary, Bridgewater-Canistota  
23 Independent Telephone Co. to MJD Services Corp.

1 Q. What is the purpose of your testimony in this proceeding?

2 A. I shall express my opinion regarding adjustments to MidAmerican Energy  
3 Company's charitable contribution expenses, economic development expenses,  
4 industry and association dues, chamber dues and advertising expenses.

5 Q. Did MidAmerican Energy include charitable contribution expenses in the South  
6 Dakota test year expenditures?

7 A. No. MidAmerican Energy has charged charitable contributions as a below the  
8 line item for rate making purposes. No charitable contribution amounts were  
9 included in South Dakota test year expenditures.

10 Q. What is your opinion in regard to MidAmerican Energy's claimed association  
11 dues?

12 A. It is my opinion that an adjustment of (\$23,861) be made to MidAmerican  
13 Energy's cost of service (see Exhibit \_\_ (MMF-1), Schedule 1). This adjustment  
14 includes those exclusions proposed by MidAmerican Energy as well as a portion  
15 of dues charged to account 921407. The Company's response to Data Request 1-9  
16 states, "Upon further review of the charges to 921407, the company has removed  
17 several payments to organizations that the company believes are not relevant to  
18 the South Dakota gas operations."

19 Q. What is your opinion regarding institutional/promotional/goodwill advertising  
20 expenses?

21 A. MidAmerican Energy has proposed to eliminate all of the test year costs in  
22 account 930141 in their adjustment. The advertising expenses charged to account  
23 909021 are for gas safety advertisements. I recommend that all of MidAmerican  
24 Energy's Gas safety advertisements be allowed in rates and accept their  
25 adjustment as filed.

26 Q. What is your opinion regarding economic development expenses proposed by  
27 MidAmerican Energy to be included in rates?

28 A. The Company has proposed an adjustment of (\$19,568) based on their proposal to  
29 continue the economic development program approved by the Commission in  
30 Docket NG95-006. The program allowed "an adjustment reflecting cost of  
31 service recovery of one half (\$17,500) of the total (\$35,000) economic

1 development expenditures to be made by Midwest Gas pursuant to a specific  
2 program developed with this Settlement" (see Exhibit (MMF-1), Schedule 3,  
3 item number 12.) The program began in 1996 and is to continue until revised by  
4 the Commission. The Commission has not revised the program. MidAmerican  
5 Energy is required to submit for Commission approval an annual filing which  
6 describes the cost design and benefit of the Company's economic development  
7 programs. Shareholders and ratepayers shall pay all program expenditures, up to  
8 \$35,000, equally. The settlement agreement does not preclude MidAmerican  
9 Energy from expending more on economic development. The chart of accounts  
10 submitted by MidAmerican Energy Company in response to Data Request 3-23,  
11 suggests sub-accounts 606001, 606002, and 689302 of account 912 are economic  
12 development expenses. MidAmerican Energy Company's response to Data  
13 Request 3-23 depicts economic development expenditures of \$1.814; \$2.596; and  
14 \$104,785 for the 2000 test year for sub-accounts 606001, 606002, and 689302,  
15 respectively. It is my opinion that the Company's proposal for continuing the  
16 program approved in NG95-006 be approved. My adjustment (see  
17 Exhibit (MMF-1), Schedule 2) reflects the cost of service recovery of \$17,500  
18 out of the total test year economic development expenditures of \$109,195.

19 Q. Does that conclude your testimony?

20 Yes.

MidAmerican Energy  
 South Dakota-Gas  
 Industry Association Dues  
 Test Year Ended December 31, 2000

Exhibit\_\_(MMF-1)  
 Schedule 1  
 Page 1 of 1

(a)	<u>Per Books</u> (b)	<u>Company's Pro Forma Adjustment</u> (c)	<u>Staff's Adjustment</u> (d)
1 Account 930264 Commerce/Commercial Club	\$ 13,728	\$ 13,728	\$ 13,728
2 Account 930291 Misc General Expenses	\$ 3,176	\$ 3,176	\$ 3,176
3 Account 921407 Membership Fees & Dues	\$ 7,987		\$ 6,957
Total	<u>\$ 24,891</u>	<u>\$ 16,904</u>	<u>\$ 23,861</u>
4 Company's Pro Forma Adjustment		<u>\$ (16,904)</u>	
5 Staff's Adjustment			<u>\$ (23,861)</u>

Sources:

Column b,c,d, Lines 1, 2: Workpaper RRT/F page 2 of 3  
 Column b, Line 3: Workpaper RRT/D page 2 of 3  
 Column d, Line 3: Data Response 2-9

(a)	Economic Development Expenses Per Books <u>(b)</u>	Company's Pro Forma Adjustment <u>(c)</u>	Staff's Adjustment <u>(d)</u>
1 Account 912			
2 Sub-account 606001 Develop Promotion	\$ 1,814		\$ 1,814
3 Sub-account 606002 Execute Promotion	\$ 2,596		\$ 2,596
4 Sub-account 689302 Support Economic Development	\$ 104,785		\$ 104,785
5 Account 912 Economic Development Expenditures		\$ 37,068	
Total	<u>\$ 109,195</u>	<u>\$ 37,068</u>	<u>\$ 109,195</u>
6 Econ Dev Plan sharing mechanism		\$ 17,500	\$ 17,500
7 Company's Pro Forma Adjustment to account 912		<u>\$ (19,568)</u>	
8 Staff's Adjustment to per books			<u>\$ (91,695)</u>

Sources:

Column b and d, Lines 2, 3, 4: Data Response 1-8 page 2

Column c, Lines 4: RRT/O page 1 of 2

Column c and d, Line 6: Expense allowed per NG95-022 and NG98-011

## EXHIBIT - C INCOME STATEMENT ADJUSTMENTS

The attached schedule reflects the Midwest Gas utility income statement revenue requirement analysis. Column B reflects the income statement per books during the test year. The parties have agreed to make the following adjustments to the test year income statement:

1. Operating revenue will be adjusted to reflect normalized weather as reflected in Column C.
2. Column D represents the revenue deferral corresponding to reduced rates offered under the pipeline corridor rate.
3. Column E reflects customer deposit interest that has been included for interest expense paid on customer deposits. The rate base has been reduced by the amount of customer deposits.
4. Column F reflects the elimination of Bonus 12 program interest expense paid to customers that maintain a credit balance on their utility account.
5. Column G reflects a decrease in advertising expenses due to the elimination of promotional advertising and institutional and goodwill advertising.
6. Column H reflects a decrease in the dollars attributable to industry associations and Chamber of Commerce dues. This reflects further reduction from the original filing.
7. Column J reflects an increase in labor costs attributable to the union labor contracts in 1994, which increase became effective in 1994.
8. Column L reflects a decrease in gas costs expense which is an adjustment required to match gas revenues with gas costs for cost of service studies.
9. Column M reflects an increase in postage expense which took place with the postage rates increase which went into effect January 1, 1995.
10. Column N reflects the rate case expenses attributable to the present case. This amount has been reduced from the original filing and reflects current levels of expenses.
11. Column O reflects the elimination of merger costs incurred by Midwest Gas during 1994. This adjustment represented the cost incurred in the merger of Midwest Resources Inc., Iowa-Illinois Gas and Electric Company and Midwest Power Systems Inc.
12. Column P is an adjustment reflecting cost of service recovery of one half (\$17,500) of the total (\$35,000) economic development expenditures to be made by Midwest Gas pursuant to a specific program developed with this Settlement. This program will begin in 1996 and shall continue thereafter until revised by the Commission. Midwest Gas, on an annual basis beginning January 1, 1996, will submit for Commission approval a filing which describes the

cost, design and benefit of Midwest's economic development programs. Any portion of the annual ratepayer contribution which remains unspent at the end of a program year shall be "carried over" into the next or subsequent program years for Commission approval of expenditure or refund. All program expenditures shall be deemed to have been paid equally by shareholders and ratepayers. This Agreement does not preclude Midwest Gas expending more on economic development nor does it restrict Midwest Gas from asking for further regulatory relief in its next general rate filing.

13. Columns Q & R are adjustments to depreciation which are attributable to reconstruction activities in 1994 and 1995. This increase in depreciation expense corresponds to an increase in rate base due to that reconstruction.

14. Column T reflects an increase in depreciation which corresponds to rate base additions for safety and compliance activities.

15. Column U is an increase in depreciation to reflect the investment in the Big Sioux River crossing. This adjustment reflects the depreciation of one half of the cost of the Big Sioux River crossing consistent with the treatment of the rate base investment in this crossing.

16. Column V reflects a decrease in depreciation expense corresponding to the depreciation study prepared by American Appraisal.

17. Column W reflects a reduction in operating and maintenance expenses which are expected to occur as a result of the replacement of old pipe with new pipe. The reconstruction savings in Columns W and X relate to the allowed investment and the increase in rate base attributable to those projects.

18. Column Y reflects a decrease in gas operating revenues resulting from the negotiation of rates with customers subject to the pipeline corridor rate.

19. Column Z decreases test year revenues associated with the elimination of penalty charge revenue which is collected from transportation customers. This adjustment results in the return of these penalty revenues to system sales customers through the PGA.

20. Column AA reflects an increase in the reconnection charge to \$20.00. This adjustment reflects an increase in gas operating revenues which will result from such a change in the reconnection charge.

21. Column AB reflects an increase in the returned check charge to \$15.00.

22. Column AC reflects a decrease in revenue due to the elimination of the carrying charge associated with the annual purchase gas adjustment over/under reconciliation.

23. FAS 106 amortization treatment is described in paragraph "N" of Exhibit B.

24. Column AE reflects a decrease in expenses which results from the retirement of the

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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

**BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA**

**MIDAMERICAN ENERGY COMPANY  
DOCKET NO. NG01-010**

**TESTIMONY & EXHIBITS OF KEITH A. SENGER  
ON BEHALF OF THE COMMISSION STAFF  
JANUARY 2002**

BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA

MIDAMERICAN ENERGY COMPANY  
DOCKET NO. NG01-010

TESTIMONY & EXHIBITS OF KEITH A. SENGER  
ON BEHALF OF THE COMMISSION STAFF  
JANUARY 2002

1 Q. Please state your name and business address for the record.

2 A. Keith Senger, Public Utilities Commission, State Capitol Building, 500 East Capitol Ave.,  
3 Pierre, South Dakota, 57501.

4  
5 Q. By whom are you employed and in what position?

6 A. I am a utility analyst for the South Dakota Public Utilities Commission (Commission).  
7

8 Q. Please describe your education and work experience.

9 A. I graduated from Northern State University in May of 1992, with a Bachelor's Degree in  
10 Business Administration with an emphasis in Accounting and minors in both Economics  
11 and Computer Management Information Systems.

12  
13 In June of 1992, I started my employment with the State of South Dakota as an auditor  
14 for the Department of Legislative Audit. In January of 1998, I accepted employment as  
15 the Audit and Compliance Manager for the South Dakota Department of Transportation.  
16 In January of 1999, I joined the Commission as a staff utility analyst.

17  
18 Q. Do you have any professional designations or memberships?

19 A. Yes, I do. I am a Certified Public Accountant (CPA) in accordance with the South  
20 Dakota Board of Accountancy, a member of the American Institute of Certified Public  
21 Accountants and a member of the South Dakota CPA society.

22

1 Q. **Have you previously filed testimony in other gas rate proceedings before the**  
2 **South Dakota Public Utilities Commission?**

3 A. Yes, I have filed testimony on behalf of Commission Staff relating to natural gas rate  
4 increases in Docket NG98-011 and NG99-002 and various other proceedings before the  
5 Commission.

6  
7 Q. **Are you familiar with MidAmerican Energy Company's (MEC, MidAmerican or**  
8 **Company) application for an increase in natural gas rates in South Dakota, Docket**  
9 **NG01-010?**

10 A. Yes. I have reviewed the Company's prefiled testimony, exhibits, working papers and  
11 responses to data requests as it pertains to the issues that I am addressing.

12  
13 Q. **What is your role in this docket?**

14 A. I will explain Staff's approach to measuring MEC's South Dakota gas revenue  
15 requirement. I have prepared exhibits that summarize Staff's case and I will also express  
16 opinions on the following specific revenue requirement issues:

17 Rate Base:

- 18 1. Acquisition Adjustment 50%
- 19 2. Mercury Seal Regulator Project
- 20 3. Capital Projects
- 21 4. 2001 Sales Growth

22 Operating Income:

- 23 5. Acquisition Amortization Tax Adjustment
- 24 6. Acquisition Adjustment Reversal
- 25 7. Acquisition Adjustment 50%
- 26 8. Mercury Seal Regulator Project
- 27 9. Capital Projects
- 28 10. Valley Springs Growth Adjustment
- 29 11. Deferred Budget Balances
- 30 12. Interest Synchronization
- 31 13. Rate Case Expense
- 32 14. Gross Receipts Tax Adjustment

33  
34 Q. **What was Staff's approach to measuring MEC's revenue requirement in this case?**

1 A. As in previous rate cases, Staff is measuring MEC's South Dakota gas revenue  
2 requirement on a recent twelve-month period (test year) basis. Staff's analysis of the  
3 South Dakota gas operations reflects a number of adjustments to MEC's revenues,  
4 expenses, and investments for that test year. These adjustments are made with the  
5 objective of conforming the test year to emulate normal, ongoing conditions, and to  
6 reflect cost and operational changes which are known and reasonably measurable.

7  
8 In Commission docket NG01-008, MEC requested a test year extension. In an order  
9 dated August 21, 2001, the Commission granted a waiver of ARSD 20:10:13:44 and  
10 allowed MEC to use a 2000 test year for its natural gas rate case provided the filing was  
11 made by November 1, 2001. The Company filed its natural gas rate case (NG01-010)  
12 on September 24, 2001.

13  
14 **Q. What is MEC requesting in NG01-010?**

15 A. The company is requesting an increase of approximately \$3,697,000<sup>1</sup> to its current  
16 South Dakota gas service rates that were established in Commission Docket NG98-011.

17  
18 **Q. Have you prepared exhibits which summarize Staff's positions?**

19 A. Yes. Staff Exhibit\_\_\_(KAS-1), Schedule 3 lists Staff's positions on the specific issues  
20 relating to MEC's South Dakota gas operating income while Staff Exhibit\_\_\_(KAS-2),  
21 Schedule 2 lists Staff's positions on specific issues relating to MEC's South Dakota gas  
22 rate base. Staff Exhibit\_\_\_(KAS-1), Schedule 2 and Staff Exhibit\_\_\_(KAS-2), Schedule 1  
23 summarize these positions, while Staff Exhibit\_\_\_(KAS-1), Schedule 1 calculates Staff's  
24 position on MEC's total revenue deficiency and revenue requirement.

25  
26  
27 **Q. Based on analysis performed, has Staff found MEC's request for approximately**  
28 **\$3,697,000 of additional revenue to be justified?**

29 A. No. Staff's case indicated that the Company's request exceeds its requirement for  
30 additional revenue from South Dakota customers. Specifically, Staff determined that a  
31 rate increase of \$2,811,615<sup>2</sup> allows the Company to recover its ongoing costs and

<sup>1</sup> MEC Exhibit\_\_\_(RRT-1), Schedule 1, column b, line10.

<sup>2</sup> Staff Exhibit\_\_\_(KAS-1), Schedule 1, column b, line10.

1 allows for a reasonable and fair return on utility investment. Staff's recommendation  
2 includes an allowable rate of return on common equity of 10.5%.<sup>3</sup>  
3  
4

5 **ACQUISITION ADJUSTMENT**  
6

7 **Q. Did you review the Company proposed acquisition adjustments?**

8 A. Yes.  
9

10 **Q. Please explain these adjustments.**

11 A. The Company proposes one rate base pro forma adjustment found on MEC  
12 Exhibit\_\_\_(MJA-1), Schedule 3 and two operating income pro forma adjustments found  
13 on MEC Exhibit\_\_\_(RRT-1), Schedule 23 and MEC Exhibit\_\_\_(RRT-1), Schedule 24.  
14 These adjustments remove 50 percent of the plant acquisition costs and continue the  
15 amortization of the sharing of costs related to the exchange of properties between  
16 MidWest Gas and Minnegasco. This is consistent with the treatment approved in NG95-  
17 006 and NG98-011.  
18

19 MEC is also proposing an Acquisition Amortization Tax Adjustment found on MEC  
20 Exhibit\_\_\_(RRT-1), Schedule 5. This adjustment decreases federal income tax for  
21 acquisition adjustment accrual entries that were not recorded in the 2000 test year.  
22

23 **Q. What are you proposing in regard to MEC's pro forma acquisition adjustments?**

24 A. I am accepting MEC's proposed adjustments.  
25  
26

27 **MERCURY SEAL REGULATOR PROJECT**  
28

29 **Q. Did you review MEC's proposed Mercury Seal Regulator Project pro forma**  
30 **adjustments?**

31 A. Yes.  
32

33 **Q. Please explain these adjustments.**

<sup>3</sup> Testimony of Basil L. Copeland Jr. and Staff Exhibit\_\_\_(RGT-1) Schedule 1, column d, line 3.

1 A. The Company proposes one rate base pro forma adjustment found on MEC  
2 Exhibit\_\_\_(MJA-1), Schedule 6 and one operating income pro forma adjustment found  
3 on MEC Exhibit\_\_\_(RRT-1), Schedule 21. These adjustments annualize an increase to  
4 plant in service and the related accumulated depreciation and depreciation expense for  
5 the costs associated with the project. More specifically, MEC is proposing to increase  
6 plant in service by 41.23 percent of the total company *estimated* project construction  
7 costs and increase the related accumulated depreciation and depreciation expense by  
8 the depreciation rate for that class of plant. Additionally, MEC is increasing accumulated  
9 depreciation by the 41.23 percent of the total company *estimated* costs for removal of  
10 the mercury seal regulators. MEC determined that the South Dakota jurisdiction contains  
11 41.23 percent of the total company mercury seal regulators.<sup>4</sup>  
12

13 **Q. Did you learn any additional information about MEC's Mercury Seal Regulator**  
14 **Project from MEC data responses?**

15 A. Yes. Staff learned that MEC started removing mercury seal regulators in South Dakota  
16 under this project in April of 2001, and that the South Dakota specific costs for the  
17 removal and the replacement construction costs were tracked separately. Additionally,  
18 Staff learned that the South Dakota removal costs associated with this project include  
19 the actual cost for removal and disposal of the mercury seal regulator and the costs for  
20 the cleanup of mercury spills that occurred in South Dakota prior to MEC's  
21 implementation of this project. MEC also indicated that since the implementation of the  
22 project, the Company has had no mercury spills.<sup>5</sup>  
23

24 **Q. What are you proposing in regard to MEC's Mercury Seal Regulator Project pro**  
25 **forma adjustments?**

26 A. I propose a pro forma adjustment annualizing South Dakota actual construction and  
27 removal costs associated with the replacement of the mercury seal regulators that have  
28 been incurred and recorded through November 2001. My adjustment does not allow  
29 cleanup costs for mercury spills. My adjustment is summarized on Staff  
30 Exhibit\_\_\_(KAS-2), Schedule 4.  
31

32 **Q. Why are you suggesting that the cleanup costs not be allowed?**

<sup>4</sup> MEC workpaper MJA/E, page 8 of 12.

<sup>5</sup> MEC response to Data Request 3-34.

1 A. Due to industry activity, MEC has been aware of the dangers relating to mercury seal  
2 regulators and mercury spills. If MEC implemented the project earlier, I believe cleanup  
3 costs for mercury spills could have been avoided or greatly reduced. Additionally,  
4 cleanup costs may be recoverable through insurance.

5  
6  
7 **CAPITAL PROJECTS**

8  
9 **Q. Did you review MEC's proposed Capital Projects pro forma adjustments?**

10 A. Yes.

11  
12 **Q. Please explain these adjustments.**

13 A. The Company proposes one rate base pro forma adjustment found on MEC  
14 Exhibit\_\_\_(MJA-1), Schedule 7 and one operating income pro forma adjustment found  
15 on MEC Exhibit\_\_\_(RRT-1), Schedule 22. These adjustments annualize an increase to  
16 plant in service, accumulated depreciation and depreciation expense for the costs  
17 associated with four construction projects: 1) Project 15563 - Yankton Steel Main  
18 Replacement project, 2) Project 05669 - Purchase of 7 Gas Service Trucks, 3) Project  
19 05541 - Valley Springs (new town) Addition project, and 4) Project 95536 – 55# to 135# -  
20 Pressure project.

21  
22 **Q. What are you proposing in regard to the Capital Projects pro forma adjustments?**

23 A. I am accepting the proposed adjustments for the Valley Springs (new town) addition, the  
24 55# to 135# pressure increase and the purchase of 7 new gas service trucks.  
25 Additionally, I am proposing an adjustment to remove from rate base the 7 vehicles  
26 being replaced. These adjustments are summarized on Staff Exhibit\_\_\_(KAS-2),  
27 Schedule 5.

28  
29 At the time of the filing, the Yankton Steel Main Replacement project was not complete  
30 and not all estimated costs had been incurred. Therefore, I am proposing an adjustment  
31 that reflects updated costs of that project. My adjustment includes actual costs incurred  
32 and recorded through November 2001.

33  
34 **Q. Did MEC propose a revenue adjustment for the Valley Springs addition?**

1 A. No. MEC is only proposing to annualize rate base for the costs of the project and  
2 annualize the related depreciation expense and accumulated depreciation.

3  
4 **Q. Is a revenue adjustment necessary?**

5 A. Yes. In order to match rate base with revenues, it is necessary to annualize the  
6 revenues for those new customers.

7  
8 **Q. Are you proposing a revenue adjustment for Valley Springs?**

9 A. Yes. My adjustment can be found on Staff Exhibit \_\_\_(KAS-1), Schedule 4.

10  
11 **Q. Briefly explain your pro forma adjustment.**

12 A. First, I removed the per book revenues recorded for Valley Springs customers. I then  
13 used 2001 customer counts and the average monthly usage for the Sioux Falls area to  
14 determine customer usage. Next, I calculated the Non-Gas Commodity Charge and  
15 Monthly Service Charge revenues for this usage. By replacing 2000 per book revenue  
16 with revenues based on actual 2001 customer counts, I have annualized the test year  
17 revenues and reflected a growth adjustment for the Valley Springs addition that is  
18 consistent with Staff's Sales Growth Adjustment for the remainder of the system.

19  
20 For matching reasons, the Valley Springs' data was removed from Staff witness Martin  
21 Bettmann's Weather Normalization, and 2001 Sales Growth pro forma adjustments.

22  
23 **Q. Why did you remove the 2000 revenues instead of weather normalizing then  
24 annualizing those revenues?**

25 A. MEC's year 2000 data for the Valley Springs addition was skewed. November and  
26 December were colder than normal for the Sioux Falls area,<sup>6</sup> but the average usage for  
27 Valley Springs was less than normal.<sup>7</sup> There were large differences between the  
28 Company's monthly bill counts<sup>8</sup> and customer counts for Valley Springs.<sup>9</sup> Also, the  
29 actual bill counts had large variances from month to month.<sup>10</sup> Therefore, the volume  
30 usage and revenues for the test year associated with this new service could not be

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<sup>6</sup> MCB-2, Schedule 10-3.  
<sup>7</sup> Facsimile from Jean Calligan dated 1/15/02.  
<sup>8</sup> Facsimile from Jean Calligan dated 1/15/02.  
<sup>9</sup> MEC response to Data Request 4-6.  
<sup>10</sup> Facsimile from Jean Calligan dated 1/15/02.

1 accurately annualized using year 2000 data. Thus, I removed the 2000 per book  
2 revenue.

3  
4  
5 **SALES GROWTH**  
6

7 **Q. Did the Company propose any sales growth pro forma adjustments?**

8 A. Yes. The company proposed two rate base sales growth adjustments: Year 2000 Sales  
9 Growth Adjustment found on MEC Exhibit \_\_\_(MJA-1), Schedule 4 and a 2001 Sales  
10 Growth Adjustment found on MEC Exhibit \_\_\_(MJA-1), Schedule 5; and two operating  
11 income adjustments: Year 2000 Sales Growth Adjustment found on MEC  
12 Exhibit \_\_\_(RRT-1), Schedule 15 and 2001 Sales Growth Adjustment found on MEC  
13 Exhibit \_\_\_(RRT-1), Schedule 16, totaling four sales growth adjustments.

14  
15 **Q. Did you review these adjustments?**

16 A. Yes.  
17

18 **Q. Please briefly describe these Company adjustments.**

19 A. The rate base 2000 and 2001 Sales Growth Adjustments attempt to annualize an  
20 increase to plant in service and the related accumulated depreciation based on an  
21 increase in test year and post test year customers. The plant in service increase was  
22 determined by multiplying the increase in customers and the average cost of line  
23 extensions. The operating income 2000 and 2001 Sales Growth Adjustments annualize  
24 the depreciation expense for the rate base Sales Growth Adjustments (above) and  
25 attempt to annualize the gross margins associated with the test year and post test year  
26 customer growths.

27  
28 **Q. Did you find any errors in amounts or flaws in theory for the sales growth  
29 adjustments?**

30 A. Yes. First, MEC's prefiled testimony states that the Company sales growth adjustments  
31 are "consistent with past ratemaking practices in South Dakota."<sup>11</sup> The four sales  
32 growth adjustments proposed for this case are not consistent with the Company's sales

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<sup>11</sup> Direct Testimony of Rick R. Tunning, page 7, lines 133-136.

1 growth adjustments in the prior case (NG98-011)<sup>12</sup> nor are they consistent with Staff's  
2 sales growth adjustments in the prior case.<sup>13</sup> Second, MEC's 2001 sales growth  
3 adjustments do not reflect "known and measurable" increases in customer counts. Third,  
4 MEC's method of annualizing the 2000 test year sales growth has the potential of double  
5 recording rate base and revenue. Fourth, the report MEC used to calculate the average  
6 cost of extending a new service line contains errors.<sup>14</sup> Fifth, MEC's adjustments  
7 inappropriately assign 2001 line extension costs to 2000 growth customers. Sixth,  
8 MEC's growth adjustment does not use weather-normalized volumes in calculating  
9 revenue growth.

10  
11 **Q. Does MEC recognize the flaws and errors in their sales growth adjustments?**

12 A. Yes. In response to Data Request 3-38, MEC states "MidAmerican is willing to withdraw  
13 the sales growth adjustment."

14  
15 **Q. Please explain why you believe MEC's sales growth adjustments fail to reflect  
16 known and measurable customer counts?**

17 A. MEC indicates that the Company's sales growth adjustments reflect "known and  
18 measurable" increases in customers during 2000 and 2001.<sup>15</sup> At the time of MEC's filing,  
19 the increase in year 2001 customers was not "known." MEC customer growth counts  
20 were based on "budget" customer counts<sup>16</sup> prepared in the spring of 2000.<sup>17</sup> A  
21 comparison of MEC estimated 2001 customer counts<sup>18</sup> and actual 2001 customers  
22 counts<sup>19</sup> shows that MEC's method did not reasonably estimate the 2001 customer  
23 growth.

24  
25 **Q. Please explain why MEC's method of annualizing the 2000 test year sales growth  
26 has the potential of double recording rate base and revenue.**

<sup>12</sup> NG98-011, MEC Exhibit\_\_\_(LMS-1), Schedule 13.

<sup>13</sup> NG98-011, Staff Exhibit\_\_\_(RLK-1), Schedules 20 and 20-A and NG98-011 Settlement Agreement.

<sup>14</sup> Compare MEC working paper MJAC pages 3-5 to MEC response to Data Request 6-1.

<sup>15</sup> Direct Testimony of Mary Jo Anderson, page 3, lines 54 – 56; Direct Testimony of Rick R. Tunning, page 7, lines 133-136.

<sup>16</sup> MEC working paper RRT/V, page 2 of 2.

<sup>17</sup> MEC response to Data Request 1-5.

<sup>18</sup> MEC working paper RRT/V, page 2 of 2.

<sup>19</sup> MEC's gas operating revenues and statistics report (monthly reports) filed with the Commission on January 12, 2002.

1 A. The 2000 sales growth adjustment calculates the customer growth by subtracting the  
2 2000 average customer counts from the December 2000 customer counts. MEC's pro  
3 forma rate base and revenue increases are then determined using this calculated  
4 customer growth. This method is flawed because all of these customers were on the  
5 system during a portion of the 2000 test year. Thus the actual costs for any new line  
6 extensions were recorded as rate base during the test year. Sales for the period in  
7 which the customers were on the system would also have been recorded as revenue  
8 during the test year. Adding MEC's calculated increases would constitute an  
9 overstatement or double recording.

10  
11 **Q. Does MEC's 2000 sales growth adjustment try to eliminate this potential double  
12 recording of rate base and revenues?**

13 A. MEC makes no identifiable adjustment to eliminate the potential double recording of  
14 revenue. However, MEC does make an adjustment to its rate base increase calculation  
15 by dividing the total calculated rate base increase by 2. This assumes that the line  
16 extensions for the growth customers were in service during half of the year but this still  
17 incorrectly implies that the customer increases were all new customers needing a new  
18 service line. By making this assumption, the potential remains that MEC's rate base  
19 could be double recorded.

20  
21 **Q. What is Staff proposing related to sales growth adjustments?**

22 A. Sales growth adjustments to rate base and operating income are allowable if the  
23 adjustments are known and measurable. I do not believe MEC's sales growth  
24 adjustments meet this criteria. Therefore, Staff is not accepting MEC's four sales growth  
25 adjustments. However, Staff is proposing its own sales growth adjustments to rate base  
26 and operating income.

27  
28 **Q. Does Staff's sales growth adjustments meet the "known and measurable"  
29 standard?**

30 A. Yes. Staff's sales growth adjustments use 2001 actual customer counts, weather-  
31 normalized volumes and actual costs for new line extensions in determining the sales  
32 growth adjustments. The revenue related sales growth adjustment (developed by Staff  
33 witness Bettmann) is found on Staff Exhibit\_\_\_(MCB-1), Schedule 1. The rate base  
34 related sales growth adjustment is found on Staff Exhibit\_\_\_(KAS-2), Schedule 3.

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31

**Q. Please briefly explain the rate base related sales growth adjustment.**

A. In response to Data Request 4-9, MEC provided a report summarizing construction costs for the period 1/1/01 through 12/27/01. I totaled the construction costs for 2001 new business services. I consider this to be the actual change in rate base associated with customer growth. I annualized this amount and calculated the corresponding accumulated depreciation and depreciation expense.

### DEFERRED BUDGET BALANCES

**Q. Did MEC propose a Deferred Budget Balances pro forma adjustment?**

A. Yes. This adjustment is found on MEC Exhibit \_\_\_(RRT-1), Schedule 26.

**Q. Have you reviewed MEC's Deferred Budget Balances pro forma adjustment?**

A. Yes.

**Q. Please explain MEC's adjustment.**

A. MEC's Budget plan allows customers to levelize their monthly payments, and provides predictable monthly gas service bills. The monthly payments are estimated based on average usage during the prior 12-month period.<sup>20</sup> Consequently, customers overpay during low usage months and underpay during high usage months. A customer credit balance means that the customer has overpaid and that the Company is holding customer money. Credit balances become payable to the customer if the customer should drop off the system. A customer debit balance means that the customer has underpaid and that the customer is holding company money. Debit balances become payable to the company (company receivable) if the customer drops off the system. Theoretically, under normal conditions, the balance should return to about zero over the course of a year. However, the abnormally cold weather between November 2000 and March 2001 and gas price spikes during this same period caused unusually large customer debit balances. MEC's Deferred Budget Balances pro forma adjustment

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<sup>20</sup> Letter from Minday Hernandez, MEC to Dave Jacobson, SDPUC, dated 12/14/2001

1 increases the cost of service for the carrying cost of these large customer debit  
2 balances.

3  
4 **Q. What are you proposing in regards to MEC's Deferred Budget Balances pro forma  
5 adjustment?**

6 A. I am not accepting the Company's adjustment because I do not believe its adjustment  
7 for the deferred budget balances is appropriate. I also believe that modifications to the  
8 Budget Billings Plan should be filed in a separate docket.

9  
10 **Q. Please explain why you do not believe the Company's adjustment is appropriate.**

11 A. First, prior to 1998, MEC paid interest on customer credit balances for the Budget Plus  
12 and Bonus 12 Budget plans. In Commission docket GE97-003 filed on November 12,  
13 1997, MEC requested to eliminate the interest payments to customers. In the filing,  
14 MEC indicated that the company was installing a new Customer Information System  
15 (CIS) and programming the new system to calculate interest would add an estimated  
16 \$225,000 to the cost of the system. The Commission ultimately approved this request.  
17 Thus, MEC no longer pays interest on customer credit balances. However, now that the  
18 budget plan balances have changed from average credit balance (company holding  
19 customers' money) to an average debit balance (customers holding company money)  
20 MEC is asking the customers to pay a carrying charge (interest) to the company.

21  
22 Second, as a basis for its carrying charges, MEC uses a period of August 2000 to July  
23 2001, which had abnormally high month-end debit balances. MEC's testimony indicates  
24 that it is appropriate for the customers to bear the costs associated with these debit  
25 balances.<sup>21</sup> In contrast, MEC provided no reduction in cost for the previous rate case  
26 (NG98-011) when the system wide-average was a credit balance.<sup>22</sup>

27  
28 Third, MEC calculates its adjustment by comparing the average monthly balance for  
29 1999 and 2000 to the average monthly balance for the 12-month period ending June  
30 2001. The 1999 and 2000 average monthly balance was a credit balance. The average  
31 monthly balance for the 12-month period ending July 2001 was a debit balance. MEC is

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<sup>21</sup> Direct testimony of Rick R. Tunning, pages 11, lines 224 – 236.

<sup>22</sup> The average balances for the same period relative to the test period of the previous case (NG98-011, 1997 test year), carries the opposite balance; an average monthly credit balance (South Dakota balances were not available for that time period) - MEC response to Data Request 2-56.

1 asking for a return on the difference. Thus, MEC is asking for a return on the average  
2 "receivable" balance of August 2000 to July 2001, and is also asking for a return on the  
3 lost "payable" balance of 1999 and 2000. Clearly, this is not appropriate.  
4

5 Fourth, approximately 26% of South Dakota customers are on the deferred budget  
6 plan.<sup>23</sup> I do not believe it is appropriate for all customers to bear a cost caused by 26%  
7 of the customers.  
8

9 Fifth, as stated earlier, Staff believes pro forma adjustments are made with the objective  
10 of conforming the test year to emulate normal, ongoing conditions. The abnormally high  
11 deferred budget balances are not reflective of normal, ongoing conditions. This  
12 adjustment places an abnormal, non-test year cost into this case. I do not believe this is  
13 appropriate.  
14

15 For these reasons, I do not believe the Company's adjustment is appropriate and I do  
16 not accept this adjustment.  
17  
18

#### 19 INTEREST SYNCHRONIZATION

20  
21 **Q. Have you reviewed MEC's proposed Interest Synchronization Adjustment?**

22 **A. Yes.**  
23

24 **Q. Please explain this adjustment.**

25 **A. The MEC Interest Synchronization Adjustment found on MEC Exhibit\_\_\_(RRT-1).  
26 Schedule 5 adjusts federal income tax. This adjustment is necessary to synchronize the  
27 tax deduction for interest on debt with the adjusted rate base and weighted cost of long-  
28 term debt.**  
29

30 **Q. What are you proposing in regard to the Interest Synchronization Adjustment?**

31 **A. MEC's adjustment includes Construction Work In Progress (CWIP) in its calculation of  
32 investment to be financed. This amount should not be included due to a 1986 tax law**

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<sup>23</sup> Compare budget plan customers per MEC response to Data Request 2-59 to MEC monthly reports

1 change. Therefore, I have eliminated it from my calculation. Additionally, it is necessary  
2 that the interest synchronization calculation be adjusted to reflect Staff's adjustments to  
3 rate base and the allowed rate of return. Staff's Interest Synchronization adjustment can  
4 be found on Staff Exhibit \_\_\_(KAS-1), Schedule 5.  
5  
6

#### 7 RATE CASE EXPENSE

8  
9 **Q. Is MEC proposing an adjustment for rate case expense?**

10 **A.** No. However, since the Company per book amounts include an expense of \$39,862 for  
11 the amortization of the NG98-011 gas rate case expense,<sup>24</sup> MEC will continue to recover  
12 rate case expense at the rate set forth in NG98-011.  
13

14 **Q. Please explain.**

15 **A.** In MEC's prior gas rate case (NG98-011), the Company agreed to a rate base allowance  
16 of \$59,794 and a three-year amortization of rate case expense amounting to \$39,862  
17 per year.<sup>25</sup> Because the 2000 test year used for this case comes before the end of the  
18 three-year amortization period, the test year per book amounts include a complete year  
19 of amortized rate case expense, \$39,862. Because no adjustment was made, MEC will  
20 continue to recover at the rate established in NG98-011.  
21

22 **Q. Will MEC recover the full amount of the rate case expense for NG98-011?**

23 **A.** Because rates for this case should go into affect after the end of the three-year  
24 amortization period established in NG98-011, MEC should recover the full amount  
25 through the rates set forth in that case.  
26

27 **Q. Does this seem appropriate?**

28 **A.** Due to the timing of this case, and if MEC's costs to process this case are similar to the  
29 costs allowed in the previous case, then this seems to be an appropriate method of  
30 recognizing rate case expense.  
31

32 **Q. Are MEC's costs for processing NG01-010 similar to the NG98-011?**

<sup>24</sup> MEC response to Data Response 2-60 and 3-25.

<sup>25</sup> NG098-011 Settlement Agreement, Exhibit C, page 4 of 6.

1 A. It is highly unlikely that the costs will be exactly the same. The costs allowed to be  
2 recovered in rates in NG98-011 were \$119,587.<sup>26</sup> MEC is estimating the cost to process  
3 NG01-010 will be \$143,000.<sup>27</sup> I believe this estimated amount is overstated and the  
4 actual costs to process this rate case are similar to the costs for NG98-011.

5  
6 **Q. Will MEC receive a return on an unamortized portion of rate case expense?**

7 A. No. This case does not include an amount for unamortized rate case expense in rate  
8 base.<sup>28</sup>

9  
10 **Q. What are you proposing relating to rate case expense?**

11 A. The Company did not propose a rate case adjustment. MEC's response to Data  
12 Request 3-35(e) clearly indicated that MEC did not intend to propose an adjustment and  
13 is assuming the amortization of rate case expense for NG98-011 to be "representative of  
14 the levelized cost of seeking a change in rates." Therefore, I am not proposing any  
15 adjustment.

