

MidAmerican Energy Company
Gas

Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2010 - December 2010

Line No.	Month	Residential Expenses	Total Residential Recoveries	Residential Operating Recoveries	Residential Cumulative Balance	Carrying Charges	Residential Units (Therms)	Incentive Recovery	Approved Recovery Factor April - December
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.	Dec-09				250,551				Operating Factor ⁽¹⁾
2.	Jan-10	\$ 136,992	\$ 243,642	\$ 243,642	\$ 143,901	\$ 1,005		\$ -	Operating Expenses: \$ 822,257
3.	Feb-10	106,378	199,906	199,906	50,373	352		-	Units: <u>30,327,185</u>
4.	Mar-10	83,324	185,007	185,007	(51,310)	(358)		-	Factor Approved: \$ 0.02711
5.	Apr-10	79,814	114,332	102,713	(74,209)	(518)	3,788,355	11,619	
6.	May-10	50,687	73,315	65,864	(89,387)	(624)	2,429,270	7,451	Incentive Factor ⁽²⁾
7.	Jun-10	58,796	48,275	43,369	(73,960)	(516)	1,599,577	4,906	Incentive Awards: \$ 93,013
8.	Jul-10	47,124	33,743	30,314	(57,150)	(399)	1,118,064	3,429	Units: <u>30,327,185</u>
9.	Aug-10	75,405	29,818	26,788	(8,532)	(60)	988,010	3,030	Factor Approved: \$ 0.00307
10.	Sep-10	61,925	32,479	29,178	24,214	169	1,076,182	3,301	
11.	Oct-10	72,382	42,280	37,983	58,613	409	1,400,935	4,297	Total Factor
12.	Nov-10	83,478	93,360	83,872	58,218	406	3,093,454	9,488	Recoverable Costs \$ 915,270
13.	Dec-10	120,120	273,903	246,068	(67,730)	(473)	9,075,690	27,835	Units: <u>30,327,185</u>
14.	Total 2010	<u>\$ 976,425</u>	<u>\$ 1,370,060</u>	<u>\$ 1,294,706</u>		<u>\$ (607)</u>		<u>\$ 75,354</u>	Factor Approved <u>\$ 0.03018</u>

Line No.	Month	Nonresidential Expenses	Total Nonresidential Recoveries	Nonresidential Operating Recoveries	Cumulative Balance	Carrying Charges	Nonresidential Units (Therms)	Incentive Recovery	Approved Recovery Factor April - December
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
15.	Dec-09				(37,638)				Operating Factor ⁽¹⁾
16.	Jan-10	\$ 5,774	\$ 53,409	\$ 53,409	\$ (85,273)	\$ (595)		\$ -	Operating Expenses: \$ 66,941
17.	Feb-10	8,720	38,984	38,984	(115,537)	(807)		-	Units: <u>22,220,152</u>
18.	Mar-10	45,778	44,439	44,439	(114,198)	(797)		-	Factor Approved: \$ 0.00301
19.	Apr-10	18,519	11,511	8,976	(104,655)	(731)	2,982,124	2,534	
20.	May-10	3,514	7,343	5,726	(106,867)	(746)	1,902,332	1,617	Incentive Factor ⁽²⁾
21.	Jun-10	4,473	5,253	4,096	(106,490)	(743)	1,360,881	1,157	Incentive Awards: \$ 18,884
22.	Jul-10	5,728	3,511	2,738	(103,500)	(723)	909,585	773	Units: <u>22,220,152</u>
23.	Aug-10	3,437	3,623	2,825	(102,889)	(718)	938,601	798	Factor Approved: \$ 0.00085
24.	Sep-10	3,522	3,972	3,097	(102,464)	(715)	1,029,016	875	
25.	Oct-10	2,430	5,361	4,180	(104,214)	(728)	1,388,860	1,180	Total Factor
26.	Nov-10	24,190	9,874	7,700	(87,724)	(612)	2,558,031	2,174	Recoverable Costs \$ 85,825
27.	Dec-10	12,382	26,339	20,539	(95,881)	(669)	6,823,575	5,799	Units: <u>22,220,152</u>
28.	Total 2010	<u>\$ 138,467</u>	<u>\$ 213,619</u>	<u>\$ 196,710</u>		<u>\$ (8,584)</u>		<u>\$ 16,906</u>	Factor Approved <u>\$ 0.00386</u>

Notes:

- 1) From previous years filing, Exhibit C(G), Page 5 of 5, column (b) + (c).
- 2) From previous years filing, Exhibit C(G), Page 5 of 5, column (d) +(e)

References:

Columns (b) and (c) are from company books.
Lines 1 and 15 are the December cumulative balances from the previous filing.
The totals of column (f) becomes column (c) on Exhibit C(G), Page 2 of 5
Column (e) is calculated as (b)-(c) plus previous month's balance
The totals of column (h) becomes column (e) on Exhibit C(G), Page 4 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Reconciliation
January 2010 - December 2010**

