

MidAmerican Energy Company
Docket No. EL14-XXX
Cost of Long Term Debt
Twelve Months Ending May 31, 2014

<u>Line</u> <u>No</u>	<u>Description</u> (a)	<u>Amount</u> (b)
1	12-point Average Long Term Debt Balance	3,780,100,960
	Plus:	
2	Unamortized Long Term Debt Premium	217,382
3	Unamortized Gain on Reacquired L-T Debt	738,755
	Less:	
4	Unamortized L-T Debt Discount	20,583,688
5	Unamortized L-T Debt Expense	15,846,948
6	Unamortized Loss on Reacquired L-T Debt	<u>10,716,328</u>
7	12-point Average Long Term Debt	3,733,910,134
8	Interest Expense	144,198,173
	Plus:	
9	Amortization of L-T Debt Discount	12,089,039
10	Amortization of L-T Debt Expense	1,490,729
11	Amortization of Loss on Reacquired L-T Debt	6,299,008
	Less:	
12	Amortization of Premium on L-T Debt	43,452
13	Amortization of Gain on Reacquired L-T Debt	<u>63,069</u>
		163,970,428
14	12-point Average Cost of Long Term Debt	4.391%

Sources: Line 1: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 2 of 18, Column (r), Line 28.
Line 2: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 3 of 18, Column (o), Line 25.
Line 3: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 4 of 18, Column (o), Line 5.
Line 4: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 5 of 18, Column (r), Line 27.
Line 5: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 6 of 18, Column (r), Line 25.
Line 6: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 7 of 18, Column (r), Line 24.
Line 8: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 8 of 18, Column (e), Line 25.
Line 9: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 9 of 18, Column (c), Line 25.
Line 10: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 10 of 18, Column (c), Line 24.
Line 11: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 11 of 18, Column (c), Line 23.
Line 12: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 12 of 18, Column (c), Line 1.
Line 13: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 14 of 18, Column (b), Line 5.

MidAmerican Energy Company
 Docket No. EL14-XX
 12 Month Average Long Term Debt
 June 30, 2013 - May 31, 2014

Line No.	Account	Description	Issue Date	Maturity Date	Interest Rate	June 2013	July 2013	August 2013	Sept. 2013	Oct. 2013	Nov. 2013	Dec. 2013	Jan 2014	Feb. 2014	March 2014	April 2014	May 2014	12 Month Average
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
General Mortgage Bonds																		
First Mortgage Bonds																		
1	221078	2.40% series due 2019	9/19/2013	3/15/2019	2.40%	-	-	-	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	262,500,000
2	221079	3.70% series due 2023	9/19/2013	9/15/2023	3.70%	-	-	-	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	187,500,000
3	221080	4.80% series due 2043	9/19/2013	9/15/2043	4.80%	-	-	-	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	262,500,000
4	221081	2.40% series due 2019	4/3/2014	3/15/2019	2.40%	-	-	-	-	-	-	-	-	-	-	150,000,000	150,000,000	25,000,000
5	221082	3.50% series due 2024	4/3/2014	10/15/2024	3.50%	-	-	-	-	-	-	-	-	-	-	300,000,000	300,000,000	50,000,000
6	221083	4.40% series due 2044	4/3/2014	10/15/2044	4.40%	-	-	-	-	-	-	-	-	-	-	400,000,000	400,000,000	66,666,667
7	Total First Mortgage Bonds					-	-	-	950,000,000	950,000,000	950,000,000	950,000,000	950,000,000	950,000,000	950,000,000	1,800,000,000	1,800,000,000	854,166,667
Pollution Control Bonds																		
8	221013	PC Louisa 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	34,900,000	34,900,000	34,900,000	34,900,000	34,900,000
9	221038	PC IDFA Adj Rate due 2016	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	4,200,000	4,200,000	4,200,000
10	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	29,500,000	29,500,000	29,500,000	29,500,000	29,500,000
11	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	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000
12	221041	PC Chillicothe Adj Rate due 2023	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	6,850,000	6,850,000	6,850,000
13	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	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000
14	221076	PC IFA series A, Var. rate, due 2038	7/1/2008	07/01/38	Adj.	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000	45,100,000
15	221077	PC IFA series B, Var. rate, due 2022	7/1/2008	05/01/23	Adj.	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000	57,325,000
16	Total Pollution Control Bonds					194,525,000	194,525,000	194,525,000	194,525,000	194,525,000	194,525,000	194,525,000	194,525,000	194,525,000	194,525,000	194,525,000	194,525,000	194,525,000
Other Long Term Debt																		
17	224065	MTN 6.75% series, due 12/31/31	02/08/02	12/30/31	6.750%	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
18	224067	MTN 4.65% series, due 10/1/14	10/01/04	10/01/14	4.650%	350,000,000	350,000,000	350,000,000	350,000,000	-	-	-	-	-	-	-	-	116,666,667
19	224069	MTN 5.75% series, due 11/1/35	11/01/05	11/01/35	5.750%	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
20	224072	MTN 5.80% series, due 10/7/36	10/07/06	10/07/36	5.800%	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
21	224074	Sr. Notes, 5.95% series, due 7/15/17	06/29/07	07/15/17	5.950%	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
22	224075	Sr. Notes, 5.30% series, due 2018	03/25/08	03/15/18	5.300%	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
23	224077	Wind VII long term debt financing		12/31/15	1.430%	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400	426,254,400
24	Total Other Long Term Debt					2,426,254,400	2,426,254,400	2,426,254,400	2,426,254,400	2,076,254,400	2,076,254,400	2,076,254,400	2,076,254,400	2,076,254,400	2,076,254,400	2,076,254,400	2,076,254,400	2,192,921,067
Current Maturity L-T Debt																		
25	224016	Wind VII long term debt financing		12/31/13	1.460%	668,643,120	668,643,120	668,643,120	668,643,120	668,643,120	668,643,120	-	-	-	-	-	-	334,321,560
26	224067	MTN 4.65% series, due 10/1/14	10/01/04	10/01/14	4.650%	-	-	-	-	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	204,166,667
27						668,643,120	668,643,120	668,643,120	668,643,120	1,018,643,120	1,018,643,120	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	-	538,488,227
28	Total Long Term Debt					3,289,422,520	3,289,422,520	3,289,422,520	4,239,422,520	4,239,422,520	4,239,422,520	3,570,779,400	3,570,779,400	3,570,779,400	3,570,779,400	4,420,779,400	4,070,779,400	3,780,100,960

