

RULE 20:10:13:90
SCHEDULE K-2
Difference between Book and Tax depreciation
Test Year Ending December 31, 2013
Utility: MidAmerican Energy Company
Docket No. EL14-XXX

Individual Responsible: Aimee S. Rooney

<u>Line No.</u>	<u>Description</u>	<u>Total Company</u>	<u>South Dakota</u> <u>Electric Only</u>
	(a)	(b)	(c)
1	Tax Depreciation:		
2	Straight Line	7,438,591	37,654
3	Straight Line - Pollution Control	40,566,078	344,812
4	ADR	91,519	62
5	Declining Balance	547,349	1,205
6	MACRS	641,238,198	4,510,786
7			
8	Total Tax Depreciation	<u>689,881,735</u>	<u>4,894,519</u>
9			
10	Book Depreciation:		
11	Book Depreciation & Amort	409,869,448	3,068,323
12	Depreciation Charged to Clearing	7,818,187	41,923
13	Nuclear Fuel Amortization	23,726,137	201,672
14			
15	Total Book Depreciation	<u>441,413,772</u>	<u>3,311,918</u>
16			
17	Excess Tax Over Book Depreciation	<u>248,467,963</u>	<u>1,582,601</u>