2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

Prepared by:

Excellence Delivered ***As Promised***

MIDAMERICAN ENERGY COMPANY

Des Moines, Iowa

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

December 8, 2016

MidAmerican Energy Company
666 Grand Avenue
Des Moines, IA 50309

Attention Mr. Thomas Specketer
Vice President and Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of MidAmerican Energy Company as of December 31, 2015. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC.

John J. Spanos

JOHN J. SPANOS
Sr. Vice President

JJS:mlw

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MIDAMERICAN ENERGY COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to MidAmerican Energy Company's ("MEC" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2015. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

MEC's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities. Additionally, there have been considerable capital additions in wind investment which changes the investment mix in other production. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2012. For mass accounts, some average service lives are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2015 as

summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $410.6 million when applied to depreciable plant balances as of December 31, 2015. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2015	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	$ 3,581,124,092.88	2.33	83,298,225
Hydroelectric Production Plant	2,309,976.20	3.97	91,775
Other Production Plant	6,232,705,792.73	3.60	224,107,694
Transmission Plant	1,291,844,251.12	1.83	23,687,314
Distribution Plant	2,598,329,782.16	2.42	62,839,394
General Plant	362,984,189.07	4.58	16,624,806
Total	**$14,069,298,084.16**	**2.92**	**$410,649,208**

PART I. INTRODUCTION

MIDAMERICAN ENERGY COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for MidAmerican Energy Company ("Company"), as applied to specific electric plant in service as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, the net salvage analyses of historical plant retirement data recorded through 2015; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and

amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each

depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For steam, hydroelectric, and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal

and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment

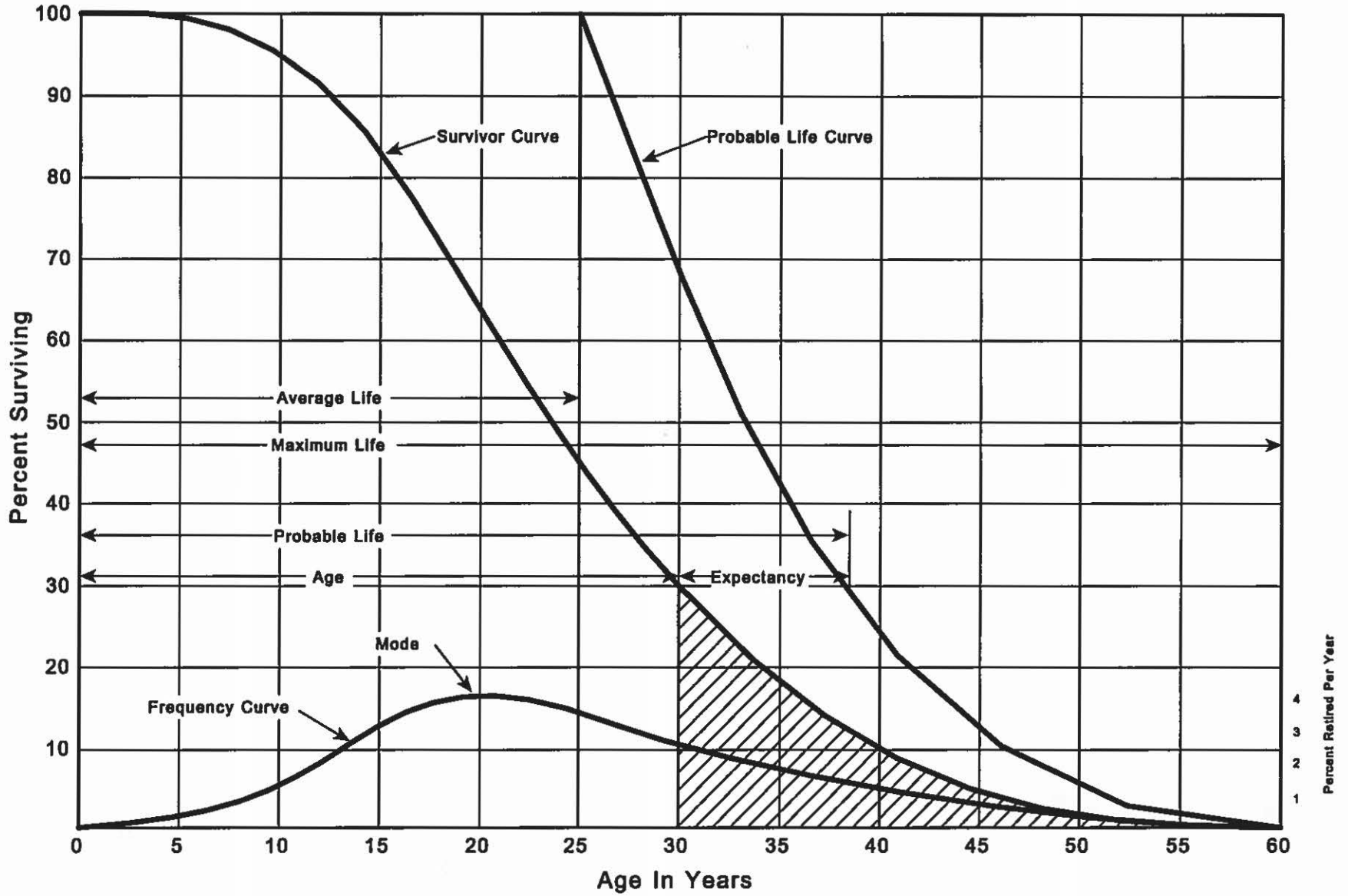


Figure 1. A Typical Survivor Curve and Derived Curves

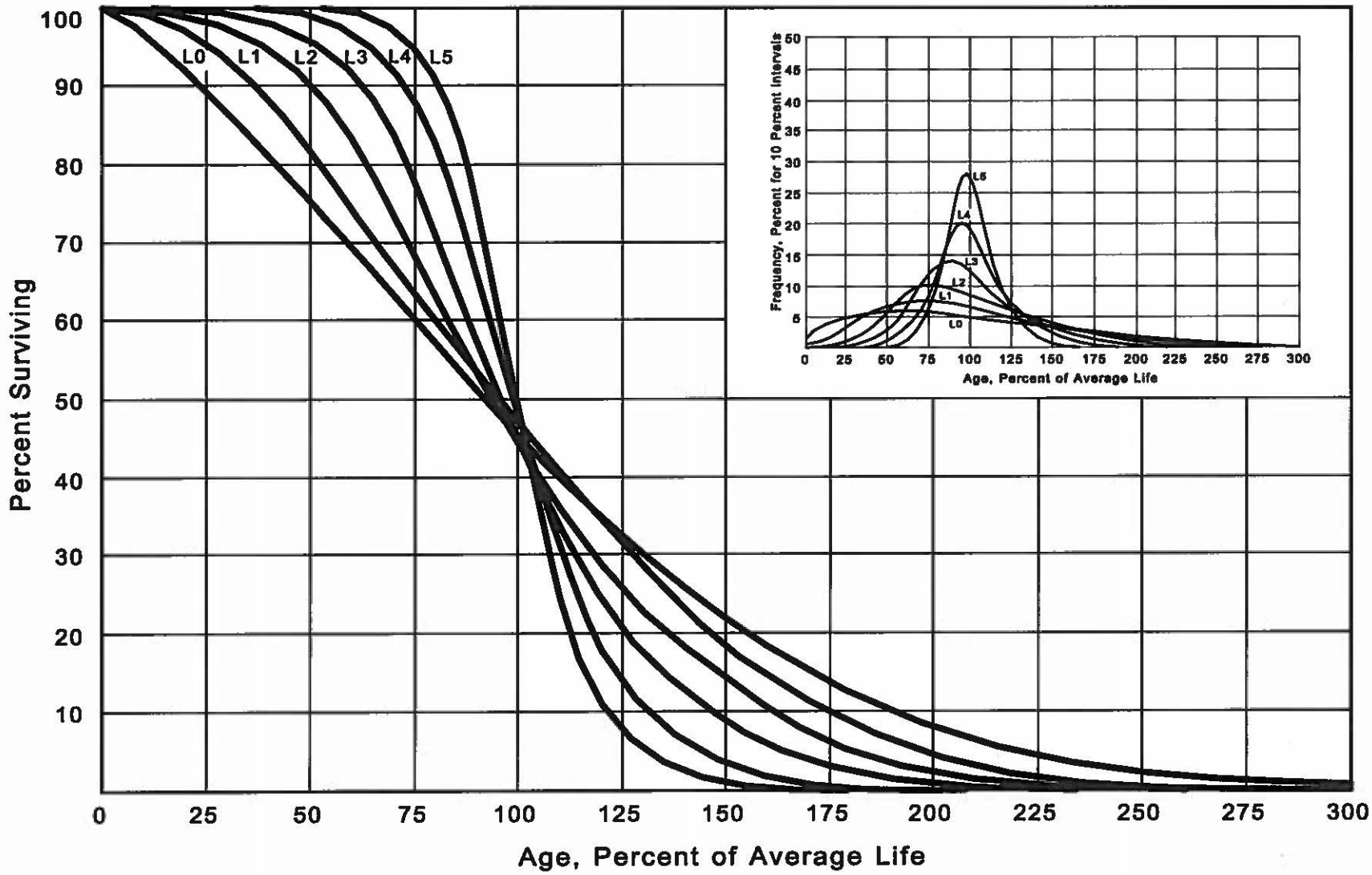


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

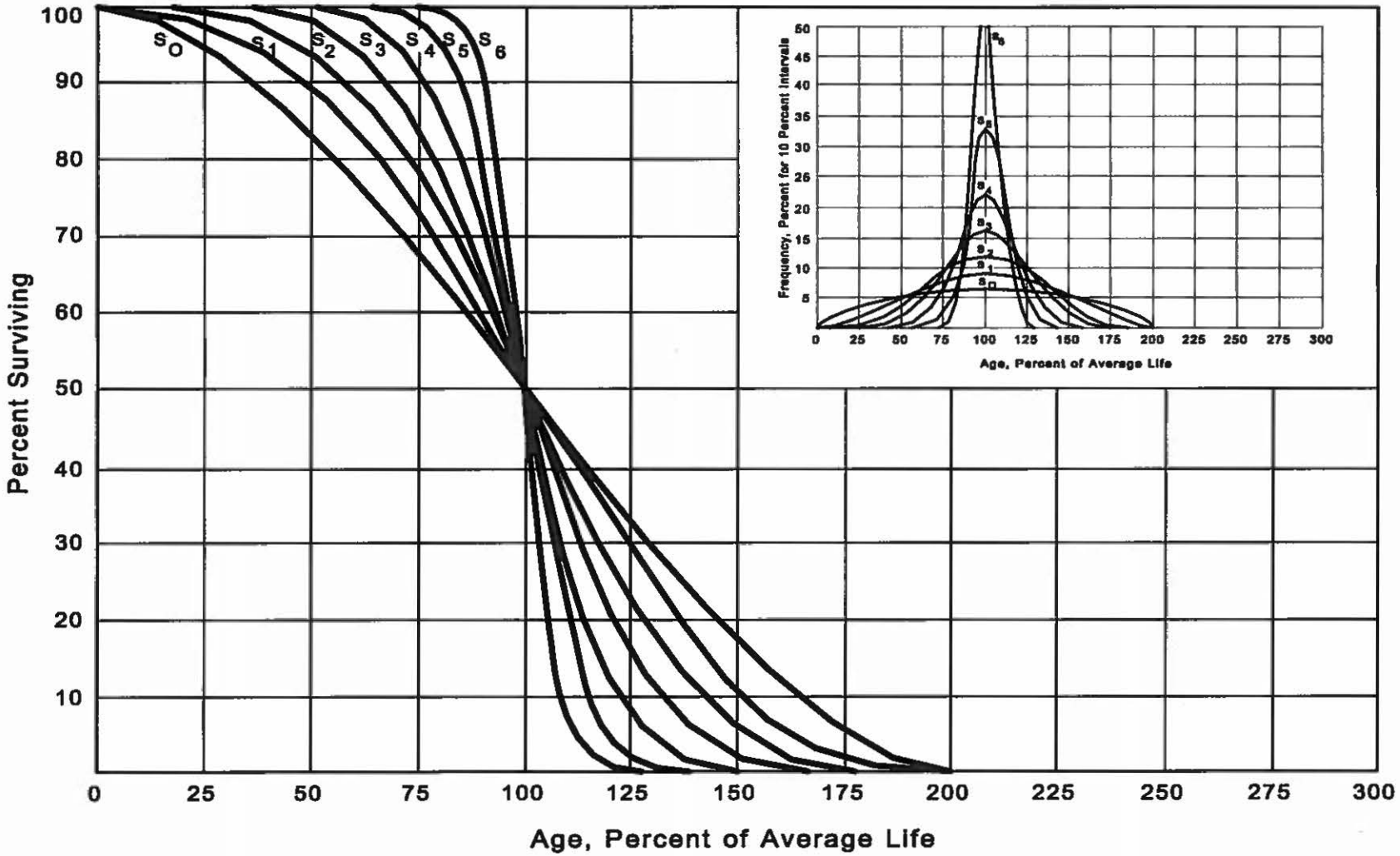


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

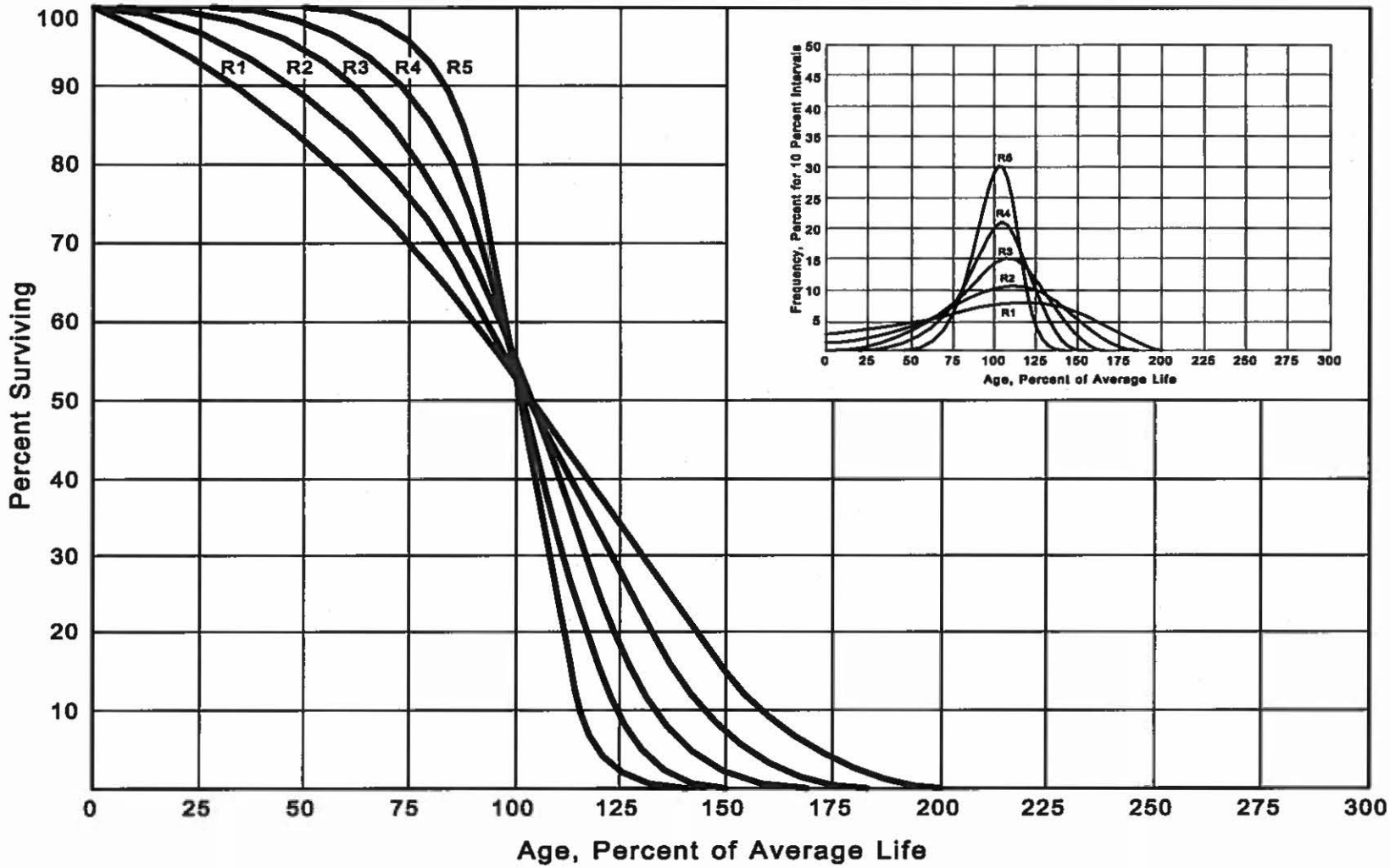


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

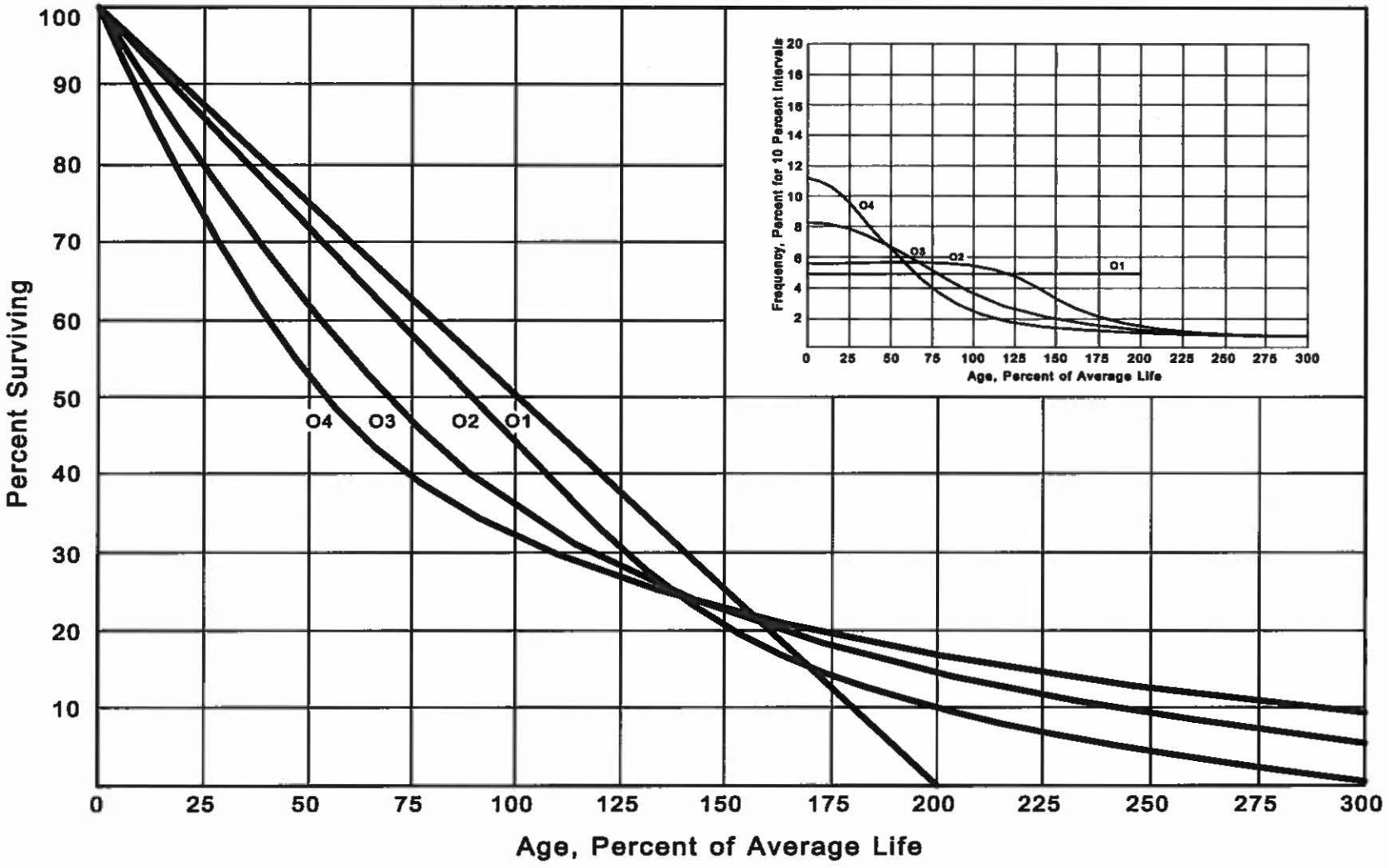


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College. Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12 In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2001 were retired in 2006. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a
one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					7	14	16	17	19	20	143	4½-5½
2011						8	18	20	22	23	146	3½-4½
2012							9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2005	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2007		-	-	-	-	-	-	-	-	-	6	7½-8½
2008			-	-	-	-	-	-	-	-	-	6½-7½
2009				-	-	-	-	(12)[b]	-	-	-	5½-6½
2010					-	-	-	-	22[a]	-	-	4½-5½
2011						-	-	(19)[b]	-	-	10	3½-4½
2012							-	-	-	-	-	2½-3½
2013								-	-	(102)[c]	(121)	1½-2½
2014									-	-	-	½-1½
2015											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2009				580[a]	574	561	546	530	501	482	3,057	5½-6½
2010					660[a]	653	639	623	628	609	3,789	4½-5½
2011						750[a]	742	724	685	663	4,332	3½-4½
2012							850[a]	841	821	799	4,955	2½-3½
2013								960[a]	949	926	5,719	1½-2½
2014									1,080[a]	1,069	6,579	½-1½
2015										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015 Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