Source: General Ledger

MidAmerican Energy Company
Docket No. EL14-XX
12 Month Average Unamortized Debt Premium
June 30, 2013 - May 31, 2014

Line No	Account Number	Description	June 2013	July 2013	August 2013	Sept. 2013	Oct 2013	Nov. 2013	Dec. 2013	Jan 2014	Feb. 2014	March 2014	April 2014	May 2014	12 Month Average
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
		<u>General Mortgage Bonds</u>													
		<u>First Mortgage Bonds</u>													
1		2.40% series due 2019	-	-	-	-	-	-	-	-	-	-	-	-	-
2		3.70% series due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
3		4.80% series due 2043	-	-	-	-	-	-	-	-	-	-	-	-	-
4	225001	2.40% series due 2019	-	-	-	-	-	-	-	-	-	-	1,315,535	1,293,048	217,382
5		3.50% series due 2024	-	-	-	-	-	-	-	-	-	-	-	-	-
6		4.40% series due 2044	-	-	-	-	-	-	-	-	-	-	-	-	-
7		Total First Mortgage Bonds	-	-	-	-	-	-	-	-	-	-	1,315,535	1,293,048	217,382
		<u>Pollution Control Bonds</u>													
8		PC Louisa Adj Rate due 2024	-	-	-	-	-	-	-	-	-	-	-	-	-
9		PC IDFA Adj Rate due 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
10		PC Louisa Adj Rate due 2016	-	-	-	-	-	-	-	-	-	-	-	-	-
11		PC Louisa Adj Rate due 2017	-	-	-	-	-	-	-	-	-	-	-	-	-
12		PC Chillicothe Adj Rate due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
13		PC Co. Bluffs Adj Rate due 2025	-	-	-	-	-	-	-	-	-	-	-	-	-
14		PC IFA series A, Var. rate, due 2038	-	-	-	-	-	-	-	-	-	-	-	-	-
15		PC IFA series B, Var. rate, due 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
16		Total Pollution Control Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>Other Long Term Debt</u>													
17		MTN 6.75% series, due 12/31/31	-	-	-	-	-	-	-	-	-	-	-	-	-
18		MTN 4.65% series, due 10/1/14	-	-	-	-	-	-	-	-	-	-	-	-	-
19		MTN 5.75% series, due 11/1/35	-	-	-	-	-	-	-	-	-	-	-	-	-
20		MTN 5.80% series, due 10/7/36	-	-	-	-	-	-	-	-	-	-	-	-	-
21		Sr. Notes, 5.95% series, due 7/15/17	-	-	-	-	-	-	-	-	-	-	-	-	-
22		Sr. Notes, 5.30% series, due 2018	-	-	-	-	-	-	-	-	-	-	-	-	-
23		Total Other Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
24															
		<u>Current Maturity L-T Debt</u>													
25		Total Unamortized Debt Premium	-	-	-	-	-	-	-	-	-	-	1,315,535	1,293,048	217,382

Source: General Ledger

MidAmerican Energy Company
Docket No. EL14-XX
12 Month Average Unamortized Gain on Reacquired Debt
June 30, 2013 - May 31, 2014

Line No	Account	Description	June 2013	July 2013	August 2013	Sept 2013	Oct 2013	Nov 2013	Dec. 2013	Jan 2014	Feb. 2014	March 2014	April 2014	May 2014	12 Month Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	221036	7.45% due 2023	(18,469)	(18,310)	(18,150)	(17,991)	(17,832)	(17,673)	(17,514)	(17,354)	(17,195)	(17,036)	(16,877)	(16,717)	(17,593)
2	221037	6.95% due 2025	(680,236)	(675,608)	(670,981)	(666,353)	(661,726)	(657,098)	(652,471)	(647,843)	(643,216)	(638,588)	(633,961)	(629,334)	(654,785)
3	221037	6.95% due 2025	(66,037)	(65,588)	(65,139)	(64,689)	(64,240)	(63,791)	(63,342)	(62,893)	(62,443)	(61,994)	(61,545)	(61,096)	(63,566)
4	221037	6.95% due 2025	<u>(2,920)</u>	<u>(2,901)</u>	<u>(2,881)</u>	<u>(2,861)</u>	<u>(2,841)</u>	<u>(2,821)</u>	<u>(2,801)</u>	<u>(2,781)</u>	<u>(2,762)</u>	<u>(2,742)</u>	<u>(2,722)</u>	<u>(2,702)</u>	<u>(2,811)</u>
5		Totals	(767,662)	(762,406)	(757,150)	(751,895)	(746,639)	(741,383)	(736,127)	(730,872)	(725,616)	(720,360)	(715,104)	(709,849)	(738,755)

Source: Line 1: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 15 of 18.
Line 2: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 16 of 18.
Line 3: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 17 of 18.
Line 4: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 18 of 18.