16  
17  
18 **GROSS RECEIPTS TAX**

19  
20 **Q. Is MEC proposing any pro forma adjustments to the South Dakota Gross Receipts  
21 Tax for its adjustments to revenues?**

22 A. No.

23  
24 **Q. Are you proposing pro forma such an adjustment?**

25 A. Yes. Mid American pays a 0.15% (15 mils) tax on gross receipts from its South Dakota  
26 customers. Any adjustments to revenue would have correlating adjustments to the  
27 amount of gross receipts tax that MEC owes. My adjustments to gross receipts tax are  
28 summarized on Staff Exhibit\_\_\_(KAS-1), Schedule 3, line 18.

29  
30 **Q. Does this conclude your testimony?**

31 A. Yes.

<sup>26</sup> NG098-011 Settlement Agreement.

<sup>27</sup> MEC response to Data Request 3-36.

<sup>28</sup> MEC response to Data Request 3-35(b).

MidAmerican Energy Company  
 Docket NG01-010  
 South Dakota Gas Revenue Requirement  
 Adjusted Test Year Ended December 31, 2000

Line	Description	Staff Proposed South Dakota Adjusted Test Year Gas	MEC Proposed South Dakota Adjusted Test Year Gas	Difference
	(a)	(b)	(c)	(d)
1	Average Rate Base	\$ 49,480,096.00	\$ 50,367,000.00	\$ (886,904.00)
2	Adjusted Test Year Operating Income	2,677,381.29	2,585,000.00	92,381.29
3	Overall Rate of Return	5.411%	5.132%	
4	Staff Recommended Rate of Return	9.099%	9.896%	
5	Required Operating Income	4,502,193.94	4,984,318.32	(482,124.38)
6	Income Deficiency (Excess)	1,824,812.64	2,399,318.32	(574,505.68)
7	Gross Revenue Conversion Factor	1.53846	1.53846	
8	Revenue Deficiency (Excess)	2,807,404.07	3,691,258.95	(883,854.89)
9	Gross Receipts Tax (at 0.0015)	4,211.11	5,536.89	(1,325.78)
10	Total Revenue Deficiency (Excess)	2,811,615.17	3,696,795.84	(885,180.67)
11	Adjusted Test Year Revenue	65,313,562.85	65,542,000.00	(228,437.15)
12	Revenue Requirement	68,125,178.03	69,238,795.84	(1,113,617.81)

**SOURCES:**

- Column b, line 1: KAS-2, schedule 1, page 1, column d, line 26
- Column b, line 2: KAS-1, schedule 2, page 1, column d, line 24
- Column b, line 3: Line 2 divided by line 1
- Column b, line 4: RGT-1, Schedule 1, column e, line 4
- Column b, line 5: Line 1 \* line 4
- Column b, line 6: Line 5 less line 2
- Column b, line 7: 35/65 + 1
- Column b, line 8: Line 6 \* line 7
- Column b, line 9: Line 8 \* 0.0015
- Column b, line 10: Line 8 plus line 9
- Column b, line 11: KAS-1, schedule 2, page 1, column d, line 4
- Column b, line 12: Line 11 plus line 10

Column c, lines 1 - 12: RRT-1, schedule 1

Column d: Column b less column c

MidAmerican Energy Company  
Docket NG01-010  
South Dakota Gas Operating Income Statement With Pro Forma Adjustments Revenue Adjustment  
Adjusted Test Year Ended December 31, 2000

Line No.	Description	South Dakota Per Books	Total Staff Adjustments	Adjusted Test Year	Revenue Adjustment	Adjusted Test Year with Revenue Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	OPERATING REVENUES:					
2	Tariffed Revenues	\$64,508,318.99	(478,227.38)	64,030,091.61	2,811,615.17	66,841,706.79
3	Other Revenues	1,374,585.24	(91,114.00)	1,283,471.24		1,283,471.24
4	<b>TOTAL OPERATING REVENUES</b>	<u>65,882,904.23</u>	<u>(569,341.38)</u>	<u>65,313,562.85</u>	<u>2,811,615.17</u>	<u>68,125,178.03</u>
5	OPERATING EXPENSES:					
6	Operation and Maintenance:					
7	Natural Gas (accts 728, 804, 805, 808)	46,960,216.00	-	46,960,216.00		46,960,216.00
8	Union Labor	2,068,686.00	(58,631.00)	2,010,055.00		2,010,055.00
9	Office Labor	3,325,052.00	79,269.00	3,404,321.00		3,404,321.00
10	Pension Expense	(349,895.00)	131,960.00	(217,935.00)		(217,935.00)
11	Regulatory Commission Expense	39,862.00	-	39,862.00		39,862.00
12	Other Operation and Maintenance	5,684,171.00	45,458.00	5,729,629.00		5,729,629.00
13	<b>Total Operation and Maintenance</b>	<u>57,728,092.00</u>	<u>198,056.00</u>	<u>57,926,148.00</u>		<u>57,926,148.00</u>
14	Depreciation and Amortization	2,954,505.00	(132,005.36)	2,822,499.64		2,822,499.64
15	Taxes:					
16	Property Taxes	717,034.00	-	717,034.00		717,034.00
17	Payroll Taxes	384,502.00	1,922.00	386,424.00		386,424.00
18	Gross Receipts Tax	81,264.43	(854.01)	80,410.42	4,211.11	84,621.52
19	Federal Income Taxes	816,593.00	(341,628.49)	474,964.51	992,591.42	1,457,555.93
20	Deferred Income Taxes	232,311.00	-	232,311.00		232,311.00
21	Investment Tax Credit	(3,610.00)	-	(3,610.00)		(3,610.00)
22	<b>Total Taxes</b>	<u>2,228,094.43</u>	<u>(340,560.51)</u>	<u>1,887,533.92</u>	<u>986,802.53</u>	<u>2,874,336.45</u>
23	<b>TOTAL OPERATING EXPENSES</b>	<u>62,910,691.43</u>	<u>(274,509.87)</u>	<u>62,636,181.56</u>	<u>986,802.53</u>	<u>63,622,984.09</u>
24	<b>OPERATING INCOME</b>	<u>\$ 2,972,212.80</u>	<u>\$(294,831.51)</u>	<u>\$ 2,677,381.29</u>	<u>\$1,124,812.64</u>	<u>\$4,502,193.94</u>

SOURCES:

Line 4: Sum of lines 2 and 3  
Line 13: Sum of lines 7 - 12  
Line 22: Sum of lines 16 - 21  
Line 23: Sum of lines 13, 14, and 22  
Line 24: Line 4 less line 23

Column b: KAS-1, schedule 3, column b  
Column c: KAS-1, schedule 3, column ad  
Column d: Column b plus column c

Column e, line 2: KAS-1, schedule 1, page 1, column b, line 10  
Column e, line 18: KAS-1, schedule 1, page 1, column b, line 9  
Column e, line 19: KAS-1, schedule 1, page 1, column b, line 8 less KAS-1, schedule 1, page 1, column b, line 6

Column f: Column d plus column e

MidAmerican Energy Company  
Docket NG01-010  
South Dakota Gas Operating Income Statement With Pro Forma Adjustments  
Adjusted Test Year Ended December 31, 2000

Line No.	Description	South Dakota Per Books	Acquisition Amortization Tax Adjustment	Institutional Goodwill Promotional Advertising Elimination	Customer Service System Amortization	Industry Assoc. Dues	Bad Debt Reserve	Hewlett Packard Lease	2000 Union Payroll Adjustment	2001 Union Payroll Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	OPERATING REVENUES:									
2	Tariffed Revenues	\$ 64,508,318.99								
3	Other Revenues	1,374,585.24								
4	<b>TOTAL OPERATING REVENUES</b>	<b>65,882,904.23</b>								
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Natural Gas (accts 728, 804, 805, 808)	46,960,216.00								
8	Union Labor	2,068,686.00							12,769.00	57,310.00
9	Office Labor	3,325,052.00								
10	Pension Expense	(349,895.00)								
11	Regulatory Commission Expense	39,862.00								
12	Other Operation and Maintenance	5,684,171.00		(15,771.00)	32,574.00	(23,861.00)	75,336.00	(35,304.00)		
13	<b>Total Operation and Maintenance</b>	<b>57,728,092.00</b>		<b>(15,771.00)</b>	<b>32,574.00</b>	<b>(23,861.00)</b>	<b>75,336.00</b>	<b>(35,304.00)</b>	<b>12,769.00</b>	<b>57,310.00</b>
14	Depreciation and Amortization	2,954,505.00								
15	Taxes:									
16	Property Taxes	717,034.00								
17	Payroll Taxes	384,502.00							1,189.00	5,336.00
18	Gross Receipts Tax	81,264.43								
19	Federal Income Taxes (35%)	816,593.00	(134,140.00)	5,520.00	(11,401.00)	8,351.35	(26,337.00)	12,357.00	(4,885.00)	(21,926.00)
20	Deferred Income Taxes	232,311.00								
21	Investment Tax Credit	(3,610.00)								
22	<b>Total Taxes</b>	<b>2,228,094.43</b>	<b>(134,140.00)</b>	<b>5,520.00</b>	<b>(11,401.00)</b>	<b>8,351.35</b>	<b>(26,337.00)</b>	<b>12,357.00</b>	<b>(3,696.00)</b>	<b>(16,590.00)</b>
23	<b>TOTAL OPERATING EXPENSES</b>	<b>62,910,691.43</b>	<b>(134,140.00)</b>	<b>(10,251.00)</b>	<b>21,173.00</b>	<b>(15,509.65)</b>	<b>48,999.00</b>	<b>(22,947.00)</b>	<b>9,073.00</b>	<b>40,720.00</b>
24	<b>OPERATING INCOME</b>	<b>\$ 2,972,212.80</b>	<b>\$ 134,140.00</b>	<b>\$ 10,251.00</b>	<b>\$(21,173.00)</b>	<b>\$ 15,509.65</b>	<b>\$(48,999.00)</b>	<b>\$ 22,947.00</b>	<b>\$( 9,073.00)</b>	<b>\$(40,720.00)</b>
	Staff's position on MEC proposed adjustment		Accepted	Accepted	Accepted	Adjusted	Accepted	Accepted	Accepted	Accepted
	Source		RRT-1, sch 5	RRT-1, sch 6	RRT-1, sch 7	MMF-1, sch 1	RRT-1, sch 9	RRT-1, sch 10	RRT-1, sch 11	RRT-1, sch 12
	Staff Witness Testimony		Senger	Farris	Jacobson	Farris	Jacobson	Bettmann	Forney	Forney

MidAmerican Energy Company  
 Docket NG01-010  
 South Dakota Gas Operating Income Statement With Pro Forma Adjustments  
 Adjusted Test Year Ended December 31, 2000

Line No.	Description	Union Contract Savings (k)	2001 Salaried Labor Adjustment (l)	2001 Sales Growth (m)	Weather Normalization (n)	Negative Balancing Adjustment (o)	Economic Development Expenditures (p)	Operator's Qualification Plan (q)	Mercury Seal Regulator Project (r)
1	OPERATING REVENUES:								
2	Tariffed Revenues			388,343.47	(149,098.00)	(373,601.00)			
3	Other Revenues								
4	<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>388,343.47</u>	<u>(149,098.00)</u>	<u>(373,601.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Natural Gas (accts 728, 804, 805, 808)								
8	Union Labor	(128,710.00)							
9	Office Labor		107,296.00						
10	Pension Expense								
11	Regulatory Commission Expense						(91,695.00)	138,309.00	
12	Other Operation and Maintenance	(9,925.00)					(91,695.00)	138,309.00	
13	<b>Total Operation and Maintenance</b>	<u>(138,635.00)</u>	<u>107,296.00</u>				<u>(91,695.00)</u>	<u>138,309.00</u>	
14	Depreciation and Amortization			3,124.27					13,688.64
15	Taxes:								
16	Property Taxes								
17	Payroll Taxes	(11,983.00)	9,989.00						
18	Gross Receipts Tax			582.52	(223.65)	(560.40)			
19	Federal Income Taxes (35%)	52,716.00	(41,050.00)	134,622.84	(52,106.02)	(130,564.21)	32,093.25	(48,408.00)	(4,791.02)
20	Deferred Income Taxes								
21	Investment Tax Credit								
22	<b>Total Taxes</b>	<u>40,733.00</u>	<u>(31,061.00)</u>	<u>135,205.35</u>	<u>(52,329.67)</u>	<u>(131,124.61)</u>	<u>32,093.25</u>	<u>(48,408.00)</u>	<u>(4,791.02)</u>
23	<b>TOTAL OPERATING EXPENSES</b>	<u>(97,902.00)</u>	<u>76,235.00</u>	<u>138,329.62</u>	<u>(52,329.67)</u>	<u>(131,124.61)</u>	<u>(59,601.75)</u>	<u>89,901.00</u>	<u>8,897.62</u>
24	<b>OPERATING INCOME</b>	<u>\$ 97,902.00</u>	<u>\$(76,235.00)</u>	<u>\$ 250,013.85</u>	<u>\$(96,768.33)</u>	<u>\$(242,476.39)</u>	<u>\$ 59,601.75</u>	<u>\$( 89,901.00)</u>	<u>\$ (8,897.52)</u>
	Staff's position on MEC proposed adjustment	Accepted	Accepted	Adjusted	Adjusted	Accepted	Adjusted	Accepted	Adjusted
	Source	RRT-1, sch 13	RRT-1, sch 14	MCB-1, sch 1 KAS-2, sch 2	MCB-2, sch 1	RRT-1, sch 18	MMF-1, sch 2	RRT-1, sch 20	KAS-2, sch 4
	Staff Witness Testimony	Forney	Forney	Bettmann	Bettmann	Jacobson	Farris	Bettmann	Senger

MidAmerican Energy Company  
 Docket NG01-010  
 South Dakota Gas Operating Income Statement With Pro Forma Adjustments  
 Adjusted Test Year Ended December 31, 2000

Line No.	Description	Capital Projects	Acquisition Adjustment Reversal	Acquisition Adjustment 50%	Late Payment Charges	Pension Costs	Fringe Benefits	PGA Interest Income	Transportation Revenue Accrual
	(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	OPERATING REVENUES:								
2	Tariffed Revenues							(177,133.00)	(216,225.00)
3	Other Revenues				(91,114.00)				
4	<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(91,114.00)</u>	<u>-</u>	<u>-</u>	<u>(177,133.00)</u>	<u>(216,225.00)</u>
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Natural Gas (accts 728, 804, 805, 808)								
8	Union Labor								
9	Office Labor								
10	Pension Expense					131,960.00			
11	Regulatory Commission Expense						(24,205.00)		
12	Other Operation and Maintenance								
13	<b>Total Operation and Maintenance</b>					<u>131,960.00</u>	<u>(24,205.00)</u>		
14	Depreciation and Amortization	42,809.73	(383,256.00)	191,628.00					
15	Taxes:								
16	Property Taxes								
17	Payroll Taxes								
18	Gross Receipts Tax				(136.67)			(265.70)	(324.34)
19	Federal Income Taxes (35%)	(14,983.41)	134,140.00	0.00	(31,842.07)	(46,186.00)	8,472.00	(61,903.56)	(75,565.23)
20	Deferred Income Taxes								
21	Investment Tax Credit								
22	<b>Total Taxes</b>	<u>(14,983.41)</u>	<u>134,140.00</u>	<u>-</u>	<u>(31,978.74)</u>	<u>(46,186.00)</u>	<u>8,472.00</u>	<u>(62,169.25)</u>	<u>(75,889.57)</u>
23	<b>TOTAL OPERATING EXPENSES</b>	<u>27,826.32</u>	<u>(249,116.00)</u>	<u>191,628.00</u>	<u>(31,978.74)</u>	<u>85,774.00</u>	<u>(15,733.00)</u>	<u>(62,169.25)</u>	<u>(75,829.57)</u>
24	<b>OPERATING INCOME</b>	<u><u>\$ (27,826.32)</u></u>	<u><u>\$ 249,116.00</u></u>	<u><u>\$ (191,628.00)</u></u>	<u><u>\$ (59,135.26)</u></u>	<u><u>\$ (85,774.00)</u></u>	<u><u>\$ 15,733.00</u></u>	<u><u>\$ (114,963.75)</u></u>	<u><u>\$ (140,335.43)</u></u>
	Staff's position on MEC proposed adjustment	Adjusted	Accepted	Accepted	Accepted	Adjusted	Adjusted	Accepted	Accepted
	Source	KAS-2, sch 5	RRT-1 Sch 23	RRT-1 Sch 24	RRT-1 Sch 25	HKF-1, sch 1	HKF-1, sch 2	RRT-1, sch 29	RRT-1, sch 30
	Staff Witness Testimony	Senger	Senger	Senger	Jacobson	Forney	Forney	Jacobson	Jacobson

MidAmerican Energy Company  
 Docket NG01-010  
 South Dakota Gas Operating Income Statement With Pro Forma Adjustments  
 Adjusted Test Year Ended December 31, 2000

Line No.	Description (a)	Interest Synch. (aa)	Performance Incentive Payments (ab)	Valley Springs Growth Adjustment (ac)	Total Staff Adjustments (ad)	Adjusted Test Year (ae)
1	OPERATING REVENUES:					
2	Tariffed Revenues			49,486.15	(478,227.38)	64,030,091.61
3	Other Revenues				(91,114.00)	1,283,471.24
4	<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>49,486.15</u>	<u>(569,341.38)</u>	<u>65,313,562.85</u>
5	OPERATING EXPENSES:					
6	Operation and Maintenance:					
7	Natural Gas (accts 728, 804, 805, 808)				-	46,960,216.00
8	Union Labor				(58,631.00)	2,010,055.00
9	Office Labor		(28,027.00)		79,269.00	3,404,321.00
10	Pension Expense				131,960.00	(217,935.00)
11	Regulatory Commission Expense				-	39,862.00
12	Other Operation and Maintenance				45,458.00	5,729,629.00
13	<b>Total Operation and Maintenance</b>	<u>-</u>	<u>(28,027.00)</u>	<u>-</u>	<u>198,056.00</u>	<u>57,926,148.00</u>
14	Depreciation and Amortization				(132,005.36)	2,822,499.64
15	Taxes:					
16	Property Taxes				-	717,034.00
17	Payroll Taxes		(2,609.00)		1,922.00	386,424.00
18	Gross Receipts Tax			74.23	(854.01)	80,410.42
19	Federal Income Taxes (35%)	(51,829.59)	10,723.00	17,294.17	(341,628.49)	474,964.51
20	Deferred Income Taxes				-	232,311.00
21	Investment Tax Credit				-	(3,610.00)
22	<b>Total Taxes</b>	<u>(51,829.59)</u>	<u>8,114.00</u>	<u>17,368.40</u>	<u>(340,560.51)</u>	<u>1,887,533.92</u>
23	<b>TOTAL OPERATING EXPENSES</b>	<u>(51,829.59)</u>	<u>(19,913.00)</u>	<u>17,368.40</u>	<u>(274,509.87)</u>	<u>62,636,181.56</u>
24	<b>OPERATING INCOME</b>	<u>\$ 51,829.59</u>	<u>\$ 19,913.00</u>	<u>\$ 32,117.75</u>	<u>\$ (294,831.51)</u>	<u>\$ 2,677,381.29</u>

Staff's position on MEC proposed adjustment	Adjusted	Staff proposed	Staff proposed
Source:	KAS-1 sch 5	HKF-1, sch 3	KAS-1, sch 4
Staff Witness Testimony	Senger	Forney	Senger

MidAmerican Energy Company  
 Docket NG01-010  
 South Dakota Gas Operating Income Statement With Pro Forma Adjustments  
 Adjusted Test Year Ended December 31, 2000

SOURCES:

Line 4:	Sum of lines 2 and 3	Column l, line 9	RRT-1, schedule 14, column b, line 3
Line 13	Sum of lines 7 - 12	Column l, line 17	RRT-1, schedule 14, column b, line 5
Line 22	Sum of lines 16 - 21	Column l, line 18	RRT-1, schedule 14, column b, line 6
Line 23	Sum of lines 13, 14, and 22		
Line 24	Line 4 less line 23		
Column b, line 1:	Statement I, Page 1 of 2, sum of Residential, Commercial, and Industrial total revenues	Column m, line 2	MCB-1, schedule 1, page 1, column b, line 14
Column b, line 2:	Statement I, Page 1 of 2, sum of Other and Transportation total revenues	Column m, line 14	KAS-2, schedule 3, page 1, column 3, line 10
Column b, line 7:	Statement H, schedule H-1, column p, sum of lines 2, 5, 6 & 7	Column m, line 18	Line 4 * 0 0015
Column b, line 8:	Statement F, Schedule F-3, page 1 of 2, column b, line 3	Column m line 19	(line 4 minus line 14 minus line 18) * 35%
Column b, line 9:	Statement F, Schedule F-3, page 1 of 2, column b, line 4	Column n, line 2:	MCB-2, Schedule 1, page 1, column b, line 11
Column b, line 10:	Statement H, schedule H-3, page 1 of 9, account 926101	Column n, line 18:	Line 4 * 0 0015
Column b, line 11:	Statement H, schedule H-1, column p, line 54 less KAS-1, schedule 3, column b, line 18	Column n, line 19:	(line 4 minus line 18) * 35%
Column b, line 12:	Statement H, Schedule H-1, Page 2 of 2, column p, line 85, less cost of gas accounts (728, 804, 805, 808) from Statement H, Schedule H-1, page 2 of 2, column p, less all labor accounts from Statement H, Schedule H-1, pages 1 and 2 of 2, column p, and less account 928101, Statement H, Schedule H-3, page 1 of 9 less Account 928 - Regulatory Commission Expense, Statement H, Schedule H-1, page 2 of 2, column p, line 54	Column o, line 2:	RRT-1, schedule 18, column b, line 3
Column b, line 14:	Statement J, page 1 of 1, column b, line 16	Column o, line 18:	Line 4 * 0 0015
Column b, line 16:	Statement L, page 1 of 1, column SD Gas, line Real & Personal Taxes	Column o, line 19:	(line 4 minus line 18) * 35%
Column b, line 17:	Statement L, page 1 of 1, column SD Gas, sum of FICA, FUCA and State Unemployment Tax	Column p, line 12:	MMF-1, schedule 2, column d, line 8
Column b, line 18:	Data response 2-60, and 3-25	Column p, line 19:	Line 12 * 35% (inverse)
Column b, line 19:	Statement K, page 1 of 1	Column q, line 12:	RRT-1, schedule 20, column b, line 3
Column b, line 20:	Statement K, page 1 of 1	Column q, line 19:	RRT-1, schedule 20, column b, line 4
Column b, line 21:	Statement K, page 1 of 1	Column r, line 14:	KAS-1, schedule 4, page 1, column b, line 6
Column c, line 19:	RRT-1, schedule 5, column b, line 3	Column r, line 19:	Line 14 * 35% (inverse)
Column d, line 12:	RRT-1, schedule 6, column b, line 3	Column s, line 14:	KAS-2, schedule 5, page 1, column f, line 6
Column d, line 19:	RRT-1, schedule 6, column b, line 4	Column s, line 19:	Line 14 * 35% (inverse)
Column e, line 12:	RRT-1, schedule 7, column b, line 3	Column t, line 14:	RRT-1, schedule 23, column b, line 3
Column e, line 19:	RRT-1, schedule 7, column b, line 4	Column t, line 19:	RRT-1, schedule 23, column b, line 4
Column f, line 12:	MMF-1, schedule 1, column d, line 5	Column u, line 14:	RRT-1, schedule 24, column b, line 3
Column f, line 19:	Line 12 * 35% (inverse)	Column u, line 19:	RRT-1, schedule 24, column b, line 4
Column g, line 12:	RRT-1, schedule 9, column b, line 3	Column v, line 3:	RRT-1, schedule 25, column b, line 3
Column g, line 19:	RRT-1, schedule 9, column b, line 4	Column v, line 18:	Line 4 * 0 00015
Column h, line 12:	RRT-1, schedule 10, column b, line 3	Column v, line 19:	Line 4 less line 18 * 35%
Column h, line 19:	RRT-1, schedule 10, column b, line 4	Column w, line 10:	HKF-1, schedule 1, page 1, column c, line 3
Column i, line 8:	RRT-1, schedule 11, column b, line 3	Column w, line 19:	HKF-1, schedule 1, page 1, column c, line 4
Column i, line 17:	RRT-1, schedule 11, column b, line 5	Column x, line 12:	HKF-1, schedule 2, page 1, column c, line 3
Column i, line 19:	RRT-1, schedule 11, column b, line 6	Column x, line 19:	HKF-1, schedule 2, page 1, column c, line 4
Column j, line 8:	RRT-1, schedule 12, column b, line 3	Column y, line 2:	RRT-1, schedule 29, column b, line 3
Column j, line 17:	RRT-1, schedule 12, column b, line 5	Column y, line 18:	Line 4 * 0 0015
Column j, line 19:	RRT-1, schedule 12, column b, line 6	Column y, line 19:	(line 4 minus line 18) * 35%
Column k, line 8:	RRT-1, schedule 13, column b, line 3	Column z, line 2:	RRT-1, schedule 30, column b, line 3
Column k, line 17:	RRT-1, schedule 13, column b, line 5	Column z, line 18:	Line 4 * 0 0015
Column k, line 19:	RRT-1, schedule 13, column b, line 6	Column z, line 19:	(line 4 minus line 18) * 35%
		Column aa, line 19:	KAS-1, schedule 5, column b, line 6
		Column ab, line 9:	HKF-1, schedule 3, page 1, column b, line 3
		Column ab, line 17:	HKF-1, schedule 3, page 1, column b, line 5
		Column ab, line 19:	HKF-1, schedule 3, page 1, column b, line 6
		Column ac, line 2:	KAS-1, schedule 4, page 1, column b, line 3
		Column ac, line 18:	Line 4 * 0 0015
		Column ac, line 19:	(line 4 minus line 18) * 35%
		Column ad:	Sum of columns c - ac

MidAmerican Energy Company  
Docket NG01-010  
Valley Springs  
Adjusted Test Year Ended December 31, 2000

Line	Description	Amounts	Source
	(a)	(b)	(c)
1	Valley Springs Annualized Revenues	\$ 59,649.78	KAS-1, Schedule 4, page 2, column o, line 29
2	Valley Springs 2000 Book revenues	\$ (10,163.63)	KAS-1, Schedule 4, page 4, column c, line 14
3	<b>TOTAL</b>	<b><u>\$ 49,486.15</u></b>	

MidAmerican Energy Company  
 Docket NG01-010  
 Valley Springs  
 Adjusted Test Year Ended December 31, 2000

Line	Meter Counts (a)	Dec-00 (b)	Jan-01 (c)	Feb-01 (d)	Mar-01 (e)	Apr-01 (f)	May-01 (g)	Jun-01 (h)	Jul-01 (i)	Aug-01 (j)	Sep-01 (k)	Oct-01 (l)	Nov-01 (m)	Dec-01 (n)	Total (o)
1	SVF - RES	210	210	210	210	210	210	209	209	209	210	216	218	223	2754
2	SVF - COM	23	24	24	23	23	24	24	24	24	24	25	25	25	312
3	SVI - COM	1	1	1	1	1	1	1	1	1	1	1	1	1	13
4	SVF - residential														
5	Average Meter Counts		210	210	210	210	210	210	209	209	210	213	217	221	2539
6	Average Customers Monthly														
7	Weather Normalized Usage		158	161	111	88	42	25	19	17	20	37	65	132	875
8	Total Therms		33,180	33,810	23,310	18,480	8,820	5,250	3,971	3,553	4,200	7,881	14,105	29,172	185,732
9	First Block Therms (250)		33,180	33,810	23,310	18,480	8,820	5,250	3,971	3,553	4,200	7,881	14,105	29,172	185,732
10	Second Block Therms		0	0	0	0	0	0	0	0	0	0	0	0	0
11	First Block @ \$0.14652		4,861.53	4,953.84	3,415.38	2,707.69	1,292.31	769.23	581.83	520.59	615.38	1,154.72	2,066.66	4,274.28	27,213.45
12	Second Block @ \$0.12774		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Service charge @ \$6.50 / bill		1,365.00	1,365.00	1,365.00	1,365.00	1,365.00	1,365.00	1,358.50	1,358.50	1,365.00	1,384.50	1,410.50	1,436.50	16,503.50
14	Subtotal		\$ 6,226.53	\$ 6,318.84	\$ 4,780.38	\$ 4,072.69	\$ 2,657.31	\$ 2,134.23	\$ 1,940.33	\$ 1,879.09	\$ 1,980.38	\$ 2,539.22	\$ 3,477.16	\$ 5,710.78	\$ 43,716.95
15	SVF - commercial														
16	Average Meter Counts		24	24	24	23	24	24	24	24	24	25	25	25	290
17	Average Customers Monthly														
18	Weather Normalized Usage		701	727	496	388	189	120	90	87	97	172	294	623	3984
19	Total Therms		16,824	17,448	11,904	8,924	4,536	2,880	2,160	2,088	2,328	4,300	7,350	15,575	96,317
20	First Block Therms (250)		6,000	6,000	6,000	5,750	4,536	2,880	2,160	2,088	2,328	4,300	6,250	6,250	54,542
21	Second Block Therms		10,824	11,448	5,904	3,174	0	0	0	0	0	0	1,100	9,325	41,775
22	First Block @ \$0.14652		879.12	879.12	879.12	842.49	664.61	421.98	316.48	305.93	341.10	630.04	915.75	915.75	7,991.49
23	Second Block @ \$0.12774		1,382.66	1,462.37	754.18	405.45	0.00	0.00	0.00	0.00	0.00	0.00	140.51	1,191.13	5,336.34
24	Service charge @ \$6.50 / bill		156.00	156.00	156.00	149.50	156.00	156.00	156.00	156.00	156.00	162.50	162.50	162.50	1,885.00
25	Subtotal		\$ 2,417.78	\$ 2,497.49	\$ 1,789.30	\$ 1,397.44	\$ 820.61	\$ 577.98	\$ 472.48	\$ 461.93	\$ 497.10	\$ 792.54	\$ 1,218.76	\$ 2,269.43	\$ 15,212.83
26	SVI														
27	Average Meter Counts		1	1	1	1	1	1	1	1	1	1	1	1	
28	Service Charge @ \$60/bill		\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$720.00
29	TOTAL REVENUE		\$ 8,704.31	\$ 8,876.33	\$ 6,629.68	\$ 5,530.13	\$ 3,537.92	\$ 2,772.21	\$ 2,472.81	\$ 2,401.02	\$ 2,537.48	\$ 3,391.76	\$ 4,755.93	\$ 8,040.21	\$ 59,649.78

MidAmerican Energy Company  
Docket NG01-010  
Valley Springs  
Adjusted Test Year Ended December 31, 2000

**Sources:**

Lines 1 - 3: Data response 4-6 and update to 4-6 (1-14-01 fax from Jean Calligan)  
Lines 5, 16 & 27: Sum of Month end count plus previous month end count / 2  
Line 7: MCB-1, schedule 2, page 2, line 27  
Line 8: Line 5 \* Line 7  
Line 11 - 13, 22- 24 and 28: Usage times tarriff rate  
Line 18: MCB-1, schedule 3, page 2, line 81  
Line 19: Line 16 \*Line 18  
Line 29: Sum of lines 14, 25, 28

MidAmerican Energy Company  
 Docket NG01-010  
 Valley Springs  
 Adjusted Test Year Ended December 31, 2000

Line	Description (a)	Amounts (b)	Amounts (c)
1	Per Books Revenues		
2	<b>SVF - Residential</b>		
3	October 2000	\$ 7,603.20	
4	November 2000	89.19	
5	December 2000	678.02	\$ 8,370.41
6	<b>SVF - Commercial</b>		
7	October 2000	1,763.22	
8	November 2000	-	
9	December 2000	-	1,763.22
10	<b>SVI</b>		
11	October 2000	30.00	
12	November 2000	-	
13	December 2000	-	30.00
14	<b>TOTAL Valley Springs 2000 Renenu</b>		<b>\$ 10,163.63</b>

Source:

Data Response 5-2 and fax from Jan Calligan dated 1/15/01.

MidAmerican Energy Company  
 Docket NG01-010  
 Interest Synchronization Adjustment  
 Adjusted Test Year Ended December 31, 2000

Line	Description (a)	Amount (b)
1	Average Rate Base	\$ 49,480,096.00
2	CWIP (not included in rate base)	\$ -
		1986 tax law change
3	Investment To Be Financed	\$ 49,480,096.00
4	Weighted Cost of Debt	<u>3.439%</u>
5	Synchronized Interest Expense	\$ 1,701,657.55
6	Interest Expense as filed	<u>\$ 1,553,573.00</u>
7	Difference In Interest Expense	\$ 148,084.55
8	Federal Income Tax Adjustment (35%)	<b>\$ (51,829.59)</b>

**SOURCES:**

- Column b, line 1: KAS-2, schedule 1, page 1, column d, line 26
- Column b, line 2:
- Column b, line 3: Line 1 plus line 2
- Column b, line 4: RGT-1, schedule 1, column e, line 1
- Column b, line 5: Line 3 times line 4
- Column b, line 6: WP RRT/R, page 1 of 1, column (2) line 9
- Column b, line 7: Line 5 less line 6
- Column b, line 8: line 7 times 35% (inverse)

MidAmerican Energy Company  
Docket NG01-010  
Valley Springs  
Adjusted Test Year Ended December 31, 2000

**Sources:**

Lines 1 - 3:	Data response 4-6 and update to 4-6 (1-14-01 fax from Jean Calligan
Lines 5, 16 & 27:	Sum of Month end count plus previous month end count / 2
Line 7:	MCB-1, schedule 2, page 2, line 27
Line 8:	Line 5 * Line 7
Line 11 - 13, 22- 24 and 28:	Usage times tarriff rate
Line 18:	MCB-1, schedule 3, page 2, line 81
Line 19:	Line 16 * Line 18
Line 29:	Sum of lines 14, 25, 28

MidAmerican Energy Company  
 Docket NG01-010  
 Valley Springs  
 Adjusted Test Year Ended December 31, 2000

Line	Description (a)	Amounts (b)	Amounts (c)
1	Per Books Revenues		
2	<b>SVF - Residential</b>		
3	October 2000	\$ 7,603.20	
4	November 2000	89.19	
5	December 2000	678.02	\$ 8,370.41
6	<b>SVF - Commercial</b>		
7	October 2000	1,763.22	
8	November 2000	-	
9	December 2000	-	1,763.22
10	<b>SVI</b>		
11	October 2000	30.00	
12	November 2000	-	
13	December 2000	-	30.00
14	<b>TOTAL Valley Springs 2000 Renenu</b>		<b>\$ 10,163.63</b>

Source:

Data Response 5-2 and fax from Jan Calligan dated 1/15/01.

