

RULE 20:10:13:97

STATEMENT N (2)

Classification by Demand, Energy and Customer

Test Year Ending December 31, 2013

Utility: MidAmerican Energy Company

Docket No. EL14-XXX

Individual Responsible: Charles Rea

Please refer to Statement N (1). Generation costs are considered 23% fuel related and 77% capacity related. All transmission, substation, and wires costs are considered demand-related, and all other categories are considered customer-related.

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Statement N (2)

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