MidAmerican Energy Company
 Docket No. EL14-XX
 12 Month Average Unamortized Debt Discount
 June 30, 2013 - May 31, 2014

Line No	Account	Description	Issue Date	Maturity Date	Interest Rate	June 2013	July 2013	August 2013	Sept 2013	Oct 2013	Nov 2013	Dec. 2013	Jan 2014	Feb. 2014	March 2014	April 2014	May 2014	12 Month Average (r)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
<u>General Mortgage Bonds</u>																		
<u>First Mortgage Bonds</u>																		
1	226078	2.40% series due 2019	9/19/2013	3/15/2019	2.40%	-	-	-	194,812	191,838	188,864	185,889	182,915	179,941	176,967	173,993	171,018	137,186
2	226079	3.70% series due 2023	9/19/2013	9/15/2023	3.70%	-	-	-	822,250	815,369	808,489	801,608	794,727	787,846	780,966	774,085	767,204	596,045
3	226080	4.80% series due 2043	9/19/2013	9/15/2043	4.80%	-	-	-	1,650,164	1,645,574	1,640,984	1,636,394	1,631,804	1,627,214	1,622,623	1,618,033	1,613,443	1,223,853
4	226082	3.50% series due 2024	4/3/2014	10/15/2024	3.50%	-	-	-	-	-	-	-	-	-	-	1,456,176	1,444,583	241,730
5	226083	4.40% series due 2044	4/3/2014	10/15/2044	4.40%	-	-	-	-	-	-	-	-	-	-	2,397,878	2,391,317	399,100
6	Total First Mortgage Bonds					-	-	-	2,667,227	2,652,781	2,638,336	2,623,891	2,609,446	2,595,001	2,580,556	6,420,165	6,387,565	2,597,914
<u>Pollution Control Bonds</u>																		
7	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	PC IDFA Adj Rate due 2016	03/17/93	01/01/16	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	PC Louisa Adj Rate due 2016	09/01/86	09/01/16	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	PC Louisa Adj Rate due 2017	04/02/87	03/01/17	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	PC IFA series A, Var. rate, due 2038	7/1/2008	07/01/38	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	PC IFA series B, Var. rate, due 2023	7/1/2008	05/01/23	Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Pollution Control Bonds					-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other Long Term Debt</u>																		
16	226065	MTN 6.75% series due 2031	02/08/02	12/30/31	6.750%	3,111,023	3,097,009	3,082,995	3,068,982	3,054,968	3,040,954	3,026,941	3,012,927	2,998,914	2,984,900	2,970,886	2,956,873	3,033,948
17	226067	MTN 4.65% series, due 10/11/14	10/01/04	10/01/14	4.650%	39,807	37,153	34,499	31,846	-	-	-	-	-	-	-	-	11,942
18	226069	MTN 5.75% series, due 11/1/35	11/01/05	11/01/35	5.750%	192,066	191,350	190,633	189,916	189,200	188,483	187,766	187,050	186,333	185,616	184,900	184,183	188,125
19	226072	MTN 5.80% series, due 10/7/36	10/07/06	10/07/36	5.800%	434,375	432,821	431,267	429,713	428,158	426,604	425,050	423,496	421,942	420,388	418,834	417,280	425,827
20	226074	Sr. Notes, 5.95% series, due 7/15/17	06/29/07	07/15/17	5.950%	215,880	211,429	206,978	202,527	198,076	193,624	189,173	184,722	180,271	175,820	171,369	166,918	191,399
21	226075	Sr. Notes, 5.30% series, due 2018	03/25/08	03/15/18	5.300%	566,655	556,625	546,596	536,567	526,537	516,508	506,479	496,450	486,420	476,391	466,362	456,332	511,493
22	226077	Wind VII long term debt financing		12/31/15	1.430%	14,889,275	14,392,903	13,895,932	13,414,421	12,916,269	12,433,614	11,934,279	11,434,341	10,982,266	10,481,180	9,995,682	9,493,405	12,188,631
23	Total Other Long Term Debt					19,449,080	18,919,290	18,388,900	17,873,970	17,313,208	16,799,788	16,269,689	15,738,986	15,256,146	14,724,295	14,208,032	13,674,990	16,551,365
<u>Current Maturity L-T Debt</u>																		
24	226076	Wind VII long term debt financing		12/31/13	1.460%	4,867,831	4,050,197	3,231,556	2,438,363	1,617,737	858,620	-	-	-	-	-	-	1,422,025
25	226067	MTN 4.65% series, due 10/11/14	10/01/04	10/01/14	4.650%	-	-	-	-	29,192	26,538	23,884	21,230	18,577	15,923	13,269	-	12,384
26	Total Current Maturities					4,867,831	4,050,197	3,231,556	2,438,363	1,646,929	885,158	23,884	21,230	18,577	15,923	13,269	-	1,434,410
27	Total Unamortized Debt Discount					24,316,911	22,969,487	21,620,456	22,979,560	21,612,918	20,323,282	18,917,464	18,369,662	17,869,723	17,320,774	20,641,466	20,062,556	20,583,688

Source: General Ledger

MidAmerican Energy Company
 Docket No. EL14-XX
 12 Month Average Unamortized Debt Expense
 June 30, 2013 - May 31, 2014