MidAmerican Energy Company  
 Docket NG01-010  
 Interest Synchronization Adjustment  
 Adjusted Test Year Ended December 31, 2000

Line	Description	Amount
	(a)	(b)
1	Average Rate Base	\$ 49,480,096.00
2	CWIP (not included in rate base)	\$ -
		1986 tax law change
3	Investment To Be Financed	\$ 49,480,096.00
4	Weighted Cost of Debt	<u>3.439%</u>
5	Synchronized Interest Expense	\$ 1,701,657.55
6	Interest Expense as filed	<u>\$ 1,553,573.00</u>
7	Difference In Interest Expense	\$ 148,084.55
8	Federal Income Tax Adjustment (35%)	<b>\$ (51,829.59)</b>

**SOURCES:**

- Column b, line 1: KAS-2, schedule 1, page 1, column d, line 26
- Column b, line 2:
- Column b, line 3: Line 1 plus line 2
- Column b, line 4: RGT-1, schedule 1, column e, line 1
- Column b, line 5: Line 3 times line 4
- Column b, line 6: WP RRT/R, page 1 of 1, column (2) line 9
- Column b, line 7: Line 5 less line 6
- Column b, line 8: line 7 times 35% (inverse)

MidAmerican Energy Company  
Docket NG01-010  
South Dakota Average Rate Base with Pro Forma Adjustments  
Adjusted Test Year Ending December 31, 2000

Line No.	Description	South Dakota Average Per Books	Staff's Total Pro Forma Adjustments	Staff's South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1	Gas - Plant in Service (101)	\$ 70,863,310.05	\$ 1,492,178.30	\$ 72,355,488.35
2	Gas - Completed Construction Not Classified (106)	7,125,804.23	-	7,125,804.23
3	Total Plant in Service	77,989,114.28	1,492,178.30	79,481,292.58
4	Accumulated Depreciation	30,043,342.20	(547,118.12)	29,496,224.09
5	Subtotal	47,945,772.08	2,039,296.42	49,985,068.50
6	Acquisition Adjustment	8,918,380.75	(4,459,190.50)	4,459,190.25
7	Acquisition Adjustment Accumulated Depreciation	2,634,885.00	(1,317,442.50)	1,317,442.50
8	Subtotal	6,283,495.75	(3,141,748.00)	3,141,747.75
9	TOTAL PLANT IN SERVICE	54,229,267.83	(1,102,451.59)	53,126,816.25
	Additions to Rate Base:			
10	Material and Supplies	442,321.00	(55,587.00)	386,734.00
11	Fuel Stocks	634,956.00	(257,381.00)	377,575.00
12	Prepayments	26,690.00	335.00	27,025.00
13	Advanced Tax Collection	-	(110,488.91)	(110,488.91)
14	Working Capital	(669,790.00)	412,440.67	(257,349.33)
15	Other	-	-	-
16	TOTAL ADDITIONS TO RATE BASE	434,177.00	(10,681.24)	423,495.76
	Deductions to Rate Base:			
17	Accumulated Deferred Income Taxes	3,288,204.00	-	3,288,204.00
18	Accumulated 3% Investment Tax Credit	394.00	-	394.00
19	Customer Advances for Construction	257,210.00	4,415.00	261,625.00
20	Customer Deposits	50,919.00	-	50,919.00
21	Accumulated Provision for Uncollectibles	238,917.00	-	238,917.00
22	Accumulated Provision for Injuries and Damages	217,517.00	-	217,517.00
23	Miscellaneous Operating Provisions	12,640.00	-	12,640.00
24	Other	-	-	-
25	TOTAL DEDUCTIONS TO RATE BASE	4,065,801.00	4,415.00	4,070,216.00
26	TOTAL SOUTH DAKOTA RATE BASE	\$ 50,597,643.83	\$ (1,117,547.83)	\$ 49,480,096.00

SOURCES:

Line 3: Line 1 plus line 2  
Line 5: Line 3 less, line 4  
Line 8: Line 6 less line 7  
Line 9: Line 5 plus line 8  
Line 16: Sum of lines 10 - 15  
Line 25: Sum of lines 17 - 24  
Line 26: Line 9 plus line 16 less line 25

Column b: KAS-2 Schedule 2, page 1, column b  
Column c: KAS-2 Schedule 2, page 1, column j  
Column d: column b plus column c

MidAmerican Energy Company  
 Docket NG01-010  
 South Dakota Average Rate Base with Pro Forma Adjustments  
 Adjusted Test Year Ending December 31, 2000

Line	Description	South Dakota Average Per Books	Acquisition Adjustment 50%	2001 Sales Growth	Mercury Seal Regulator Project	Capital Projects	Updates	Working Capital	Total Staff Adjustment	Total Staff South Dakota Rate Base
	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Gas - Plant in Service (101)	\$ 70,863,310 05		\$ 80,626 21	\$ 352,800 35	\$ 1,058,751 74			\$ 1,492,178 30	\$ 72,355,488 35
2	Gas - Completed Construction Not Classified (106)	7,125,804 23								7,125,804 23
3	Total Plant in Service	77,989,114 28		80,626 21	352,800 35	1,058,751 74			1,492,178 30	79,481,292 58
4	Accumulated Depreciation	30,043,342 20		1,562 14	(430,063 62)	(118,616 63)			(547,118 12)	29,496,224 09
5	Subtotal	47,945,772 08		79,064 08	782,863 97	1,177,368 37			2,039,296 42	49,985,068 50
6	Acquisition Adjustment	8,918,380 75	(4,459,190 50)						(4,459,190 50)	4,459,190 25
7	Acquisition Adjustment Accumulated Depreciation	2,634,885 00	(1,317,442 50)						(1,317,442 50)	1,317,442 50
8	Subtotal	6,283,495 75	(3,141,748 00)						(3,141,748 00)	3,141,747 75
9	TOTAL PLANT IN SERVICE	54,229,267 83	(3,141,748 00)	79,064 08	782,863 97	1,177,368 37			(1,102,451 59)	53,126,816 25
10	Additions to Rate Base									
11	Material and Supplies	442,321 00					(55,587 00)		(55,587 00)	386,734 00
12	Fuel Stocks	634,956 00					(257,381 00)		(257,381 00)	377,575 00
13	Prepayments	26,690 00					335 00		335 00	27,025 00
14	Advanced Tax Collection							(110,488 91)	(110,488 91)	(110,488 91)
15	Working Capital	(669,790 00)						412,440 67	412,440 67	(257,349 33)
16	Other									
16	TOTAL ADDITIONS TO RATE BASE	434,177 00					(312,633 00)	301,951 76	(10,681 24)	423,495 76
17	Deductions to Rate Base:									
18	Accumulated Deferred Income Taxes	3,288,204 00								3,288,204 00
19	Accumulated 3% Investment Tax Credit	394 00								394 00
20	Customer Advances for Construction	257,210 00					4,415 00		4,415 00	261,625 00
21	Customer Deposits	50,919 00								50,919 00
22	Accumulated Provision for Uncollectibles	238,917 00								238,917 00
23	Accumulated Provision for Injuries and Damages	217,517 00								217,517 00
24	Miscellaneous Operating Provisions	12,640 00								12,640 00
25	Other									
25	TOTAL DEDUCTIONS TO RATE BASE	4,065,801 00					4,415 00		4,415 00	4,070,216 00
26	TOTAL SOUTH DAKOTA RATE BASE	\$ 50,597,643.83	\$ (3,141,748.00)	\$ 79,064.08	\$ 782,863.97	\$ 1,177,368.37	\$ (317,048.00)	\$ 301,951.76	\$ (1,117,547.83)	\$ 49,480,095.00
	Staff position on MEC proposed adjustment		Accepted	Adjusted	Adjusted	Adjusted	Staff Proposed	Adjusted		
	Source		MJA-1, sch 3	KAS-2, sch 3	KAS-2 sch 4	KAS-2 sch 5	Testimony	DAJ-1 sch 1 & 2		
	Staff Witness Testimony		Senger	Senger	Senger	Senger	Jacobson	Jacobson		

MidAmerican Energy Company  
Docket NG01-010  
South Dakota Average Rate Base with Pro Forma Adjustments  
Adjusted Test Year Ending December 31, 2000

Sources

Line 3: Line 1 plus line 2

Line 5: Line 3 less line 4

Line 8: Line 6 less line 7

Line 9: Line 5 plus line 8

Line 16: Sum of lines 10 - 15

Line 25: Sum of lines 17 - 24

Line 26: Line 9 plus line 16 less line 25

Column b, line 1: Statement D, schedule D-3, page 4 of 12, column p, line 54

Column b, line 2: Statement D, schedule D-3, page 8 of 12, column p, line 54

Column b, line 4: Statement E, page 3 of 3, column o, line 13

Column b, line 6: MJA/A, page 1 of 11, column c, line 4 and MJA/B, page 1 of 3, column b, line 3

Column b, line 7: MJA/A, page 2 of 11, column c, line 4 and MJA/B, page 1 of 3, column c, line 5

Column b, line 10: Statement F, schedule F-1, page 1 of 3, column c, line 22

Column b, line 11: Statement F, schedule F-1, page 2 of 3, column h, line 23

Column b, line 12: Statement F, schedule F-1, page 3 of 3, column h, line 23

Column b, line 14: Data Request 4-5

Column b, line 17: MJA/A, page 6 of 11, column d, line 16

Column b, line 18: MJA/A, page 7 of 11, column i, line 16

Column b, line 19: MJA/A, page 8 of 11, column d, line 22

Column b, line 20: MJA/A, page 9 of 11, column c, line 28

Column b, line 21: MJA/A, page 10 of 11, column c, line 23

Column b, line 22: MJA/A, page 11 of 11, column d, line 28

Column b, line 23: MJA/A, page 11 of 11, column e, line 28

Column b, line 24:

Column c, line 6: MJA/B, page 2 of 3, column b line 9

Column c, line 7: MJA/B, page 2 of 3, column b line 12

Column c, line 8: Column c, line 6 less column c, line 7

Column e, line 1: KAS-2, schedule 3, page 1, column c, line 8

Column e, line 4: KAS-2, schedule 3, page 1, column c, line 9

Column f, line 1: KAS-2, schedule 4, page 1, column b, line 1

Column f, line 4: KAS-2, schedule 4, page 1, column b, line 5

Column g, line 1: KAS-2, schedule 5, page 1, column d, line 6

Column g, line 4: KAS-2, schedule 5, page 1, column e, line 6

Column h, line 10: Witness Jacobson testimony

Column h, line 11: Witness Jacobson testimony

Column h, line 12: Witness Jacobson testimony

Column h, line 19: Witness Jacobson testimony

Column i, line 13: Column k, line 13 less column b line 13

Column i, line 14: Column k, line 14 less column b line 14

Column j: Sum of columns c, e, f, g, h, i

Column k, line 13: Inverse of DAJ-1, Schedule 2, column g, line 4

Note: \$301.88 calculation variance

Column k, line 14: DAJ-1, Schedule 1, column b, line 21

MidAmerican Energy Company  
 Docket NG01-010  
 2001 Sales Growth  
 Adjusted Test Year Ending December 31, 2000

Line	Description	Residential	Commercial
	(a)	(b)	(c)
1	Additional Plant In Service	\$ 50,899.33	\$ 29,726.88
2	Annual Depreciation Rate	3.875%	3.875%
3	Annual Depreciation Expense	\$ 1,972.35	\$ 1,151.92
4	Rate Base Customer Growth Adjustment		
5	Plant in Service (annualized)	\$ 50,899.33	\$ 29,726.88
6	Accumulated Depreciation (annualized)	\$ 986.18	\$ 575.96
7	Depreciation Expense (annualized)	\$ 1,972.35	\$ 1,151.92
			<b>Residential &amp; Commercial</b>
8	<b>Total Plant in Service</b>		<b>\$ 80,626.21</b>
9	<b>Total Accumulated Depreciation</b>		<b>\$ 1,562.14</b>
10	<b>Total Depreciation Expense</b>		<b>\$ 3,124.27</b>

**SOURCES:**

Column b, line 1: KAS-2, schedule 3, page 2, column c, line 7  
 Column b, line 2: WP MJA/C, page 1, column b, line 6  
 Column b, line 3: Column b, line 1 times column b, line 2  
 Column b, line 5: Column b, line 1  
 Column b, line 6: Column b, line 7 divided by 2  
 Column b, line 7: Column b, line 3  
  
 Column c, line 1: KAS-2, schedule 3, page 2, column c, line 20  
 Column c, line 2: WP MJA/C, page 1, column c, line 6  
 Column c, line 3: Column c, line 1 times column c, line 2  
 Column c, line 5: Column c, line 1  
 Column c, line 6: Column c, line 7 divided by 2  
 Column c, line 7: Column c, line 3  
 Column c, line 8: Sum of column b, line 5 and column c, line 5  
 Column c, line 9: Sum of column b, line 6 and column c, line 6  
 Column c, line 10: Sum of column b, line 7 and column c, line 7

MidAmerican Energy Company  
 Docket NG01-010  
 2001 Sales Growth  
 Adjusted Test Year Ending December 31, 2000

<u>Line</u>	<u>Service Area</u> (a)	<u>Project #</u> (b)	<u>Total Cost</u> (c)	<u>No. of Services</u> (d)	
1	<b>Residential - 1/2 Inch Plastic Service</b>				
2	Sioux Falls	15237	\$ 16,221.74	557	
3	Vermillion	15237	271.48	1	
4		15247	19,787.83	73	
5	Yankton	15237	184.72	1	
6		15247	14,433.56	54	
7	Total		<u>\$ 50,899.33</u>	<u>686</u>	
8	Average Cost per Service		\$ 74.20		
9	<b>Commercial - 1 inch and 2 inch Plastic Services</b>				
10	Sioux Falls	15237	\$ 5,632.69	59	1 inch
11			12,558.31	6	2 inch
12	Vermillion	15237			1 inch
13					2 inch
14		15247	3,724.55	7	1 inch
15					2 inch
16	Yankton	15237			1 inch
17					2 inch
18		15247	7,182.28	17	1 inch
19			629.05	1	2 inch
20	Total		<u>\$ 29,726.88</u>	<u>90</u>	
21	Average Cost per Service		\$ 330.30		

**SOURCES:**

Column c, lines 2 - 6: Data Response 4-9  
 Column c, line 7: Sum of column c, line 2 - 6  
 Column c, line 8: Column c, line 7 divided by column d, line 7  
 Column c, lines 10 - 19: Data Response 4-9  
 Column c, line 20: Sum of column c, lines 10 - 19  
 Column c, line 21: Column c, line 20 divided by column d, line 20

Column d, lines 2 - 6: Data Response 4-9  
 Column d, line 7: Sum of column d, lines 2 - 6  
 Column d, lines 10 - 19: Data Response 4-9  
 Column d, line 20: Sum of column e, lines 10 - 19

MidAmerican Energy Company  
 Docket NG01-010  
 Mercury Seal Regulator Project  
 Adjusted Test Year Ending December 31, 2000

Line	Description (a)	Amount (b)	Source (c)
1	Plant in Service Adjustment	\$ 352,800.35	KAS-2, schedule 4, page 2, column d, line 16
2	Accumulated Depreciation Adjustment		
3	New Plant	5,117.58	KAS-2, schedule 4, page 4, column d, line 17
4	Retirement Activity	(435,181.20)	KAS-2, schedule 4, page 5, column d, line 11
5	Total	<u>\$ (430,063.62)</u>	Sum of lines 3 and 4
6	Depreciation Expense Adjustment	\$ 13,688.64	KAS-2, schedule 4, page 3, column d, line 16

MidAmerican Energy Company  
 Docket NG01-010  
 Mercury Seal Regulator Project  
 Adjusted Test Year Ending December 31, 2000

Plant in Service - Mercury Seal Regulator Replacement

Line No.	Month/Year	Actual	(c)	(d)
		Monthly Construction Costs		
	(a)	(b)		
1	04-2001	\$ 167.63		
2	05-2001	\$ 44,108.22		
3	06-2001	41,207.10		
4	07-2001	7,041.01		
5	08-2001	22,243.82		
6	09-2001	103,078.28		
7	10-2001	25,218.70		
8	11-2001	109,735.59		
9	<b>TOTAL</b>	<b>\$ 352,800.35</b>		

	Month/Year	2000 Per Books	Annualized	Difference
10	01-2000	\$ -	\$ 352,800.35	\$ 352,800.35
11	02-2000	-	352,800.35	352,800.35
12	03-2000	-	352,800.35	352,800.35
13	04-2000	-	352,800.35	352,800.35
14	05-2000	-	352,800.35	352,800.35
15	06-2000	-	352,800.35	352,800.35
16	07-2000	-	352,800.35	352,800.35
17	08-2000	-	352,800.35	352,800.35
18	09-2000	-	352,800.35	352,800.35
19	10-2000	-	352,800.35	352,800.35
20	11-2000	-	352,800.35	352,800.35
21	12-2000	-	352,800.35	352,800.35
22	<b>TOTAL</b>	<b>\$0.00</b>	<b>\$4,233,604.20</b>	<b>\$ 4,233,604.20</b>
23	12 Month Average	<b>\$0.00</b>	<b>\$ 352,800.35</b>	<b>\$ 352,800.35</b>
24	<b>TOTAL PLANT ADJUSTMENT</b>			<b>\$352,800.35</b>

SOURCES:

- Column b, lines 1 - 8: Data response 3- 34a
- Column b, line 9: Sum of column b, lines 1 through 8
- Column b, lines 10 - 21: Data response 3- 34
- Column b, line 22: Sum of column b, lines 10 through 21
- Column b, line 23: Column b, line 22 divided by 12
  
- Column c, lines 10 -21: Column b line 9
- Column c, line 22: Sum of column c, lines 10 through 21
- Column c, line 23: Column c, line 22 divided by 12
  
- Column d, lines 10 -21: Column c less column b
- Column d, line 22: Sum of column d, lines 10 through 21
- Column d, line 23: Column d, line 22 divided by 12
- Column d, line 24: Column d, line 23



MidAmerican Energy Company  
 Docket NG01-010  
 Mercury Seal Regulator Project  
 Adjusted Test Year Ending December 31, 2000

Accumulated Depreciation - Mercury Seal Regulator Replacement

Line No	Annual Depreciation	Monthly Depreciation	(c)	(d)
	(a)	(b)		
1	3.88%	0.323333%		
2	\$9,447.87	\$787.32		
	Month/Year	2000 Per Books	Annualized	Difference
3	01-2000	\$ -	\$ 787.32	\$ 787.32
4	02-2000	-	1,574.64	1,574.64
5	03-2000	-	2,361.96	2,361.96
6	04-2000	-	3,149.28	3,149.28
7	05-2000	-	3,936.60	3,936.60
8	06-2000	-	4,723.92	4,723.92
9	07-2000	-	5,511.24	5,511.24
10	08-2000	-	6,298.56	6,298.56
11	09-2000	-	7,085.88	7,085.88
12	10-2000	-	7,873.20	7,873.20
13	11-2000	-	8,660.52	8,660.52
14	12-2000	-	9,447.84	9,447.84
15	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 61,410.96</b>	<b>\$ 61,410.96</b>
16	12 Month Average	\$ -	\$ 5,117.58	\$ 5,117.58
17	<b>TOTAL ACCUM DEPR ADJUSTMENT</b>		<b>\$ 5,117.58</b>	

SOURCES:

Column a, line 1: WP MJA/F, page 8, column b, line 21  
 Column a, line 2: Column a, line 1 times KAS-2, schedule 4, page 2, column d, line 24

Column b, line 1: Column a, line 1 divided by 12  
 Column b, line 2: Column a, line 2 divided by 12  
 Column b, lines 3 - 14: Data response 3-34  
 Column b, line 15: Sum of column b, lines 3 through 14  
 Column b, line 16: Column b, line 15 divided by 12

Column c, line 3: Column b, line 2  
 Column c, line 4: Column b, line 2 plus column c, line 3  
 Column c, line 5: Column b, line 2 plus column c, line 4  
 Column c, line 6: Column b, line 2 plus column c, line 5  
 Column c, line 7: Column b, line 2 plus column c, line 6  
 Column c, line 8: Column b, line 2 plus column c, line 7  
 Column c, line 9: Column b, line 2 plus column c, line 8  
 Column c, line 10: Column b, line 2 plus column c, line 9  
 Column c, line 11: Column b, line 2 plus column c, line 10  
 Column c, line 12: Column b, line 2 plus column c, line 11  
 Column c, line 13: Column b, line 2 plus column c, line 12  
 Column c, line 14: Column b, line 2 plus column c, line 13  
 Column c, line 15: Sum of column c, lines 3 through 14  
 Column c, line 16: Column c, line 15 divided by 12

Column d, lines 3 - 14: Column c less column b  
 Column c, line 15: Sum of column d, lines 3 through 14  
 Column c, line 16: Column d, line 15 divided by 12  
 Column c, line 17: Column d, line 16

MidAmerican Energy Company  
 Docket NG01-010  
 Mercury Seal Regulator Project  
 Adjusted Test Year Ending December 31, 2000

Mercury Seal Regulator Replacement  
 Removal/Cleanup- Accumulated Depreciation

Line No.	Month/Year (a)	South Dakota Actual Monthly Construction Costs	Spill Clean up Location (c)	Clean up Costs (d)
		(b)		
1	04-2001	\$ -		
2	05-2001	\$ 233.63	708 & 710 W. 6th Street, Yankton	\$ 165,000.00
3	06-2001	3,259.87	N 3rd Street, Beresford	11,393.70
4	07-2001	51,790.76	207 Hemlock, Beresford	7,030.52
5	08-2001	159,148.76	MEC Service Center, Sioux Falls	4,751.92
6	09-2001	184,650.38	Total	<u>\$ 188,176.14</u>
7	10-2001	144,750.15		
8	11-2001	79,523.79		
9	TOTAL	<u>\$ 623,357.34</u>		

Less

10	Clean Up Cost Prior To Removal Program	\$ 188,176.14
11	Removal Costs Allowed	<u>\$ 435,181.20</u>

SOURCES:

Column b, lines 1 - 8: Data response 3- 34a  
 Column b, line 9: Sum of column b lines 1 - 8  
 Column b, line 10: Column d, line 6  
 Column b, line 11: Column b, line 9 less column b, line 10

Column d, lines 2 - 5: Data Response 3-43b  
 Column d, line 6: Sum of column d, lines 2 - 5

MidAmerican Energy Company  
 Docket NG01-010  
 Capital Projects - Summary  
 Adjusted Test Year Ending December 31, 2000

Line No	Project #	Description	Year	Plant	Accumulated Depreciation	Deprecation Expense	NOTES:
	(a)	(b)	(c)	(d)	(e)	(f)	(h)
1	15563	Yankton Steel Main Replace	2001	\$377,914.86	\$5,117.58	\$9,447.84	Staff adjusted
2	05669	Purch 7 Gas Service Trucks	2001	276,845.21	13,046.36	24,085.56	Accepted Company's adjustment
3	Staff Adj	Removal of 7 Vehicles	N/A	(160,551.00)	(146,789.63)	(7,496.00)	Staff proposed
4	05541	Valley Springs (New Town)	2000	342,471.19	5,429.43	9,403.57	Accepted Company's adjustment
5	95536	55# to 135# Pressure	2000	222,071.48	4,579.63	7,363.76	Accepted Company's adjustment
6	<b>TOTAL</b>			<b>\$ 1,058,751.74</b>	<b>\$ (118,616.63)</b>	<b>\$ 42,809.73</b>	

**SOURCES:**

Column d, line 1: Exhibit (KAS-2), Schedule 5, page 2, column d, line 23  
 Column d, line 2: WP MJA/F, page 14 of 50, column D, line 19  
 Column d, line 3: KAS-2, schedule 5, page 5, column c line 9  
 Column d, line 4: WP MJA/F, page 23 of 50, column D, line 19  
 Column d, line 5: WP MJA/F, page 33 of 50, column D, line 19  
 Column d, line 6: Sum of column d, lines 1 through 5

Column e, line 1: KAS-2, Schedule 5, page 4, column d, line 17  
 Column e, line 2: WP MJA/F, page 17 of 50, column D, line 19  
 Column e, line 3: KAS-2, schedule 5, page 5, column c, line 14  
 Column e, line 4: WP MJA/F, page 27 of 50, column D, line 19  
 Column e, line 5: WP MJA/F, page 36 of 50, column D, line 19 plus page 39 of 50, column D, line 19 plus page 42 of 50, column D, line 19 plus page 45 of 50, column D, line 19  
 Column e, line 6: Sum of column e, lines 7 through 11

Column f, line 1: KAS-2, Schedule 5, page 3, column d, line 16  
 Column f, line 2: WP MJA/F, page 16 of 50, column D, line 15  
 Column f, line 3: KAS-2, schedule 5, page 5, column c, line 15  
 Column f, line 4: WP MJA/F, page 26 of 50, column D, line 15  
 Column f, line 5: WP MJA/F, page 35 of 50, column D, line 15 plus page 38 of 50, column D, line 15 plus page 41 of 50, column D, line 15 plus page 44 of 50, column D, line 15  
 Column f, line 6: Sum of column g, lines 7 through 11

MidAmerican Energy Company  
 Docket NG01-010  
 Capital Projects - Yankton Steel Main Replacement  
 Adjusted Test Year Ending December 31, 2000

Plant In Service - Yankton Steel Main Replacement

Line No.	Month/Year	Actual Monthly Expenditures	(c)	(d)
	(a)	(b)		
1	05-2001	\$ 2,970.21		
2	06-2001	41,963.21		
3	07-2001	8,372.13		
4	08-2001	164,598.82		
5	09-2001	104,847.39		
6	10-2001	35,007.87		
7	11-2001	20,155.23		
8	TOTAL	<u>\$ 377,914.86</u>		

Line No.	Month/Year	2000 Per Books	Annualized	Difference
	9	01-2000	\$ -	\$ 377,914.86
10	02-2000	-	377,914.86	377,914.86
11	03-2000	-	377,914.86	377,914.86
12	04-2000	-	377,914.86	377,914.86
13	05-2000	-	377,914.86	377,914.86
14	06-2000	-	377,914.86	377,914.86
15	07-2000	-	377,914.86	377,914.86
16	08-2000	-	377,914.86	377,914.86
17	09-2000	-	377,914.86	377,914.86
18	10-2000	-	377,914.86	377,914.86
19	11-2000	-	377,914.86	377,914.86
20	12-2000	-	377,914.86	377,914.86
21	TOTAL	<u>\$ -</u>	<u>\$4,534,978.32</u>	<u>\$ 4,534,978.32</u>

22	12 Month Average	<u>\$ -</u>	<u>\$ 377,914.86</u>	<u>\$ 377,914.86</u>
23	TOTAL PLANT ADJUSTMENT			<u>\$377,914.86</u>

SOURCES:

- Column b, lines 1 - 2: WP MJA/F, page 11 of 50
  - Column b, lines 3 - 7: Data response 3-32(a)
  - Column b, line 8: Sum of column b, lines 1 through 7
  - Column b, lines 9 - 20: WP MJA/F, page 5 of 50, column b
  - Column b, line 21: Sum of column b, lines 9 through 20
  - Column b, line 22: Column b, line 21 divided by 12
- 
- Column c, lines 9 - 20: Column b line 8
  - Column c, line 21: Sum of column c, lines 9 through 20
  - Column c, line 22: Column c, line 21 divided by 12
- 
- Column d, lines 9 - 20: Column c less column b
  - Column d, line 21: Sum of column d, lines 9 through 20
  - Column d, line 22: Column d, line 21 divided by 12
  - Column d, line 23: Column d, line 22

MidAmerican Energy Company  
 Docket NG01-010  
 Capital Projects - Yankton Steel Main Replacement  
 Adjusted Test Year Ending December 31, 2000

Depreciation Expense - Yankton Steel Main Replacement

Line No	Annual Depreciation (a)	Monthly Depreciation (b)	(c)	(d)
1	2.50%	0.208333%		
2	\$9,447.87	\$787.32		

	Month/Year	2000 Per Books	Annualized	Difference
3	01-2001	\$ -	\$ 787.32	\$ 787.32
4	02-2001	\$ -	\$ 787.32	\$ 787.32
5	03-2001	\$ -	\$ 787.32	\$ 787.32
6	04-2001	\$ -	\$ 787.32	\$ 787.32
7	05-2001	\$ -	\$ 787.32	\$ 787.32
8	06-2001	\$ -	\$ 787.32	\$ 787.32
9	07-2001	\$ -	\$ 787.32	\$ 787.32
10	08-2001	\$ -	\$ 787.32	\$ 787.32
11	09-2001	\$ -	\$ 787.32	\$ 787.32
12	10-2001	\$ -	\$ 787.32	\$ 787.32
13	11-2001	\$ -	\$ 787.32	\$ 787.32
14	12-2001	\$ -	\$ 787.32	\$ 787.32
15	TOTAL	\$ -	\$ 9,447.84	\$ 9,447.84

16	TOTAL DEPR EXP ADJUSTMENT	\$ 9,447.84
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SOURCES:

- Column a, line 1: WP MJA/F, page 7 of 50, column b, line 21  
 Column a, line 2: Column a, line 1 times KAS-2, schedule 5, page 2, column d, line 23
- Column b, line 1: Column a, line 1 divided by 12  
 Column b, line 2: Column a, line 2 divided by 12  
 Column b, lines 3 - 14: WP MJA/F, page 7 of 50, column b  
 Column b, line 15: Sum of column b, lines 3 through 14
- Column c, lines 3 - 14: Column b, line 2  
 Column c, line 15: Sum of column c, lines 3 through 14
- Column d, lines 3 - 14: Column c less column b  
 Column d, line 15: Sum of column d, lines 3 through 14  
 Column d, line 16: Column d, line 15

MidAmerican Energy Company  
 Docket NG01-010  
 Capital Projects - Yankton Steel Main Replacement  
 Adjusted Test Year Ending December 31, 2000

Accumulated Depreciation - Yankton Steel Main Replacement

Line No	Annual Depreciation (a)	Monthly Depreciation (b)	(c)	(d)
1	2.50%	0.208333%		
2	\$9,447.87	\$787.32		
		2000 Per Books	Annualized	Difference
3	01-2000	\$ -	\$ 787.32	\$ 787.32
4	02-2000	-	1,574.64	1,574.64
5	03-2000	-	2,361.96	2,361.96
6	04-2000	-	3,149.28	3,149.28
7	05-2000	-	3,936.60	3,936.60
8	06-2000	-	4,723.92	4,723.92
9	07-2000	-	5,511.24	5,511.24
10	08-2000	-	6,298.56	6,298.56
11	09-2000	-	7,085.88	7,085.88
12	10-2000	-	7,873.20	7,873.20
13	11-2000	-	8,660.52	8,660.52
14	12-2000	-	9,447.84	9,447.84
15	TOTAL	\$ -	\$ 61,410.96	\$ 61,410.96
16	12 Month Average	\$ -	\$ 5,117.58	\$ 5,117.58
17	TOTAL ACCUM DEPR ADJUSTMENT			\$ 5,117.58

SOURCES:

Column a, line 1:	WP MJA/F, page 8, column b, line 21
Column a, line 2:	Column a, line 1 times KAS-2, schedule 5, page 2, column d, line 23
Column b, line 1:	Column a, line 1 divided by 12
Column b, line 2:	Column a, line 2 divided by 12
Column b, lines 3 - 14:	WP MJA/F, page 8, column b
Column b, line 15:	Sum of column b, lines 3 through 14
Column b, line 16:	Column b, line 15 divided by 12
Column c, line 3:	Column b, line 2
Column c, line 4:	Column b, line 2 plus column c, line 3
Column c, line 5:	Column b, line 2 plus column c, line 4
Column c, line 6:	Column b, line 2 plus column c, line 5
Column c, line 7:	Column b, line 2 plus column c, line 6
Column c, line 8:	Column b, line 2 plus column c, line 7
Column c, line 9:	Column b, line 2 plus column c, line 8
Column c, line 10:	Column b, line 2 plus column c, line 9
Column c, line 11:	Column b, line 2 plus column c, line 10
Column c, line 12:	Column b, line 2 plus column c, line 11
Column c, line 13:	Column b, line 2 plus column c, line 12
Column c, line 14:	Column b, line 2 plus column c, line 13
Column c, line 15:	Sum of column c, lines 3 through 14
Column c, line 16:	Column c, line 15 divided by 12
Column d, lines 3 - 14:	Column c less column b
Column c, line 15:	Sum of column d, lines 3 through 14
Column c, line 16:	Column d, line 15 divided by 12
Column c, line 17:	Column d, line 16

MidAmerican Energy Company  
 Docket NG01-010  
 Capital Projects - Removal of 7 Vehicles  
 Adjusted Test Year Ending December 31, 2000

Line	Vehicle # (a)	Original Book Value (b)	In-Service Date (c)	Depreciation Rate (d)	2000 Depreciation Expense (e)	12/31/2000 Accumulated Depreciation (f)	Sources
1	112041	\$ 18,277.00	1991	8.70%	\$ 722.00	\$ 12,743.00	Data Response 5-1
2	112044	19,003.00	1991	8.70%	750.00	13,248.00	Data Response 5-1
3	112037	Previously retired					Data Response 5-1
4	111011	26,913.00	1994	8.70%	1,390.00	14,959.00	Data Response 5-1
5	112034	25,712.00	1995	8.70%	1,469.00	12,610.00	Data Response 5-1
6	111016	37,199.00	1992	8.70%	1,595.00	24,133.00	Data Response 5-1
7	111018	33,447.00	1993	8.70%	1,570.00	10,686.00	Data Response 5-1
8	<b>TOTAL</b>	<b><u>\$160,551.00</u></b>			<b><u>\$ 7,496.00</u></b>	<b><u>\$ 88,379.00</u></b>	

	AMOUNT	
9 Plant In Service	<u>\$(160,551.00)</u>	Remove Vehicles (18 CFR Part 201 - Gas Plant Instruction 10)
10 Accumulated Depr		
2000 Depreciation Exp.	\$ (7,496.00)	Reverse year 2000 Depreciation Expense
11 Book Value	\$(160,551.00)	Remove Vehicles (18 CFR Part 201 - Gas Plant Instruction 10.)
12 Cost of Removal	\$ (542.63)	Remove Vehicles (18 CFR Part 201 - Gas Plant Instruction 10)
13 Salvage Value	<u>\$ 21,800.00</u>	Remove Vehicles (18 CFR Part 201 - Gas Plant Instruction 10)
14 TOTAL	<u>\$(146,789.63)</u>	
15 Depreciation Expense	\$ (7,496.00)	Reverse year 2000 Depreciation Expense

**SOURCES:**

Column b, lines 1 - 7: Data Request 5-1  
 Column b, line 8: Sum of column b, lines 1 - 7

Column c, line 9: Column b, line 8  
 Column c, line 10: Column e, line 8  
 Column c, line 11: Column b, line 8  
 Column c, line 12: Data Response 4-31  
 Column c, line 13: Data Response 4-31  
 Column c, line 14: Sum of column c, line 10 - 13  
 Column c, line 15: Column e, line 8

Column e, lines 1 - 7: Data Request 5-1  
 Column e, line 8: Sum of column e, lines 1 - 7

Column f, lines 1 - 7: Data Request 5-1  
 Column f, line 8: Sum of column f, lines 1 - 7

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

RECEIVED

JAN 23 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF MIDAMERICAN ENERGY COMPANY )  
FOR AN INCREASE IN ITS GAS )  
RATES IN ITS SERVICE TERRITORY )

DOCKET NO. NG01-010

DIRECT TESTIMONY AND EXHIBIT OF BASIL L. COPELAND JR.  
FOR THE STAFF OF THE PUBLIC UTILITIES COMMISSION

January 23, 2002

1 **I. BACKGROUND AND QUALIFICATIONS**

2

3 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND TELEPHONE**  
4 **NUMBER.**

5 A. My name is Basil L. Copeland Jr.; my business address and telephone number are 14619  
6 Corvallis Road, Maumelle, AR, 72113. (501)851-8604.

7

8 **Q. WHAT IS YOUR OCCUPATION, BY WHOM ARE YOU EMPLOYED, AND FOR**  
9 **WHOM ARE YOU TESTIFYING?**

10 A. I am an economist, specializing in energy and utility economics, and a principal in  
11 Chesapeake Regulatory Consultants, Inc., Columbia, MD. I am testifying in this proceeding  
12 on behalf of the Staff of the Public Utilities Commission

13

14 **Q. PLEASE DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.**

15 A. I received my education at Portland State College (1967-1969), New Mexico Institute of  
16 Mining and Technology (1969), and Oregon State University (1972-75). In 1974 I received a  
17 Bachelor of Science degree in Economics from Oregon State University, and in 1976 a Master  
18 of Science degree in Resource Economics (with a minor in Business Finance) from the same  
19 institution.

20 From August 1975 to February 1977, I worked as a financial analyst and staff  
21 economist for the Arkansas Public Service Commission. From March 1977 to August 1978, I  
22 worked in a similar position by the Iowa State Commerce Commission. In September of 1978

1 I went to work for the Attorney General of Arkansas in a U.S. Department of Energy-funded  
2 office of consumer services, with responsibility for economic analysis in electric utility rate  
3 cases. While with the Attorney General, I assisted in the development of legislation that  
4 created the Arkansas Department of Energy. In July of 1979, soon after the Department was  
5 officially created, I became Deputy Director for Forecasting. In that position, I directed a staff  
6 with broad responsibilities which included the development of an energy management  
7 information system for monitoring energy supply and demand in Arkansas, including  
8 comprehensive forecasts of energy demand by fuel source and sector.

9 I left the Arkansas Department of Energy in January 1981, and worked briefly as an  
10 independent consultant before joining the consulting firm of Hess and Lim, Inc., in April  
11 1981. While employed by Hess and Lim, I served as a consultant on numerous rate cases  
12 before the FERC and various state utility commissions. I left Hess & Lim in October 1986 to  
13 join with two other consultants in the founding of Chesapeake Regulatory Consultants. I have  
14 testified or provided technical assistance in over 150 proceedings before the FERC, the FCC,  
15 and regulatory bodies in: Alabama, Arizona, Arkansas, California, Colorado, Georgia, Illinois,  
16 Iowa, Kansas, Maine, Maryland, Mississippi, Montana, New Mexico, New York, Oklahoma,  
17 Pennsylvania, Rhode Island, South Dakota, Texas, Vermont, Washington State, West  
18 Virginia, and the District of Columbia. On four occasions I have been invited to appear on the  
19 program of the annual conference of Michigan State University's Institute of Public Utilities,  
20 and I have served as faculty for the Michigan State-NARUC summer training program for  
21 regulatory commission personnel.

1 I have published numerous articles on a variety of utility issues, including articles or  
2 comments in *Land Economics*, *American Economic Review*, *Public Utilities Fortnightly*,  
3 *Journal of Business Research*, *Yale Journal on Regulation*, *Journal of Portfolio Management*,  
4 *Energy Law Journal*, and the *Financial Analysts Journal*. My 1982 article in the *Financial*  
5 *Analysts Journal* on the equity risk premium received a Graham and Dodd award from the  
6 *Financial Analysts Federation*. I have also served as an academic referee for two academic  
7 journals where I reviewed articles on utility economics and finance. My article in the Spring  
8 1991 issue of the *Energy Law Journal*<sup>1</sup> deals with the constitutional standards for due process  
9 as applied to utility ratemaking under the celebrated Hope case. It offers a comparative  
10 analysis and critique of the 1989 Duquesne decision.<sup>2</sup> A list of publications is provided at the  
11 end of my testimony.

12  
13 **II. INTRODUCTION AND SUMMARY OF POSITION**

14  
15 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

16 A. My testimony presents evidence concerning the cost of equity capital for MidAmerican  
17 Energy Company ("MidAmerican Energy" or "Company"), and recommends a fair and  
18 reasonable rate of return based upon that evidence. I also review and respond to MidAmerican  
19 Energy's presentation of evidence concerning the cost of equity capital.

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<sup>1</sup> "Procedural vs. Substantive Economic Due Process for Public Utilities," with Walter Nixon, *Energy Law Journal* 12 No. 1 (Spring 1991): 81-110.

<sup>2</sup> Federal Power Comm'n v. Hope Natural Gas, 320 U.S. 591 (1944); Duquesne Light Co. v. Barasch, 488 U.S. 591 (1989).

1 Q. PLEASE SUMMARIZE YOUR CONCLUSIONS REGARDING THE COST OF  
2 EQUITY CAPITAL AND YOUR RECOMMENDED RATE OF RETURN ON  
3 EQUITY.

4 A. Based on the evidence presented in this testimony and accompanying exhibit, I conclude that  
5 the cost of equity capital for MidAmerican Energy is in the range of 10 to 11 percent, with the  
6 best evidence supporting a determination near the lower end of this range. I recommend that  
7 the Commission adopt the midpoint of this range, 10.5 percent, as the allowed return on equity  
8 for the Company.

9  
10 **III. OVERALL RATE OF RETURN AND THE COST OF EQUITY**

11  
12 Q. PLEASE EXPLAIN THE RELATIONSHIP BETWEEN THE OVERALL RATE OF  
13 RETURN AND THE COST OF EQUITY.

14 A. Typically, regulated utilities have utilized three sources of capital to capitalize their utility  
15 assets: common stock, preferred stock, and long-term debt. The rate of return for a regulated  
16 firm is usually based on its "weighted average cost of capital." This weighted average cost of  
17 capital represents the cost of the individual sources of capital weighted by their proportion as  
18 represented in the capital structure. Staff's determination of MidAmerican Energy's capital  
19 structure and overall rate of return is shown in Exhibit \_\_\_ (RGT-1), Schedule 1. The cost of  
20 equity, and my recommended return on equity of 10.5 percent, is one component of this  
21 overall rate of return.

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**Q. HOW ARE CAPITAL COSTS MEASURED?**

A. The cost of long-term debt can be directly measured from the interest rate (and related costs) on the various issues of debt used to support the capital structure, and is only rarely a direct source of significant controversy in establishing a rate of return for a regulated utility. The cost of common equity, however, cannot be directly measured or estimated. It must be inferred from market-based common stock dividend and price information using one or more cost of equity estimation methodologies.