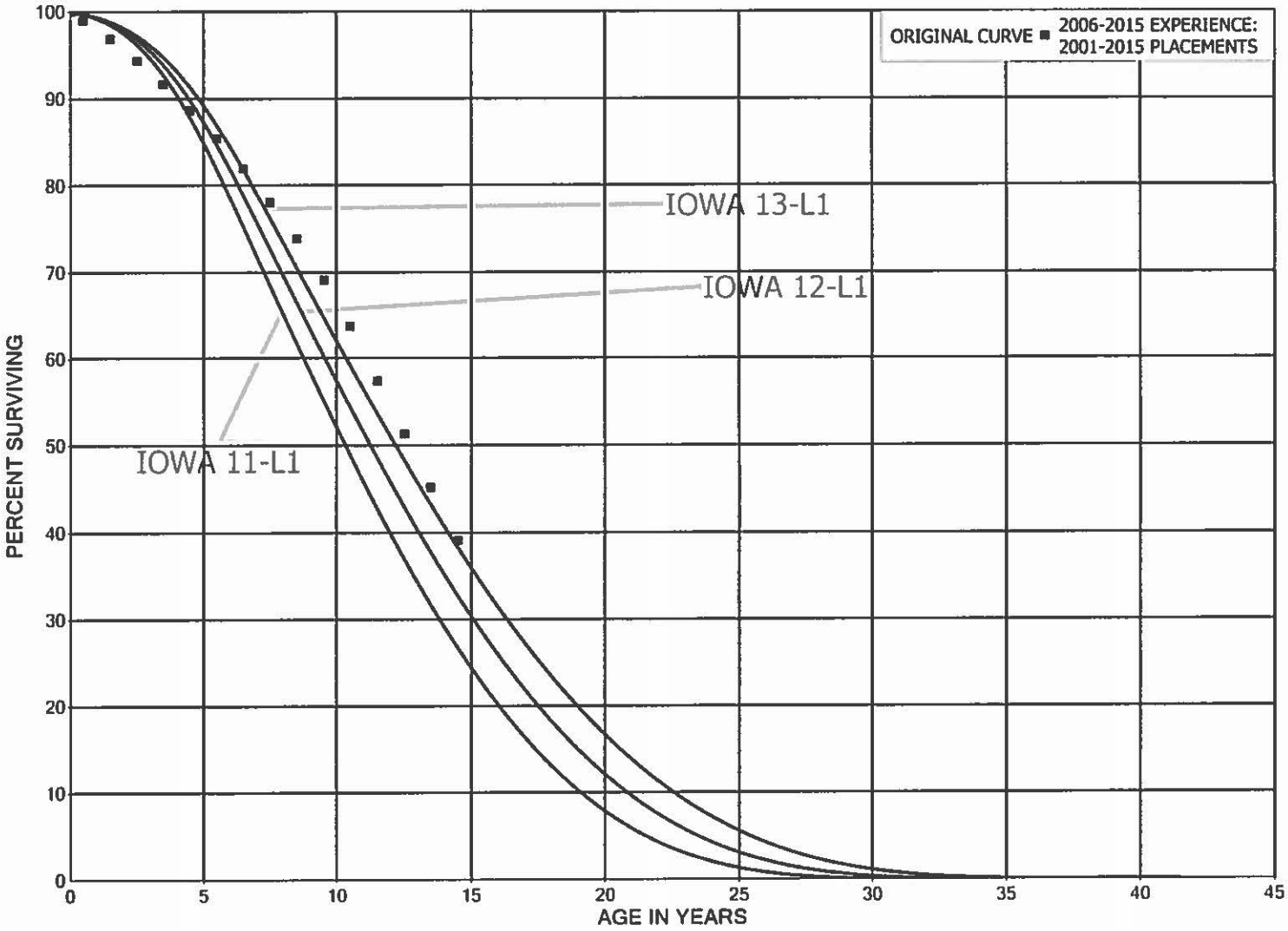


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