Line No	Account	Description	Issue Date	Maturity Date	Interest Rate	June 2013	July 2013	August 2013	Sept. 2013	Oct 2013	Nov. 2013	Dec. 2013	Jan 2014	Feb. 2014	March 2014	April 2014	May 2014	12 Month Average
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
<u>General Mortgage Bonds</u>																		
<u>First Mortgage Bonds</u>																		
1	181078	2.40% series due 2019	9/19/2013	3/15/2019	2.40%	-	-	-	2,173,361	2,016,390	2,183,157	2,160,309	2,125,744	2,092,329	2,059,329	2,022,419	1,987,848	1,568,407
2	181079	3.70% series due 2023	9/19/2013	9/15/2023	3.70%	-	-	-	1,805,813	1,701,641	1,829,776	1,822,503	1,806,859	1,792,043	1,777,533	1,760,215	1,744,569	1,336,746
3	181080	4.80% series due 2043	9/19/2013	9/15/2043	4.80%	-	-	-	3,232,740	3,098,389	3,290,331	3,292,811	3,283,575	3,275,504	3,267,870	3,256,294	3,247,056	2,437,047
4	181081	2.40% series due 2019	4/3/2014	3/15/2019	2.40%	-	-	-	-	-	-	-	-	-	-	892,321	878,442	147,564
5	181082	3.50% series due 2024	4/3/2014	10/15/2024	3.50%	-	-	-	-	-	-	-	-	-	-	1,948,595	1,952,830	325,119
6	181083	4.40% series due 2044	4/3/2014	10/15/2044	4.40%	-	-	-	-	-	-	-	-	-	-	3,508,482	3,512,048	585,044
7	Total First Mortgage Bonds					-	-	-	7,211,914	6,816,420	7,303,264	7,275,622	7,216,177	7,159,877	7,104,732	13,388,326	13,322,792	6,399,927
<u>Pollution Control Bonds</u>																		
8	181013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	96,867	96,154	95,442	94,730	94,018	93,305	92,593	91,881	91,169	90,456	89,744	89,032	92,949
9	181038	PC IDFA Adj Rate due 2016	03/17/93	01/01/16	Adj.	11,895	11,499	11,102	10,706	10,309	9,913	9,516	9,120	8,723	8,327	7,930	7,534	9,715
10	181039	PC Louisa Adj Rate due 2016	09/01/86	09/01/16	Adj.	44,020	42,861	41,703	40,545	39,386	38,228	37,069	35,911	34,752	33,594	32,436	31,277	37,648
11	181040	PC Louisa Adj Rate due 2017	04/02/87	03/01/17	Adj.	8,670	8,473	8,276	8,079	7,882	7,685	7,488	7,291	7,094	6,897	6,700	6,502	7,586
12	181041	PC Chillicothe Adj Rate due 2023	03/17/93	01/01/23	Adj.	56,380	55,886	55,391	54,897	54,402	53,908	53,413	52,918	52,424	51,929	51,435	50,940	53,660
13	181042	PC Co. Bluffs Adj Rate due 2025	01/01/95	01/01/25	Adj.	73,652	73,118	72,584	72,051	71,517	70,983	70,450	69,916	69,382	68,849	68,315	67,781	70,716
14	181076	PC IFA series A, Var. rate, due 2038	7/1/2008	07/01/38	Adj.	314,739	313,690	312,641	311,592	310,543	309,494	308,445	307,396	306,346	305,297	304,248	303,199	308,969
15	181077	PC IFA series B, Var. rate, due 2023	7/1/2008	05/01/23	Adj.	228,486	226,550	224,613	222,677	220,741	218,805	216,868	214,932	212,996	211,059	209,123	207,187	217,836
16	Total Pollution Control Bonds					834,710	828,232	821,754	815,276	808,798	802,320	795,842	789,364	782,886	776,408	769,930	763,452	799,081
<u>Other Long Term Debt</u>																		
17	181065	MTN 6.75% due 2031	02/08/02	12/30/31	6.750%	2,370,087	2,359,411	2,348,735	2,338,059	2,327,383	2,316,707	2,306,031	2,295,355	2,284,679	2,274,003	2,263,327	2,252,651	2,311,369
18	181067	MTN 4.65% series, due 10/1/14	10/01/04	10/01/14	4.650%	243,979	227,714	211,449	195,184	-	-	-	-	-	-	-	-	73,194
19	181069	MTN 5.75% series, due 11/1/35	11/01/05	11/01/35	5.750%	2,447,937	2,438,803	2,429,669	2,420,535	2,411,401	2,402,267	2,393,133	2,383,999	2,374,865	2,365,730	2,356,596	2,347,462	2,397,700
20	181072	MTN 5.80% series, due 10/7/36	10/07/06	10/07/36	5.800%	2,573,366	2,564,159	2,554,952	2,545,745	2,536,538	2,527,331	2,518,124	2,508,917	2,499,710	2,490,503	2,481,296	2,472,089	2,522,727
21	181074	Sr. Notes, 5.95% series, due 7/15/17	06/29/07	07/15/17	5.950%	371,936	364,267	356,599	348,930	341,261	333,592	325,923	318,255	310,586	302,917	295,248	287,579	329,758
22	181075	Sr. Notes, 5.30% series, due 2018	03/25/08	03/15/18	5.300%	1,038,367	1,019,989	1,001,611	983,233	964,854	946,476	928,098	909,720	891,342	872,964	854,585	836,207	937,287
23	Total Other Long Term Debt					9,045,673	8,974,344	8,903,014	8,831,685	8,581,437	8,526,373	8,471,309	8,416,245	8,361,181	8,306,116	8,251,052	8,195,988	8,572,035
<u>Current Maturity L-T Debt</u>																		
24	181067	MTN 4.65% series, due 10/1/14	10/01/04	10/01/14	4.650%	-	-	-	-	178,918	162,653	146,388	130,122	113,857	97,592	81,326	-	75,905
25	Total Unamortized Debt Expense					9,880,383	9,802,576	9,724,768	16,858,874	16,385,573	16,794,610	16,689,161	16,551,908	16,417,800	16,284,849	22,490,635	22,282,233	15,846,948

Source: General Ledger

MidAmerican Energy Company
 Docket No. EL14-XX
 12 Month Average Unamortized Loss on Reacquired Debt
 June 30, 2013 - May 31, 2014