**Q. WHY IS IT IMPORTANT TO BASE THE ALLOWED RATE OF RETURN ON EQUITY ON THE MARKET COST OF EQUITY?**

A. Basing the allowed rate of return on equity on the market cost of equity accomplishes two significant and desirable regulatory objectives. First, it fairly balances the competing interests of ratepayers and shareholders. Ratepayers are interested in receiving safe and reliable service at the lowest possible cost. Shareholders are interested in receiving the highest rate of return they can. A rate of return based on the market cost of equity fairly and reasonably balances these competing interests. If the allowed rate of return on equity is significantly below the market cost of equity, the impairment of the firm's financial integrity undermines its ability as an ongoing concern to render safe and reliable service. So it is in the ratepayer's interest to allow a rate of return on equity at least equal to the market cost of equity. Ratepayers, however, have no interest in paying a rate of return significantly above the cost of equity. And while shareholders may delight at the opportunity to earn the excess profits associated with a return on equity above the cost of equity, they should not complain if the allowed

1 equity return is consistently established on the basis of the market cost of equity. Such a  
2 return is commensurate with the financial risks they incur, and with the returns they could  
3 earn elsewhere in the marketplace on comparable investments.

4 Second, an allowed rate of return on equity for the Company equal to the market cost  
5 of equity provides the appropriate management incentives to operate the firm safely, reliably  
6 and efficiently. An allowed rate of return on equity equal to the market cost of equity  
7 provides the same kind of incentive to the managers of a regulated firm as do earnings per  
8 share and market value goals for a competitive unregulated firm. If management has a  
9 reasonable opportunity to earn a rate of return on equity equal to the market cost of equity, it  
10 should be able to meet all reasonable goals and expectations of both shareholders and  
11 ratepayers.

12  
13 **Q. WHAT METHOD DID YOU USE TO DETERMINE THE COMPANY'S COST OF**  
14 **EQUITY CAPITAL?**

15 **A.** I used two variations of the "Discounted Cash Flow" ("DCF") methodology. I also performed  
16 a supplemental "Capital Asset Pricing Model" ("CAPM") analysis. While this supplemental  
17 analysis corroborates the reasonableness of my discounted cash flow analyses, I did not utilize  
18 those results specifically in reaching my conclusion regarding MidAmerican Energy's cost of  
19 equity capital. I relied principally upon the results of my discounted cash flow studies.  
20

1 Q. DID YOU PERFORM ANY OTHER ANALYSIS TO ASSURE THAT YOUR  
2 RECOMMENDED RATE OF RETURN WILL MAINTAIN MIDAMERICAN  
3 ENERGY'S FINANCIAL INTEGRITY?

4 A. Yes. I calculated the interest coverage ratio my rate of return recommendation will provide.  
5 Using MidAmerican's combined tax rate. I estimate that my rate of return recommendation  
6 will provide pre-tax earnings equal to 3.53 times MidAmerican's interest requirements. This is  
7 more than adequate to maintain the Company's financial integrity.

8  
9 IV. MIDAMERICAN'S COST OF EQUITY CAPITAL

10  
11 Q. PLEASE EXPLAIN THE BASIC PROCEDURES INVOLVED IN USING THE  
12 "DISCOUNTED CASH FLOW" METHODOLOGY.

13 A. In its most basic form, the DCF theory is a "constant growth" model in which the investor's  
14 required return on common stock equity equals the dividend yield on the stock plus the  
15 expected rate of growth in the dividend. This relationship is commonly represented  
16 mathematically as:

$$k = D/P + g$$

17  
18 where k is the cost of equity capital (the investor's required return). D/P is the dividend yield  
19 (the dividend divided by market price), and g is the expected rate of growth in the dividend.  
20 Depending on the nature of the assumptions and mathematical procedures employed in the  
21 derivation of the model, the dividend yield portion of the total return is variously represented  
22 as  $D_0/P_0$  or  $D_1/P_0$  where  $D_0$  and  $D_1$  represent the "current dividend" and the "next period

1 dividend." respectively. Depending further on what is assumed about the frequency of the  
2 dividend payout and the compounding of intra-period retained earnings, as an annual yield  
3  $D_0/P_0$  will tend to understate the effective yield, while  $D_1/P_0$  will tend to overstate it. A valid  
4 argument can be made for using an average of the two, sometimes presented in the form  
5  $D_0(1+.5g)/P_0$ . This is the form of the constant growth model I used in my initial DCF  
6 analysis.

7 **Q. WHAT OTHER STEPS ARE INVOLVED IN IMPLEMENTING THE DCF**  
8 **METHODOLOGY?**

9 A. The principal steps in implementing the DCF approach are the selection of a sample of  
10 companies to which to apply the method, and the selection of measures of expected growth.  
11 Where possible, I prefer to utilize the same sample of companies that the applicant uses to  
12 determine its cost of capital. In this instance, however, I do not consider that appropriate.

13  
14 **Q. PLEASE EXPLAIN WHY NOT.**

15 A. MidAmerican's rate of return witness, Roger A. Morin, developed his recommendations using  
16 "comparable groups" based on samples of natural gas distribution utilities. While this docket  
17 concerns a requested gas rate increase, the proper rate of return on equity is one which is fair  
18 to MidAmerican's shareholders, and not necessarily to a particular segment of the business.  
19 The applicable standard under Hope as to what is fair from the investor point of view is that  
20 the return be commensurate with what the investors could reasonably expect to earn on  
21 investments of comparable risk. Prior to its acquisition by Berkshire Hathaway, Walter Scott  
22 and David Sokol, MidAmerican Energy Holdings Company, the parent of MidAmerican

1 Energy, was a publicly traded "combination" utility serving both electric and gas distribution  
2 customers. In my opinion, the commensurate return standard requires a return for utility  
3 operations that involve combined gas and electric service, not just gas service. The cost of  
4 equity and associated risk of a natural gas distribution company is not necessarily the same as  
5 the cost of equity and risk associated with a combination utility. Consistent with the  
6 principles at issue here, I based my sample of comparable firms on a sample of combination  
7 gas and electric utilities. However, I independently applied my rate of return methodologies  
8 to Dr. Morin's primary gas distribution sample, and the results merely corroborate the  
9 reasonableness of the result I obtain using a sample of combination utilities.  
10

11 **Q. WHAT DATA DID YOU EXAMINE IN ORDER TO ESTIMATE THE INVESTOR**  
12 **EXPECTED GROWTH RATE FOR YOUR DCF ANALYSIS?**

13 A. For my constant growth DCF study, I utilized projected growth in dividends per share  
14 ("DPS"), earnings per share ("EPS"), and book value per share ("BVPS") derived from *Value*  
15 *Line* forecasts. Theoretically, if the constant growth assumptions are valid, earnings,  
16 dividends, and book value per share should all grow at approximately the same rate. Where  
17 this is the case, it is sometimes possible to derive reasonable and accurate estimates of the cost  
18 of equity using only one of these growth measures as a "proxy" for the expected rate of  
19 growth in dividends. But if the payout ratio is not constant, using just projected earnings or  
20 dividend growth can result in distorted estimates of the DCF cost of equity.

1 Q. WHAT ARE YOUR ESTIMATES OF THE PROJECTED GROWTH RATES FOR  
2 THESE MEASURES?

3 A. The projected growth rates used in my constant growth DCF study are shown on  
4 Exhibit \_\_\_\_ (BLC-1), Schedule 1. As can be seen from Columns F and G, there is  
5 considerable disparity between the projected EPS growth rates, and the projected DPS growth  
6 rates. The projected EPS growth rates are on average substantially higher than the DPS  
7 growth rates. This disparity reflects a projected near-term decline in dividend payout,  
8 resulting in a rise in the earnings retention rate. But the constant growth DCF model is a  
9 model of investors' long-term dividend growth expectations. Consequently, under current  
10 conditions, relying solely upon projected EPS growth rates will overstate the investor's long-  
11 term growth expectations. Similarly, relying solely upon projected DPS growth rates will  
12 understate the investor's long-term growth expectations.

13  
14 Q. UNDER THESE CONDITIONS, WHAT IS THE BEST WAY TO ESTIMATE THE  
15 CONSTANT GROWTH DCF COST OF EQUITY?

16 A. Under these conditions, the best way to estimate the constant growth DCF cost of equity is to  
17 either rely upon an average of EPS, DPS, and book value per share (BVPS) projections, or to  
18 rely entirely upon the BVPS projection. Short-run or near-term changes in payout ratio do not  
19 impact book value per share growth as significantly as they do EPS and DPS growth, and over  
20 time EPS and DPS growth rates will always revert to the rate of growth in book value per  
21 share. For this reason, a combination of all three, or possibly BVPS growth itself, is the only  
22 reasonable way to implement the constant growth DCF model under these conditions.

1 **Q. PLEASE DESCRIBE THE RESULTS OF YOUR CONSTANT GROWTH DCF**  
2 **STUDY.**

3 A. The results are shown on Exhibit \_\_\_\_ (BLC-1), Schedule I, in Columns I and K. Columns I  
4 and K, labeled "k[1]" and "k[2]" respectively, represent two estimates of the constant growth  
5 DCF cost of equity. I derived k[1] computing an average growth rate for all three growth  
6 measures shown in Columns F, G, and H, and adding it to the dividend yield in Column E. I  
7 derived k[2] by adding the BVPS growth rate shown in Column H to the dividend yield  
8 shown in Column E. The mean and median of k[1] was 11.09 percent and 10.17 percent  
9 respectively, while the mean and median of k[2] was 11.76 percent and 11.35 percent. The  
10 substantial differences between the median and the means reflect the impact of "outliers" or  
11 atypical observations. In this case the median is the more reliable measure of central  
12 tendency. Using the median would result in an estimated cost of equity of 10.17 to 11.35  
13 percent.

14  
15 **Q. DID YOU UNDERTAKE ANY ADDITIONAL DCF ANALYSIS?**

16 A. Yes. I did. In addition to the more traditional form of the DCF methodology, I developed  
17 DCF estimates using a "dividend discount model" (DDM). Dividend discount models are  
18 more general forms of the DCF methodology which embody less restrictive assumptions than  
19 the traditional methodology. The traditional methodology is sometimes referred to as the  
20 "constant growth model," and assumes that dividends, earnings, book value per share, and  
21 share price all grow at the same uniform rate of growth. While this is rarely the case in  
22 actuality, it is not an unreasonable assumption if the differences are small, a condition which

1 implicitly requires a relatively constant dividend payout ratio. Where dividend payout ratios  
2 are expected to trend upward or downward over extended periods of time, use of five-year  
3 growth projections of the type published by Zacks, Value Line, or other investment services in  
4 a constant growth form of the DCF model can produce distorted and unreliable results.  
5 Multiple-period dividend discount models provide more reliable and accurate measures of the  
6 expected DCF return under such conditions.

7  
8 **Q. PLEASE EXPLAIN IN FURTHER DETAIL HOW THE MULTIPLE PERIOD**  
9 **DIVIDEND DISCOUNT MODEL IS DERIVED.**

10 A. Multiple period dividend discount models are based on finite horizon DCF models of the  
11 form:

$$12 \quad P_0 = \frac{D_1}{(1+k)^1} + \frac{D_2}{(1+k)^2} + \dots + \frac{D_t}{(1+k)^t} + \frac{P_t}{(1+k)^t}$$

13 Where

$$14 \quad P_t = \frac{D_t(1+g)}{(k-g)}$$

15 Here  $t$  is a finite time period at the end of which the stock would be sold for  $P_t$ . By  
16 postponing the period of constant growth to some finite point of time in the future, dividends  
17 can be projected during the interim that follow any pattern consistent with expected earnings  
18 growth and dividend payout ratios.

19 **Q. ARE SUCH DDM MODELS ACTUALLY USED BY INVESTORS TO ESTIMATE**  
20 **EXPECTED RETURNS?**

1 A. Yes. Firms such as Prudential-Bache and Merrill Lynch use such models to develop expected  
2 returns. Standard textbooks also present them along with constant growth models.

3  
4 **Q. PLEASE DESCRIBE IN FURTHER DETAIL YOUR IMPLEMENTATION OF THIS**  
5 **METHODOLOGY.**

6 A. The basic data employed in my implementation of this methodology is presented in  
7 Exhibit \_\_\_ (BLC-1), Schedule 2. This is a summary sheet with input data and the resulting  
8 DDM estimates of the cost of equity. Detailed backup is provided in my workpapers.

9 The basic input data consists of the current dividend yield, an estimated EPS  
10 projection for 2001, the current Zacks consensus EPS growth projection, an estimate of long-  
11 term growth into perpetuity, and estimated retention ratios for 2001, 2005, and 2020. The  
12 DDM analysis assumes that earnings grow from 2001 to 2005 at the indicated Zacks  
13 consensus EPS growth rate, and at the long-term growth rate (6.8 percent) thereafter. The  
14 period from 2005 to 2020 is a transition period during which the payout ratio changes from  
15 the value projected by Value Line in the year 2005 to a common value of 0.50 for all  
16 companies in the sample in the year 2020. Constant growth assumption: — long-term growth  
17 6.2 percent, and a retention ratio of 0.50 percent — apply after the year 2020, allowing the  
18 determination of a terminal share price for the year 2020. These long-term conditions after  
19 2020 are applied to all the companies in the sample. Having generated a series of cash flows,  
20 the model generates an expected return,  $k$ , by solving the following equation:

21

$$0 = \frac{D_1}{(1+k)^1} + \frac{D_2}{(1+k)^2} + \dots + \frac{D_t}{(1+k)^t} + \frac{P_t}{(1+k)^t} - P_0$$

1 The solution to this equation is the value of  $k$  which makes the right hand side of the equation  
2 zero. This can only be done by trial and error. However, there are generally available  
3 computer algorithms for finding the solution to such formulas automatically. The DDM  
4 returns shown on Exhibit \_\_\_\_ (BLC-1), Schedule 2, were developed using the "solver" routine  
5 in an Excel spreadsheet.

6  
7 **Q. PLEASE SUMMARIZE THE RESULTS AND COMMENT ON THEIR**  
8 **SIGNIFICANCE.**

9 A. The mean DDM return for the sample was 10.07 percent, and the median DDM return was  
10 9.99 percent. These results are at the lower end of the constant growth DCF returns presented  
11 in Exhibit \_\_\_\_ (BLC-1), Schedule 2, and suggest that the constant growth DCF returns may  
12 overstate the weight or effect of near-term earnings growth.

13  
14 **Q. DID YOU UNDERTAKE A SUPPLEMENTAL ANALYSIS OF THE COST OF**  
15 **EQUITY FOR THE SAMPLE OF COMPARABLE COMPANIES TO VALIDATE**  
16 **YOUR DCF RESULTS?**

17 A. Yes. I did. I used the "Capital Asset Pricing Model" (CAPM) to develop a third estimate of  
18 the cost of equity. Under the CAPM methodology, the market risk premium is adjusted to  
19 reflect the risk of a specific stock or sample of stocks using the stock's "beta coefficient." A  
20 beta coefficient is a financial market measure used in developing a risk-adjusted risk premium  
21 that reflects the market risk of an individual stock. This risk-adjusted risk premium is then

1 added to an appropriate "risk-free" rate to yield a total required rate of return. Mathematically,  
2 the CAPM methodology can be stated as:

$$3 \quad k = r_f + \beta r_p$$

4 where  $r_f$  is the risk-free rate,  $\beta$  is the stock's beta coefficient, and  $r_p$  is the market risk premium.

5 For an estimate of the required return on stock, the yield on long-term government bonds is  
6 conventionally used to estimate the risk-free rate. More problematic is the estimate of the  
7 market risk premium.

8  
9 **Q. HOW DID YOU ESTIMATE THE MARKET RISK PREMIUM?**

10 A. I estimated the risk premium using the historical return data shown on Exhibit \_\_\_\_ (BLC-1),  
11 Schedule 3. These data indicate that for the last 75 years, common stocks have earned a  
12 premium over long term government bonds of about 5.85 percent, annually.

13  
14 **Q. WHAT IS THE RESULTING CAPM ESTIMATE OF THE COST OF EQUITY?**

15 A. The median "beta coefficient" (as computed by Value Line) for the sample of comparable  
16 combination utilities is 0.55. Using a 5.85 percent market risk premium, and a recent long  
17 term government bond yield of 5.5 percent, the resulting CAPM estimate of the cost of equity  
18 is:

$$19 \quad k = 5.50 + (0.55 \times 5.85) = 5.50 + 3.22 = 8.78 \text{ percent.}$$

20 This result corroborates the reasonableness of my DCF estimates. However, because it is  
21 lower than my DCF estimates, and because I believe the DCF methodology is more reliable, I

1 have not relied upon the results of the CAPM analysis specifically in forming my rate of  
2 return on equity recommendation.

3  
4 **Q. CONSIDERING THE RESULTS OF BOTH DCF STUDIES WHAT IS YOUR**  
5 **RECOMMENDED COST OF EQUITY FOR MIDAMERICAN ENERGY?**

6 A. Based upon the evidence presented above, I conclude that the cost of equity for MidAmerican  
7 Energy is presently in the range of 10.0 to 11.0 percent.

8  
9 **V. ANALYSIS OF MIDAMERICAN RATE OF RETURN TESTIMONY**

10  
11 **Q. HAVE YOU REVIEWED THE TESTIMONY AND EXHIBITS OF ROGER A.**  
12 **MORIN, THE WITNESS SPONSORING MIDAMERICAN ENERGY'S REQUESTED**  
13 **RETURN ON EQUITY?**

14 A. Yes, I have. Dr. Morin utilizes a combination of DCF and CAPM or risk premium  
15 methodologies. His implementation of these methodologies substantially overstates the  
16 actual cost of equity and required rate of return on equity for MidAmerican Energy.

17 **Q. PLEASE EXPLAIN HOW DR. MORIN'S DCF STUDIES OVERSTATE THE**  
18 **ACTUAL COST OF EQUITY FOR MIDAMERICAN ENERGY.**

19 A. Dr. Morin has used a simple constant growth version of the DCF model for his DCF analyses.  
20 For his growth rate, he references and utilizes a variety of earnings growth rate projections,  
21 and completely ignores dividend and book value per share growth projections. Using earnings  
22 growth projections in a constant growth DCF model, to the exclusion of other growth

1 measures, is appropriate and correct only if payout ratios are relatively stable and earnings,  
2 dividends, and book value per share all grow at roughly the same rate of growth. That  
3 essential underlying theoretical condition for the constant growth DCF model is currently not  
4 valid, undermining the theoretical consistency and empirical validity of Dr. Morin's DCF  
5 estimates.

6 **Q. DO YOU HAVE EVIDENCE TO SUPPORT WHAT YOU ARE SAYING ABOUT**  
7 **DR.MORIN'S DCF STUDIES?**

8 A. Yes, I do. Exhibit \_\_\_\_ (BLC-1), Schedules 4 and 5, apply the methodologies of my Schedules  
9 1 and 2 to Dr. Morin's sample of gas distribution utilities. Schedule 4 shows that earnings are  
10 currently projected to grow at rates substantially above dividend growth, implying a near term  
11 steady decline in payout ratio and rise in the earnings retention rate. In other words, the  
12 constant growth requirements do not hold, and a constant growth DCF analysis which utilizes  
13 only earnings projections will overstate the actual expected DCF return. This can be seen  
14 empirically by comparing the results of Schedule 4 when using either a simple average of  
15 earnings, dividend, and book value per share growth, or book value per share by itself. The  
16 median DCF return is 10.18 percent for the first measure, and 10.61 percent for the second. In  
17 contrast, Dr. Morin's DCF results for the same companies, shown on his Exhibit RAM-3,  
18 Pages 2 and 3, are considerably higher. The principal reason for the difference is Dr. Morin's  
19 inappropriate reliance upon earnings growth rates for the constant growth DCF model.

20 **Q. IS THIS A DEFICIENCY IN THE USE OF ANALYSTS EARNINGS FORECASTS**  
21 **PER SE?**

1 A. No, it is not. In my Exhibit \_\_\_\_ (BLC-1), Schedule 5, I utilize the same IBES analysts'  
2 forecasts that Dr. Morin does on his Exhibit RAM-3, Page 2. But I utilize them not in the  
3 inappropriate context of a constant growth DCF model, but in the context of a more  
4 theoretically appropriate DDM, or non-constant growth, model. This approach yields a DCF  
5 estimate of about 10.3 percent. Again, the difference between this result, and the higher result  
6 obtained by Dr. Morin, is almost entirely attributable to his inappropriate use of the earnings  
7 only in a constant growth DCF model at a time when the constant growth requirements are not  
8 satisfied by actual market conditions.

9 **Q. PLEASE EXPLAIN WHY DR. MORIN'S CAPM ANALYSIS OVERSTATES THE**  
10 **ACTUAL MARKET COST OF EQUITY.**

11 A. Dr. Morin utilizes two different approaches to estimate the market risk premium for his  
12 CAPM analysis. The first is an estimate of the market risk premium of 7.3 percent based on  
13 the Ibbotson Associates analysis of stock market returns vs. long term bond rates. In deriving  
14 this figure, Ibbotson Associates takes the simple annual arithmetic mean of the return  
15 difference between common stock and long term bond yields. This is not the correct  
16 procedure for determining a "long horizon" equity risk premium. The correct approach will  
17 be based on a geometric mean for an appropriate or reasonable "long horizon" risk premium.  
18 While Ibbotson Associates have tried to defend their approach in their annual "Yearbooks",  
19 their defense is internally inconsistent and actually proves that the geometric mean is the  
20 appropriate measure for determining a long horizon risk premium! Rather than get  
21 sidetracked here with further details on the flaws in their efforts to defend the arithmetic mean,  
22 I have relegated the details to a "Technical Appendix" at the end of my testimony.

1 The correct procedure for computing a long horizon equity risk premium is presented  
2 in an article by Russell J. Fuller and Kent A. Hickman.<sup>3</sup> I used the procedure described by  
3 Fuller and Hickman in constructing my Exhibit \_\_\_\_ (BLC-1). Schedule 3. The important  
4 thing to underscore here is that my Schedule 3, which shows an average long horizon risk  
5 premium of 5.85 percent, is based on the same underlying data as Dr. Morin's 7.3 percent.  
6 The difference is not in the data, it is the methodology applied to the data. Ibbotson  
7 Associates – whom Dr. Morin merely follows – incorrectly rely on the arithmetic mean in  
8 their analysis of the data. I have relied on the correct geometric mean.

9 Dr. Morin's second method of estimating the market risk premium is "a DCF analysis  
10 applied to the aggregate equity market" [Morin Direct, Page 17, Lines 1-2]. This appears to  
11 be based on a simple "constant growth" DCF model, and would be subject to the problems I  
12 described earlier with using the constant growth DCF model. Unless this result can be  
13 confirmed or corroborated with a non-constant or DDM analysis, it is unreliable and should  
14 not be relied upon by the Commission in determining MidAmerican Energy's cost of equity.

15  
16 **Q. DO YOU HAVE ANY COMMENTS REGARDING DR. MORIN'S SCHEDULE RAM-**

17 **2, PAGE 1 OF 1?**

18 **A.** Yes, I do. This exhibit presents a risk premium analysis comparing the returns on natural gas  
19 distribution stocks to the yield on long term government bonds. Methodologically, it is  
20 identical to the Ibbotson Associates approach, but uses natural gas distribution stocks as the  
21 basis for the equity return rather than an index for the market as a whole. As such, it

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<sup>3</sup> See Russell J. Fuller and Kent A. Hickman, "A Note on Estimating the Historical Risk Premium," Financial Practice and Education, Fall/Winter 1991, Vol 1, No. 2, 45-48.

1 incorrectly bases the long horizon risk premium on a simple annual arithmetic average. I have  
2 taken the data in Dr. Morin's exhibit and calculated geometric mean holding period returns for  
3 15 year holding periods comparable to the approach utilized in my Exhibit \_\_\_\_ (BLC-1),  
4 Schedule 3. The results are shown in Exhibit \_\_\_\_ (BLC-1), Schedule 6. I estimate the  
5 average long horizon risk premium for natural gas distribution stocks to be 4.7 percent, much  
6 lower than the 6.05 percent computed by Dr. Morin. When this lower result is substituted for  
7 Dr. Morin's in the calculation shown on Page 20 of his testimony, the implied cost of equity is  
8 only 10.6 percent (5.9% + 4.7%). Using a more recent bond yield of 5.5 percent would imply  
9 a cost of equity of only 10.1 percent (5.5% + 4.7%). The results closely corroborate the  
10 results of my DCF analyses for Dr. Morin's sample of natural gas distribution companies.

11 **Q. DR. MORIN TESTIFIES REGARDING THE NEED FOR A FLOTATION COST**  
12 **ALLOWANCE. DO YOU AGREE WITH HIS TESTIMONY?**

13 A. No, not entirely. As I will show in a moment, as a practical matter there is little difference  
14 between what Dr. Morin calculates as the flotation cost adjustment, and what I would  
15 calculate. But I have a problem with some of the language used by Dr. Morin to justify his  
16 adjustment. He says, for example, that "the flotation cost adjustment is permanently required  
17 to avoid confiscation even if no further stock issuances are contemplated." [Morin Appendix  
18 A, Page 2 of 8.] "Confiscation" is a legal concept and I do not know if Dr. Morin appreciates  
19 the subtleties and complexities of the subject. In my opinion we should concern ourselves  
20 only with the financial and economic issues under consideration. Turning to that  
21 consideration, I would certainly disagree that a flotation cost adjustment is justified "even if  
22 no further stock issuances are contemplated." The market cost of capital is a forward looking

1 concept. Past flotation costs are classic "sunk costs" and will not be taken into consideration  
2 by rational, forward looking, investors. That said, it is highly unlikely that any utility that is a  
3 "going concern" can fail to contemplate future common stock issues. For a growing concern,  
4 and abstracting from the impact of inflation, depreciation supported by earnings retention will  
5 at best only provide for the replacement of existing capital: it will not provide for new capital  
6 requirements. Over time, a growing firm will have to tap both debt and equity capital markets  
7 to finance its capital requirements. It is the flotation costs associated with these future capital  
8 requirements that we must allow for in the rate of return.

9 An appropriate adjustment for flotation cost must be confined to that portion of equity  
10 that was actually financed by public stock issues. This is done by relating the rate of growth  
11 in shares to the flotation cost, and calculating the adjusted rate of return in the following  
12 manner:

$$13 \quad r = k + zf$$

14 where **k** is the unadjusted rate of return (cost of equity), **r** is the adjusted rate of return, **z** is the  
15 fraction of new shares to total shares, and **f** is the flotation cost as a percentage of issuance  
16 price.<sup>4</sup> The quantity **z** is approximately equal to the rate of growth in total shares, suggesting

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<sup>4</sup> The formula in the testimony above was derived as follows.

Let

$$RR = kB(N + n) + fnB$$

where **RR** is the total dollars of required return on equity; **k** is the unadjusted rate of return or cost of equity; **B** is book value per share; **N** is the number of shares outstanding before the issue; **n** is the number of new shares, and **f** flotation cost as a fraction of share price. This equation shows that the total dollars of required return equals the total unadjusted return, **kB(N + n)**, i.e. the cost of equity times book value per share times the total number of shares outstanding after the stock issuance, *plus* the dollar cost of the stock issue **fnB**. This approach implicitly "expenses" flotation cost as occurred, and will result in a stock price just

1 what should be intuitively obvious: that the appropriate flotation cost adjustment is a function  
2 of the rate of growth in shares from public issuances. If a utility is not issuing new shares,  $z$  is  
3 zero and no flotation cost is required. Of course, utilities do not ordinarily issue stock every  
4 year, so  $z$  should arguably relate to the growth in new shares over an extended period of time.

5 **Q. PLEASE QUANTIFY THE DIFFERENCE BETWEEN THE APPROACH YOU**  
6 **WOULD USE TO CALCULATE THE FLOTATION COST ADJUSTMENT, AND**  
7 **THE APPROACH DR. MORIN USES.**

8 A. If a firm has a balanced capital structure, such that over time its debt and equity ratios remain  
9 relatively constant, then  $z$  will approximate the rate of growth in book value per share. From  
10 Exhibit \_\_\_\_ (BLC-1), Schedule 1, the median projected BVPS growth rate for the companies  
11 in my sample is 6.44 percent. On Exhibit \_\_\_\_ (BLC-1), Schedule 2, the long term growth rate  
12 is 6.2 percent. Either of these is a reasonable proxy for the value of  $z$ . I will use 6.3 percent  
13 for  $z$ . I will follow Dr. Morin in estimating flotation costs at 5 percent. Multiplying these two  
14 figures – 5 percent and 6.2 percent – gives the appropriate adjustment to  $k$  for flotation costs:  
15 0.00315, or 0.31 percent. Dr. Morin's method is to divide the dividend yield by  $(1 - f)$ , or in  
16 this case 0.95. The median dividend yield for the companies in my sample is 5.07 percent.  
17 Dividing this by 0.95 results in 5.34 percent, for an adjustment of 0.27 percent. In this

---

high enough above book value to provide for this. The required return on equity, adjusted to allow for flotation cost, is thus

$$r = RR/B(N + n)$$

and by substitution and rearranging it follows that

$$r = k + nf/(N + n)$$

1 particular instance, what I consider to be the technically correct approach would result in a  
2 slightly higher adjustment than what is obtained with Dr. Morin's approach.

3  
4 **Q. IF YOUR APPROACH YIELDS A SLIGHTLY HIGHER RESULT THAN DR.  
5 MORIN'S, WHY BOTHER TO CHALLENGE HIS TESTIMONY ON THIS ISSUE?**

6 A. The approach I recommend yields a slightly higher result than Dr. Morin's only because of the  
7 specific facts of this case. There are principles involved here, and under different factual  
8 circumstances the two approaches can produce significantly different results. To give a  
9 simple illustration, suppose a total cost of equity of 10.5 percent were composed of an 8.0  
10 percent dividend yield and a 2.5 percent growth rate. In that case, Dr. Morin's approach  
11 would result in an adjustment of 42 basis points ( $8.0/0.95 - 8.0$ ), while the approach I  
12 recommend would result in an adjustment of 10 basis points ( $5 \times 2.5$ ). Dr. Morin's approach  
13 ignores the fractional relationship of new shares to existing shares, and only coincidentally  
14 will result in a reasonable flotation cost adjustment. Quite often it yields an excessive  
15 adjustment. I think it is important for the Commission to be aware of the principles involved,  
16 and not focus simply on the magnitude of the adjustment.

17  
18 **Q. HAVE YOU MADE AN EXPLICIT FLOTATION COST ADJUSTMENT IN  
19 DEVELOPING YOUR RATE OF RETURN RECOMMENDATION?**

20 A. No, I have not, nor do I normally do so. These adjustments are generally small, and fall  
21 within the range of uncertainty with respect to the actual cost of equity capital. I implicitly

1 allow for such costs when I recommend a rate of return above what I consider to be the best  
2 evidence of the current cost of equity capital, such as I have in this case. I have concluded  
3 that the cost of equity for MidAmerican Energy is in the range of 10 to 11 percent, with the  
4 best evidence supporting a return at the lower end of this range. Yet I've recommended a rate  
5 of return on equity of 10.5 percent. This recommendation more than adequately allows for the  
6 recovery of a reasonable estimate of flotation costs, while allowing the company's  
7 shareholders a net return commensurate with what it could expect to earn on other investments  
8 of comparable risk. I see no reason to recommend anything more.

9  
10 **Q. DOES THAT COMPLETE YOUR TESTIMONY AT THE PRESENT TIME?**

11 **A.** Yes, it does, except for the Technical Appendix and List of Publications which follow.

## TECHNICAL APPENDIX

### On Geometric vs. Arithmetic Means in the Analysis of Investor Returns

1  
2  
3  
4  
5 Q. WHAT IS THE PURPOSE OF THIS TECHNICAL APPENDIX?  
6

7 A. The purpose of this technical appendix is to discuss the use of geometric vs. arithmetic means in the  
8 analysis of investor returns. The Ibbotson Associates Annual SBBI Yearbook is often cited by rate of  
9 return witnesses as authority for using arithmetic returns rather than geometric returns in determining  
10 the historical risk premium. According to Ibbotson Associates

11  
12 The expected equity risk premium should always be calculated using the  
13 arithmetic mean. The arithmetic mean is the rate of return which, when  
14 compounded over multiple periods gives the mean of the probability  
15 distribution of ending wealth values. (A simple example given below shows  
16 that this is true.)<sup>5</sup>  
17

18 The portion of the preceding quote that is underscored is underscored for emphasis, because it is in  
19 fact correct. The relevant measure of investor expectations — whether of the total return, or of a  
20 component of the return such as a risk premium — is the rate of return which, when compounded over  
21 multiple periods, produces the expected ending wealth value. This much is not in dispute. What is in  
22 dispute is how this arithmetic mean expected return is to be calculated empirically from historical  
23 return data. It is at this point that the discussion of geometric mean vs. arithmetic mean in the  
24 Ibbotson SBBI Yearbook becomes confused, and wrong.

25 I will demonstrate the confusion in the Ibbotson SBBI Yearbook by reference to two simple  
26 examples, both taken from the Yearbook. At one place in the Yearbook, Ibbotson Associates  
27 describes the difference between the geometric and arithmetic mean in the following way:

28  
29 A simple example illustrates the difference between geometric and arithmetic  
30 means. Suppose \$1.00 was invested in a large company stock portfolio that  
31 experiences successive annual returns of +50 percent and -50 percent. At the  
32 end of the first year, the portfolio is worth \$1.50. At the end of the second  
33 year, the portfolio is worth \$0.75. The annual arithmetic mean is 0.0 percent,  
34 whereas the annual geometric mean is -13.4 percent. Both are calculated as  
35 follows:

36  
37 
$$r_a = 1/2(0.50 - 0.50) = 0.0, \text{ and}$$

38  
39 
$$r_g = (0.75/1.00)^{1/2} - 1 = -0.134.$$
  
40

<sup>5</sup>Ibbotson Associates, SBBI 1997 Yearbook, 154. The same or similar language has appeared in the Yearbook for a number of years.

1           The geometric mean is backward-looking, measuring the change in wealth  
2           over more than one period. On the other hand, the arithmetic mean better  
3           represents a typical performance over single periods and serves as the correct  
4           rate for forecasting, discounting, and estimating the cost of capital.<sup>6</sup>  
5

6           The underscored rationale for using the arithmetic mean rather than the geometric mean to determine  
7           the average rate of return on the portfolio is irrelevant and ad hoc. No investor with a portfolio  
8           originally worth a dollar, and only worth \$0.75 two years later, would conclude that his or her average  
9           return over those two years was zero.

10           Moreover, to claim that this is so is fundamentally inconsistent with the underlying  
11           proposition which Ibbotson Associates is affirming — that “the arithmetic mean is the rate of return  
12           which, when compounded over multiple periods gives the mean of the probability distribution of  
13           ending wealth values.” Let’s put this in the form of a simple test question for a hypothetical exam in  
14           “Finance 101.”

15                           Assume a portfolio is originally worth \$1.00, and two years later is worth  
16                           \$0.75. What is the arithmetic return which, when compounded, gives the  
17                           ending wealth value of \$0.75?  
18  
19

20           The answer, contra Ibbotson Associates, is not zero. The arithmetic return, which, when compounded,  
21           gives the ending wealth relative is the geometric mean of the relative change in wealth values, i.e., -  
22           0.134. An arithmetic mean return of -0.134, when compounded for two years, will cause a decline in  
23           the relative value of the portfolio from its original value of \$1.00 to \$0.75:

24                           
$$\$1.00(1 + (-0.134))(1 + (-0.134)) = \$0.75$$

25           I.e., the geometric mean is the arithmetic mean which, when compounded, gives the ending wealth  
26           value.

27           The expression “when compounded” in the preceding paragraph was underscored for a  
28           reason. When an arithmetic return is compounded over multiple periods of time, the only way to  
29           determine the average uncompounded arithmetic return reflected in the series of wealth values is to  
30           calculate the geometric mean of the beginning and ending wealth values. The geometric mean takes  
31           out the effect of compounding, and gives us the “uncompounded arithmetic mean.” And this is what  
32           we want in developing investor returns or risk premia from historical data. “A simple example below  
33           shows that this is true.”

---

<sup>6</sup>Id., 104.

1 Consider the "simple example" which Ibbotson Associates offers in support of using the  
2 arithmetic mean to calculate the risk premium. In the example, contained on pages 154-155 of the  
3 1997 Yearbook, a simple probability distribution is created which yields an expected ending value of  
4 \$1.21 for an original investment of \$1.00. They then conclude:

5  
6 Now, the rate that must be compounded up to achieve a terminal wealth of  
7 \$1.21 after 2 years is 10 percent; that is, the expected value of the terminal  
8 wealth is given by compounding up the arithmetic, not the geometric mean.<sup>7</sup>  
9

10 No one should quarrel with the fact that 10 percent is the return which, when compounded over two  
11 years, will turn \$1.00 into \$1.21. But 10 percent is not the average arithmetic return for an increase in  
12 wealth from \$1.00 to \$1.21 over two years; it is the geometric mean! Over two years, the total return  
13 was 21 percent, for an average arithmetic return of 10.5 percent. But this includes the effect of  
14 compounding, and to get the uncompounded arithmetic return we must compute the geometric mean:

15 
$$r_g = (1.21/1.00)^{1/2} - 1 = 0.1$$

16 In other words, while 10 percent is the arithmetic mean which, when compounded, produces the  
17 ending wealth value of \$1.21, to calculate it from the ending wealth value we have to compute the  
18 geometric mean!

19 The basic failure on the part of the authors of the Ibbotson Associates Yearbook is to frame  
20 the issue as if the geometric and arithmetic means were stark contrasts, or total opposites. That is  
21 hardly the case. In the context under consideration, the geometric mean is just a special kind of  
22 arithmetic mean: an uncompounded arithmetic mean. It is the (uncompounded) arithmetic mean  
23 which, when compounded, gives the ending wealth value. Thus, the geometric mean is the  
24 appropriate basis for determining the historic risk premium.

25  
26  

---

<sup>7</sup>Id., 155.