Line No.	Item	Authorized Revenues Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2009 Under (Over) Recovery Recovered in 2010	Actual Revenues Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
	(a)	(b)	(c)	(d)	(e)	(f)
						(b)+(c)+(d)-(e)
1.	Residential	\$ 976,425	\$ (607)	\$ 258,390	\$ 1,294,706	\$ (60,498)
2.	Nonresidential	<u>138,467</u>	<u>(8,584)</u>	<u>(37,829)</u>	<u>196,710</u>	<u>(104,656)</u>
3.	Total	<u>\$ 1,114,892</u>	<u>\$ (9,191)</u>	<u>220,561</u>	<u>\$ 1,491,416</u>	<u>\$ (165,154)</u>

Notes:

Column (b) is actual expenditure for 2010

Column (c) is from column (f) from Exhibit C(G), Page 1 of 5

Column (d) is from column (e) from Exhibit C(G), Page 2 of 5 of the previous years filing.

Column (e) is calculated in column (d) Exhibit C(G), Page 1 of 5

Column (f) is carried to column (c) Exhibit C(G), Page 5 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
2011 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2011 Proposed Budget				
1.	Equipment	\$ 710,358	45,139	\$ 755,497
2.	Audit	287,739	49,886	337,625
3.	Low Income	0	0	0
4.	Custom	0	80,162	80,162
5.	Total 2011 Approved Costs	<u>\$ 998,097</u>	<u>\$ 175,187</u>	<u>\$ 1,173,284</u>
Estimated Recoveries				
6.	January	\$ 327,993	\$ 31,005	\$ 358,998
7.	Febraury	280,085	26,655	306,739
8.	March	218,851	20,784	239,635
9.				
10.	Total:	<u>\$ 826,928</u>	<u>\$ 78,444</u>	<u>\$ 905,373</u>
11.	Remainder to be Recovered	<u>\$ 171,169</u>	<u>\$ 96,743</u>	<u>\$ 267,911</u>

Notes:

Lines 1 through 5 are proposed 2011 budgets.

Lines 8 is actual January recoveries.

Lines 9 and 10 are the estimated recovery of energy efficiency costs using current factors in effect and the most recent sales forecast. The factors are:

Residential	\$ 0.03018
Nonresidential	\$ 0.00386

Line 11 carries to column (b) of Exhibit C(G), Page 5 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
2010 Incentive Reconciliation
January 2010 - December 2010**

Line No.	Item (a)	2010 Incentive Based on Proposed Budgets (b)	2010 Incentive Based on Actual Expenditure (c)	2009 Incentive Recovered in 2010 (d)	Actual Incentive Recoveries Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (c)+(d)-(e)
1.	Residential	\$ 93,013	\$ 81,805	\$ -	\$ 75,354	\$ 6,451
2.	Nonresidential	<u>18,884</u>	<u>11,601</u>	<u>-</u>	<u>16,906</u>	<u>(5,305)</u>
3.	Total	<u>\$ 111,897</u>	<u>\$ 93,406</u>	<u>\$ 0</u>	<u>\$ 92,261</u>	<u>\$ 1,145</u>

Notes:

Column (b) is from column (e) on Exhibit C(G), Page 5 of 5 of the previous years filing.

Column (c) is calculated as the 2010 actual expenditure on column (b) of Exhibit C(G), Page 2 of 5 multiplied by the approved rate of return in Docket No. NG-04-001.

Column (d) is from column (d), Exhibit C(G), Page 5 of 5 of the previous years filing.

Column (e) is from column (h) on Exhibit C(G), Page 1 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Calculation of Gas ECR Factors**

Line No.	Item	Current Authorized Recoveries (b)	Under (Over)	2010 Incentive (Over)Under (d)	Incentive Recoveries 2011 (e)	ECR Factor Numerator (f) (b)+(c)+(d)+(e)	Projected April-December Sales (g)	ECR Factor (h) (f)/(g)
			Recovery For Reconciliation Period (c)					
1.	Residential	\$ 171,169	\$ (60,498)	\$ 6,451	\$ 83,621	\$ 200,742	32,659,405	\$0.00615
2.	Nonresidential	<u>96,743</u>	<u>(104,656)</u>	<u>(5,305)</u>	<u>14,677</u>	<u>1,458</u>	24,096,464	\$0.00006
3.	Total	<u>\$ 267,911</u>	<u>\$ (165,154)</u>	<u>\$ 1,145</u>	<u>\$ 98,298</u>	<u>\$ 202,200</u>		

Notes:

Column (b) is calculated on Line 11 of Exhibit C(G), Page 3 of 5

Column (c) is calculated on column (f) of Exhibit C(G), Page 2 of 5

Column (d) is calculated on Exhibit C(G), Page 4 of 5

Column (e) is calculated as the 2011 proposed budget on Line 5 of Exhibit C(G), Page 3 of 5 multiplied by the approved rate of return in Docket No. NG-04-001.