Line No	Account	Description	Issue Date	Maturity Date	Interest Rate	June 2013	July 2013	August 2013	Sept. 2013	Oct 2013	Nov. 2013	Dec. 2013	Jan 2014	Feb. 2014	March 2014	April 2014	May 2014	12 Month Average
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
<u>General Mortgage Bonds</u>																		
<u>First Mortgage Bonds</u>																		
1	189048	7.625% due 2005	03/15/93	03/15/00	6.000%	63,830	63,270	62,710	62,151	61,591	61,031	60,471	59,911	59,351	58,791	58,231	57,671	60,751
2	189050	5.80% due 2007	05/15/92	05/15/04	7.700%	60,216	59,779	59,343	58,907	58,470	58,034	57,598	57,161	56,725	56,289	55,852	55,416	57,816
3	189051	8.25% due 2007	03/15/93	03/15/23	7.450%	410,777	407,236	403,695	400,154	396,613	393,072	389,530	385,989	382,448	378,907	375,366	371,824	391,301
4	189053	7.75% due 2010	10/01/77	10/01/07	5.800%	15,816	15,289	14,761	14,234	13,707	13,180	12,653	12,125	11,598	11,071	10,544	10,017	12,916
5	189054	FRMD due 2014				34,880	33,986	33,092	32,197	31,303	30,408	29,514	28,620	27,725	26,831	25,937	25,042	29,961
6	189055	FRMD due 2015				26,132	25,462	24,792	24,122	23,452	22,782	22,112	21,442	20,772	20,102	19,432	18,762	22,447
7	189056	8.50% due 2017				1,258,109	1,249,550	1,240,992	1,232,433	1,223,875	1,215,316	1,206,758	1,198,199	1,189,641	1,181,082	1,172,523	1,163,965	1,211,037
8	189059	10% due				51,895	50,767	49,639	48,511	47,383	46,254	45,126	43,998	42,870	41,742	40,614	39,485	45,690
9	189060	11% Note				519	499	479	459	439	419	399	379	359	339	319	299	409
10	189061	11.375% due				122,053	118,923	115,794	112,664	109,535	106,405	103,276	100,146	97,017	93,887	90,757	87,628	104,840
11	189081	2.40% due 2019	4/3/2014	3/15/19	2.40%	-	-	-	-	-	-	-	-	-	-	-	1,114,390	92,866
12	189082	3.50% due 2024	4/3/2014	10/15/24	3.50%	-	-	-	-	-	-	-	-	-	-	-	2,245,198	187,100
13	189083	4.40% due 2044	4/3/2014	10/15/44	4.40%	-	-	-	-	-	-	-	-	-	-	-	3,007,057	250,588
14	Total First Mortgage Bonds					2,044,228	2,024,762	2,005,297	1,985,832	1,966,366	1,946,901	1,927,436	1,907,971	1,888,505	1,869,040	1,849,575	8,196,755	2,467,722
<u>Pollution Control Bonds</u>																		
15	189013	PC Louisa Adj Rate due 2024	10/01/94	10/01/24	Adj.	277,689	275,647	273,605	271,563	269,521	267,480	265,438	263,396	261,354	259,312	257,270	255,229	266,459
16	189017	PC Var Rate Bonds due 2023	7/1/2008	05/01/23	Adj.	471,383	467,388	463,393	459,399	455,404	451,409	447,414	443,420	439,425	435,430	431,435	427,441	449,412
17	Total Pollution Control Bonds					749,072	743,035	736,998	730,962	724,925	718,889	712,852	706,815	700,779	694,742	688,706	682,669	715,870
<u>Other Long Term Debt</u>																		
18	189065	MTN 6.75% Series due 2031	02/08/02	12/30/31	6.750%	1,958,861	1,950,038	1,941,214	1,932,390	1,923,566	1,914,743	1,905,919	1,897,095	1,888,272	1,879,448	1,870,624	1,861,801	1,910,331
19	189077	Wind VII long term debt financing		12/31/15	1.430%	5,673,894	5,484,764	5,295,634	5,106,505	4,917,375	4,728,245	4,539,115	4,349,985	4,160,856	3,971,726	3,782,596	3,593,466	4,633,680
20	Total Other Long Term Debt					7,632,755	7,434,802	7,236,848	7,038,895	6,840,941	6,642,988	6,445,034	6,247,081	6,049,127	5,851,174	5,653,220	5,455,267	6,544,011
<u>Other</u>																		
21	7.45% due 2023					89,526	88,754	87,982	87,210	86,439	85,667	84,895	84,123	83,352	82,580	81,808	81,036	85,281
<u>Current Maturity - L T Debt</u>																		
22	189076	Wind VII long term debt financing		12/31/13	1.460%	3,060,519	2,550,432	2,040,346	1,530,259	1,149,673	510,086	-	-	-	-	-	-	903,443
23	Total Current Maturities					3,060,519	2,550,432	2,040,346	1,530,259	1,149,673	510,086	-	-	-	-	-	-	903,443
24	Total Unamortized Loss on Reacquired Debt					13,576,099	12,841,785	12,107,472	11,373,158	10,768,345	9,904,531	9,170,217	8,945,990	8,721,763	8,497,536	8,273,309	14,415,727	10,716,328

Source: Lines 1-20, and 22: General Ledger
 Line 21: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 13 of 18.

MidAmerican Energy Company
Docket No. EL14-XX
Interest on Long Term Debt
Twelve Months Ending May 31, 2014