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**MidAmerican Energy**

**DCF Rate of Return Analysis Using Dividend Cash Flow Model (Constant Growth)**

Company	Dividend		Stock Price	Dividend Yield	Proj. EPS Growth	Proj. DPS Growth	Proj. BVPS Growth	DCF Cost of Equity	
	2001	2002						k[1]	k[2]
A	B	C	D	E	F	G	H	I	K
Alliant Energy	2.00	2.00	30.00	6.67%	4.84%	0.00%	2.77%	9.21%	9.44%
Ameren Corp	2.54	2.54	41.00	6.20%	2.86%	0.78%	4.01%	8.75%	10.21%
Cinergy Corp	1.80	1.80	31.50	5.71%	3.04%	1.09%	6.05%	9.11%	11.76%
CMS Energy	1.46	1.46	24.80	5.89%	12.78%	0.00%	9.07%	13.17%	14.95%
DPL Inc.	0.94	0.94	25.00	3.76%	8.56%	1.56%	14.28%	11.89%	18.04%
DTE Energy	2.06	2.06	41.50	4.96%	24.14%	0.00%	6.71%	15.25%	11.67%
NISource Inc.	1.16	1.16	24.00	4.83%	17.35%	4.81%	6.44%	14.37%	11.27%
Reliant Energy	1.50	1.50	29.00	5.17%	3.80%	0.00%	5.74%	8.35%	10.91%
Utilicorp United	1.20	1.20	29.00	4.14%	10.25%	0.00%	7.28%	9.98%	11.42%
Vectran Corp	1.03	1.07	22.00	4.77%	13.62%	3.68%	6.44%	12.68%	11.21%
Wisconsin Energy	0.80	0.80	22.20	3.60%	9.33%	2.99%	7.86%	10.33%	11.47%
WPS Resources	2.08	2.12	34.30	6.12%	7.19%	1.87%	2.61%	10.01%	8.73%
			Mean:	5.15%	9.81%	1.40%	6.61%	11.09%	11.76%
			Median:	5.07%	8.94%	0.94%	6.44%	10.17%	11.35%
			Standard Error of the Mean:		1.92%	0.50%	0.86%	0.69%	0.70%

**MidAmerican Energy**  
**DCF Rate of Return Analysis Using Dividend Discount Model (DDM)**

Company	Inputs:							Output: DDM Return
	Dividend Yield	2001 EPS	Zacks Growth	Long-Term Growth	Retention Ratios			
					2001	2005	2020	
Alliant Energy	6.67%	2.40	5.00%	6.20%	0.17	0.31	0.50	10.60%
Ameren Corp	6.20%	3.35	4.40%	6.20%	0.24	0.30	0.50	10.56%
Cinergy Corp	5.71%	2.75	5.80%	6.20%	0.35	0.39	0.50	10.80%
CMS Energy	5.89%	1.70	8.40%	6.20%	0.14	0.47	0.50	10.06%
DPL Inc.	3.76%	1.80	9.50%	6.20%	0.48	0.60	0.50	9.92%
DTE Energy	4.96%	2.00	7.10%	6.20%	-0.03	0.57	0.50	8.68%
NISource Inc.	4.83%	1.45	7.50%	6.20%	0.20	0.49	0.50	9.40%
Reliant Energy	5.17%	2.80	7.90%	6.20%	0.46	0.54	0.50	11.11%
Utilicorp United	3.60%	1.75	12.40%	6.20%	0.54	0.64	0.50	11.47%
Vectran Corp	4.14%	2.20	8.40%	6.20%	0.45	0.63	0.50	9.91%
Wisconsin Energy	4.77%	1.35	4.50%	6.20%	0.24	0.47	0.50	9.16%
WPS Resources	6.12%	2.50	8.10%	6.20%	0.17	0.32	0.50	9.13%
Mean					0.28	0.48		10.07%
Median					0.24	0.48		9.99%
							Standard Error of the Mean	0.25%

**Compound Excess Returns (Long Horizon Risk Premia), 1926-2000**

Period	Risk Premium
1926-1940	0.82%
1940-1955	14.38%
1955-1970	3.99%
1970-1985	1.51%
1985-2000	8.57%
	5.85%

Source: Derived from SBBI, Valuation Edition, 2001.

MidAmerican Energy

DCF Rate of Return Analysis Using Dividend Cash Flow Model (Constant Growth)

Company	Dividend		Stock Price	Dividend Yield	Proj. EPS Growth	Proj. DPS Growth	Cap. BVPB Growth	DCF Cost of Equity	
	2001	2002						k[1]	k[2]
A	B	C	D	E	F	G	H	I	J
AGL Resources	1.08	1.08	22.00	4.91%	8.12%	1.80%	0.52%	10.10%	11.41%
Atmos Energy	1.16	1.18	21.00	5.57%	8.67%	3.06%	1.20%	10.18%	8.85%
Energen Corp	0.69	0.71	25.00	2.80%	5.86%	3.77%	1.31%	8.45%	4.11%
KeySpan Corp	1.78	1.78	34.50	5.16%	17.41%	1.11%	0.70%	11.56%	11.06%
NICOR Inc	1.66	1.74	39.00	4.36%	7.68%	4.06%	5.51%	10.11%	9.09%
New Jersey Resources	1.16	1.80	45.00	3.29%	7.41%	2.20%	0.26%	9.58%	12.55%
Northwest Nat. Gas	1.25	1.26	24.70	5.08%	8.22%	0.99%	4.00%	9.51%	9.17%
ONEOK Inc	0.63	0.64	18.00	3.53%	14.70%	2.67%	2.20%	10.05%	5.71%
Peoples Energy	2.04	2.08	38.50	5.35%	6.40%	1.54%	0.01%	10.90%	14.10%
Piedmont Natural Gas	1.52	1.60	33.50	4.66%	9.48%	4.01%	5.91%	11.12%	10.59%
Southwest Gas	0.82	0.84	22.00	3.77%	11.04%	4.02%	0.01%	11.07%	10.61%
UGI Corp	1.58	1.62	29.00	5.52%	11.10%	1.11%	10.11%	11.72%	11.05%
WGL Holdings	1.26	1.28	27.70	4.56%	7.92%	1.74%	0.01%	10.01%	11.21%
					9.54%	2.74%	5.81%	10.51%	10.11%
					8.22%	2.67%	6.52%	10.18%	10.61%
					0.99%	0.17%	0.07%	0.55%	0.98%

**MidAmerican Energy**  
**DCF Rate of Return Analysis Using Dividend Discount Model (DDM)**

Company	Inputs:							Output: DDM Return
	Dividend Yield	2001 EPS	IBES Growth	Long-Term Growth	Retention Ratios			
					2001	2005	2020	
AGL Resources	4.91%	1.50	7.20%	6.80%	0.28	0.43	0.50	10.37%
Atmos Energy	5.57%	1.47	8.00%	6.80%	0.21	0.34	0.50	10.86%
Energen Corp.	2.80%	2.23	11.00%	6.80%	0.69	0.71	0.50	11.08%
KeySpan Corp.	5.16%	2.00	11.10%	6.80%	0.11	0.51	0.50	10.20%
NICOR Inc.	4.36%	3.05	5.80%	6.80%	0.43	0.50	0.50	10.41%
New Jersey Resources	3.29%	2.93	6.80%	6.80%	0.40	0.51	0.50	9.46%
Northwest Nat. Gas	5.08%	1.75	4.20%	6.80%	0.29	0.46	0.50	10.11%
ONEOK Inc.	3.53%	1.30	16.80%	6.80%	0.52	0.69	0.50	11.16%
Peoples Energy	5.35%	3.16	5.40%	6.80%	0.35	0.47	0.50	10.80%
Piedmont Natural Gas	4.66%	2.02	5.30%	6.80%	0.25	0.37	0.50	9.90%
Southwest Gas	3.77%	1.25	4.70%	6.80%	0.34	0.49	0.50	9.42%
UGI Corp.	5.52%	2.10	7.00%	6.80%	0.25	0.44	0.50	10.65%
WGL Holdings	4.58%	1.88	4.40%	6.80%	0.33	0.47	0.50	9.95%
Mean					0.35	0.50		10.33%
Median					0.34	0.48		10.30%

**Compound Excess Returns (Risk Premia), 1926-2000  
Natural Gas Distribution Common Stocks**

<u>Period</u>	<u>Risk Premium</u>
1955-1970	7.64%
1970-1985	3.54%
<u>1985-2000</u>	<u>2.91%</u>
<b>Average</b>	<b>4.70%</b>

Source: Derived from Morin Exhibit RA1M-2, Page 1 of 1.

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JAN 23 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

**BEFORE THE  
PUBLIC UTILITIES COMMISSION  
STATE OF SOUTH DAKOTA**

MidAmerican Energy Company  
Application to Increase Gas Rates in South Dakota  
Docket No. NG01-010

**Testimony of Robert G. Towers  
on Behalf of the Commission Staff**

**January, 2002**

**BEFORE THE  
PUBLIC UTILITIES COMMISSION  
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MidAmerican Energy Company  
Application to Increase Gas Rates in South Dakota  
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**Testimony of Robert G. Towers  
on Behalf of the Commission Staff**

**January, 2002**

1 **I. Qualifications**

2 Q. Please state your name, business address and occupation.

3 A. Robert G. Towers. I am a public utility rate consultant and a principal in  
4 the firm Chesapeake Regulatory Consultants, Inc. ("CRC"). My office is at  
5 6837 Guilford Road, Clarksville, MD 21029-1632. I can be contacted by  
6 telephone at 443.535.0300.

7 Q. Does the Appendix to this testimony describe your education and  
8 summarize your experience in public utility regulation?

9 A. Yes, it does.

10 Q. Have you testified previously before the South Dakota Public Utilities  
11 Commission?

12 A. Yes. Since 1976 I have testified on behalf of the Commission Staff in  
13 more than thirty rate cases involving each of the investor-owned gas and  
14 electric utilities in the state and U.S. West and I have consulted with the  
15 Staff in connection with other proceedings.

16 Q. Have you testified in or otherwise been involved in proceedings  
17 concerning the rates of MidAmerican Energy Company ("MidAmerican" or

1 "the Company") or its predecessors?

2 A. Yes. I testified for the Commission Staff in two South Dakota rate cases  
3 involving Minnegasco, from which MidAmerican acquired a large portion  
4 of its present gas distribution system in the state, and I have assisted the  
5 Staff in rate reviews of Iowa Public Service Company, a MidAmerican  
6 predecessor company providing both gas and electric service in South  
7 Dakota. Most recently, I assisted the Commission Staff and testified in  
8 MidAmerican's 1999 gas rate filing at Docket No. NG98-011.

9 I also have testified in Iowa rate proceedings involving  
10 MidAmerican's predecessor gas and electric utility companies (Iowa  
11 Public Service Company, Iowa Power & Light Company and Iowa-Illinois  
12 Gas & Electric Company). My appearances there were on behalf of the  
13 Iowa Consumer Advocate and, in earlier times, the Commerce  
14 Commission Staff.

15 II. Purpose of Testimony and Summary of Findings

16 Q. Were you retained to assist the Commission Staff in this case?

17 A. Yes.

18  
19 Q. For what purpose were you retained?

20 A. CRC was retained, specifically, to address issues related to the  
21 Company's cost of capital and the allowable rate of return and issues  
22 raised by the Company's class cost of service study sponsored by Mr.  
23 Charles B. Rea. We also were asked to provide general assistance to the  
24 Staff in the conduct of its review of MidAmerican's application for  
25 increases in its South Dakota gas service rates.

26 Q. How did you proceed?

27 A. My associate, Basil L. Copeland, Jr. assumed responsibility for assessing the  
28 Company's required return on common equity capital ("ROE"); I assumed

1 responsibility for combining his ROE recommendation with an appropriate capital  
2 structure and embedded costs of long term debt and preferred stock equity to  
3 determine the required rate of return to be applied to the Company's rate base.

4 I also assumed responsibility for analyzing the Company's class cost of  
5 service study and the related cost justifications offered in support of its proposed  
6 monthly customer Service Charges.

7 Q. Briefly, what are your conclusions and recommendations?

8 A. Cost of Capital and Required Rate of Return  
9 (See Exhibit \_\_\_ (RGT-1))

10 Mr. Copeland concludes that the Company's cost of equity capital lies  
11 within a range of 10.0 to 11.0% and recommends that an ROE rate of 10.5% be  
12 used to determine the allowable rate of return on rate base. I combined his  
13 recommendation with a Year 2000 Pro Forma test year capital structure, debt  
14 and preferred stock costs, resulting in a composite cost and required rate of  
15 return on rate base of 9.099%.

16 Class Cost of Service Study  
17 (See Exhibit \_\_\_ (RGT-2))

18 I am in agreement with many aspects of the Company's cost study, but I  
19 disagree with its imputation of a "customer component" to distribution Mains. I  
20 recommend that these costs be allocated among the classes on the basis of  
21 peak demand requirements. This affects the allocations of Mains and other  
22 costs for which composite allocation factors are employed in the study, shifting  
23 costs away from the Small Volume customer class and to other classes.

24 Customer Service Charges  
25 (See Exhibit \_\_\_ (RGT-3))

26 I find that the Company's cost support for its proposed monthly Service  
27 Charges is greatly overstated because it includes many costs that are not  
28 directly related to the service rendered to individual customers. These non-  
29 assignable, overhead-type costs represent activities that are required by the  
30 totality of all system functions and are independent of incremental changes in the  
31 customer population.

1 Furthermore, even after such costs are purged from the analysis, it is not  
2 essential that the remaining direct customer-related costs be recovered through  
3 fixed monthly service charges; any costs not recovered in the Service Charge  
4 will be recovered in the non-gas commodity charges. In fact, for MidAmerican's  
5 very large and diverse Small volume class it may be desirable to allow size  
6 (measured by gas usage) to be reflected in the recovery of these costs thereby  
7 mitigating the impact of the Service Charge on smaller users. Also, putting such  
8 costs "at risk" by requiring that they be recovered in the commodity rate provides  
9 the Company with a cost control incentive.

### 10 III. Cost of Capital and Required Rate of Return

11 Q. Have you prepared an exhibit which summarizes your rate of return  
12 recommendation?

13  
14 A. Yes. The composite cost of capital, which is the basis for our recommended rate  
15 of return allowance is developed in Exhibit\_\_\_(RGT-1).

16 Q. Please explain the exhibit.

17 A. The cost of capital calculation is based on the Year 2000 test year average  
18 capital structure used in the Company's filing. However, it has been adjusted to  
19 reflect the effects of several post-test year events including the retirement in  
20 April, 2001 of 133,200 shares of \$7.80 Preferred stock and the elimination of  
21 various amortizations of debt discount, debt issuance expenses and losses on  
22 reacquired debt, all of which were completed during 2001. Although certain of  
23 the amortizations are related to a debt issue which matured in 2001, I have not  
24 eliminated the principal amount of this issue from the balance of outstanding  
25 long term debt because the Company plans to issue a similar replacement note  
26 in the Spring of 2002. This assumes that the cost of the replacement issue will  
27 equal the coupon rate (6.5%) of the retired issue..

28 Exhibit\_\_\_(RGT-1) is based on information provided by the Company in  
29 response to Staff's Data Requests 2-44 and 2-45. The pro forma cost of long  
30 term debt is developed on Schedule 2 by eliminating the expired amortizations.  
31 The pro forma capital structure, debt and preferred stock costs are shown on  
32 Schedule 1 and combined with Mr. Copeland's 10.5% equity return  
33 recommendation, resulting in a composite cost of capital of 9.099%.

1 IV. Class Cost of Service Study

2 Q. What is a class cost of service study?

3 A. A class cost of service study is a functional analysis of the utility's  
4 operations and costs by which the analyst measures the relative  
5 responsibility of each customer class for the utility's total annual cost of  
6 service or revenue requirement. The results of the cost of service study  
7 are used to determine how the utility's presently-effective service rates  
8 should be adjusted to achieve equity between the utility and its ratepayers  
9 and among the utility's various classes of ratepayers. Also, information  
10 obtainable from the class cost of service study can be used to establish  
11 specific rate elements.  
12

13 Q. Did MidAmerican prepare a class cost of service study for this case?

14 A. Yes. MidAmerican's cost of service study is incorporated in its rate filing as  
15 Schedule O, consisting of 61 pages. The study is presented, with supporting  
16 documentation, through the testimony of Mr. Charles B. Rea. The Company's  
17 cost study is based on same costs that reflected in its claimed South Dakota  
18 revenue requirement, summarized in Exhibit\_\_\_(RRT-1), Schedule 1 and  
19 sponsored by Mr. Rick R. Tunning. The revenue requirement purports to show  
20 that the Company suffers a revenue deficiency of \$3,697,000.

21 Mr. Rea's study allocates the annual revenue requirement among three  
22 classes of customers -- designated Small Volume, Medium Volume and Large  
23 Volume rate groups. This distribution then is used by the Company's rate design  
24 witness, Mr. Gregory C. Schaefer, to design the proposed rates.

25 Q. What are the rate increases proposed by the Company based on its class  
26 cost study?

27 A. The Company is seeking a \$3.697 million increase in annual revenues --  
28 a 5.64% rate increase in existing rate revenue, including Cost of  
29 Purchased Gas Adjustment ("PGA") collections (Exhibit\_\_\_(GCS-2), page  
30 1). Corresponding adjustments by customer class are an increase of

1 \$3.653 million or 6.09% for Small Volume customers, no significant  
2 changes for Medium Volume customers and a \$44,000 or 4.57% increase  
3 for Large Volume customers.

4 However, as I mentioned, these percentage increases represent, for each  
5 class, the impact of the proposed rate changes on the customers' total bills. But  
6 the proposed rate increase is unrelated to changes in the Company's gas supply  
7 costs and the filing proposes no change in the PGA portion of customers' bills  
8 through which such costs are recovered. A more meaningful assessment of the  
9 size of the rate increase requires comparing the proposed increase to the non-  
10 PGA portion of customer bills. This comparison indicates that the Company's  
11 proposal is for much larger increases in the recovery of non-gas costs – 21% for  
12 Small Volume customers, 9.4% for Large Volume users and 20% overall.

13  
14 Q. What is your assessment of the Company's class cost of service study  
15 and its application in the determination of the proposed rates for each  
16 class?

17 A. I do not disagree with many aspects of Mr. Rea's cost analysis, but I do  
18 not agree with his characterization of a significant portion of distribution  
19 Mains as being required merely to satisfy "customer connection  
20 requirements" (Testimony, lines 187-90). These "customer-related" costs  
21 – representing about 36% of the cost of all Mains – are then allocated  
22 among the three customer classes on the basis of the relative number of  
23 customers served in each class. The remaining Mains' costs are  
24 allocated on the basis of each class' share of system design day peak  
25 demand (58%) or annual throughput (6%).  
26

27 The effect of the Company's treatment of these costs is to  
28 overstate the total costs allocated to Small Volume customers. The use of  
29 these overstated costs to design the proposed rates places a larger-than-  
30 justified share of the proposed rate increase on these customers.

31 Q. Why is it not appropriate to treat these costs as customer-related and  
32 allocated among the classes on the basis of the relative number of  
33 customers in each class?

34 A. The concept that each customer is responsible for an equal amount of the

1 cost of this portion of Mains is inconsistent with the manner by which  
2 these costs are incurred by the gas utility and it is unrelated to the gas  
3 customers' service objectives. Also, the determination of that portion of  
4 the cost of Mains which is deemed to be customer-related is hypothetical  
5 and unreliable.

6 Gas distribution networks generally are the result of system  
7 expansion, over long periods of time, into new service territories in  
8 response to area development. The networks are expanded, periodically,  
9 into new territory to satisfy the aggregate gas service requirements of the  
10 service areas, reflecting a mix of customer types and end uses. They also  
11 grow to satisfy changes in the requirements of customers in existing  
12 service areas. Obviously, customers are attached to the network  
13 individually but the distribution system is designed and constructed to  
14 serve an aggregation of loads -- or potential loads -- in a geographical  
15 area. In addition, from a customer's perspective, the distribution Mains  
16 are desired as a source of gas supply -- not merely as an unused access  
17 facility.

18 Furthermore, unlike a meter, regulator and service line which are  
19 dedicated in their entirety to a customer, there is no physically identifiable  
20 "customer component" of Mains. Mr. Rea creates this component by  
21 hypothesizing a "minimum system" of mains that would function "solely to  
22 connect customers to the system". As explained at lines 209-222 of his  
23 testimony, this hypothetical system is the footage (5,835,921 feet) of  
24 MidAmerican's existing South Dakota pipeline distribution network (defined as  
25 Mains with a diameter of less than 8 inches) priced at \$4.32 per foot. The price  
26 per foot is the "current cost" of 1-inch Mains (meaning the Company's actual  
27 investment in 1-inch pipeline trended to current price levels by application of a  
28 price index). The current cost of this "minimum system" is then compared to a  
29 similarly-calculated current cost of the entire distribution pipeline system to  
30 determine the proportion of the actual system investment that is the "customer  
31 component"

32 Q. Apart from its hypothetical nature, are there conceptual defects in MidAmerican's  
33 "minimum system"?

34 A. Yes. In the first place, a system of 1-inch pipeline would have considerable  
35 delivery capacity; it would be capable of far more than merely "connecting  
36 customers to the system". Moreover, the \$4.32 per foot current cost of 1-inch

1 pipe used to price the system is a composite of the costs of steel and plastic  
2 lines, including an average current cost for the plastic pipe of \$3.05 per foot --  
3 nearly 30% less than the composite cost. This suggests a significant  
4 overstatement of the minimum system cost because:

5 "For pressures under 60 psig and pipe diameters less than  
6 6", plastic is generally used because of initial cost and its  
7 resistance to corrosion."

8 (MidAmerican Response to Staff DR 2-14)

9 Another conceptual defect is the supposition that an efficient "minimum  
10 system" would measure 5,835,921 feet in length. This existing system was built  
11 over many years -- the *average* age of these Mains is over 20 years. Obviously,  
12 the system was built in response to changing requirements *as the needs arose*; it  
13 is not necessarily the "minimum system" that would be required merely to  
14 connect now-existing customers to the system.

15 Q. If it is not appropriate to allocate these costs on a customer basis, how  
16 should they be classified and allocated?

17 A. The allocation method should recognize the relative service requirements  
18 imposed by customers inasmuch as the system has been designed and  
19 constructed -- and costs incurred -- to satisfy these gas delivery  
20 requirements. Consequently, I would allocate Mains on the basis of  
21 customers' use of the system, measured either by their volumetric  
22 requirements (annual "throughput") or maximum requirements (e.g. peak  
23 use requirements). Because distribution Mains must be built large  
24 enough to satisfy peak requirements, thereby increasing their cost, I  
25 recommend that they be allocated on the basis of class peak demands.

26 In this case, Mr. Rea has classified all Mains which he has  
27 assumed to serve a distribution function as either customer-related or  
28 peak demand-related. I would classify all such Mains as peak demand-  
29 related and allocate them among the classes on the basis of peak  
30 requirements, as he has done for the peak demand-related component.  
31 December sales are used as a proxy for these requirements.

1 Q. How does the change in allocations that you are proposing affect the cost  
2 of service by rate class and the distribution of any rate increase?

3 A. Exhibit\_\_\_ (RGT-2) is a class cost of service study that I have prepared  
4 based on Staff's determination of MidAmerican's South Dakota revenue  
5 requirements and reflecting the change in the allocations methodology  
6 that I recommend – namely, to allocate on the basis of peaking  
7 requirements the cost of Mains which Mr. Rea has allocated on the basis  
8 of relative customers. Schedule 1 shows the functional revenue  
9 requirements allocated to each class and indicates the bases for the  
10 allocations. Note that, on page 1, my calculation eliminates the  
11 "Customers" component of Mains, allocating Mains either on the basis of  
12 Throughput or Peak Demand. This change (in addition to the difference  
13 between the Staff and Company determinations of overall revenue  
14 requirements) explains the differences between Mr. Rea's and my class  
15 cost allocations.

16 The cost of service for each class is totaled and compared to existing rate  
17 revenues to determine the revenue deficiency by class. The revenue deficiency  
18 for each class is shown as a percentage of the class revenues at existing rates.  
19 Using total revenues generated by existing rates as the denominator, the overall  
20 revenue deficiency is shown to be 4.3%. By rate class this measure indicates  
21 deficiencies for each class -- 4.2% for Small Volume customers (to be compared  
22 with Mr. Rea's 6.2%), 3.1% for Medium Volume customers (to be compared with  
23 a negative 1.2% in the Company's cost study) and 14.9% for Large Volume  
24 users (to be compared with the Company's 0.9%).

25 In terms of the proposed rate increase (\$3.697 million), MidAmerican  
26 would recover the entire increase from Small and Large Volume customers –  
27 98.8% from the Small Volume class; 1.2% from Large Volume users. My cost  
28 determinations suggest that Staff's determination of the revenue deficiency  
29 (\$2.812 million) be recovered 90.0% (\$2.529 million) from Small Volume users,  
30 4.9% (\$139,000) from Medium Volume customers and 5.1% (\$144,000) from  
31 Large Volume customers.

32 Q. What additional information is provided on Schedule 1?

33 A. Schedule 1 also shows that the revenue deficiency for the combined classes, as  
34 a percentage of present rate revenues *excluding* the PGA-recoverable cost of

1 gas, is 15.3%.

2 In addition, the lower portion of Schedule 1, page 1 shows the revenue  
 3 requirements, by class, categorized as Delivery, Production, and Transport costs  
 4 and develops unit costs for each category. To facilitate Staff witness Martin C.  
 5 Bettmann's rate design considerations I have calculated the Delivery costs per  
 6 them that would not be recovered through the customer Service Charges being  
 7 recommended by Staff witness David A. Jacobson.

8 Q. What are the remaining schedules of Exhibit\_\_\_(RGT-2)?

9 A. Schedule 2 summarizes the cost of service related to each function that is  
 10 separately allocated to the classes on Schedule 1. Schedule 3 develops the rate  
 11 base and operating expense components of each functional group while  
 12 Schedule 4 summarizes the allocation factors. In addition to the exhibit  
 13 schedules, workpapers tracking Staff's pro forma adjustments, payroll  
 14 allocations and miscellaneous allocations are being provided with the filing of the  
 15 testimony.

16 IV. Customer Service Charges

17 Q. What changes has the Company proposed in its monthly customer Service  
 18 Charges?

19 A. Company witness Gregory C. Shaefer proposes the following increases:

20	<u>Class</u>	<u>Present</u>	<u>Proposed</u>	<u>Increase</u>
21				
22	Small Volume	\$6.50	\$10.00	54%
23	Medium Volume	\$60	\$80	33
24	Large Volume	\$275	\$350	27

25 Q. Do these charges include any allowance for gas used by the customer?

26 A. No. The customer pays the Service Charge plus commodity charges for all gas

1 consumed during the month.

2 Q. What are the bases for the Service Charges being proposed by the  
3 Company?

4 A. Mr. Shaefer bases his recommendations on cost determinations made by Mr.  
5 Rea which purport to justify even higher Service Charges for each customer  
6 class. Mr. Rea's "customer costs" are shown on page 1 of Schedule O as  
7 \$18.51 for the Small Volume class, \$84.51 for Medium Volume and \$487.08 for  
8 Large Volume customers

9 Q. Do you agree with these cost determinations?

10 A. No. The costs that Mr. Rea has identified for recovery through Service Charges  
11 includes all of the costs which, in his comprehensive class cost of service study,  
12 have been allocated among the classes on the basis of the relative number of  
13 customers (or "weighted" customers) in the class. Because many of these costs  
14 do not vary as customers increase or decrease in number, it is neither necessary  
15 nor appropriate to require that they be recovered in a fixed monthly service  
16 charge.

17 Q. What costs that do not vary with the customer population are included in Mr.  
18 Rea's compilation of "customer costs"?

19 A. The compilation on page 1 of Schedule O identifies the functional categories of  
20 cost included in his determination of customer costs. These categories include  
21 the customer component of Mains (which I described earlier), Services, Meters,  
22 Regulators, Industrial Meters and Customer Accounts. For the Small Volume  
23 class, the costs associated with these functions total \$12,688,822 which, when  
24 divided by the number of Small Volume customers (69,901) and the number of  
25 months in the year yields a claimed customer cost of \$18.51/customer/month.  
26 While a portion of *some* of these costs represents costs that would change  
27 significantly with the number of customers (such as the cost of installed meters,  
28 regulators and service lines), other costs are would change little or not at all and  
29 moreover, all of these functional costs include loadings of overhead costs which  
30 would be unaffected, virtually, by incremental changes in customer levels.

1 Q. Please explain.

2 A. The cost of service associated with distribution Mains would be unaffected by the  
3 addition of a customer that can be connected with a service line that taps into the  
4 Company's existing distribution network. Nevertheless, the costs associated with  
5 Mains that are included in Mr. Rea's determination of customer costs represent  
6 \$3.38, or 18% of the \$18.51 customer cost that he calculates for Small Volume  
7 customers.

8 Mains extensions are typically made when they are deemed to be  
9 economically feasible, which means supported by revenues from multiple  
10 customers (or contributions in aid of construction). In my view, Mains should not  
11 be regarded as a "customer cost" to be considered in establishing a fixed  
12 monthly service charge that would generate increased or decreased revenues  
13 for the Company as the number of customers changes.

14 Q. Please explain how the functional cost components of the Company's claimed  
15 customer costs are affected by overhead-type costs.

16 A. Referring again to Schedule O, page 1 shows that the Services function cost of  
17 service that is allocated to the three customer classes and included in the  
18 claimed monthly customer costs amounts to \$5,583,474. Page 4 indicates that  
19 this \$5.583 million includes, primarily, \$2.3 million of O&M expense, \$1.2 million  
20 of Other expenses and a desired \$1.5 million desired return on a rate base of  
21 \$15.6 million. A substantial portion of each of these elements represents what I  
22 have described as "overhead-type costs", that is, costs which are not directly  
23 affected by the addition or retirement of a service line.

24 For example, pages 13, 16 and 19 of Schedule O show that, the \$2.3  
25 million of O&M expenses, functionally classified as "Services", includes \$163,309  
26 of Administrative and General Salaries, \$95,500 of Office Supplies and Expense,  
27 \$58,261 for Outside Services, \$43,050 for Injuries and Damages, \$214,300 of  
28 employee Pensions and Benefits, \$56,615 of Miscellaneous General Expense,  
29 \$184,987 of Rents and \$64,091 of A&G Maintenance expenses. Another  
30 example can be found in the Rate Base determination which underlies the \$1.5  
31 million desired return on investment. Page 7 of Schedule O shows that, in  
32 addition to an investment (gross plant) of \$21.8 million in Service lines, the  
33 Services function rate base includes investments of \$2.2 million in General plant,  
34 \$0.5 million in Intangible plant, and \$1.4 million representing a portion of the

1 amount claimed for an Acquisition Adjustment.

2 Clearly, such costs are not driven by any demand for more or fewer  
3 service lines; they are related to Services only in the sense that the Services  
4 function is one of the functions required for the operation of the Company's  
5 integrated gas distribution system and the overhead costs are required by the  
6 totality of these functions. The fact that it is necessary in preparing a class cost  
7 allocation study to devise a method of allocating all of these costs *among*  
8 customer classes does not require that the overhead-type costs be considered in  
9 designing the rates *within* each class.

10 Q. How should one measure the costs that properly might be recoverable in  
11 a monthly service charge?

12 A. I would limit a customer service charge to the costs that are *directly* related to a  
13 customer's attachment to the system. These are the categories of costs that  
14 would be affected, incrementally, when a customer is added to the system. The  
15 costs would include the carrying charges on investment and the operating  
16 expenses related to customer Services, Meters and Regulators as well as the  
17 costs of meter reading and billing.

18 Q. Is it necessary to recover all of these costs through the service charge?

19 A. No. While all of these costs could properly be recovered in a monthly  
20 service charge, they need not be recovered in this manner. Obviously,  
21 assigning a portion of these costs to the commodity rate would still allow  
22 them to be recovered by the Company. Moreover, collecting a portion of  
23 these costs through the commodity rate also injects sensitivity to customer  
24 size into the recovery of these costs.

25 The assumption that all customers *within* a class are responsible  
26 for exactly the same level of customer costs, while generally reasonable,  
27 becomes increasingly dubious where, as here, the Small Volume class  
28 includes 99.7% of all customers served by MidAmerican in South Dakota,  
29 a mix of residential and commercial accounts and a wide range of usage  
30 levels. The average Small Volume residential customer uses an average  
31 of about 75 therms per month while the average the Small Volume  
32 commercial customer uses over 300 therms yet the Service Charge for all

1 Small Volume customers is the same.

2 Q. Have you made a determination of MidAmerican's direct customer-related  
3 costs in this case?

4 A. Yes.

5 Q. What does your analysis show?

6 A. Exhibit \_\_\_\_ (RGT-3) shows my determination of these costs for each  
7 class based on the cost of service study in Exhibit \_\_\_\_ (RGT-2) which, in  
8 turn, is based on Staff's determination of MidAmerican's revenue  
9 requirements.

10 The direct customer costs summarized in my calculations include  
11 the return and related income taxes on the Company's rate base  
12 investments in Services, Meters and Regulators; the operation and  
13 maintenance and depreciation expenses associated with the same  
14 facilities; and customer accounting and meter reading expenses.

15 Q. How do your determinations of customer costs differ from those made by  
16 Mr. Rea?

17 A. By focusing on the costs that are directly related to maintaining customer  
18 service, my determinations indicate customer costs for Small Volume  
19 customers of \$9.20 per customer per month, as compared to the \$18.51  
20 cost claimed by the Company. Similarly, my determinations for the  
21 Medium Volume and Large Volume classes are \$47.07 (down from the  
22 Company's \$84.51) and \$236.49 (down from Mr. Rea's \$487.08).

23 Q. How do your determinations of customer costs compare with the customer  
24 service charges that are presently in effect?

25 A. For the Small Volume class, my cost determination (\$9.20) is significantly  
26 higher than the presently-effective rate (\$6.50), suggesting that some  
27 increase is warranted. For the Medium Volume and Large Volume

1 classes my cost determinations (\$47.07 and \$236.49, respectively) are  
2 22% and 15% lower than the existing rates (\$60 and \$275) suggesting, at  
3 a minimum, that no increase in these charges is cost-justified.

4 Q. What changes in Service Charges do you recommend?

5 A. Other Staff witnesses have developed and are presenting Staff's final rate  
6 design proposals, appropriately blending my cost analyses with other rate  
7 design considerations. However, it is my recommendation that any  
8 revision in monthly customer Service Charges should not exceed the  
9 customer costs identified in my cost determinations in Exhibit \_\_\_ (RGT-3).

10 Q. Does that conclude your testimony?

11 A. Yes, it does.

**STATEMENT OF EDUCATION AND EXPERIENCE**

For

**ROBERT G. TOWERS**

Senior Consultant

Chesapeake Regulatory Consultants, Inc.

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Mr. Towers is President of Chesapeake Regulatory Consultants, Inc. Over the past forty years he has assisted clients in dealing with a wide range of ratemaking policy, accounting, financial, economic and operational issues affecting rates and services offered by all types of utilities. He has testified in more than 180 public utility rate proceedings before regulatory commissions in 28 states and the District of Columbia, the Federal Energy Regulatory Commission and its predecessor the Federal Power Commission.

EMPLOYMENT

- |                |  |
|----------------|--|
| 1986 - Present | President and Senior Consultant<br>Chesapeake Regulatory Consultants, Inc.<br>Columbia, Maryland |
| 1970 - 1986    | Vice President and Senior Consultant<br>Hess & Lim, Inc.<br>Greenbelt, Maryland                  |
| 1960 - 1970    | Consultant<br>Martin Toscan Bennett Associates<br>Washington, D.C.                               |

As a consultant with each of the firms listed above, Mr. Towers participated extensively in wholesale and retail rate proceedings before federal and state regulatory agencies on behalf of the firms' clients. His participation has involved analyses of a broad range of ratemaking concepts, and specific accounting, financial, operational, allocation and rate design issues raised by the utility's rate filings or in client complaints. Specific tasks included analyses of the utility's operations and filed financial data, assistance with discovery and cross-examination, presentation of affirmative testimony, assistance with the preparation of legal briefs and other pleadings, and assistance in settlement negotiations. The subject utilities have included electric, gas, steam and water distribution companies; electric generating utilities; gas and products pipeline companies; waste water systems; transit companies; and telecommunication companies.

Robert G. Towers

Clients served by Mr. Towers have included numerous state regulatory commissions and their staffs; consumer advocate agencies of state governments; federal government agencies as consumers of utility services; municipalities as consumers of utility services and as representatives of their citizens; municipal agencies; municipally-owned and cooperative utility systems; civic organizations; industrial consumers; and investor-owned utilities, principally as purchasers of utility services from other investor-owned companies.

### EDUCATION

June 1960 Bachelor of Science Degree in Economics  
University of Maryland  
College Park, Maryland  
Phi Eta Sigma and  
Phi Kappa Phi Honor Societies

### PROFESSIONAL ORGANIZATIONS

American Economic Association  
American Water Works Association

### PUBLICATIONS & SPECIAL APPEARANCES

Article "Cost of Debt Capital in Allowed Rates of Return" published in Public Utilities Fortnightly, Vol. 68, No. 1.

Paper "Ratemaking Consideration of Construction Work in Progress" presented to the Conference of State Utility Consumer Advocates, University of Chicago, June 1979.

Paper on CWIP treatment presented to the Iowa State Regulatory Conference, Iowa State University, May 1980.

Robert G. Towers

EXPERT TESTIMONY

Mr. Towers has presented testimony to the following regulatory authorities in more than 180 proceedings.

Arkansas Public Service Commission  
Connecticut Public Utilities Control Authority  
Colorado Public Utilities Commission  
Delaware Public Service Commission  
District of Columbia Public Service Commission

Florida Public Service Commission  
Hawaii Public Utilities Commission  
Idaho Public Utilities Commission  
Iowa Public Utilities Board  
Maryland Public Service Commission

Massachusetts Department of Public Utilities  
Minnesota Public Utilities Commission  
Mississippi Public Service Commission  
Montana Public Service Commission  
Nevada Public Service Commission

New Mexico Public Service Commission  
New York Public Service Commission  
Ohio Public Utilities Commission  
Pennsylvania Public Utility Commission  
Rhode Island Public Utilities Commission

South Dakota Public Utilities Commission  
Texas Public Utility Commission  
Texas Railroad Commission  
Utah Public Service Commission  
Vermont Public Service Board

Virginia State Corporation Commission  
Washington Utilities and Transportation Commission  
West Virginia Public Service Commission  
Wisconsin Public Service Commission  
Wyoming Public Service Commission

Federal Energy Regulatory Commission  
Federal Power Commission

**MidAmerican Energy Company**  
 Composite Cost of Capital  
 ProForma Test Year Ended December 31, 2000

	(a)	(b)	(c)	(d)	(e)
	<u>Component</u>	<u>Amount</u>	<u>Weight</u>	<u>Cost</u>	<u>Weighted Average Cost</u>
1	Long Term Debt	\$982,089,713	44.826%	7.672%	3.439%
2	Preferred Stock	\$65,333,792	2.982%	6.038%	0.180%
3	Common Equity	<u>\$1,143,454,142</u>	<u>52.192%</u>	10.500%	<u>5.480%</u>
4	Total	\$2,190,877,647	100.000%		9.099%

Sources:

Capital Structure and Cost of Preferred Stock: Response to DR2-45, Attachment DR 45  
 with Long term debt adjusted per Schedule 2

Cost of Long Term Debt: Schedule 2

Cost of Common Equity: Testimony of Staff Witness Basil L. Copeland, Jr.