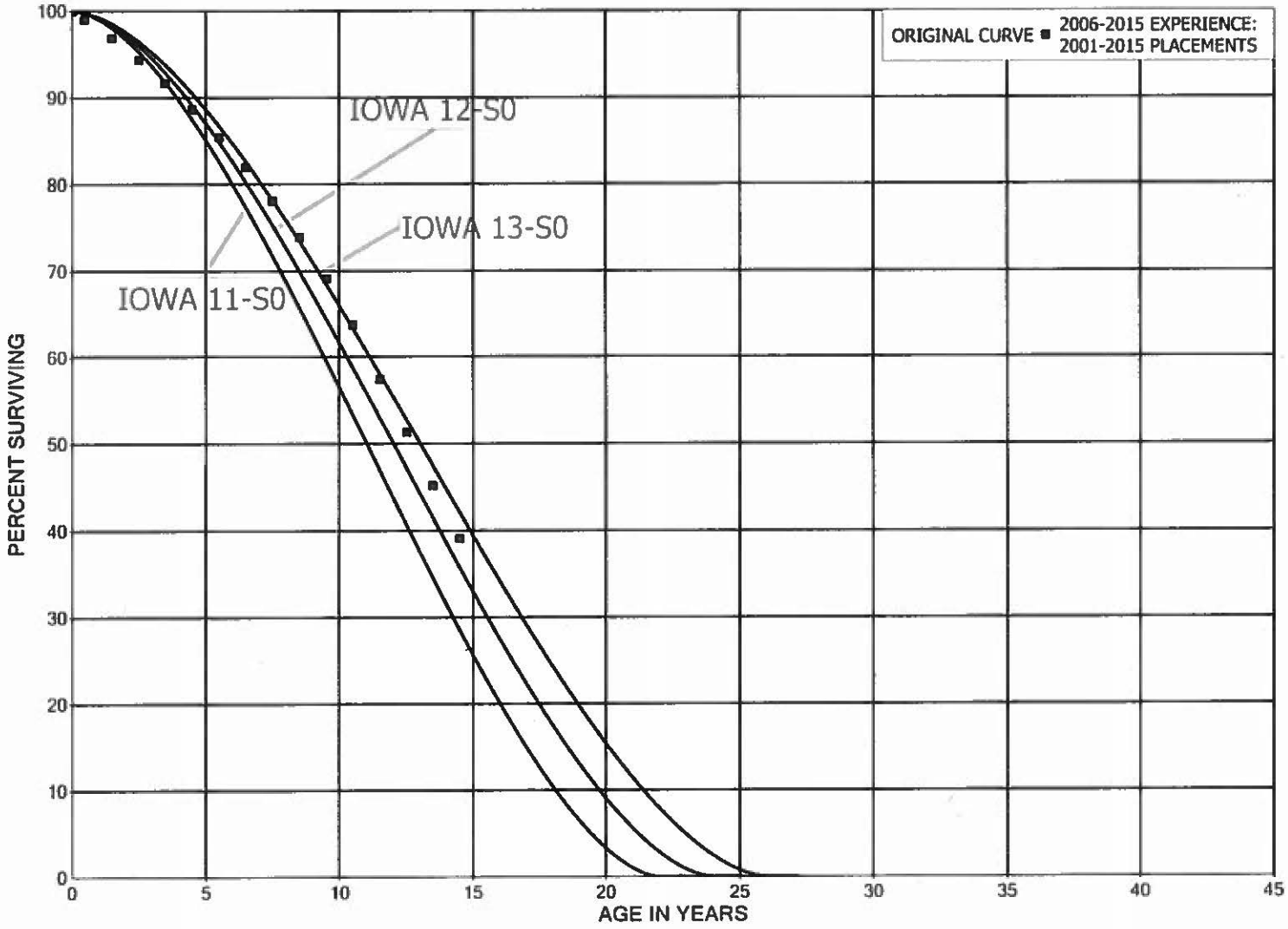


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

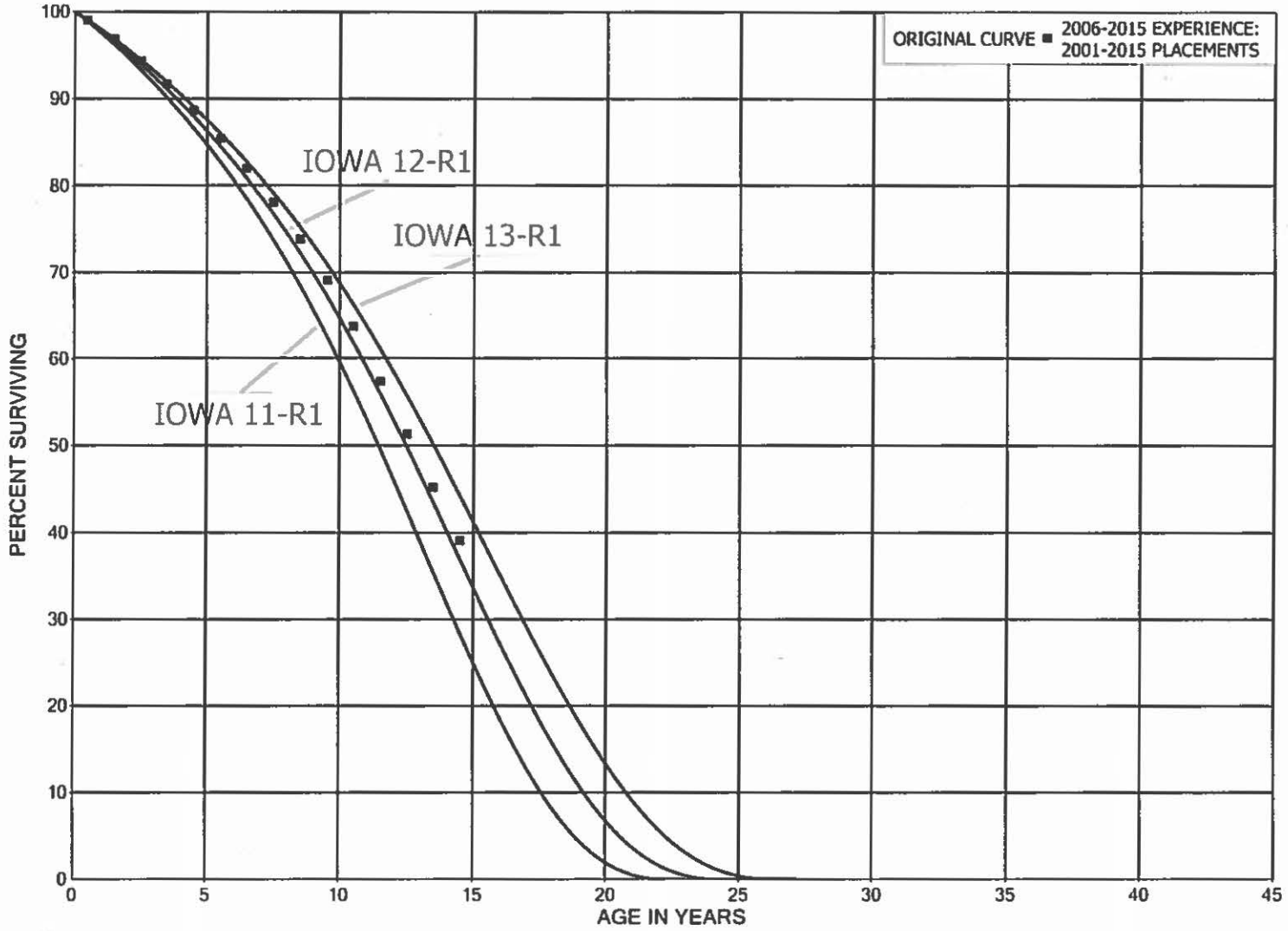