Line No	Account (a)	Description (b)	12 Month Average Balance (c)	Interest Rate (d)	Interest Expense (e)
<u>General Mortgage Bonds</u>					
<u>First Mortgage Bonds</u>					
1	427078	2.40% series due 2019	262,500,000	2.40%	6,300,000
2	427079	3.70% series due 2023	187,500,000	3.70%	6,937,500
3	427080	4.80% series due 2043	262,500,000	4.80%	12,600,000
4	427081	2.40% series due 2019	25,000,000	2.40%	600,000
5	427082	3.50% series due 2024	50,000,000	3.50%	1,750,000
6	427083	4.40% series due 2044	<u>66,666,667</u>	4.40%	<u>2,933,333</u>
7		Total First Mortgage Bonds	854,166,667		31,120,833
<u>Pollution Control Bonds</u>					
8	427013	PC Louisa Adj Rate due 2024	34,900,000	Adj.	30,779
9	427038	PC IDFA Adj Rate due 2016	4,200,000	Adj.	5,075
10	427039	PC Louisa Adj Rate due 2016	29,500,000	Adj.	26,227
11	427040	PC Louisa Adj Rate due 2017	3,900,000	Adj.	3,467
12	427041	PC Chillicothe Adj Rate due 2023	6,850,000	Adj.	8,276
13	427042	PC Co. Bluffs Adj Rate due 2025	12,750,000	Adj.	15,405
14	427076	PC IFA series A, Var. rate, due 2038	45,100,000	Adj.	44,198
15	427077	PC IFA series B, Var. rate, due 2023	<u>57,325,000</u>	Adj.	<u>50,163</u>
16		Total Pollution Control Bonds	194,525,000		183,590
<u>Other Long Term Debt</u>					
17	427065	MTN, 6.75%, due 12/31/2031	400,000,000	6.750%	27,000,000
18	427067	MTN 4.65% series, due 2014	116,666,667	4.650%	5,425,000
19	427069	MTN 5.75% series, due 11/1/35	300,000,000	5.750%	17,250,000
20	427072	MTN 5.80% series, due 10/6/36	350,000,000	5.800%	20,300,000
21	427074	Sr. Notes, 5.95% series, due 7/15/17	250,000,000	5.950%	14,875,000
22	427075	Sr. Notes, 5.30% series, due 3/15/18	350,000,000	5.300%	18,550,000
23		Wind VII long term debt financing	<u>426,254,400</u>		<u>0</u>
24		Total Other Long Term Debt	2,192,921,067		103,400,000
<u>Current Maturity L-T Debt</u>					
25		Wind VII long term debt financing	334,321,560		0
23	427067	MTN 4.65% series, due 2014	<u>204,166,667</u>	4.650%	<u>9,493,750</u>
24		Total Current Maturities	538,488,227		9,493,750
25		Total Long Term Debt Interest	3,780,100,960		144,198,173

Source: Columns (c) and (d) from MidAmerican Exhibit RRT 1.1, Schedule 2, Page 2 of 18.

MidAmerican Energy Company
Docket No. EL14-XX
Annual Amortization of Debt Discount
Twelve Months Ending May 31, 2014

<u>Line No</u>	<u>Account</u> (a)	<u>Issue Type and Coupon Rate</u> (b)	<u>Annual Amort. Debt Discount</u> (c)
<u>General Mortgage Bonds</u>			
<u>First Mortgage Bonds</u>			
1	428008	2.40% series due 2019	24,982
2	428009	3.70% series due 2023	57,796
3	428010	4.80% series due 2043	38,557
4	428002	3.50% series due 2024	22,417
5	428003	4.40% series due 2044	12,683
6		Total First Mortgage Bonds	156,435
<u>Pollution Control Bonds</u>			
7		Louisa Adj Rate due 2024	
8		IDFA Adj Rate due 2016	
9		PC Louisa Adj Rate due 2016	
10		PC Louisa Adj Rate due 2017	
11		Chillicothe Adj Rate due 2023	
12		Co. Bluffs Adj Rate due 2025	
13		IFA series A, Var. rate, due 2038	
14		IFA series B, Var. rate, due 2023	
15		Total Pollution Control Bonds	
<u>Other Long Term Debt</u>			
16	428022	MTN 5.8% Series due 2036	18,649
17	428039	MTN 6.75% due 2031	168,163
18	428044	Sr. Notes, 5.95% series, due 7/15/17	53,414
19	428045	Sr. notes 5.30% series, due 2018	120,351
20	428046	Wind VII 1.46% long term debt 2013	5,658,132
21	428047	Wind VII 1.43% long term debt 2015	5,875,661
22	428049	MTN 5.75% series, due 11/1/35	8,600
23		Total Other Long Term Debt	11,902,971
<u>Current Maturities</u>			
24	428042	MTN 4.65% series, due 2014	29,634
25		Totals	12,089,039

Source: Income Statement

MidAmerican Energy Company
Docket No. EL14-XX
Annual Amortization of Debt Expense
Twelve Months Ending May 31, 2014

<u>Line No</u>	<u>Account</u> (a)	<u>Issue Type and Coupon Rate</u> (b)	<u>Annual Amort. Debt Expense</u> (c)
<u>General Mortgage Bonds</u>			
<u>First Mortgage Bonds</u>			
1	428088	2.40% series due 2019	286,022
2	428089	3.70% series due 2023	129,731
3	428090	4.80% series due 2043	76,813
4	428071	2.40% series due 2019	29,474
5	482072	3.50% series due 2024	29,998
6	428073	4.40% series due 2044	18,557
7		Total First Mortgage Bonds	570,595
<u>Pollution Control Bonds</u>			
8	428026	IFA series A, Var. rate, due 2038	12,590
9	428027	IFA series B, Var. rate, due 2023	23,236
10	428063	Louisa Adj Rate due 2024	8,547
11	428078	IDFA Adj Rate due 2016	4,758
12	428079	PC Louisa Adj Rate due 2016	13,901
13	428080	PC Louisa Adj Rate due 2017	2,365
14	428081	Chillicothe Adj Rate due 2023	5,935
15	428082	Co. Bluffs Adj Rate due 2025	6,405
16		Total Pollution Control Bonds	77,735
<u>Other Long Term Debt</u>			
17	428012	MTN 5.80% Series due 2036	110,484
18	428014	Sr. Notes, 5.95% series, due 7/15/17	92,025
19	428015	Sr. Notes 5.30% series, due 2018	220,538
20	428095	MTN 6.75% due 2031	128,113
21	428099	MTN 5.75% series, due 2035	109,609
22		Total Other Long Term Debt	660,770
<u>Current Maturities</u>			
23	428097	MTN 4.65% series, due 2014	181,629
24		Totals	1,490,729

Source: Income Statement

MidAmerican Energy Company
Docket No. EL14-XX
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending May 31, 2014