# MidAmerican Energy Company

## Year 2000 - South Dakota Jurisdiction

### Class Cost of Service Study

#### Functional Revenue Requirements

	Net COS	Small Volume	Medium Volume	Large Volume	Allocation Method
Peak Facilities	\$ 663,725	\$ 605,044	\$ 51,220	\$ 7,460	Peak Demand (Sales Service Only)
Mains (Throughput)	\$ 429,261	\$ 335,996	\$ 44,370	\$ 48,896	Throughput (Weather Normalized)
Mains (Peaking)	\$ 7,182,935	\$ 6,108,497	\$ 667,315	\$ 407,122	Peak Demand (Total Throughput)
Mains (Customers)	\$ -	\$ -	\$ -	\$ -	Customers
Services	\$ 5,270,905	\$ 5,251,297	\$ 16,001	\$ 3,606	Weighted Customers - Services
Meters	\$ 3,405,701	\$ 3,290,329	\$ 70,183	\$ 45,189	Weighted Customers - Meters
Regulators	\$ 424,385	\$ 406,119	\$ 9,900	\$ 8,366	Weighted Customers - Regulators
Industrial Meters	\$ 30,616	\$ 1,943	\$ 6,576	\$ 22,098	Weighted Customers - Industrial Meters
Customer Accounts	\$ 3,283,161	\$ 3,133,867	\$ 95,494	\$ 53,800	Weighted Customers - Cust Service
Transportation Administration	\$ 98,226	\$ 53,175	\$ 29,542	\$ 15,509	Transport Customers
Cost of Gas	\$ 47,311,637	\$ 43,209,680	\$ 3,603,529	\$ 498,428	Cost of Gas (Direct Assigned)
<b>Total</b>	<b>\$ 68,100,553</b>	<b>\$ 62,395,948</b>	<b>\$ 4,594,131</b>	<b>\$ 1,110,474</b>	
Reconciling Adjustment	\$ 25,212	\$ 23,265	\$ 1,213	\$ 734	
<b>Total Revenue Requirement</b>	<b>\$ 68,125,764</b>	<b>\$ 62,419,213</b>	<b>\$ 4,595,344</b>	<b>\$ 1,111,208</b>	
<b>Test Year Revenue</b>	<b>\$ 65,314,149</b>	<b>\$ 59,890,070</b>	<b>\$ 4,456,739</b>	<b>\$ 967,340</b>	
Revenue Deficiency	\$ 2,811,615	\$ 2,529,143	\$ 138,605	\$ 143,868	
Percent	4.3%	4.2%	3.1%	14.9%	
Percent (excluding PGA cost of gas)	15.3%	14.9%	15.8%	30.4%	

#### Prices

	Net COS	Small Volume	Medium Volume	Large Volume
Delivery Revenue Requirements	\$ 20,026,964	\$ 18,528,048	\$ 909,840	\$ 589,076
Production Revenue Requirements	\$ 1,040,359	\$ 949,263	\$ 79,200	\$ 11,897
Transport Revenue Requirements	\$ 98,226	\$ 53,175	\$ 29,542	\$ 15,509
PGA Cost of Gas	\$ 46,960,215	\$ 42,888,727	\$ 3,576,762	\$ 494,726
	<b>\$ 68,125,764</b>	<b>\$ 62,419,213</b>	<b>\$ 4,595,344</b>	<b>\$ 1,111,208</b>

#### \* Recommended Service Charge

Bills		828,385	2,487	287
\$/Customer/Month	\$	7.50	60.00	275.00
Throughput Volumes		86,817,483	11,464,700	12,634,075
Delivery Cost Per Therm not recovered in Service Charge	\$	0.1419	0.0663	0.0404
Sales Volumes		84,557,150	7,295,547	1,057,405
Production Cost Per Therm	\$	0.0112	0.0109	0.0113

Allocators

	<u>Net COS</u>	<u>Small Volume</u>	<u>Medium Volume</u>	<u>Large Volume</u>
Throughput (Weather Normalized)	1 0000000	0 7827300	0 1033536	0 1139064
Peak Demand (Sales Service Only)	1 0000001	0 9115890	0 0771709	0 0112402
Peak Demand (Total Throughput)	1 0000000	0 8504180	0 0929029	0 0566791
Customers	1 0000000	0 9966209	0 0030369	0 0003422
Weighted Customers - Services	0 9999999	0 9962800	0 0030358	0 0006841
Weighted Customers - Meters	1 0000000	0 9661239	0 0206076	0 0132585
Weighted Customers - Regulators	1 0000000	0 9569580	0 0233281	0 0197139
Weighted Customers - Industrial Meters	1 0000000	0 0634589	0 2147838	0 7217573
Weighted Customers - Cust Service	1 0000000	0 9545275	0 0290860	0 0163865
Manufactured Gas Cleanup	1 0000000	0 8547293	0 0756132	0 0696575
Transport Customers	1 0000000	0 5413534	0 3007519	0 1578947
Cost of Gas (Direct Assigned)	1 0000000	0 9132992	0 0761658	0 0105350

**MIDAMERICAN ENERGY COMPANY**  
South Dakota Retail Gas Operations  
Development of Customer-Related Unit Cost  
Test Year Ended December 31, 2000

	Total Company	Small Volume	Medium Volume	Large Volume
(A)	(B)	(C)	(D)	(E)
<u>Customer-related gross plant in service</u>				
1. Services	\$21,314,323	\$21,235,034	\$64,706	\$14,581
2. Meters	8,392,290	8,107,992	172,945	111,353
3. House regulators	1,606,794	1,537,634	37,483	31,676
4. Subtotal gross plant	\$31,313,407	\$30,880,660	\$275,134	\$157,610
5. Accumulated depreciation	-11,586,819	-11,426,691	-101,807	-58,320
6. Accumulated deferred income taxes	-1,240,130	-1,222,972	-10,908	-6,250
7. Investment tax credits - 3%	-148	-146	-1	-1
8. Customer advances for construction	-88,587	-88,257	-269	-61
9. Customer-related net plant	\$18,397,723	\$18,142,594	\$162,149	\$92,979
<u>Customer-related cost of service</u>				
10. Rate of return @ 9.099%	1,674,009	1,650,795	14,754	8,460
11. Income taxes on return	560,763	552,986	4,942	2,834
12. Operating and maintenance expenses	1,587,731	1,560,667	16,910	10,154
13. Customer accounting expense *	1,830,784	1,753,037	49,226	28,520
14. Customer service and information	13,022	12,430	379	213
15. Sales expense	194,915	186,052	5,669	3,194
16. Employees pensions and benefits	492,436	477,001	9,768	5,666
17. Property insurance	5,552	5,460	59	33
18. Depreciation	939,070	926,092	8,251	4,727
19. Property taxes	290,054	285,374	2,980	1,699
20. Payroll taxes	219,887	213,406	4,112	2,370
21. Customer-related cost of service	\$7,808,223	\$7,623,300	\$117,051	\$67,871
22. Number of bills		828,385	2,487	287
23. Customer cost per bill		\$9.20	\$47.07	\$236.49

\* Excludes Uncollectibles

Sources: Exhibit\_\_\_(RGT-2) and supporting workpapers.

**MIDAMERICAN ENERGY COMPANY**  
South Dakota Retail Gas Operations  
Class Allocation Factors – As Adjusted by Staff  
Test Year Ended December 31, 2000

	Total Company	Small Volume	Medium Volume	Large Volume
(A)	(B)	(C)	(D)	(E)
<u>Allocation Factors</u>				
Weighted customers - Services	0.9999999	0.9962800	0.0030358	0.0006841
Weighted customers - Meters	1.0000000	0.9661239	0.0206076	0.0132685
Weighted customers - Regulators	1.0000000	0.9569580	0.0233281	0.0197139
Weighted customers - Cust Service	1.0000000	0.9545275	0.0290860	0.0163865

**MIDAMERICAN ENERGY COMPANY**  
South Dakota Retail Gas Operations  
Development of Customer-Related Investment Base  
Test Year Ended December 31, 2000

	Total Company	Small Volume	Medium Volume	Large Volume
(A)	(B)	(C)	(D)	(E)
<u>Accumulated depreciation</u>				
Services	-7,886,884	-7,857,545	-23,943	-5,395
Meters	-3,105,377	-3,000,179	-63,994	-41,204
House regulators	-594,558	-568,967	-13,870	-11,721
Customer-related accum. depreciation	-11,586,819	-11,426,691	-101,807	-58,320
<u>Accumulated deferred income taxes</u>				
Gross investment in services	21,314,323			
Gross plant allocated to services	25,465,245			
Percent services	0.8369966			
Deferred taxes - services function	-1,007,717			
Deferred taxes - services only	-843,456	-840,318	-2,561	-577
Gross investment in meters	8,392,290			
Gross plant allocated to meters	11,385,718			
Percent meters	0.7370892			
Deferred taxes - meters function	-451,866			
Deferred taxes - meters only	-333,066	-321,783	-6,864	-4,419
Gross investment - house regulators	1,606,794			
Gross plant allocated to house regulators	1,949,451			
Percent house regulators	0.8242290			
Deferred taxes - house regulators function	-77,173			
Deferred taxes - house regulators only	-63,608	-60,870	-1,484	-1,254
Deferred taxes - customer-related		-1,222,972	-10,908	-6,250

**MIDAMERICAN ENERGY COMPANY**  
South Dakota Retail Gas Operations  
Development of Customer-Related Investment Base – Continued  
Test Year Ended December 31, 2000

	Total Company	Small Volume	Medium Volume	Large Volume
(A)	(B)	(C)	(D)	(E)
<u>Investment tax credits - 3%</u>				
Services	-121			
Services % of gross services plant	0.8369966			
Services only	-101	-101	-0	-0
Meters	-54			
Meters % of gross meters plant	0.7370892			
Meters only	-40	-39	-1	-1
House regulators	-9			
House regulators % of gross HR plant	0.8242290			
House regulators only	-7	-7	-0	-0
Investment tax credits - 3% - customer func	-148	-146	-1	-1
<u>Customer advances for construction</u>				
Services	-105,839			
Services % of gross services plant	0.8369966			
Services only	-88,587	-88,257	-269	-61
Meters	0			
Meters % of gross meters plant	0.7370892			
Meters only	0	0	0	0
House regulators	0			
House regulators % of gross HR plant	0.8242290			
House regulators only	0	0	0	0
Total customer advances	-88,587	-88,257	-269	-61

**MIDAMERICAN ENERGY COMPANY**  
South Dakota Retail Gas Operations  
Development of Income Tax Factor Relating to the Return  
Test Year Ended December 31, 2000

	Total Company	Small Volume	Medium Volume	Large Volume
(A)	(B)	(C)	(D)	(E)
<u>Income Factor</u>				
Weighted cost of preferred stock	0.180%			
Weighted cost of common equity	5.480%			
	<hr/>			
Taxable portion of return	5.660%			
Tax rate/(1-tax rate) (35% FIT rate)	53.846%			
	<hr/>			
Income tax factor	3.048%			
	<hr/> <hr/>			

**MIDAMERICAN ENERGY COMPANY**  
South Dakota Retail Gas Operations  
Development of Customer-Related Operating Expenses  
Test Year Ended December 31, 2000

	Total Company	Small Volume	Medium Volume	Large Volume
(A)	(B)	(C)	(D)	(E)
<u>O&amp;M Expenses</u>				
<u>Services O&amp;M</u>				
Mains and Services - operation	441,454			
Customer Installations - operation	273,644			
Services - maintenance	198,680			
Services O&M	913,778	910,379	2,774	625
<u>Meters O&amp;M</u>				
Meters & House regulators - operation	165,455			
Customer Installations - operation	107,745			
Meters & House regulators - maint.	309,767			
Meters O&M	582,967	563,218	12,014	7,735
<u>House regulators O&amp;M</u>				
Meters & House regulators - operation	31,678			
Meters & House regulators - maint.	59,308			
House regulators O&M	90,986	87,070	2,123	1,794
Customer related O&M	1,587,731	1,560,667	16,910	10,154
<u>Customer Accounting Expense</u>				
Supervision	32,470			
Meter reading	442,119			
Subtotal costs allocated on meters	474,589	458,512	9,780	6,297
Supervision	127,332			
Customer records and collection	1,158,742			
Misc. customer accounts expense	70,121			
Subtotal costs allocated on cust. serv.	1,356,195	1,294,525	39,446	22,223
Total customer accounting expense	1,830,784	1,753,037	49,226	28,520

**MIDAMERICAN ENERGY COMPANY**  
South Dakota Retail Gas Operations  
Development of Customer-Related Operating Expenses – Continued  
Test Year Ended December 31, 2000

(A)	Total Company (B)	Small Volume (C)	Medium Volume (D)	Large Volume (E)
<b>Pensions and Benefits</b>				
Services O&M	913,778			
Total O&M allocated to services function	1,393,388			
Services % of total	65.580%			
Services pensions and benefits	196,498			
Customer-related pension - Services	128,863	128,384	391	88
Meters O&M	582,967			
Total O&M allocated to meters function	769,216			
Meters % of total	75.787%			
Meters pensions and benefits	176,355			
Customer-related pension - Meters	133,654	129,126	2,754	1,773
Regulators O&M	90,986			
Total O&M allocated to regulators function	120,253			
Regulators % of total	75.662%			
Regulators pensions and benefits	14,814			
Customer-related pension - Regulators	11,209	10,727	261	221
Customer service	218,710	208,765	6,361	3,584
<b>Total customer related pensions and ben.</b>	<b>492,436</b>	<b>477,001</b>	<b>9,768</b>	<b>5,666</b>
<b>Property Insurance</b>				
Property insurance - services function	4,119			
Customer related service %	0.8369966			
Prop. insur. - services - customer related	3,448	3,435	10	2
Property insurance - meter function	1,847			
Customer related meter %	0.7370892			
Prop. insur. - meters - customer related	1,361	1,315	28	18
Property insurance - regulator function	315			
Customer related regulator %	0.8242290			
Prop. insur. - regulators-customer related	260	249	6	5
Prop. insur. - customer service	483	461	14	8
<b>Total property insurance - customer related</b>	<b>5,552</b>	<b>5,460</b>	<b>59</b>	<b>33</b>

**MIDAMERICAN ENERGY COMPANY**  
South Dakota Retail Gas Operations  
Development of Customer-Related Unit Cost  
Test Year Ended December 31, 2000

	Total Company	Small Volume	Medium Volume	Large Volume
(A)	(B)	(C)	(D)	(E)
<b>Depreciation Expense</b>				
Services	639,203	636,825	1,940	437
Meters	251,680	243,154	5,187	3,339
House regulators	48,187	46,113	1,124	950
Total depreciation expense	939,070	926,092	8,251	4,727
<b>Property Taxes</b>				
Property taxes - services function	218,962			
Services % of total	0.8369966			
Property taxes - services-customer related	183,270	182,588	556	125
Property taxes - meter function	96,427			
Meters % of total	0.7370892			
Property taxes-meters-customer related	71,075	68,667	1,465	943
Property taxes-regulators function	16,730			
Regulators % of total	0.8242290			
Property taxes-regulators-customer func.	13,789	13,195	322	272
Property taxes-customer services	21,920	20,923	638	359
Total property taxes - customer related	290,054	285,374	2,980	1,699
<b>Payroll Taxes</b>				
Payroll taxes-services function	82,241			
Services % of total	0.8369966			
Payroll taxes-services-customer related	68,835	68,579	209	47
Payroll taxes-meters function	73,810			
Meters % of total	0.7370892			
Payroll taxes-meters-customer related	54,405	52,562	1,121	722
Payroll taxes-regulators function	6,200			
Regulators % of total	0.8242290			
Payroll taxes-regulators-customer related	5,110	4,890	119	101
Payroll taxes - customer service	91,537	87,375	2,662	1,500
Total payroll taxes - customer related	219,887	213,406	4,112	2,370

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF )	ORDER EXTENDING
MIDAMERICAN ENERGY COMPANY FOR )	SUSPENSION OF
AUTHORITY TO INCREASE RATES FOR )	IMPOSITION OF TARIFF
NATURAL GAS SERVICE )	NG01-010

On September 24, 2001, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) an application to increase natural gas rates in South Dakota. The application seeks an overall increase in rates in the approximate amount of \$3,697,000 or approximately 5.6%. The Company requested a change in rates to become effective for billings on and after October 27, 2001. On October 10, 2001, the Commission suspended the proposed schedule of rates for 90 days beyond October 26, 2001. On January 24, 2002, Commission Staff recommended that the suspension of the tariff be further extended for 60 days or until the entry of the final order of the Commission.

The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-34A, including 1-26-18, 1-26-19, 49-34A-2, 49-34A-3, 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-8.1, 49-34A-10, 49-34A-11, 49-34A-12, 49-34A-13, 49-34A-13.1, 49-34A-14, 49-34A-16, 49-34A-17, 49-34A-19, 49-34A-19.1, 49-34A-19.2, 49-34A-20, 49-34A-21, 49-34A-22, and 49-34A-23.

At its January 24, 2002, meeting, the Commission considered this matter. MidAmerican concurred with Staff's recommendation. The Commission voted unanimously to grant the extension sought by Commission Staff. It is therefore

ORDERED, that the proposed schedule of rates shall be further suspended for 60 days or until the entry of the final order of the Commission, whichever occurs first, pursuant to SDCL 49-34A-14.

Dated at Pierre, South Dakota, this 31<sup>st</sup> day of January, 2002

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By Melaine Kalbo

Date 2/1/02

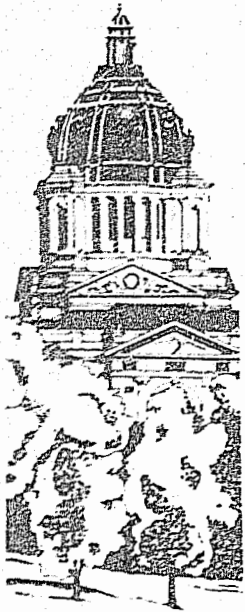
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

Robert K. Sahr  
ROBERT K. SAHR, Commissioner



# South Dakota Public Utilities Commission



State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070

February 4, 2002

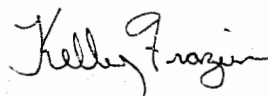
South Dakota Public Utilities Commission  
Attn: Debra Elofson  
500 East Capitol Ave.  
Pierre, SD 57501-5070

RE: NG01-010

To Debra Elofson:

The commission staff has reached a proposed negotiated settlement agreement with MidAmerican Energy Company in the above docket. A hearing to gather testimony regarding the proposed rates was originally scheduled for February 20<sup>th</sup> and 21<sup>st</sup>, 2002, from 9:00 a.m. to 5:00 p.m. Staff hereby requests that the hearing be cancelled for those two days and that the commission schedule a hearing to consider the proposed settlement agreement for 1:30 p.m. on Wednesday, February 20, 2002.

Respectfully submitted this 4<sup>th</sup> day of February, 2002.

  
Kelly D. Frazier  
Staff Attorney

Capitol Office  
Telephone (605)773-3201  
FAX (605)773-3809

Transportation/  
Warehouse Division  
Telephone (605)773-5280  
FAX (605)773-3225

Consumer Hotline  
1-800-332-1782

TTY Through  
Relay South Dakota  
1-800-877-1113

Internet Website  
[www.state.sd.us/puc](http://www.state.sd.us/puc)

Jim Burg  
Chairman  
Pam Nelson  
Vice-Chairman  
Bob Sahr  
Commissioner

Debra Elofson  
Executive Director

Harlan Best  
Martin C. Bettmann  
Sue Cichos  
Karen E. Cremer  
Christopher W. Downs  
Terry Emerson  
Michele M. Farris  
Marlette Fischbach  
Heather K. Forney  
Kelly D. Frazier  
Mary Giddings  
Mary A. Healy  
Lisa Hull  
Dave Jacobson  
Patti Jennings  
Amy Kayser  
Bob Knadle  
Delaine Kolbo  
Gregory A. Rislov  
Keith Senger  
Rolayne Ailts Wiest

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF )	ORDER CANCELLING
MIDAMERICAN ENERGY COMPANY FOR )	HEARING; ORDER FOR AND
AUTHORITY TO INCREASE RATES FOR )	NOTICE OF HEARING TO
NATURAL GAS SERVICE )	CONSIDER SETTLEMENT
)	AGREEMENT
)	NG01-010

On September 24, 2001, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) an application to increase natural gas rates in South Dakota. The application seeks an overall increase in rates in the approximate amount of \$3,697,000 or approximately 5.6%. The Company requested a change in rates to become effective for billings on and after October 27, 2001.

At its regularly scheduled meeting of October 10, 2001, the Commission found that pursuant to SDCL 49-1A-8, MidAmerican shall be assessed a filing fee as requested by the executive director up to the statutory limit of \$100,000. The Commission further established an intervention deadline of November 9, 2001. Pursuant to SDCL 49-34A-14, the Commission suspended the operation of the schedule of rates proposed by MidAmerican for 90 days beyond October 26, 2001. On November 29, 2001, the state of South Dakota (State) filed a late petition for leave to intervene in this docket. By order dated December 20, 2001, the Commission granted intervention to the state of South Dakota. By order dated January 31, 2002, the Commission extended the suspension for 60 days or until the entry of the final order of the Commission, whichever occurs first.

The Commission set the matter for hearing for February 20-21, 2002, starting at 9:00 A.M., on February 20, 2002, in the Crown Room, Kings Inn, 220 South Pierre Street, Pierre, South Dakota. On February 4, 2002, the Commission received a letter from Commission Staff stating that MidAmerican and Commission Staff had reached a proposed settlement agreement. Staff requested that the Commission consider it on February 20, 2002.

The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-34A, including 1-26-18, 1-26-19, 49-34A-2, 49-34A-3, 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-8.1, 49-34A-10, 49-34A-11, 49-34A-12, 49-34A-13, 49-34A-13.1, 49-34A-14, 49-34A-16, 49-34A-17, 49-34A-19, 49-34A-19.1, 49-34A-19.2, 49-34A-20, 49-34A-21, 49-34A-22, and 49-34A-23.

Based on Staff's letter, the Commission shall cancel the hearing set for February 20-21, 2002, which was scheduled to hear the testimony of the parties. Instead, the Commission shall hear from the parties concerning the proposed settlement agreement on February 20, 2002, at 2:30 P.M., in Room 468, State Capitol, 500 East Capitol, Pierre, South Dakota.

It is therefore

ORDERED, that the hearing scheduled for February 20-21, 2002, is cancelled; and  
it is

FURTHER ORDERED, that the Commission shall hear from the parties concerning  
the proposed settlement agreement on February 20, 2002, at 2:30 P.M., in Room 468,  
State Capitol, 500 East Capitol, Pierre, South Dakota.

Dated at Pierre, South Dakota, this 7<sup>th</sup> day of February, 2002.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By: *William Kelso*

Date: 2/7/02

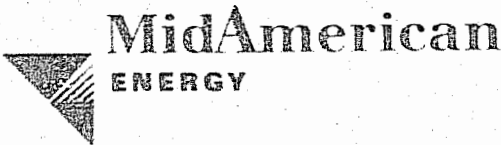
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

*James A. Burg*  
JAMES A. BURG, Chairman

*Pam Nelson*  
PAM NELSON, Commissioner

*Robert K. Sahr*  
ROBERT K. SAHR, Commissioner



MidAmerican Energy Company  
2000 Energy Center  
Sioux Falls, SD 57105  
605.338.4400  
www.midamericane.com

February 11, 2002

Ms. Debra Elofson  
Executive Director  
South Dakota Public Utilities Commission  
State Capitol Building  
500 East Capitol Avenue  
Pierre, SD 57501-5070

RECEIVED

FEB 12 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

FAX Received FEB 14 2002

RE: MidAmerican Energy Company  
Gas Rate Case Docket No. NG01-010

Dear Ms. Elofson:

MidAmerican Energy Company is filing gas tariff sheet revisions which replace certain tariffs filed on September 21, 2002, in Docket No. NG01-010. The revised gas tariff sheets are as follows:

South Dakota Gas Transportation Tariff  
SD P.U.C. Section No. III-A

Fourth Revised Sheet No. 5	Cancels Third Revised Sheet No. 5
Fourth Revised Sheet No. 6	Cancels Third Revised Sheet No. 6
Fourth Revised Sheet No. 7	Cancels Third Revised Sheet No. 7
Second Revised Sheet No. 8	Cancels First Revised Sheet No. 8

These tariffs reflect a change to transportation tariffs that more clearly define the minimum gas transportation bill. These tariffs were not part of the original filing but clarify the transportation charges proposed by MidAmerican in this docket. The changes involve adding language related to the minimum bill.

February 8, 2002  
Ms. Debra Elofson  
Page 2

In accordance with Rule 20:10:13:20, MidAmerican Energy Company requests permission to make tariff changes effective on less than 30 days notice on February 20, 2002. The tariff changes will be included with the Gas Rate Case Settlement Agreement filed in Docket No. NG01-010.

Please file-stamp one copy and return in the enclosed envelope. If you have any questions, please call me at (712) 277-7704.

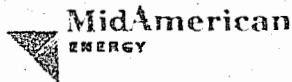
Sincerely,

  
Marvin G. Sorensen  
Gas Pricing Strategist

df

Enclosures

cc: Kelly Frazier  
Suzan Stewart



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 5  
 Cancels Third Revised Sheet No. 5

**RATE DESIGNATION:** Large Transport (LT)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 275.00 per Billing Period per Delivery Point	
Commodity Charge:	\$ .03526 per therm transported	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

Pipeline Demand, Rider No. 2  
 Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetering:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s). N

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: February 11, 2002 Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Third Revised Sheet No. 5  
 Cancels Third Second Revised Sheet No. 5

**RATE DESIGNATION:** Large Transport (LT)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$275.00 per Billing Period per Delivery Point	
Commodity Charge:	\$.03526 <del>\$.03000</del> per therm transported	I
Transportation Administrative Charge	\$35.00 per Billing Period per Delivery Point	N

System Exit Charges:

Pipeline Demand, Rider No. 2  
 Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: February 11, 2002 Mar. 27, 2000

Effective Date: February 20, 2002 May 1, 2000

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Fourth Revised Sheet No. 6  
Cancels Third Revised Sheet No. 6

**RATE DESIGNATION:** Medium Transport (MT)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 60.00 per Billing Period per Delivery Point	
Commodity Charge:	\$ .07201 per therm transported	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

Pipeline Demand, Rider No. 2  
Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

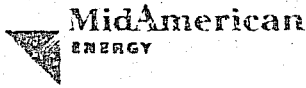
The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: February 11, 2002 Effective Date: February 20, 2002

Issued By: James H. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Third Revised Sheet No. 6  
 Cancels Third Second Revised Sheet No. 6

**RATE DESIGNATION:** Medium Transport (MT)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$60.00 per Billing Period per Delivery Point	
Commodity Charge:	\$0.7201 <del>\$.06300</del> per therm transported	I
Transportation Administrative Charge	\$35.00 per Billing Period per Delivery Point	N

System Exit Charges:

Pipeline Demand, Rider No. 2  
 Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

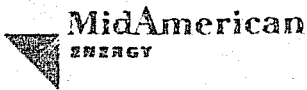
The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s). N

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: February 11, 2002 March 27, 2000 Effective Date: February 20, 2002 May 1, 2000

Issued By: James H. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 7  
 Cancels Third Revised Sheet No. 7

**RATE DESIGNATION:** Small Transport (ST)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 7.50 per Billing Period per Delivery Point	D
Commodity Charge:		
First 250 therms transported	\$ .17725 per therm	I
Balance per therm transported	\$ .11725 per therm	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetering: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

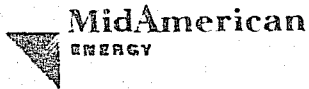
The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s). N

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: February 11, 2002 Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Third Revised Sheet No. 7  
 Cancels Third Second Revised Sheet No. 7

**RATE DESIGNATION:** Small Transport (ST)  
**CLASS OF SERVICE:** Gas Transportation Tariffs

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$7.50 <del>\$12.00</del> per Billing Period per Delivery Point	D
Commodity Charge:		
First 250 therms transported	\$ .17725 <del>\$.15563</del> per therm	I
Balance per therm transported	\$ .11725 <del>\$.08612</del> per therm	I
Transportation Administrative Charge	\$35.00 per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetering: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

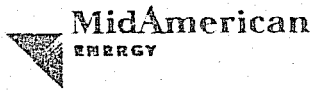
The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s). N

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Date Filed: February 11, 2002 March 27, 2000 Effective Date: February 20, 2002 May 1, 2000

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 8  
Cancels First Revised Sheet No. 8

**RATE DESIGNATION:** Competitive Transportation Service  
**CLASS OF SERVICE:** Gas Transportation (ST, MT, LT)

**1. Application**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

**2. Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

**3. Availability**

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

ST - less than 500 therms peak day requirements

MT - less than 2000 therms peak day requirements

LT - equal to or greater than 2000 therms peak day requirements

**4. Rates**

Monthly Customer Charge:

ST: Max \$7.50 per Delivery Point

MT: Max \$60.00 per Delivery Point

LT: Max \$275.00 per Delivery Point

Transportation Administrative Charge:

\$35.00 per Billing Period per Delivery Point

Commodity Charge:

ST: First 250 therms Max \$.17725 Min \$.00500  
Balance therms Max \$.11725 Min \$.00500

MT: All therms Max \$.07201 Min \$.00500

LT: All therms Max \$.03526 Min \$.00500

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

System Exit Charges:

Pipeline Demand, Rider No. 2

Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge: \$250.00 with each request for service

Telemetry: Actual cost of telemetry, installation and hardware.

**5. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

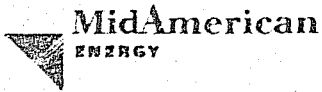
**6. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: February 11, 2002

Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Second First Revised Sheet No. 8  
 Cancels First Revised Original Issue Sheet Nos. 8-10

**RATE DESIGNATION:** Competitive Transportation Service  
**CLASS OF SERVICE:** Gas Transportation (ST, MT, LT)

**1. Application**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

**2. Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

**3. Availability**

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

- ST - less than 500 therms peak day requirements
- MT - less than 2000 therms peak day requirements
- LT - equal to or greater than 2000 therms peak day requirements

**4. Rates**

Monthly Customer Charge:

- ST: Max ~~\$7.50~~ \$12.00 per Delivery Point
- MT: Max \$60.00 per Delivery Point
- LT: Max \$275.00 per Delivery Point

Commodity Charge:

- ST: First 250 therms Max ~~\$.17725~~ \$.15563 Min \$.00500  
 Balance therms Max ~~\$.11725~~ \$.08642 Min \$.00500
- MT: All therms Max ~~\$.07201~~ \$.06300 Min \$.00500
- LT: All therms Max ~~\$.03526~~ \$.03000 Min \$.00500

Transportation Administrative Charge:

\$35.00 per Billing Period per Delivery Point

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetry: Actual cost of telemetry, installation and hardware.

**5. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**6. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: February 11, 2002 ~~March 27, 2000~~ Effective Date: February 20, 2002 ~~May 1, 2000~~

February 11, 2002

RECEIVED

FEB 12 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Ms. Debra Elofson  
Executive Director  
South Dakota Public Utilities Commission  
State Capitol Building  
500 East Capitol Avenue  
Pierre, SD 57501-5070

FAX Received FEB 11 2002

RE: MidAmerican Energy Company  
Gas Rate Case Docket No. NG01-010

Dear Ms. Elofson:

MidAmerican Energy Company filed its Gas Rate Case Application on September 21, 2001, in Docket No. NG01-010. In this filing, certain gas transportation changes were proposed. In light of the possible settlement of this case, MidAmerican believes implementation of these tariffs is appropriately delayed to allow all jurisdictions to implement the tariffs simultaneously.

The Company proposes to notify the Commission at a later date of the effective date for these tariffs. The effective date will be delayed until the Company's other state jurisdictions have approved similar tariff changes. Delaying the effective date will assist transportation customers and their suppliers who must coordinate service across jurisdictional boundaries.

The revised gas tariff sheets affected by the delayed effective date are as follows:

South Dakota Gas Transportation Tariff  
SD P.U.C. Section No. III-A

Third Revised Sheet No. 20

Cancels Second Revised Sheet No. 20

Third Revised Sheet No. 21

Cancels Second Revised Sheet No. 21

February 8, 2002  
Ms. Debra Elofson  
Page 2

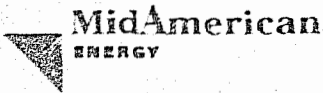
These tariff changes will continue to form part of the proposed tariff in the MidAmerican rate case; all that is changed is the effective date

Please file-stamp one copy and return in the enclosed envelope. If you have any questions, please call me at (712) 277-7704.

Sincerely,

  
Marvin G. Sorensen  
Gas Pricing Strategist

df  
Enclosures  
cc: Kelly Frazier  
Suzan Stewart



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Third Revised Sheet No. 20  
 Cancels Second Revised Sheet No. 20

**RATE DESIGNATION:** Customer Balancing  
**CLASS OF SERVICE:** Gas Transportation Tariffs

1. **Customer Obligation** - Customer shall have the obligation to balance on a daily basis the receipt of transportation gas by the Company at the Receipt Point with deliveries of thermally adjusted quantities of gas by the Company to the Delivery Point ("Balance"). Differences between Daily Receipts and Deliveries ("Imbalances") shall be accumulated and recorded in a Customer account. MidAmerican will review the Customer's nomination made to the interstate pipeline. For purposes of determining distribution system imbalances, MidAmerican will use the lesser of the volume confirmed on the interstate pipeline or the nomination submitted by the Customer to MidAmerican.

- (a) Daily Balancing Limit - The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Company on the Customer's behalf, except on Critical Days.
- (b) Short Critical Day - The Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited daily Positive Imbalance.
- (c) Long Critical Day - The Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) and is permitted to incur an unlimited Negative Imbalance.
- (d) Operational Flow Order (OFO) - Company may call an OFO on a specific customer, multiple customers, or a Group Customer in order to limit critical day parameters to as small a segment of customers as possible. This customer or group will be subject to the same balancing parameters imposed on a Critical Day as outlined above.

2. **Settlement of Imbalances:**

On a monthly basis, the Customer will receive an Imbalance Statement from the Company which will show the daily quantities received by the Company on behalf of the Customer, Deliveries to the Customer's facilities and any Daily Imbalances resulting from the over or under delivery of gas.

- (a) Imbalance Settlement - In addition to the applicable over/under delivery charges, cumulative daily Positive or Negative Imbalances at a delivery point will be deemed to have been sold to or bought from the Company at the average of the Gas Daily index prices plus applicable interstate pipeline transportation fees. The Customer will be subject to the index pricing point on the pipeline they are served by. The Company will establish the pricing index points and transportation used for each pipeline. The Company may change this index point at its discretion via a posting on the MOT bulletin board. For purposes of calculating a Positive daily imbalance cashout, gas delivered to alternate receipt points will be considered first gas delivered. Customers with multiple index pricing points will be cashed out at a weighted cost of the pipeline index points listed on the MOT bulletin board based on MidAmerican's allocation of firm entitlements on each pipeline.

N

N

Date Filed: February 11, 2002 Effective Date: \_\_\_\_\_

Issued By: James J. Howard





MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Revised Sheet No. 21  
Cancels Second Revised Sheet No. 21

RATE DESIGNATION: Customer Balancing (Continued)  
CLASS OF SERVICE: Gas Transportation Tariffs

3. Over/Under Delivery Charges for Imbalances:

(a) Daily - Customers with a Positive or Negative Imbalance greater than 10%, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$0.01 per therm (\$0.10 per Dth) up to 20% imbalances. For imbalances greater than 20%, the imbalance charge is \$0.10 per therm (\$1.00 per Dth) of imbalance except as charged on Critical Days or OFO days.

N  
N  
N

(b) Short Critical Day - Customers with a Negative Imbalance will be charged \$.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$.10 per therm (\$1.00 per Dth) over delivery charge.

(c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$1.00 per Dth) under delivery charge.

(d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

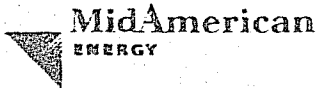
The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recoveries from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

(e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.

(f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.



MIDAMERICAN ENERGY COMPANY  
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 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Third Second Revised Sheet No. 21  
 Cancels Second First Revised Sheet No. 21

RATE DESIGNATION: Customer Balancing (Continued)  
 CLASS OF SERVICE: Gas Transportation Tariffs

3. Over/Under Delivery Charges for Imbalances:

(a) Daily - Customers with a Positive or Negative Imbalance greater than 10%, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of ~~\$0.07~~ ~~\$10~~ per therm (~~\$0.10~~ ~~\$1.00~~ per Dth) up to 20% imbalances. For imbalances greater than 20%, the imbalance charge is \$0.10 per therm (\$1.00 per Dth) of imbalance except as charged on Critical Days or OFO days.

N  
N  
N

(b) Short Critical Day - Customers with a Negative Imbalance will be charged \$0.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$0.10 per therm (\$1.00 per Dth) over delivery charge.

(c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$0.10 per therm (\$1.00 per Dth) under delivery charge.

(d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recovers from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

(e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.

(f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

Date Filed: February 17, 2002 Dec. 8, 2000 Effective Date: February 7, 2001

Issued By: James J. Howard  
 Vice President

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE  
STATE OF SOUTH DAKOTA

IN THE MATTER )  
OF THE APPLICATION OF )  
MIDAMERICAN ENERGY COMPANY )  
FOR AUTHORITY TO INCREASE )  
NATURAL GAS RATES IN )  
SOUTH DAKOTA )

DOCKET NO. NG01-010

RECEIVED

FEB 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

**I. SETTLEMENT STIPULATION**

On September 24, 2001, MidAmerican Energy Company ("MidAmerican") filed with the South Dakota Public Utilities Commission ("Commission") an application for approval to increase rates for natural gas service in the State of South Dakota.