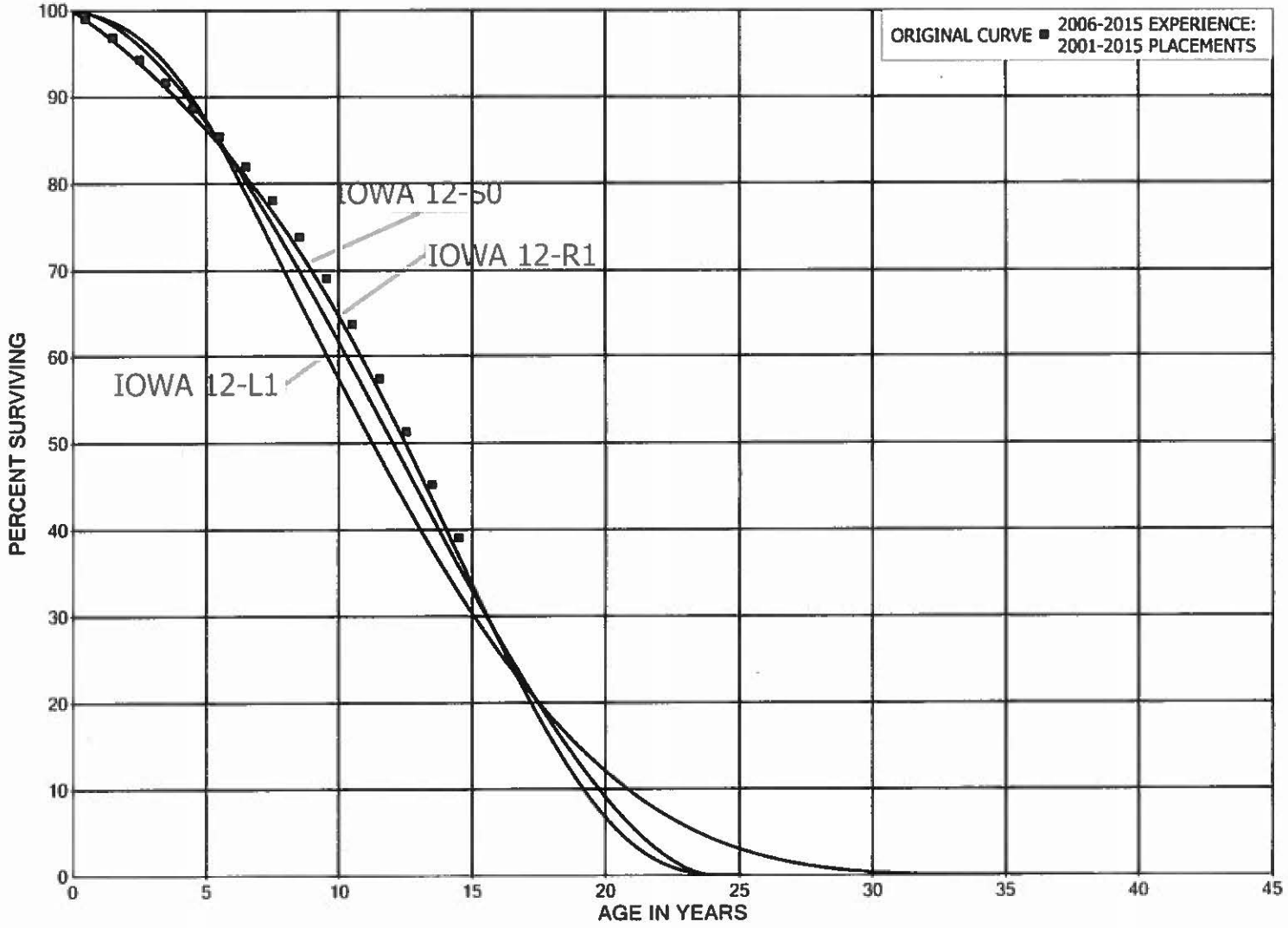


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during field trips.