Line No	Account (a)	Issue Type and Coupon Rate (b)	Annual Amort. of Loss on Reacq Debt (c)
<u>General Mortgage Bonds</u>			
<u>First Mortgage Bonds</u>			
1	428148	7.625% due 2005	6,719
2	428150	5.80% due 2007	5,236
3	428151	8.25% due 2007	42,494
4	428153	7.75% due 2010	6,326
5	428154	FRMD due 2014	10,732
6	428155	FRMD due 2015	8,041
7	428156	8.50% due 2017	102,703
8	428159	10% due	13,538
9	428160	11% Note	239
10	428161	11.375% due	37,555
11	428181	2.40% due 2019	15,973
12	428182	3.50% due 2024	14,887
13	428183	4.40% due 2044	6,817
14		Total First Motgqage Bonds	271,260
<u>Pollution Control Bonds</u>			
15	428113	Louisa Adj Rate due 2024	24,502
16	428117	IFA series B, Var. rate, due 2023	47,937
17		Total Pollution Control Bonds	72,439
<u>Other Long Term Debt</u>			
18	428165	MTN 6.75% due 2031	105,884
19	428176	Wind VII financing due 2013	3,570,605
20	428177	Wind VII financing due 2015	2,269,558
21		Total Other Long Term Debt	5,946,047
<u>Current Maturities</u>			
<u>Other</u>			
22		7.45% due 2023	9,261
23		Totals	6,299,008

Source: Lines 1-21: Income Statement
Line 22: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 13 of 18, Column (e), Line 10.

MidAmerican Energy Company
Docket No. EL14-XX
Annual Amortization of Premium on Bonds
Twelve Months Ending May 31, 2014

<u>Line No</u>	<u>Activity</u> (a)	<u>Issue Type and Coupon Rate</u> (b)	<u>Annual Amort. of Premium on Bonds</u> (c)
		<u>General Mortgage Bonds</u>	
1	429001	2.40% series due 2019	(43,452)

Source: Income Statement

MidAmerican Energy Company
Docket No. EL14-XX
Annual Amortization of Loss on Reacquired Debt
Twelve Months Ending May 31, 2014

<u>Line</u>	<u>Description</u>	<u>Year</u>	<u>Amortized</u>	<u>Months</u>	<u>Exp & Disc</u>	<u>Months</u>
	(a)	(b)	(c)	(d)	(e)	(f)
7.45% Series due 2023						
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		12 Months		
17		2001		12 Months		
18		2002		12 Months		
19		2003		12 Months		
20		2004		12 Months		
21		2005		12 Months		
22		2006		12 Months		
23		2007		12 Months		
24		2008		12 Months		
25		2009		12 Months		
26		2010		12 Months		
27		2011		12 Months		
28		2012		12 Months		
29		2013		6 Months		
30		Total		198 Months	\$152,811.26	
31	Implied Unamortized Balance @ June 30, 2013				\$89,526	
32	Implied Unamortized After Tax Balance @ June 30, 2013				58,192	
33	Implied Amortization					
34		1996		0 Months		
35		1997		12 Months		
36		1998		12 Months		
37		1999		12 Months		
38		2000		12 Months		
39		2001		12 Months		
40		2002		12 Months		
41		2003		12 Months		
42		2004		12 Months		
43		2005		12 Months		
44		2006		12 Months		
45		2007		12 Months		
46		2008		12 Months		
47		2009		12 Months		
48		2010		12 Months		
49		2011		12 Months		
50		2012		12 Months		
51		2013		12 Months		
52		2014		5 Months		
53		Total		209 Months	\$161,300.78	
54	Implied Unamortized Balance @ May 31, 2014				\$81,036	
55	Implied Unamortized After-Tax Bal. @ May 31, 2014				\$52,673.58	

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

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Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending May 31, 2014

<u>Line No</u>	<u>Issue Type and Coupon Rate</u> (a)	<u>Annual Amort. of Gain on Reacq Debt</u> (b)
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	<u>(238)</u>
5	Totals	(63,069)

Source: Line 1: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 15 of 18, Column (i), Line 10.
Line 2: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 16 of 18, Column (i) Line10.
Line 3: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 17 of 18, Column (e) Line 10.
Line 4: MidAmerican Exhibit RRT 1.1, Schedule 26, Page 18 of 18, Column (e) Line 10.

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Twelve Months Ending May 31, 2014

Line No.	Description (a)	Year (b)	Mos. Amortized (c)	Months (d)	Mos. Amortized (e)	Reacq Disc (f)	Months (g)	Exp & Disc (h)	Net (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	12	Months		12			
17		2001	12	Months		12			
18		2002	12	Months		12			
19		2003	12	Months		12			
20		2004	12	Months		12			
21		2005	12	Months		12			
22		2006	12	Months		12			
23		2007	12	Months		12			
24		2008	12	Months		12			
25		2009	12	Months		12			
26		2010	12	Months		12			
27		2011	12	Months		12			
28		2012	12	Months		12			
29		2013	6	Months		6			
30		Total	201	Months		198		(\$64,912.85)	\$32,419.64
31	Implied Unamortized Balance @ June 30, 2013					(\$37,462.15)		\$18,993.33	(\$18,468.82)
32	Implied Unamortized After Tax Balance @ June 30, 2013					(\$24,350.39)		\$12,345.66	(\$12,004.73)
33	Implied Amortization		Reacq Disc			Exp & Disc			
34		1996	3	Months		0			
35		1997	12	Months		12			
36		1998	12	Months		12			
37		1999	12	Months		12			
38		2000	12	Months		12			
39		2001	12	Months		12			
40		2002	12	Months		12			
41		2003	12	Months		12			
42		2004	12	Months		12			
43		2005	12	Months		12			
44		2006	12	Months		12			
45		2007	12	Months		12			
46		2008	12	Months		12			
47		2009	12	Months		12			
48		2010	12	Months		12			
49		2011	12	Months		12			
50		2012	12	Months		12			
51		2013	12	Months		12			
52		2014	5	Months		5			
53		Total	212	Months		209		(\$68,465.30)	\$34,220.73 (\$34,244.56)
54	Implied Unamortized Balance @ May 31, 2014					(\$33,909.70)		\$17,192.24	(\$16,717.47)
55	Implied Unamortized After-Tax Bal. @ May 31, 2014					(\$22,041.31)		\$11,174.95	(\$10,866.35)