MidAmerican proposed an overall increase of \$3,697,000, which would produce an average annual increase in total South Dakota gas revenues of approximately 5.6%. The Staff of the Commission ("Commission Staff") on January 23, 2002, filed its direct testimony supporting an overall increase for MidAmerican of \$2,812,000 or 4.3%. By orders dated October 10, 2001, and January 31, 2002, the Commission suspended MidAmerican's proposed tariff until April 1, 2002, or entry of the final order of the Commission, whichever occurs first. By order issued December 20, 2001, the State of South Dakota ("State") was granted intervention in this proceeding.

The Commission Staff, MidAmerican and the State (jointly the "Parties") held a negotiating session on January 31, 2002, in an effort to arrive at a jointly acceptable resolution of this matter. As a result of the session, the Parties have been able to resolve all issues in this proceeding and have entered into this Settlement Stipulation ("Stipulation"), which, if accepted and ordered by the Commission, will determine rates to result from this proceeding.

## II. PURPOSE

This Stipulation has been prepared and executed by the Parties for the sole purpose of resolving Docket No. NG01-010, and is applicable to final rates in this proceeding only. The Parties understand and agree that the proposals, positions, and adjustments made or obtained in this Stipulation, whether express or implied, are made or obtained only through the spirit of compromise. In consideration of the mutual promises hereinafter set forth, the Parties agree as follows:

1. Upon execution of this Stipulation, the Parties shall immediately file this Stipulation with the Commission together with a joint motion requesting that the Commission issue an order approving this Stipulation in its entirety without condition or modification.
2. This Stipulation includes all terms of settlement and is submitted with the condition that in the event the Commission imposes any changes in or conditions to this Stipulation which are unacceptable to any party, this Stipulation shall be deemed withdrawn and shall not constitute any part of the record in this proceeding or any other proceeding nor be used for any other purpose.
3. This Stipulation shall become binding upon execution by the Parties, provided however, that if this Stipulation does not become effective in accordance with Paragraph 2 above, it shall be null, void and privileged. This Stipulation is intended to relate only to the specific matters referred to herein: no party waives any claim or right which it may otherwise have with respect to any matter not expressly provided for herein: no party shall be deemed to have approved, accepted, agreed or consented to any rate making principle, or any method of cost of service determination, or any method of cost

allocation underlying the provisions of this Stipulation, or be prejudiced or bound thereby in any other current or future proceeding before the Commission. No party or representative thereof shall directly or indirectly refer to this Stipulation or that part of any order of the Commission referring to this Stipulation as precedent in any other current or future rate proceeding before the Commission.

4. The Parties to this proceeding stipulate that all prefiled testimony, exhibits, and workpapers, be made a part of the record in this proceeding. The Parties understand that if this matter had not been settled, MidAmerican would have filed rebuttal testimony responding to certain of the positions contained in the testimony of Commission Staff.

5. It is understood that Commission Staff enters into this Stipulation for the benefit of MidAmerican's South Dakota customers affected hereby.

6. It is understood that the State enters into this Stipulation for the benefit of the citizens of South Dakota affected hereby.

### **III. ELEMENTS OF THE SETTLEMENT STIPULATION**

#### **1. Revenue Requirement**

The Parties agree that MidAmerican's attached rate schedules are designed to produce annual increases in base rate levels (excluding purchase gas cost adjustment and sales taxes) of approximately \$3.105 million annually for retail natural gas service in the State of South Dakota based on a settlement revenue requirement of \$68.418 million, including the cost of gas.

## 2. Rate Design

The agreed to change in rates including average calendar year 2001 gas costs, would affect customer classes by the following percentages:

Designation: Small Volume Firm (SVF)  
Class of Service: Residential, Commercial, and Industrial  
Percent Increase: 4.8%

Designation: Medium Volume Firm (MVF)  
Class of Service: Residential, Commercial, and Industrial  
Percent Increase: 1.5%

Designation: Large Volume Firm (LVF)  
Class of Service: Commercial and Industrial  
Percent Increase: *N/A There are no LVF customers*

Designation: Small Volume Interruptible (SVI)  
Class of Service: Commercial and Industrial  
Percent Increase: 1.5%

Designation: Large Volume Interruptible (LVI)  
Class of Service: Commercial and Industrial  
Percent Increase: 0.9%

Designation: Large Transport (LT)  
Class of Service: Gas Transportation Tariffs  
Percent Increase: 1.2%

Designation: Medium Transport (MT)  
Class of Service: Gas Transportation Tariffs  
Percent Increase: 2.3%

Designation: Small Transport (ST)  
Class of Service: Gas Transportation Tariffs  
Percent Increase: 7.6%

Total South Dakota: 4.75%

The percent increase for Total South Dakota was calculated by dividing the revenue increase of \$3,104,847 by the Test Year Revenue amount of \$65,314,149

### 3. Other Conditions

The parties agree to an overall rate of return of 9.393% reflecting a return on common equity of 11% and MidAmerican's proforma test year capital structure and costs of debt and preferred stock.

It is further agreed by the parties that Economic Development expenses up to \$100,000 shall be equally paid by shareholders (\$50,000) and ratepayers (\$50,000). The economic development expenses shall include, but not be limited to, all South Dakota labor, expenses, and monetary contributions. This program will begin in 2002 and shall continue thereafter until revised by the Commission. MidAmerican, on an annual basis, will submit for Commission approval a filing which describes the cost, design, and benefit of MidAmerican's Economic Development programs. Any portion of the annual ratepayer contribution which remains unspent at the end of a program year shall be "carried over" into the next program year for Commission approval of expenditure or refund. No carry over shall occur for amounts spent annually in excess of \$100,000. This agreement does not preclude MidAmerican expending more on Economic Development nor does it restrict MidAmerican from asking for modification of these Economic Development terms in its next general rate filing.

It is further agreed by the parties that the issue of eliminating Purchased Gas Adjustment (PGA) interruptible rates will be heard as a PGA request before the Commission prior to MidAmerican's next annual PGA reconciliation.

4. Tariffs.

The Tariffs attached hereto reflect an agreement to increase present rate margin revenues (i.e. revenues exclusive of purchased gas adjustment amounts) for Small Volume, Medium Volume, and Large Volume classes by an approximately equal percentage to provide the agreed upon total increase in revenues of \$3.105 million. The Tariffs reflect Staff's position regarding customer charges, which is a proposed \$1.00 increase in the monthly small volume class customer charge but no other changes in customer charges.

It is agreed by the parties that the proposed tariff sheets, Section III-A, Third Revised Sheet No. 20, Cancels Second Revised Sheet No. 20 and Section III-A, Third Revised Sheet No. 21, Cancels Second Revised Sheet No. 21 shall not become effective until a formal request is submitted to the Commission at a later date. Section III-A, Second Revised Sheet No. 20 and Second Revised Sheet No. 21, will remain in effect until that time.

6. Implementation of Rates.

Except for the two tariff sheets referred to above, the revised rate schedules shall be implemented with billings on and after the date of the Commission's consideration of this matter on February 20, 2002, with billings prorated so that usage prior to February 20, 2002, is billed at the previous rates and usage on and after February 20, 2002, is billed at the new rates.

7. Conclusion

This Stipulation is entered into this 15<sup>th</sup> day of February, 2002.

MidAmerican Energy Company

BY: \_\_\_\_\_  
Suzan M. Stewart  
Managing Attorney  
P.O. Box 778  
Sioux City, IA 51102

DATED: \_\_\_\_\_

State of South Dakota

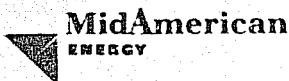
BY: \_\_\_\_\_  
Tom Geraets

DATED: \_\_\_\_\_

South Dakota Public Utilities  
Commission

BY: \_\_\_\_\_  
Kelly Frazier  
Attorney  
State Capitol Building  
500 East Capitol Building  
Pierre, SD 57501-5070

DATED: \_\_\_\_\_



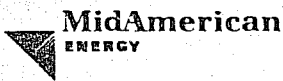
MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF  
SD P.U.C. Section No. 1  
Fifth Revised Sheet No. 1  
Cancels Fourth Revised Sheet No. 1

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Date Filed: September 24, 2001 Effective Date: February 20, 2002



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF  
 SD P.U.C. Section No. II  
 Second Revised Sheet No. 1  
 Cancels First Revised Sheet No. 1

**PRELIMINARY STATEMENT**

**Territory Served**

The Company provides natural gas service at retail to the following communities and their immediate environs in South Dakota:

Alcester	Ellis	North Sioux City
Baltic	Flandreau	Ramona
Beresford	Gayville	Salem
Brandon	Harrisburg	Sioux Falls
Canton	Hartford	Tea
Centerville	Jefferson	Vermillion
Colton	Lennox	Worthing
Dakota Dunes	McCook Lake	Yankton
Del Rapids	Meckling	
Elk Point	Montrose	

**Types and Classes of Service**

The Company has the following Classes of Service:

<u>Gas Sales Service</u>	<u>Gas Transportation Service</u>
Small Volume Firm (SVF)	Small Volume Transport (ST)
Medium Volume Firm (MVF)	Medium Volume Transport (MT)
Large Volume Firm (LVF)	Large Volume Transport (LT)
Small Volume Interruptible (SVI)	Competitive Pricing Transportation Service (CPS)
Large Volume Interruptible (LVI)	Daily Balancing Service (DBS)
Economic Development Service (EDS)	Group Balancing Service (GBS)
Incremental Expansion (SD1)	Firm Standby Service (FSS)

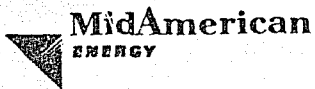
**General Conditions of Service**

All service is furnished under the provisions of the Company's Rules and Regulations set forth in Section No. V of the tariff schedules.

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D

Date Filed: September 24, 2001 Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Fourth Revised Sheet No. 1  
Cancels Third Revised Sheet No. 1

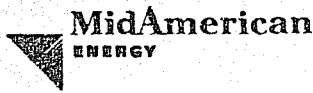
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Date Filed: September 24, 2001 Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Second Revised Sheet No. 11  
Cancels First Revised Sheet No. 11

**DESIGNATION:** Small Volume Firm (SVF)  
**CLASS OF SERVICE:** Residential, Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>SVF</u>
Service Charge per Meter:	\$ 7.50
Non-Gas Commodity Charge:	
First 250 therms per therm:	\$ .17725
Balance per therm:	\$ .11725

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).  
Tax Adjustment Clause (Sheet No. 6).  
Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

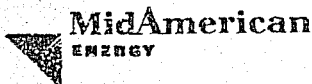
**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Second Revised Sheet No. 12  
Cancels First Revised Sheet No. 12

**DESIGNATION:** Medium Volume Firm (MVF)  
**CLASS OF SERVICE:** Residential, Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 2,000 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>MVF</u>
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge per therm	\$ .07201

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).  
Tax Adjustment Clause (Sheet No. 6).  
Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

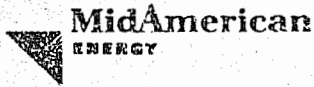
**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Revised Sheet No. 13  
 Cancels Second Revised Sheet No. 13

**DESIGNATION:** Large Volume Firm (LVF)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>LVF</u>
Service Charge per Meter:	\$ 275.00
Commodity Charge (per therm):	\$ .03526

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 2, (Sheet No.3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Term of Contract**

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

**6. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

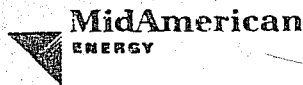
**7. Terms of Tariff**

In the event that a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Third Revised Sheet No. 14  
Cancels Second Revised Sheet No. 14

**DESIGNATION:** Small Volume Interruptible (SVI)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis, having peak day requirements of less than 2,000 therms. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>SVI</u>
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge per therm:	\$ .07201

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).  
Tax Adjustment Clause (Sheet No. 6).  
Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

**7. Special Provision**

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

**8. Pipeline Demand Recovery**

In the event an existing small or medium firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline.

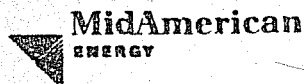
**9. Optional Off Peak Firm Service**

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Revised Sheet No. 15  
 Cancels Second Revised Sheet No. 15

**DESIGNATION:** Large Volume Interruptible (LVI)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>LVI</u>
Service Charge per Meter:	\$ 275.00
Commodity Charge (per therm):	\$ .03526

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

**7. Special Provisions**

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

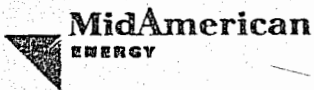
The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

**8. Pipeline Demand Recovery**

In the event an existing large firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: September 24, 2001 Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
First Revised Sheet No. 23  
Cancels Original Issue Sheet No. 23

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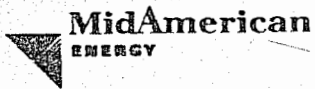
**DESIGNATION:**  
**CLASS OF SERVICE:**

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Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Second Revised Sheet No. 24  
Cancels First Revised Sheet No. 24

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**DESIGNATION:**  
**CLASS OF SERVICE:**

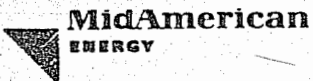
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SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Third Revised Sheet No. 25  
Cancels Second Revised Sheet No. 25

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DESIGNATION:  
CLASS OF SERVICE:

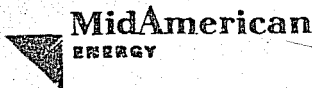
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SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Revised Sheet No. 26  
 Cancels Second Revised Sheet No. 26

**RATE DESIGNATION:** Competitive Sales Service  
**CLASS OF SERVICE:** Residential (SVF, MVF),  
 Commercial & Industrial (SVF, MVF, SVI, LVI, LVF)

**1. Availability**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

SVF – less than 500 therms peak day requirements  
 MVF, SVI – less than 2000 therms peak day requirements  
 LVF, LVI – greater than 2000 therms peak day requirements

**2. Rates**

Customer Charge:

SVF: Max \$7.50 per Delivery Point  
 MVF, SVI: Max \$60.00 per Delivery Point  
 LVF, LVI: Max \$275.00 per Delivery Point

Delivery Charge:

SVF: First 250 therms Max \$.17725 Min \$.00500  
 Balance therms Max \$.11725 Min \$.00500  
 MVF, SVI: All therms Max \$.07201 Min \$.00500  
 LVF, LVI: All therms Max \$03526 Min \$.00500

Minimum Monthly Billing: Negotiated rate pursuant to agreement

**3. Clauses**

Above rates subject to:

SVF, MVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)  
 LVF: Cost of Purchased Gas Adjustment Clause 2, (Sheet No. 3)  
 SVI, LVI: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3)  
 All Rates: Tax Adjustment Clause (Sheet No. 6)  
 Btu Adjustment Clause (Sheet No. 7)

**4. Bill Payment Provision**

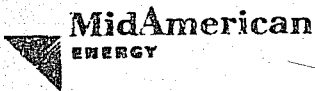
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

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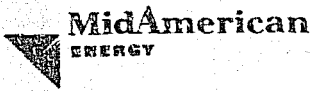
SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Fourth Revised Sheet No. 3  
Cancels Third Revised Sheet No. 3

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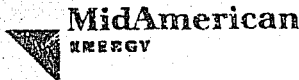
SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Third Revised Sheet No. 4  
 Cancels Second Revised Sheet No. 4

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 5  
 Cancels Third Revised Sheet No. 5

**RATE DESIGNATION: Large Transport (LT)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 275.00 per Billing Period per Delivery Point	
Commodity Charge:	\$ .03526 per therm transported	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s). N

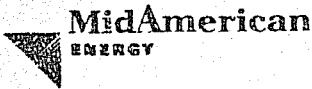
**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 6  
 Cancels Third Revised Sheet No. 6

**RATE DESIGNATION: Medium Transport (MT)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 60.00 per Billing Period per Delivery Point	
Commodity Charge:	\$ .07201 per therm transported	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

Pipeline Demand, Rider No. 2  
 Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetering:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

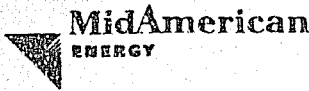
The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s). N

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 7  
 Cancels Third Revised Sheet No. 7

**RATE DESIGNATION: Small Transport (ST)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 7.50 per Billing Period per Delivery Point	D
Commodity Charge:		
First 250 therms transported	\$ .17725 per therm	I
Balance per therm transported	\$ .11725 per therm	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetering: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

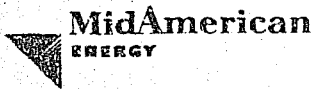
The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s). N

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 8  
Cancels First Revised Sheet No. 8

**RATE DESIGNATION:** Competitive Transportation Service  
**CLASS OF SERVICE:** Gas Transportation (ST, MT, LT)

**1. Application**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

**2. Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

**3. Availability**

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

- ST - less than 500 therms peak day requirements
- MT - less than 2000 therms peak day requirements
- LT - equal to or greater than 2000 therms peak day requirements

**4. Rates**

Monthly Customer Charge:

- ST: Max \$7.50 per Delivery Point
- MT: Max \$60.00 per Delivery Point
- LT: Max \$275.00 per Delivery Point

Transportation Administrative Charge:

\$35.00 per Billing Period per Delivery Point

Commodity Charge:

- ST: First 250 therms Max \$.17725 Min \$.00500
- Balance therms Max \$.11725 Min \$.00500
- MT: All therms Max \$.07201 Min \$.00500
- LT: All therms Max \$.03526 Min \$.00500

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetry: Actual cost of telemetry, installation and hardware.

**5. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

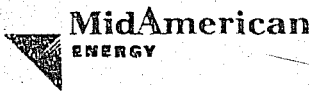
**6. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Revised Sheet No. 20  
Cancels Second Revised Sheet No. 20

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**RATE DESIGNATION: Customer Balancing**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

1. **Customer Obligation** - Customer shall have the obligation to balance on a daily basis the receipt of transportation gas by the Company at the Receipt Point with deliveries of thermally adjusted quantities of gas by the Company to the Delivery Point ("Balance"). Differences between Daily Receipts and Deliveries ("Imbalances") shall be accumulated and recorded in a Customer account. MidAmerican will review the Customer's nomination made to the interstate pipeline. For purposes of determining distribution system imbalances, MidAmerican will use the lesser of the volume confirmed on the interstate pipeline or the nomination submitted by the Customer to MidAmerican.

- (a) Daily Balancing Limit - The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Company on the Customer's behalf, except on Critical Days.
- (b) Short Critical Day - The Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited daily Positive Imbalance.
- (c) Long Critical Day - The Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) and is permitted to incur an unlimited Negative Imbalance.
- (d) Operational Flow Order (OFO) - Company may call an OFO on a specific customer, multiple customers, or a Group Customer in order to limit critical day parameters to as small a segment of customers as possible. This customer or group will be subject to the same balancing parameters imposed on a Critical Day as outlined above.

2. **Settlement of Imbalances:**

On a monthly basis, the Customer will receive an Imbalance Statement from the Company which will show the daily quantities received by the Company on behalf of the Customer, Deliveries to the Customer's facilities and any Daily Imbalances resulting from the over or under delivery of gas.

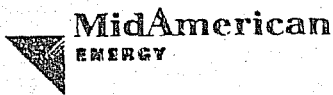
- (a) Imbalance Settlement - In addition to the applicable over/under delivery charges, cumulative daily Positive or Negative Imbalances at a delivery point will be deemed to have been sold to or bought from the Company at the average of the Gas Daily index prices plus applicable interstate pipeline transportation fees. The Customer will be subject to the index pricing point on the pipeline they are served by. The Company will establish the pricing index points and transportation used for each pipeline. The Company may change this index point at its discretion via a posting on the MOT bulletin board. For purposes of calculating a Positive daily imbalance cashout, gas delivered to alternate receipt points will be considered first gas delivered. Customers with multiple index pricing points will be cashed out at a weighted cost of the pipeline index points listed on the MOT bulletin board based on MidAmerican's allocation of firm entitlements on each pipeline.

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Revised Sheet No. 21  
Cancels Second Revised Sheet No. 21

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**RATE DESIGNATION: Customer Balancing (Continued)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**3. Over/Under Delivery Charges for Imbalances:**

- (a) Daily - Customers with a Positive or Negative Imbalance greater than 10%, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$0.01 per therm (\$0.10 per Dth) up to 20% imbalances. For imbalances greater than 20%, the imbalance charge is \$0.10 per therm (\$1.00 per Dth) of imbalance except as charged on Critical Days or OFO days.
- (b) Short Critical Day - Customers with a Negative Imbalance will be charged \$.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$.10 per therm (\$1.00 per Dth) over delivery charge.

- (c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$1.00 per Dth) under delivery charge.

- (d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recoveries from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

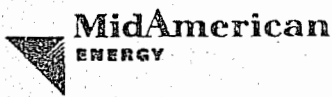
- (e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.
- (f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

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Third Revised Sheet No. 26  
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**RATE DESIGNATION: Standby Service Options**  
**CLASS OF SERVICE: Gas Transportation Tariff**

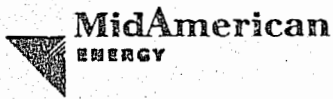
**Firm Supply Standby Service (FSS):**

- (a) Description - A Customer may elect to receive Firm Supply Standby Service to assure continued gas service when their own gas supply is interrupted. The Customer will be permitted to contract for daily delivery capacity under this standby option. This service is available for an annual period.
  
- (b) Rates
  - Pipeline Demand Charge:                      Applicable pipeline charges
  
  - Commodity Charge:                              110% of the Gas Daily interstate pipeline index including applicable interstate pipeline and Company transportation and fuel charges.

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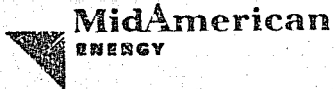
**RATE DESIGNATION:**  
**CLASS OF SERVICE:** Gas Transportation Tariff

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P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 28  
Cancels First Revised Sheet No. 28

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**RATE DESIGNATION:**  
**CLASS OF SERVICE:** Gas Transportation Tariff

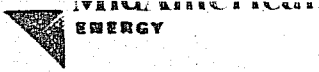
RESERVED FOR FUTURE USE

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Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 35  
 Cancels Third Revised Sheet No. 35

**RATE DESIGNATION: General Terms and Conditions (Con't.)**  
**CLASS OF SERVICE: Gas Transportation Tariff**

(g) **Late Nominations:** The Company may, at its sole discretion, reduce the Nomination requirements outlined above in those situations where operationally the Company can accommodate a change in Nomination on less notice. Nominations shall be implemented only if they are confirmed by the interstate pipeline. For each Late Nomination, the Company will charge a Rescheduling Service fee of \$50 per Delivery Point. The charge will be imposed for each nomination change received and confirmed by the Company.

(h) **MidAmerican ONLINE Transportation (MOT) Bulletin Board:** The MOT bulletin board is a functional electronic bulletin board available on a 24-hour basis via the Internet. This system offers access to daily nominations, usage, balancing information, system notifications, weather, and other pertinent information. Customers electing the MOT bulletin board shall be required to submit nominations electronically. Customers who choose not to utilize the MOT bulletin board will not have access to this information without charge.

(i) **Operational Flow Order (OFO):** The Company may call an OFO on customers behind a specific pipeline, delivery zone, town border station; on a marketer, agent, group of customers, or specific customer. This OFO will result in requiring customers that the OFO was called on to balance gas volumes under either the Short or Long Critical Day provisions. The OFO will remain in effect until the operational condition requiring its issuance has been remedied. The type of OFO call and process the Company will use is as follows:

OFO call by pipeline, Delivery Zone, or Town Border Station (TBS). The Company will call a Short or Long Critical Day on a specific pipeline, delivery zone, or TBS for the following reasons:

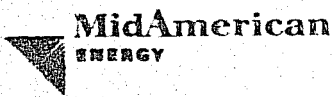
1. When the Company experiences failure of transmission, distribution, gas storage or gas manufacturing facilities.
2. When transmission system pressures or other unusual conditions jeopardize the operation of the Company's system.
3. When the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability.
4. When any of the Company's transporters or suppliers call the equivalent of a Critical Day.
5. When the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a portion of the Company's system.

OFO call by a marketer, agent, group of customers, or specific customer. The Company will call a Short or Long Critical Day on a marketer, agent, group of customers or specific customer when in the Company's judgment, the OFO is necessary to maintain or restore operational integrity when a marketer, agent, group of customers, or specific customer is significantly delivering long or short during periods of significant gas price changes.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Second Revised Sheet No. 36  
 Cancels First Revised Sheet No. 36

**RATE DESIGNATION: General Terms and Conditions (Con't.)**  
**CLASS OF SERVICE: Gas Transportation Tariff**

13. **Provisions Applicable to Third Party Suppliers:** If a Gas Transportation Customer wishes to utilize brokers, marketers, or other third party suppliers ("Third Party Suppliers") either as agents or as suppliers of gas into the Company's system, the Customer must notify the Company in writing of the Third Party Supplier that will be used in any particular gas month and whether the Third Party Supplier will be acting as agent for Customer for making nominations. If the Customer is using a Third Party Supplier, Customer agrees that as between Company and Customer, the Company shall all be entitled to rely upon information concerning deliveries of natural gas on behalf of Customer provided by Third Party Supplier.
14. **Failure to Comply:** If the Customer or assigned agent fails to comply with or perform any of the obligations on its part to be complied with or performed under a Schedule, the Company shall have the right to give Customer written notice of the Company's intention to terminate the Transportation on account of such failure. The Company shall have the right to terminate such Transportation at the expiration of five days after the giving of said notice, unless within five days the Customer shall make good such failure. Termination of such Transportation for any such cause shall be a cumulative remedy as to the Company, and shall not release the Customer from its obligation to make payment of any amount or amounts due or to become due from the Customer to the Company under the applicable Schedule. In order to resume Transportation after termination of service hereunder, it shall be necessary for Customer to file a new request for service.
15. **Successors and Assigns:** Any party which shall succeed by purchase, merger, or consolidation to the properties, substantially as an entirety, of any Customer shall be subject to the obligations of its predecessor in title under a Contract. No other assignment of a Contract or any of the rights or obligations hereunder shall be made unless there first shall have been obtained the consent thereto of the non-assigning party, which consent shall not be unreasonably withheld. Any party may assign its respective right, title, and interest in and to and under a Contract to a trustee or trustees, individual or corporate, as security for bonds or other obligations or securities without the necessity of any such assignee becoming in any respect obligated to perform the obligation of the assignor under a Contract and, if any such trustee be a corporation, without its being required to qualify to do business in any state in which performance of a Contract may occur.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 42  
Cancels First Revised Sheet No. 42

**RATE DESIGNATION: Rider No. 2 Pipeline Demand Rider**  
**CLASS OF SERVICE: Gas Transportation Tariff**

**1. Applicable**

Applicable to all transportation customers that contract for one of the Company's Gas Transportation services on or after November 15, 1995, and that previously received sales service under one of the Company's sales service rate schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the PDR to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This rider will not allow the ST, MT, or LT Customer the right to broker the use of the stranded capacity. Customer may give notification of switching to transportation in writing by June 1 at least 5-months prior to commencement of transportation service in order to avoid PDR charges once the customer starts transporting.

**2. Pipeline Demand Rider**

The Pipeline Demand Rider (PDR) is the surcharge per therm of natural gas transported. The surcharge shall be equal to the non-commodity cost of gas excluding transition costs, which shall be collected under the Pipeline Transition Rider, reflected in the monthly Purchased Gas Adjustment filings for the appropriate pipeline.

**3. Gas Reconciliation**

The company shall reflect the recovery of the PDR as a reduction to the sales customer's cost of gas on a dollar-for-dollar basis in the Annual Purchased Gas Adjustment Reconciliation.

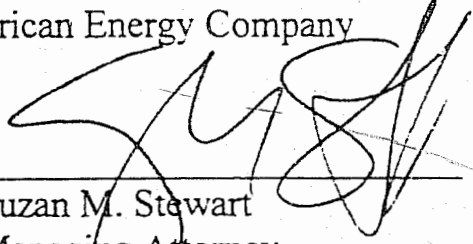
**4. Billing**

For Transport customers, the PDR will be added as a separate line on the bill.

**5. Permanent Capacity Release**

Customer may elect to contract with the Company for a permanent release of peak day capacity requirements, currently used to serve the customer as determined by the Company, in lieu of being assessed the PDR surcharge. Company, in its discretion, shall have the right to specify which firm transportation entitlement contract is permanently released. Any transition costs related to permanently released capacity which are assessed against Company will be assigned to the customer taking the capacity assignment. This will primarily involve the transition costs collected on the firm transportation entitlements.

MidAmerican Energy Company



BY: \_\_\_\_\_

Suzan M. Stewart  
Managing Attorney  
P.O. Box 778  
Sioux City, IA 51102

DATED: 02/12/02

State of South Dakota

BY: \_\_\_\_\_

Tom Geraets

DATED: \_\_\_\_\_

South Dakota Public Utilities  
Commission

BY: \_\_\_\_\_

Kelly Frazier  
Attorney  
State Capitol Building  
500 East Capitol Building  
Pierre, SD 57501-5070

DATED: \_\_\_\_\_

MidAmerican Energy Company

BY: \_\_\_\_\_

Suzan M. Stewart  
Managing Attorney  
P.O. Box 778  
Sioux City, IA 51102

DATED: \_\_\_\_\_

State of South Dakota

BY: \_\_\_\_\_

Tom Geraets

DATED: \_\_\_\_\_

South Dakota Public Utilities  
Commission

BY: Kelly Frazier

Kelly Frazier  
Attorney  
State Capitol Building  
500 East Capitol Building  
Pierre, SD 57501-5070

DATED: 2/13/02

MidAmerican Energy Company

South Dakota Public Utilities  
Commission

BY: \_\_\_\_\_

Suzan M. Stewart  
Managing Attorney  
P.O. Box 778  
Sioux City, IA 51102

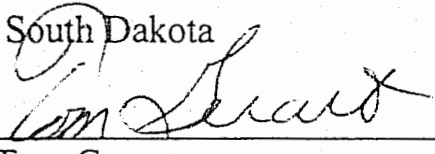
BY: \_\_\_\_\_

Kelly Frazier  
Attorney  
State Capitol Building  
500 East Capitol Building  
Pierre, SD 57501-5070

DATED: \_\_\_\_\_

DATED: \_\_\_\_\_

State of South Dakota

BY: 

Tom Geraets

DATED: Feb 15, 2002

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FEB 15 2007

STATE OF SOUTH DAKOTA  
BEFORE THE  
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

---

MIDAMERICAN ENERGY COMPANY ) DOCKET NO. NG01-010

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**JOINT MOTION FOR APPROVAL OF SETTLEMENT AGREEMENT**

COME NOW, MidAmerican Energy Company ("MidAmerican") and the Staff of the Public Utilities Commission ("Commission Staff"), collectively referred to as "Parties," and propose that the Commission adopt the attached Settlement Stipulation ("Stipulation") as the settlement and resolution of all of the issues in this proceeding. In support of this motion, the Parties submit as follows:

1. This motion is made pursuant to ARSD 20:10:01:19.
2. The Stipulation resolves all of the issues in Docket No. NG01-010.
3. The Stipulation represents the conclusion of the undersigned parties that it is in the best interests of the Parties and the general public to reach a negotiated settlement of specific issues in this case and that the terms of the Stipulation agreed upon are just, fair, and reasonable, and consistent with South Dakota law. The Parties respectfully request the Commission expeditiously approve the Agreement.

WHEREFORE, for the foregoing reasons, the undersigned parties jointly request the South Dakota Public Utilities Commission to expeditiously adopt the attached Settlement Stipulation without modification for the purposes of resolving the specific issues for use in determining the revenue requirement of MidAmerican Energy Company in Docket No. NG01-010.

MIDAMERICAN ENERGY COMPANY

BY: \_\_\_\_\_

Suzan M. Stewart  
Managing Attorney  
P.O. Box 778  
Sioux City, IA 51102

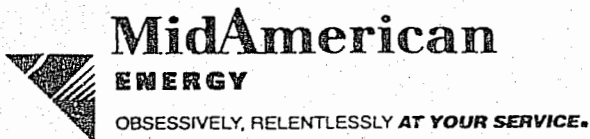
DATED: \_\_\_\_\_

02/15/02

SOUTH DAKOTA PUBLIC UTILITIES  
COMMISSION STAFF

BY: Kelly Frazier  
Kelly Frazier  
Attorney  
State Capitol Building  
500 East Capitol Building  
Pierre, SD 57501-5070

DATED: 2/15/02



MIDAMERICAN ENERGY COMPANY  
401 DOUGLAS STREET  
PO BOX 778  
Sioux City, IA 51102  
712 277-7500 Telephone

FAX Received FEB 15 2002

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FEB 21 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

February 15, 2002

BY TELEFAX & U.S. MAIL DELIVERY  
Fax #605-773-3809

Ms. Debra Elofson  
Executive Director  
South Dakota Public Utilities Commission  
500 East Capitol  
Pierre, SD 57501

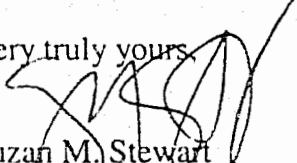
Re: MidAmerican Energy Company  
Docket No. NG01-010

Dear Ms. Elofson:

Enclosed please find the original and eleven copies of a Motion for Modification of MidAmerican Energy Company in the above-captioned docket. This Motion is to be considered in conjunction with the Settlement Stipulation that has been filed in this docket on the above date. Please file stamp the extra copy and return it in the enclosed self-addressed stamped envelope enclosed for your convenience.

If you have any questions or concerns, please call.

Very truly yours,

  
Suzan M. Stewart  
Senior Managing Attorney  
401 Douglas Street  
P.O. Box 778  
Sioux City, IA 51102  
(712) 277-7587  
(712) 252-7396  
[smstewart@midamerican.com](mailto:smstewart@midamerican.com)

Enclosures

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BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE  
STATE OF SOUTH DAKOTA

FEB 21 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

In the matter of the application of )  
MidAmerican Energy Company for ) Docket No. NG01-010  
authority to increase rates for )  
natural gas service )

**Motion to Modify**

Comes now, MidAmerican Energy Company ("MidAmerican"), and for its Motion to Modify the Order of the Commission dated January 31, 2002, submits as follows:

1. On January 31, 2002, the Commission issued an order suspending MidAmerican's proposed rates "...for 60 days or until the entry of the final order of the Commission, whichever occurs first" ("Suspension Order").
2. The parties have resolved this pending proceeding by settlement and the matter is set for consideration by the Commission on February 20, 2002.
3. As part of the settlement, the parties have agreed that the proposed rate schedules shall take effect with billings on and after February 20, 2002 if the settlement is approved by the Commission on February 20, 2002.
4. The Commission's Suspension Order may be inconsistent with this provision of the settlement in that it provides that MidAmerican's proposed rate schedules are suspended until entry of a final order. It is expected that the Commission may orally approve the settlement at its February 20, 2002 hearing.
5. In order to ensure that all provisions of the settlement can be implemented as agreed upon by the Parties, MidAmerican requests the Commission to modify its

January 31, 2002 order to permit the suspension of MidAmerican's originally filed rates to end on February 20, 2002 or on such other date as the Commission may order.

WHEREFORE, MidAmerican Energy Company respectfully requests the South Dakota Public Utilities Commission to modify its suspension order issued in this docket on January 31, 2002 to permit implementation of final rates on February 20, 2002, if the pending settlement is approved.

DATED this 15<sup>th</sup> day of February 2002.

MIDAMERICAN ENERGY COMPANY

BY: \_\_\_\_\_

Suzan M. Stewart  
Senior Managing Attorney  
401 Douglas Street  
P.O. Box 778  
Sioux City, IA 51102  
(712) 277-7587 voice  
(712)252-7396 fax

LAW OFFICES  
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MICHAEL F. SHAW  
NEIL FULTON  
BOBBI J. BENSON  
BRETT KOENECKE

February 19, 2002

OF COUNSEL  
WARREN W. MAY

GLENN W. MARTENS 1881-1963  
KARL GOLDSMITH 1885-1966

TELEPHONE  
605 224-8803

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605 224-6289

E-MAIL  
dag@magt.com

HAND DELIVERED

Debra Elofson  
Executive Director  
Public Utilities Commission  
State Capitol  
500 East Capitol  
Pierre, South Dakota 57501

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FEB 19 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

RE: IN THE MATTER OF THE APPLICATION OF MIDAMERICAN ENERGY  
COMPANY FOR AUTHORITY TO INCREASE RATES FOR NATURAL GAS  
SERVICE

Docket: NG01-010

Our file: 0209

Dear Debra:

Enclosed are a certified copy and ten copies of an order to admit Suzan M. Stewart as a nonresident attorney *pro hac vice* in this docket. Please file the enclosure.

With a copy of this letter, I am sending a copy of the order to the service list. Thank you very much.

Yours truly,

MAY, ADAM, GERDES & THOMPSON LLP

BY: 

DAG:mw

Enclosures

cc/enc: Service List

Suzan Stewart (via first class mail and telecopier)

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

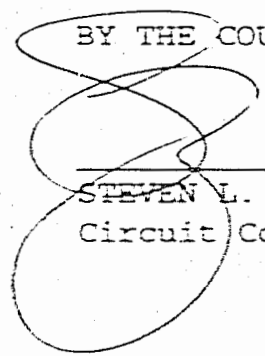
IN THE MATTER OF THE APPLICATION )	DOCKET NG01-010
OF MIDAMERICAN ENERGY COMPANY FOR )	
AUTHORITY TO INCREASE RATES FOR )	ORDER TO ADMIT
NATURAL GAS SERVICE )	NONRESIDENT ATTORNEY
)	PRO HAC VICE

Upon the application of Suzan M. Stewart to appear as a nonresident attorney in the above-entitled action pursuant to SDCL § 16-18-2, and it appearing that said nonresident attorney is a reputable attorney who will observe the ethical standards required of attorneys in this state, and it further appearing that said nonresident attorney is appearing with a resident attorney who recommends her admission, and it further appearing that the requisite filing fee has accompanied the motion, it is

ORDERED that the motion of Suzan M. Stewart to appear as a nonresident attorney in the above-entitled matter is hereby granted and she is hereby admitted pro hac vice.

Dated this 15 day of February, 2002.

BY THE COURT:



STEVEN L. ZINTER  
Circuit Court Judge

STATE OF SOUTH DAKOTA  
CIRCUIT COURT, HUGHES CO.

**FILED**

FEB 15 2002

ATTEST:

Christal L. Espeland

Clerk of Courts

by Sharon J. Cateffer  
(SEAL) Deputy

Christal L. Espeland CLERK

State of South Dakota } ss  
County of Hughes

I hereby certify that the foregoing instrument is a true and correct copy of the original on file in my office.

