

RULE 20:10:13:66  
SCHEDULE E-2  
Depreciation and Amortization Method  
Test Year Ending December 31, 2013  
Utility: MidAmerican Energy Company  
Docket No. EL14-XXX

Individual Responsible: Mary Jo Anderson

---

Line  
No

Description  
(a)

---

- 1 The Company's depreciation expense rates are based on a depreciation study conducted by Gannett  
2 Fleming in 2013. The study was completed using Company data through December 31, 2012.  
3 All electric production assets are group depreciated using an end of life calculation based upon a  
4 stated depreciable life end date and net salvage factor contained in the study by FERC account using  
5 the previous month's net ending balance. All other electric plant with the exception of intangible plant is  
6 group depreciated using a remaining life calculation based on the lives, curves and net salvage factors  
7 contained in the study by FERC account using the previous month end balance. Intangible assets  
8 are individually depreciated over the expected life of the asset. Abandonments are retired when  
9 abandoned.  
10  
11 There have been no changes in methods or procedures since FERC Form 1 was filed for the year 2013