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

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Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending May 31, 2014

Line No.	Description	Year	Mos.		Mos.		Reacq Disc	Months	Exp & Disc	Net
			Amortized	Months	Amortized	Months				
	(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	12	Months				12		
17		2001	12	Months				12		
18		2002	12	Months				12		
19		2003	12	Months				12		
20		2004	12	Months				12		
21		2005	12	Months				12		
22		2006	12	Months				12		
23		2007	12	Months				12		
24		2008	12	Months				12		
25		2009	12	Months				12		
26		2010	12	Months				12		
27		2011	12	Months				12		
28		2012	12	Months				12		
29		2013	6	Months				6		
30	Total		201	Months			198	(\$1,101,254.74)	\$168,582.50	
31	Implied Unamortized Balance @ June 30, 2013					(\$805,395.26)		\$125,159.73	(\$680,236)	
32	Implied Unamortized After Tax Balance @ June 30, 2013					(\$523,506.92)		\$81,353.83	(\$442,153)	
33	Implied Amortization									
34		1996	3	Months				0		
35		1997	12	Months				12		
36		1998	12	Months				12		
37		1999	12	Months				12		
38		2000	12	Months				12		
39		2001	12	Months				12		
40		2002	12	Months				12		
41		2003	12	Months				12		
42		2004	12	Months				12		
43		2005	12	Months				12		
44		2006	12	Months				12		
45		2007	12	Months				12		
46		2008	12	Months				12		
47		2009	12	Months				12		
48		2010	12	Months				12		
49		2011	12	Months				12		
50		2012	12	Months				12		
51		2013	12	Months				12		
52		2014	5	Months				5		
53	Total		212	Months			209	(\$1,161,522.41)	\$177,948.19	(\$983,574)
54	Implied Unamortized Balance @ May 31, 2014					(\$745,127.59)		\$115,794.04	(\$629,334)	
55	Implied Unamortized After-Tax Bal. @ May 31, 2014					(\$484,332.93)		\$75,266.13	(\$409,067)	

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

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Annual Amortization of Gain on Reacquired Debt
Twelve Months Ending May 31, 2014

Line No.	Description	Year	Mos. Amortized	Months	Reacq Disc	Months
	(a)	(b)	(c)	(d)	(e)	(f)
6.95% Series due 2025						
1	Unamortized Expense				\$30,562	
2	Unamortized Discount				-	
3	Reacquisition Premium				-	
4	Reacquisition Discount				<u>183,750</u>	
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		12 Months		
17		2001		12 Months		
18		2002		12 Months		
19		2003		12 Months		
20		2004		12 Months		
21		2005		12 Months		
22		2006		12 Months		
23		2007		12 Months		
24		2008		12 Months		
25		2009		12 Months		
26		2010		12 Months		
27		2011		12 Months		
28		2012		12 Months		
29		2013		6 Months		
30	Total			194 Months	(\$87,151.09)	
31	Implied Unamortized Balance @ June 30, 2013				(\$66,037)	
32	Implied Unamortized After Tax Balance @ June 30, 2013				(\$42,924.16)	
33	Implied Amortization					
34		1996		0 Months		
35		1997		8 Months		
36		1998		12 Months		
37		1999		12 Months		
38		2000		12 Months		
39		2001		12 Months		
40		2002		12 Months		
41		2003		12 Months		
42		2004		12 Months		
43		2005		12 Months		
44		2006		12 Months		
45		2007		12 Months		
46		2008		12 Months		
47		2009		12 Months		
48		2010		12 Months		
49		2011		12 Months		
50		2012		12 Months		
51		2013		12 Months		
52		2014		5 Months		
53	Total			205 Months	(\$92,092.65)	
54	Implied Unamortized Balance @ May 31, 2014				(\$61,095.61)	
55	Implied Unamortized After-Tax Bal. @ May 31, 2014				(\$39,712.15)	

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

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Twelve Months Ending May 31, 2014

Line No.	Description (a)	Year (b)	Mos. Amortized (c)	Months (d)	Reacq Disc (e)	Months (f)
6.95% Series due 2025						
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		12 Months		
17		2001		12 Months		
18		2002		12 Months		
19		2003		12 Months		
20		2004		12 Months		
21		2005		12 Months		
22		2006		12 Months		
23		2007		12 Months		
24		2008		12 Months		
25		2009		12 Months		
26		2010		12 Months		
27		2011		12 Months		
28		2012		12 Months		
29		2013		6 Months		
30		Total		192 Months	(\$3,814.52)	
31	Implied Unamortized Balance @ June 30, 2013				(\$2,920)	
32	Implied Unamortized After Tax Balance @ June 30, 2013				(\$1,898.32)	
33	Implied Amortization					
34		1996		0 Months		
35		1997		6 Months		
36		1998		12 Months		
37		1999		12 Months		
38		2000		12 Months		
39		2001		12 Months		
40		2002		12 Months		
41		2003		12 Months		
42		2004		12 Months		
43		2005		12 Months		
44		2006		12 Months		
45		2007		12 Months		
46		2008		12 Months		
47		2009		12 Months		
48		2010		12 Months		
49		2011		12 Months		
50		2012		12 Months		
51		2013		12 Months		
52		2014		5 Months		
53		Total		203 Months	(\$4,033.06)	
54	Implied Unamortized Balance @ May 31, 2014				(\$2,701.95)	
55	Implied Unamortized After-Tax Bal. @ May 31, 2014				(\$1,756.27)	

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