Dated this 15th day of Feb 2002  
CHRISTAL L. ESPELAND, Clerk of Courts

by Sharon Cateffer

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

<b>IN THE MATTER OF THE APPLICATION OF )</b>	<b>DECISION AND ORDER</b>
<b>MIDAMERICAN ENERGY COMPANY FOR )</b>	<b>APPROVING SETTLEMENT</b>
<b>AUTHORITY TO INCREASE RATES FOR )</b>	<b>STIPULATION</b>
<b>NATURAL GAS SERVICE )</b>	<b>NG01-010</b>

On September 24, 2001, MidAmerican Energy Company (MidAmerican), filed with the Public Utilities Commission (Commission) an application to increase natural gas rates in South Dakota. The application sought an overall increase in rates in the approximate amount of \$3,697,000 or approximately 5.6%. The Company requested a change in rates to become effective for billings on and after October 27, 2001.

At its regularly scheduled meeting of October 10, 2001, the Commission found that pursuant to SDCL 49-1A-8, MidAmerican shall be assessed a filing fee as requested by the executive director up to the statutory limit of \$100,000. The Commission further established an intervention deadline of November 9, 2001. Pursuant to SDCL 49-34A-14, the Commission suspended the operation of the schedule of rates proposed by MidAmerican for 90 days beyond October 26, 2001. On November 29, 2001, the state of South Dakota (State) filed a late petition for leave to intervene in this docket. By order dated December 20, 2001, the Commission granted intervention to the State. By order dated January 31, 2002, the Commission extended the suspension of proposed rate for 60 days or until the entry of the final order of the Commission, whichever occurs first.

The Commission set the matter for hearing for February 20-21, 2002, starting at 9:00 A.M., on February 20, 2002, in the Crown Room, Kings Inn, 220 South Pierre Street, Pierre, South Dakota. On February 4, 2002, the Commission received a letter from Commission Staff stating that MidAmerican and Commission Staff had reached a proposed settlement agreement. Staff requested that the Commission consider the settlement agreement on February 20, 2002. Based on Staff's letter, the Commission cancelled the hearing set for February 20-21, 2002, which was scheduled to hear the testimony of the parties. On February 15, 2002, the Commission received the Settlement Stipulation signed by all of the parties and a Staff Memorandum Supporting Settlement Stipulation. The Commission also received a Motion to Modify from MidAmerican requesting that the Commission's January 31, 2002, order, which suspended MidAmerican's proposed rates for 60 days or until the entry of the final order of the Commission, be modified to allow MidAmerican to put the proposed rates into effect on February 20, 2002.

The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-34A, including 1-26-18, 1-26-19, 49-34A-2, 49-34A-3, 49-34A-4, 49-34A-6, 49-34A-8, 49-34A-8.1, 49-34A-10, 49-34A-11, 49-34A-12, 49-34A-13, 49-34A-13.1, 49-34A-14, 49-34A-16, 49-34A-17, 49-34A-19, 49-34A-19.1, 49-34A-19.2, 49-34A-20, 49-34A-21, 49-34A-22, and 49-34A-23.

On February 20, 2002, the Commission heard from MidAmerican and Commission Staff concerning the proposed Settlement Stipulation. After listening to the presentations, the Commission voted to approve the Settlement Stipulation with the attached proposed tariff sheets, with the exception of the effective date which the Commission set for February 26, 2002. No one objected to changing the effective date. Customer bills shall be prorated so that usage prior to February 26, 2002, is billed at the previous rates and usage on and after February 26, 2002, is billed at the new rates. MidAmerican shall submit new tariff sheets with an effective date of February 26, 2002, except for proposed tariff sheets, Section III-A, Third Revised Sheets No. 20 and 21. The current tariff sheets, Section III-A, Second Revised Sheets No. 20 and 21, will remain in effect until MidAmerican requests implementation of the new tariff sheets.

It is therefore

ORDERED, that the Settlement Stipulation entered into among MidAmerican, Commission Staff, and the State, along with the attached tariff sheets are approved, with the exception of the effective date and Section III-A, Third Revised Sheets No. 20 and 21. The Settlement Stipulation is incorporated by reference into this Decision and Order the same as if it had been set forth in its entirety herein; and it is

FURTHER ORDERED, that customer bills shall be prorated so that usage prior to February 26, 2002, is billed at the previous rates and usage on and after February 26, 2002, is billed at the new rates.

Dated at Pierre, South Dakota, this 26th day of February, 2002.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Alaine Kalbo</u>
Date:	<u>2/26/02</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

Robert K. Sahr  
ROBERT K. SAHR, Commissioner

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE  
STATE OF SOUTH DAKOTA

---

IN THE MATTER )  
OF THE APPLICATION OF ) DOCKET NO. NG01-010  
MIDAMERICAN ENERGY COMPANY )  
FOR AUTHORITY TO INCREASE )  
NATURAL GAS RATES IN )  
SOUTH DAKOTA )

**RECEIVED**

FEB 15 2002

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

**I. SETTLEMENT STIPULATION**

On September 24, 2001, MidAmerican Energy Company ("MidAmerican") filed with the South Dakota Public Utilities Commission ("Commission") an application for approval to increase rates for natural gas service in the State of South Dakota.

MidAmerican proposed an overall increase of \$3,697,000, which would produce an average annual increase in total South Dakota gas revenues of approximately 5.6%. The Staff of the Commission ("Commission Staff") on January 23, 2002, filed its direct testimony supporting an overall increase for MidAmerican of \$2,812,000 or 4.3%. By orders dated October 10, 2001, and January 31, 2002, the Commission suspended MidAmerican's proposed tariff until April 1, 2002, or entry of the final order of the Commission, whichever occurs first. By order issued December 20, 2001, the State of South Dakota ("State") was granted intervention in this proceeding.

The Commission Staff, MidAmerican and the State (jointly the "Parties") held a negotiating session on January 31, 2002, in an effort to arrive at a jointly acceptable resolution of this matter. As a result of the session, the Parties have been able to resolve all issues in this proceeding and have entered into this Settlement Stipulation

("Stipulation"), which, if accepted and ordered by the Commission, will determine rates to result from this proceeding.

## II. PURPOSE

This Stipulation has been prepared and executed by the Parties for the sole purpose of resolving Docket No. NG01-010, and is applicable to final rates in this proceeding only. The Parties understand and agree that the proposals, positions, and adjustments made or obtained in this Stipulation, whether express or implied, are made or obtained only through the spirit of compromise. In consideration of the mutual promises hereinafter set forth, the Parties agree as follows:

1. Upon execution of this Stipulation, the Parties shall immediately file this Stipulation with the Commission together with a joint motion requesting that the Commission issue an order approving this Stipulation in its entirety without condition or modification.

2. This Stipulation includes all terms of settlement and is submitted with the condition that in the event the Commission imposes any changes in or conditions to this Stipulation which are unacceptable to any party, this Stipulation shall be deemed withdrawn and shall not constitute any part of the record in this proceeding or any other proceeding nor be used for any other purpose.

3. This Stipulation shall become binding upon execution by the Parties, provided however, that if this Stipulation does not become effective in accordance with Paragraph 2 above, it shall be null, void and privileged. This Stipulation is intended to relate only to the specific matters referred to herein; no party waives any claim or right which it may otherwise have with respect to any matter not expressly provided for herein; no party shall be deemed to have approved, accepted, agreed or consented to any rate making principle, or any method of cost of service determination, or any method of cost

allocation underlying the provisions of this Stipulation, or be prejudiced or bound thereby in any other current or future proceeding before the Commission. No party or representative thereof shall directly or indirectly refer to this Stipulation or that part of any order of the Commission referring to this Stipulation as precedent in any other current or future rate proceeding before the Commission.

4. The Parties to this proceeding stipulate that all prefiled testimony, exhibits, and workpapers, be made a part of the record in this proceeding. The Parties understand that if this matter had not been settled, MidAmerican would have filed rebuttal testimony responding to certain of the positions contained in the testimony of Commission Staff.

5. It is understood that Commission Staff enters into this Stipulation for the benefit of MidAmerican's South Dakota customers affected hereby.

6. It is understood that the State enters into this Stipulation for the benefit of the citizens of South Dakota affected hereby.

### **III. ELEMENTS OF THE SETTLEMENT STIPULATION**

#### **1. Revenue Requirement**

The Parties agree that MidAmerican's attached rate schedules are designed to produce annual increases in base rate levels (excluding purchase gas cost adjustment and sales taxes) of approximately \$3.105 million annually for retail natural gas service in the State of South Dakota based on a settlement revenue requirement of \$68.418 million, including the cost of gas.

## 2. Rate Design

The agreed to change in rates including average calendar year 2001 gas costs, would affect customer classes by the following percentages:

Designation: Small Volume Firm (SVF)  
Class of Service: Residential, Commercial, and Industrial  
Percent Increase: 4.8%

Designation: Medium Volume Firm (MVF)  
Class of Service: Residential, Commercial, and Industrial  
Percent Increase: 1.5%

Designation: Large Volume Firm (LVF)  
Class of Service: Commercial and Industrial  
Percent Increase: *N/A There are no LVF customers*

Designation: Small Volume Interruptible (SVI)  
Class of Service: Commercial and Industrial  
Percent Increase: 1.5%

Designation: Large Volume Interruptible (LVI)  
Class of Service: Commercial and Industrial  
Percent Increase: 0.9%

Designation: Large Transport (LT)  
Class of Service: Gas Transportation Tariffs  
Percent Increase: 1.2%

Designation: Medium Transport (MT)  
Class of Service: Gas Transportation Tariffs  
Percent Increase: 2.3%

Designation: Small Transport (ST)  
Class of Service: Gas Transportation Tariffs  
Percent Increase: 7.6%

Total South Dakota: 4.75%

The percent increase for Total South Dakota was calculated by dividing the revenue increase of \$3,104,847 by the Test Year Revenue amount of \$65,314,149

### 3. Other Conditions

The parties agree to an overall rate of return of 9.393% reflecting a return on common equity of 11% and MidAmerican's proforma test year capital structure and costs of debt and preferred stock.

It is further agreed by the parties that Economic Development expenses up to \$100,000 shall be equally paid by shareholders (\$50,000) and ratepayers (\$50,000). The economic development expenses shall include, but not be limited to, all South Dakota labor, expenses, and monetary contributions. This program will begin in 2002 and shall continue thereafter until revised by the Commission. MidAmerican, on an annual basis, will submit for Commission approval a filing which describes the cost, design, and benefit of MidAmerican's Economic Development programs. Any portion of the annual ratepayer contribution which remains unspent at the end of a program year shall be "carried over" into the next program year for Commission approval of expenditure or refund. No carry over shall occur for amounts spent annually in excess of \$100,000. This agreement does not preclude MidAmerican expending more on Economic Development nor does it restrict MidAmerican from asking for modification of these Economic Development terms in its next general rate filing.

It is further agreed by the parties that the issue of eliminating Purchased Gas Adjustment (PGA) interruptible rates will be heard as a PGA request before the Commission prior to MidAmerican's next annual PGA reconciliation.

4. Tariffs.

The Tariffs attached hereto reflect an agreement to increase present rate margin revenues (i.e. revenues exclusive of purchased gas adjustment amounts) for Small Volume, Medium Volume, and Large Volume classes by an approximately equal percentage to provide the agreed upon total increase in revenues of \$3.105 million. The Tariffs reflect Staff's position regarding customer charges, which is a proposed \$1.00 increase in the monthly small volume class customer charge but no other changes in customer charges.

It is agreed by the parties that the proposed tariff sheets, Section III-A, Third Revised Sheet No. 20, Cancels Second Revised Sheet No. 20 and Section III-A, Third Revised Sheet No. 21, Cancels Second Revised Sheet No. 21 shall not become effective until a formal request is submitted to the Commission at a later date. Section III-A, Second Revised Sheet No. 20 and Second Revised Sheet No. 21, will remain in effect until that time.

6. Implementation of Rates.

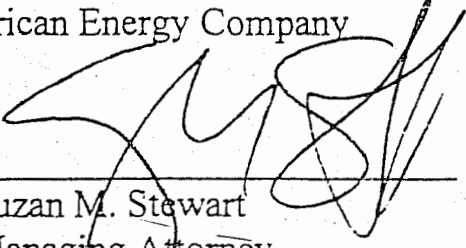
Except for the two tariff sheets referred to above, the revised rate schedules shall be implemented with billings on and after the date of the Commission's consideration of this matter on February 20, 2002, with billings prorated so that usage prior to February 20, 2002, is billed at the previous rates and usage on and after February 20, 2002, is billed at the new rates.

7. Conclusion

This Stipulation is entered into this 15<sup>th</sup> day of February, 2002.

MidAmerican Energy Company

BY: \_\_\_\_\_

  
Suzan M. Stewart  
Managing Attorney  
P.O. Box 778  
Sioux City, IA 51102

DATED: \_\_\_\_\_

02/12/02

State of South Dakota

BY: \_\_\_\_\_

Tom Geraets

DATED: \_\_\_\_\_

South Dakota Public Utilities  
Commission

BY: \_\_\_\_\_

Kelly Frazier  
Attorney  
State Capitol Building  
500 East Capitol Building  
Pierre, SD 57501-5070

DATED: \_\_\_\_\_

MidAmerican Energy Company

BY: \_\_\_\_\_  
Suzan M. Stewart  
Managing Attorney  
P.O. Box 778  
Sioux City, IA 51102

DATED: \_\_\_\_\_

State of South Dakota

BY: \_\_\_\_\_  
Tom Geraets

DATED: \_\_\_\_\_

South Dakota Public Utilities  
Commission

BY: Kelly Frazier  
Kelly Frazier  
Attorney  
State Capitol Building  
500 East Capitol Building  
Pierre, SD 57501-5070

DATED: 2/13/02

MidAmerican Energy Company

BY:

Suzan M. Stewart

Managing Attorney

P.O. Box 778

Sioux City, IA 51102

DATED:

State of South Dakota

*[Signature]*

BY:

Tom Gerards

DATED: *Feb 5, 2002*

South Dakota Public Utilities

Commission

BY:

Kelly Frazier

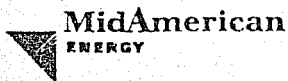
Attorney

State Capitol Building

500 East Capitol Building

Pierre, SD 57501-5070

DATED:



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF  
SD P.U.C. Section No. 1  
Fifth Revised Sheet No. 1  
Cancels Fourth Revised Sheet No. 1

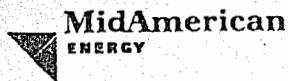
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Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TARIFF  
SD P.U.C. Section No. 11  
Second Revised Sheet No. 1  
Cancels First Revised Sheet No. 1

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**PRELIMINARY STATEMENT**

**Territory Served**

The Company provides natural gas service at retail to the following communities and their immediate environs in South Dakota:

Alcester	Ellis	North Sioux City
Baltic	Flandreau	Ramona
Beresford	Gayville	Salem
Brandon	Harrisburg	Sioux Falls
Canton	Hartford	Tea
Centerville	Jefferson	Vermillion
Colton	Lennox	Worthing
Dakota Dunes	McCook Lake	Yankton
Del Rapids	Meckling	
Elk Point	Montrose	

**Types and Classes of Service**

The Company has the following Classes of Service:

Gas Sales Service

Small Volume Firm (SVF)  
Medium Volume Firm (MVF)  
Large Volume Firm (LVF)  
Small Volume Interruptible (SVI)  
Large Volume Interruptible (LVI)  
Economic Development Service (EDS)  
Incremental Expansion (SD1)

Gas Transportation Service

Small Volume Transport (ST)  
Medium Volume Transport (MT)  
Large Volume Transport (LT)  
Competitive Pricing Transportation Service (CPS)  
Daily Balancing Service (DBS)  
Group Balancing Service (GBS)  
Firm Standby Service (FSS)

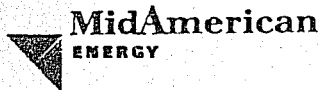
**General Conditions of Service**

All service is furnished under the provisions of the Company's Rules and Regulations set forth in Section No. V of the tariff schedules.

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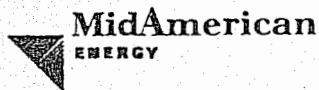
SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
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Date Filed: September 24, 2001 Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Second Revised Sheet No. 11  
Cancels First Revised Sheet No. 11

**DESIGNATION:** Small Volume Firm (SVF)  
**CLASS OF SERVICE:** Residential, Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>SVF</u>
Service Charge per Meter:	\$ 7.50
Non-Gas Commodity Charge:	
First 250 therms per therm:	\$ .17725
Balance per therm:	\$ .11725

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).  
Tax Adjustment Clause (Sheet No. 6).  
Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

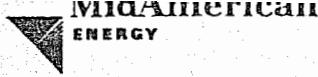
In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard

Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Second Revised Sheet No. 12  
 Cancels First Revised Sheet No. 12

**DESIGNATION:** Medium Volume Firm (MVF)  
**CLASS OF SERVICE:** Residential, Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 2,000 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>MVF</u>
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge per therm	\$ .07201

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

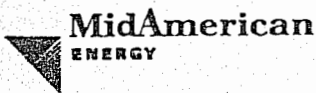
The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 24, 2001 Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
 SD P.U.C. Section No. III  
 Third Revised Sheet No. 13  
 Cancels Second Revised Sheet No. 13

**DESIGNATION:** Large Volume Firm (LVF)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>LVF</u>
Service Charge per Meter:	\$ 275.00
Commodity Charge (per therm):	\$ .03526

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 2, (Sheet No.3).  
 Tax Adjustment Clause (Sheet No. 6).  
 Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Term of Contract**

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

**6. Minimum Charge**

The minimum charge is the service charge plus the commodity charge for all therms used.

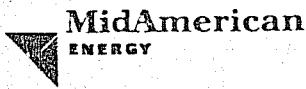
**7. Terms of Tariff**

In the event that a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
 Vice President



MIDAMERICAN ENERGY COMPANY  
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Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Third Revised Sheet No. 14  
Cancels Second Revised Sheet No. 14

**DESIGNATION:** Small Volume Interruptible (SVI)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis, having peak day requirements of less than 2,000 therms. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>SVI</u>
Service Charge per Meter:	\$ 60.00
Non-Gas Commodity Charge per therm:	\$ .07201

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).  
Tax Adjustment Clause (Sheet No. 6).  
Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

**7. Special Provision**

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

**8. Pipeline Demand Recovery**

In the event an existing small or medium firm-sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline.

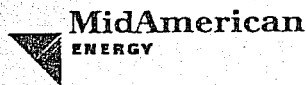
**9. Optional Off Peak Firm Service**

This service is available to Customers who want firm service during the off peak months of April through November for a minimum term of one year. The Customers selecting this service will be subject to a surcharge on all their consumption throughout the year. Customers must initially contact the Company by February 28 in order to sign up for this service prior to the start of the off peak season. The surcharge is included as part of the customer's Purchased Gas Adjustment clause. The actual surcharge will be available in Section III, Sheet No. 3, and will be published annually in April. Customers must contact the Company if they choose to discontinue this optional service.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Third Revised Sheet No. 15  
Cancels Second Revised Sheet No. 15

**DESIGNATION:** Large Volume Interruptible (LVI)  
**CLASS OF SERVICE:** Commercial and Industrial

**1. Application**

Available in all service areas in South Dakota.

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company's service rules and regulations shall apply.

**2. Monthly Rate**

	<u>LVI</u>
Service Charge per Meter:	\$ 275.00
Commodity Charge (per therm):	\$ .03526

**3. Clauses**

Above rate subject to: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3).  
Tax Adjustment Clause (Sheet No. 6).  
Btu Adjustment Clause (Sheet No. 7).

**4. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Minimum Charge**

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

**6. Terms of Tariff**

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

**7. Special Provisions**

A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

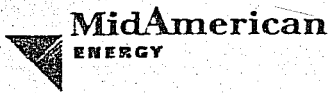
**8. Pipeline Demand Recovery**

in the event an existing large firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

Date Filed: September 24, 2001

Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
First Revised Sheet No. 23  
Cancels Original Issue Sheet No. 23

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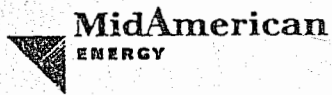
DESIGNATION:  
CLASS OF SERVICE:

RESERVED FOR FUTURE USE

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Date Filed: September 24, 2001 Effective Date: February 20, 2002

Issued By: James J. Howard



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Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Second Revised Sheet No. 24  
Cancels First Revised Sheet No. 24

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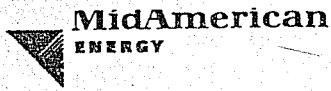
DESIGNATION:  
CLASS OF SERVICE:

RESERVED FOR FUTURE USE

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Date Filed: September 24, 2001

Effective Date: February 20, 2002



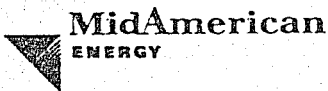
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P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Third Revised Sheet No. 25  
Cancels Second Revised Sheet No. 25

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DESIGNATION:  
CLASS OF SERVICE:

RESERVED FOR FUTURE USE



MIDAMERICAN ENERGY COMPANY  
P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF  
SD P.U.C. Section No. III  
Third Revised Sheet No. 26  
Cancels Second Revised Sheet No. 26

**RATE DESIGNATION:** Competitive Sales Service  
**CLASS OF SERVICE:** Residential (SVF, MVF),  
Commercial & Industrial (SVF, MVF, SVI, LVI, LVF)

**1. Availability**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

SVF – less than 500 therms peak day requirements  
MVF, SVI – less than 2000 therms peak day requirements  
LVF, LVI – greater than 2000 therms peak day requirements

**2. Rates**

Customer Charge:

SVF: Max \$7.50 per Delivery Point  
MVF, SVI: Max \$60.00 per Delivery Point  
LVF, LVI: Max \$275.00 per Delivery Point

Delivery Charge:

SVF: First 250 therms Max \$.17725 Min \$.00500  
Balance therms Max \$.11725 Min \$.00500

MVF, SVI: All therms Max \$.07201 Min \$.00500  
LVF, LVI: All therms Max \$03526 Min \$.00500

Minimum Monthly Billing: Negotiated rate pursuant to agreement

**3. Clauses**

Above rates subject to:

SVF, MVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3)  
LVF: Cost of Purchased Gas Adjustment Clause 2, (Sheet No. 3)  
SVI, LVI: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3)  
All Rates: Tax Adjustment Clause (Sheet No. 6)  
Btu Adjustment Clause (Sheet No. 7)

**4. Bill Payment Provision**

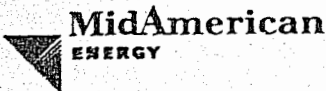
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**5. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

Date Filed: September 24, 2001 Effective Date: February 20, 2002

Issued By: James J. Howard  
Vice President

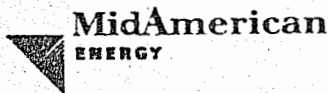


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 P.O. Box 778  
 Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 3  
 Cancels Third Revised Sheet No. 3

SECTION III-A INDEX

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P.O. Box 778  
Sioux City, Iowa 51102

SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Revised Sheet No. 4  
Cancels Second Revised Sheet No. 4

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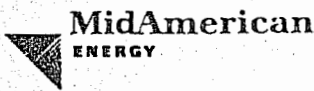
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- Service Request Form**
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- Supplier Service Agreement**
- Transportation Service Designation**
- Request for Telemetry Service**

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Vice President



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 5  
 Cancels Third Revised Sheet No. 5

**RATE DESIGNATION: Large Transport (LT)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 275.00 per Billing Period per Delivery Point	
Commodity Charge:	\$ .03526 per therm transported	I
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point	N

System Exit Charges:

Pipeline Demand, Rider No. 2  
 Pipeline Transition, Rider No. 4

One-Time Charges:

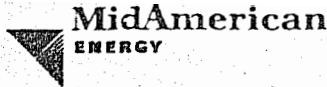
Application Charge:	\$250.00 with each request for service
Telemetering:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Bill:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.



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 Fourth Revised Sheet No. 6  
 Cancels Third Revised Sheet No. 6

**RATE DESIGNATION: Medium Transport (MT)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 60.00 per Billing Period per Delivery Point
Commodity Charge:	\$ .07201 per therm transported
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetering:	Actual cost of telemetry, installation and hardware.

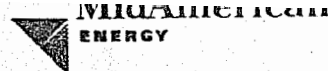
Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

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 Fourth Revised Sheet No. 7  
 Cancels Third Revised Sheet No. 7

**RATE DESIGNATION: Small Transport (ST)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**1. Applicability and Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

**2. Availability**

This service is available to any Customer with facilities served by who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. The customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

**3. Rates**

Monthly Charges:

Service Charge:	\$ 7.50 per Billing Period per Delivery Point
Commodity Charge:	
First 250 therms transported	\$ .17725 per therm
Balance per therm transported	\$ .11725 per therm
Transportation Administrative Charge	\$ 35.00 per Billing Period per Delivery Point

System Exit Charges:

- Pipeline Demand, Rider No. 2
- Pipeline Transition, Rider No. 4

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetry: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

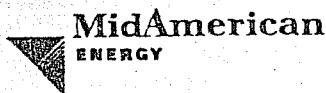
The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

**4. Bill Payment Provision.**

The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
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Second Revised Sheet No. 8  
Cancels First Revised Sheet No. 8

**RATE DESIGNATION:** Competitive Transportation Service  
**CLASS OF SERVICE:** Gas Transportation (ST, MT, LT)

**1. Application**

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

**2. Character of Service**

This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company's premises, when the Company and Customer have executed a Service Request Form.

**3. Availability**

This service is available to any Customer who has in place telemetric equipment to monitor daily usage. The Customer may install telemetric equipment in accordance with Terms and Conditions specified in Transportation Tariff Sheet No. 32, part 8(b). Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

ST - less than 500 therms peak day requirements

MT - less than 2000 therms peak day requirements

LT - equal to or greater than 2000 therms peak day requirements

**4. Rates**

Monthly Customer Charge:

ST: Max \$7.50 per Delivery Point

MT: Max \$60.00 per Delivery Point

LT: Max \$275.00 per Delivery Point

Transportation Administrative Charge:

\$35.00 per Billing Period per Delivery Point

Commodity Charge:

ST: First 250 therms Max \$.17725 Min \$.00500

Balance therms Max \$.11725 Min \$.00500

MT: All therms Max \$.07201 Min \$.00500

LT: All therms Max \$.03526 Min \$.00500

Minimum Monthly Billing:

The Service Charge(s) and Transportation Administrative Charge(s) plus any Rider(s).

System Exit Charges:

Pipeline Demand, Rider No. 2

Pipeline Transition, Rider No. 4

One-Time Charges:

Application Charge: \$250.00 with each request for service

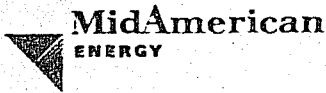
Telemetry: Actual cost of telemetry, installation and hardware.

**5. Bill Payment Provision**

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

**6. Incremental Cost Provision**

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.



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SD P.U.C. Section No. III-A  
Third Revised Sheet No. 20  
Cancels Second Revised Sheet No. 20

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**RATE DESIGNATION:** Customer Balancing  
**CLASS OF SERVICE:** Gas Transportation Tariffs

1. **Customer Obligation** - Customer shall have the obligation to balance on a daily basis the receipt of transportation gas by the Company at the Receipt Point with deliveries of thermally adjusted quantities of gas by the Company to the Delivery Point ("Balance"). Differences between Daily Receipts and Deliveries ("Imbalances") shall be accumulated and recorded in a Customer account. MidAmerican will review the Customer's nomination made to the interstate pipeline. For purposes of determining distribution system imbalances, MidAmerican will use the lesser of the volume confirmed on the interstate pipeline or the nomination submitted by the Customer to MidAmerican.

- (a) Daily Balancing Limit - The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Company on the Customer's behalf, except on Critical Days.
- (b) Short Critical Day - The Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited daily Positive Imbalance.
- (c) Long Critical Day - The Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) and is permitted to incur an unlimited Negative Imbalance.
- (d) Operational Flow Order (OFO) - Company may call an OFO on a specific customer, multiple customers, or a Group Customer in order to limit critical day parameters to as small a segment of customers as possible. This customer or group will be subject to the same balancing parameters imposed on a Critical Day as outlined above.

2. **Settlement of Imbalances:**

On a monthly basis, the Customer will receive an Imbalance Statement from the Company which will show the daily quantities received by the Company on behalf of the Customer, Deliveries to the Customer's facilities and any Daily Imbalances resulting from the over or under delivery of gas.

- (a) Imbalance Settlement - In addition to the applicable over/under delivery charges, cumulative daily Positive or Negative Imbalances at a delivery point will be deemed to have been sold to or bought from the Company at the average of the Gas Daily index prices plus applicable interstate pipeline transportation fees. The Customer will be subject to the index pricing point on the pipeline they are served by. The Company will establish the pricing index points and transportation used for each pipeline. The Company may change this index point at its discretion via a posting on the MOT bulletin board. For purposes of calculating a Positive daily imbalance cashout, gas delivered to alternate receipt points will be considered first gas delivered. Customers with multiple index pricing points will be cashed out at a weighted cost of the pipeline index points listed on the MOT bulletin board based on MidAmerican's allocation of firm entitlements on each pipeline.

N

N

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**RATE DESIGNATION: Customer Balancing (Continued)**  
**CLASS OF SERVICE: Gas Transportation Tariffs**

**3. Over/Under Delivery Charges for Imbalances:**

(a) Daily - Customers with a Positive or Negative Imbalance greater than 10%, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of \$0.01 per therm (\$0.10 per Dth) up to 20% imbalances. For imbalances greater than 20%, the imbalance charge is \$0.10 per therm (\$1.00 per Dth) of imbalance except as charged on Critical Days or OFO days.

(b) Short Critical Day - Customers with a Negative Imbalance will be charged \$.50 per therm (\$5.00 per Dth) for the first 5% Negative Imbalance and will be assessed the greater of \$3.00 per therm (\$30.00 per Dth) or three (3) times the Chicago-LDCs, large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%.

Customers with a Positive Imbalance on any short critical day, will not incur the daily \$.10 per therm (\$1.00 per Dth) over delivery charge.

(c) Long Critical Day - Customers with a Positive Imbalance in excess of the free 5% will be charged \$1.00 per therm (\$10.00 per Dth).

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$.10 per therm (\$1.00 per Dth) under delivery charge.

(d) Additional Charges - If the Company incurs additional charges due to a Customer's Imbalance, those costs will be passed on to the Customer.

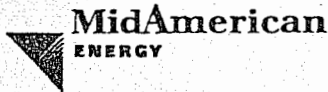
The customer shall reimburse the Company for any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under or over delivery imbalance, daily, monthly or otherwise, caused by the customer.

If the Company incurs additional charges due to a Customer's Imbalance, which is in excess of the penalty recoveries from transportation customers, the net excess penalty will be collected on a pro rata basis from all parties that created the additional charges.

(e) Revenue Sharing - Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.

(f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.



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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Third Revised Sheet No. 26  
Cancels Second Revised Sheet No. 26

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**RATE DESIGNATION: Standby Service Options**  
**CLASS OF SERVICE: Gas Transportation Tariff**

**Firm Supply Standby Service (FSS):**

(a) Description - A Customer may elect to receive Firm Supply Standby Service to assure continued gas service when their own gas supply is interrupted. The Customer will be permitted to contract for daily delivery capacity under this standby option. This service is available for an annual period.

(b) Rates

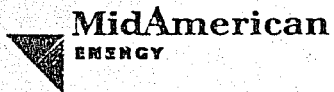
Pipeline Demand Charge:                      Applicable pipeline charges

Commodity Charge:                              110% of the Gas Daily interstate pipeline index including applicable interstate pipeline and Company transportation and fuel charges.

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SD P.U.C. Section No. III-A  
First Revised Sheet No. 27  
Cancels Original Issue Sheet No. 27

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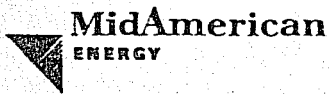
**RATE DESIGNATION:**  
**CLASS OF SERVICE:** Gas Transportation Tariff

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 28  
Cancels First Revised Sheet No. 28

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**RATE DESIGNATION:**

**CLASS OF SERVICE:** Gas Transportation Tariff

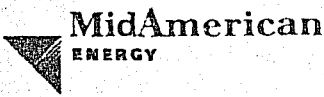
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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
 SD P.U.C. Section No. III-A  
 Fourth Revised Sheet No. 35  
 Cancels Third Revised Sheet No. 35

**RATE DESIGNATION: General Terms and Conditions (Con't.)**  
**CLASS OF SERVICE: Gas Transportation Tariff**

(g) **Late Nominations:** The Company may, at its sole discretion, reduce the Nomination requirements outlined above in those situations where operationally the Company can accommodate a change in Nomination on less notice. Nominations shall be implemented only if they are confirmed by the interstate pipeline. For each Late Nomination, the Company will charge a Rescheduling Service fee of \$50 per Delivery Point. The charge will be imposed for each nomination change received and confirmed by the Company.

(h) **MidAmerican ONLINE Transportation (MOT) Bulletin Board:** The MOT bulletin board is a functional electronic bulletin board available on a 24-hour basis via the Internet. This system offers access to daily nominations, usage, balancing information, system notifications, weather, and other pertinent information. Customers electing the MOT bulletin board shall be required to submit nominations electronically. Customers who choose not to utilize the MOT bulletin board will not have access to this information without charge.

(i) **Operational Flow Order (OFO):** The Company may call an OFO on customers behind a specific pipeline, delivery zone, town border station; on a marketer, agent, group of customers, or specific customer. This OFO will result in requiring customers that the OFO was called on to balance gas volumes under either the Short or Long Critical Day provisions. The OFO will remain in effect until the operational condition requiring its issuance has been remedied. The type of OFO call and process the Company will use is as follows:

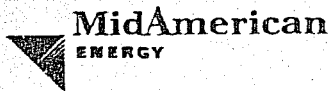
OFO call by pipeline, Delivery Zone, or Town Border Station (TBS). The Company will call a Short or Long Critical Day on a specific pipeline, delivery zone, or TBS for the following reasons:

1. When the Company experiences failure of transmission, distribution, gas storage or gas manufacturing facilities.
2. When transmission system pressures or other unusual conditions jeopardize the operation of the Company's system.
3. When the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability.
4. When any of the Company's transporters or suppliers call the equivalent of a Critical Day.
5. When the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a portion of the Company's system.

OFO call by a marketer, agent, group of customers, or specific customer. The Company will call a Short or Long Critical Day on a marketer, agent, group of customers or specific customer when in the Company's judgment, the OFO is necessary to maintain or restore operational integrity when a marketer, agent, group of customers, or specific customer is significantly delivering long or short during periods of significant gas price changes.

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SD P.U.C. Section No. III-A  
Second Revised Sheet No. 36  
Cancels First Revised Sheet No. 36

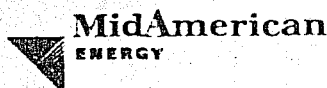
**RATE DESIGNATION:** General Terms and Conditions (Con't.)  
**CLASS OF SERVICE:** Gas Transportation Tariff

13. **Provisions Applicable to Third Party Suppliers:** If a Gas Transportation Customer wishes to utilize brokers, marketers, or other third party suppliers ("Third Party Suppliers") either as agents or as suppliers of gas into the Company's system, the Customer must notify the Company in writing of the Third Party Supplier that will be used in any particular gas month and whether the Third Party Supplier will be acting as agent for Customer for making nominations. If the Customer is using a Third Party Supplier, Customer agrees that as between Company and Customer, the Company shall all be entitled to rely upon information concerning deliveries of natural gas on behalf of Customer provided by Third Party Supplier.
14. **Failure to Comply:** If the Customer or assigned agent fails to comply with or perform any of the obligations on its part to be complied with or performed under a Schedule, the Company shall have the right to give Customer written notice of the Company's intention to terminate the Transportation on account of such failure. The Company shall have the right to terminate such Transportation at the expiration of five days after the giving of said notice, unless within five days the Customer shall make good such failure. Termination of such Transportation for any such cause shall be a cumulative remedy as to the Company, and shall not release the Customer from its obligation to make payment of any amount or amounts due or to become due from the Customer to the Company under the applicable Schedule. In order to resume Transportation after termination of service hereunder, it shall be necessary for Customer to file a new request for service.
15. **Successors and Assigns:** Any party which shall succeed by purchase, merger, or consolidation to the properties, substantially as an entirety, of any Customer shall be subject to the obligations of its predecessor in title under a Contract. No other assignment of a Contract or any of the rights or obligations hereunder shall be made unless there first shall have been obtained the consent thereto of the non-assigning party, which consent shall not be unreasonably withheld. Any party may assign its respective right, title, and interest in and to and under a Contract to a trustee or trustees, individual or corporate, as security for bonds or other obligations or securities without the necessity of any such assignee becoming in any respect obligated to perform the obligation of the assignor under a Contract and, if any such trustee be a corporation, without its being required to qualify to do business in any state in which performance of a Contract may occur.

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SOUTH DAKOTA GAS TRANSPORTATION TARIFF  
SD P.U.C. Section No. III-A  
Second Revised Sheet No. 42  
Cancels First Revised Sheet No. 42

**RATE DESIGNATION:** Rider No. 2 Pipeline Demand Rider  
**CLASS OF SERVICE:** Gas Transportation Tariff

**1. Applicable**

Applicable to all transportation customers that contract for one of the Company's Gas Transportation services on or after November 15, 1995, and that previously received sales service under one of the Company's sales service rate schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the PDR to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This rider will not allow the ST, MT, or LT Customer the right to broker the use of the stranded capacity. Customer may give notification of switching to transportation in writing by June 1 at least 5-months prior to commencement of transportation service in order to avoid PDR charges once the customer starts transporting.

**2. Pipeline Demand Rider**

The Pipeline Demand Rider (PDR) is the surcharge per therm of natural gas transported. The surcharge shall be equal to the non-commodity cost of gas excluding transition costs, which shall be collected under the Pipeline Transition Rider, reflected in the monthly Purchased Gas Adjustment filings for the appropriate pipeline.

**3. Gas Reconciliation**

The company shall reflect the recovery of the PDR as a reduction to the sales customer's cost of gas on a dollar-for-dollar basis in the Annual Purchased Gas Adjustment Reconciliation.

**4. Billing**

For Transport customers, the PDR will be added as a separate line on the bill.

**5. Permanent Capacity Release**

Customer may elect to contract with the Company for a permanent release of peak day capacity requirements, currently used to serve the customer as determined by the Company, in lieu of being assessed the PDR surcharge. Company, in its discretion, shall have the right to specify which firm transportation entitlement contract is permanently released. Any transition costs related to permanently released capacity which are assessed against Company will be assigned to the customer taking the capacity assignment. This will primarily involve the transition costs collected on the firm transportation entitlements.