August 1-3, 2016
- Walter Scott Generating Station
- Neal 4 Generating Station
- Neal 3 Generating Station
- Lundgren Wind Farm
- Walnut Ridge Service Center
- River Hills Generating Station
- River Hills Substation
- Sycamore Generating Station
- Sycamore Substation
- 76th and Douglas Substation
- Martin Luther King Substation

March 21-23, 2011
- Louisa Generating Station
- Iowa City Service Center
- Lower Muscatine Road Substation
- Coralville Combustion Turbine Station
- Coralville Substation
- Delaware Street Service Center
- Greater Des Moines Energy Center (GDMEC)
- GDMEC Substation
- Pleasant Hill Generating Station
- Adair Wind Farm
- Walnut Wind Farm
- Council Bluffs Service Center
- Walter Scott Generating Station

March 29 & 30, 2005

Greater Des Moines Energy Center (GDMEC)
GDMEC Substation
DPS Substation
Pleasant Hill Generating Station
Greenfield Service Center
River Hills Generating Station
Neal 4 Generating Station
Neal 1, 2 & 3 Generating Stations
Council Bluffs Service Center
Council Bluffs Energy Center

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management, and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 29 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 91 percent of depreciable plant. Generally, the information external to the statistics led to minimal to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
312.80	Boiler Plant Equipment – Trains
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

OTHER PRODUCTION PLANT

344.01	Generators - Wind
345.00	Accessory Electric Equipment

TRANSMISSION PLANT

353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
371.00	Installations on Customer Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT

390.00	Structures and Improvements
392.00	Transportation Equipment - Planes
392.10	Transportation Equipment - Cars
392.20	Transportation Equipment - Light Trucks - Class 2
392.30	Transportation Equipment - Light Trucks - Class 3
392.40	Transportation Equipment - Heavy Trucks - Class 4
392.70	Transportation Equipment - Heavy Trucks - Class 7
392.80	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Account 365.00, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the overhead conductors have been compiled for the years 1996 through 2015. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1996 through 2015. The Iowa 52-R1.5 is a reasonable fit of the original survivor curve. The 52-year service life is at the upper end of the typical service life range of 40 to 55 years for overhead conductor. The 52-year life reflects the Company's plans to replace conductor consistently in the future as have been retired over the last twenty years.

Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam, hydro, and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1996 through 2015.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and observed features and conditions at the time of the field visit. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service.

The life span estimate for most steam, base-load units is 43 to 64 years, which is within the typical range of life spans for such units in the current regulatory environment. The 60-year life span for the Moline Hydro production facility is typical for the size of the facility. Life spans of 40 to 55 years were estimated for the majority of combustion turbines. These life span estimates are at the upper end for combustion turbines which are used primarily as peaking units.

The life span for most wind turbines is 20 to 30 years based on established agreements and ratemaking principles at the time of construction. For most newer wind turbines a 40-year life span is established for the initial build to be consistent with manufacturer expectations and management operating practices.

Depreciable Group	Major Year in Service	Depreciable Life Date	Depreciable Life Span
Steam Production Plant			
Louisa	1983	2040	57
Ottumwa	1981	2040	59
Riverside	1925,1949,1961	2025	64,76,100
Neal 1	1964	2015	51
Neal 2	1972	2015	43
Neal 3	1975	2035	60
Neal 4	1979	2040	61
Walter Scott 1	1954	2015	61
Walter Scott 2	1958	2015	57
Walter Scott 3	1978	2040	62
Walter Scott 4	2007	2050	43
Hydro Plant			
Moline	1966	2026	60
Other Production Plant			
Electrifarm	1975	2030	55
GDMEC – Initial Build	2003	2031	28
GDMEC	2003	2043	40
Moline	1970	2020	50
Pleasant Hill	1990	2034	44

Depreciable Group	Major Year in Service	Depreciable Life Date	Depreciable Life Span
River Hills	1966	2021	55
Sycamore	1974	2020	46
Merl Parr	1970	2025	55
Coralville	1970,2009	2025	16,55
Century Wind 1 – Initial Build	2005	2025	20
Intrepid Wind 1 – Initial Build	2004	2024	20
Adair Wind 4 – Initial Build	2008	2028	20
Carroll Wind 4 – Initial Build	2008	2028	20
Charles City Wind 4 – Initial Build	2008	2028	20
IA State Fair Wind	2007	2027	20
Pomeroy Wind 3 – Initial Build	2007	2027	20
Victory Wind 3 – Initial Build	2006	2026	20
Walnut Wind 5 – Initial Build	2008	2028	20
Eclipse Wind 7 – Initial Build	2012	2052	40
Laurel Wind 7 – Initial Build	2011	2051	40
Morning Light Wind 7 – Initial Build	2012	2052	40
Vienna Wind 7 – Initial Build	2012	2052	40
Pomeroy Wind 4 – Initial Build	2008	2028	20
Rolling Hills Wind 7 – Initial Build	2011	2051	40
Adair Wind 4	2013	2043	30
Carroll Wind 4	2008	2038	30
Century Wind 1	2010	2040	30
Century Wind 2 – Initial Build	2005	2025	20
Century Wind 2	2010	2040	30
Century Wind 4 – Initial Build	2008	2028	20
Century Wind 4	2013	2043	30
Charles City Wind 4	2013	2043	30
Eclipse Wind 7	2012	2052	40
Highland Wind 8	2015	2055	40
Highland Wind 9	2015	2045	30
Intrepid Wind 1	2009	2039	30
Intrepid Wind 2 – Initial Build	2005	2025	20
Intrepid Wind 2	2005	2035	30
Laurel Wind 7	2011	2051	40
Lundgren Wind 8	2014	2054	40
Macksburg Wind 8	2014	2054	40
Morning Light Wind 7	2012	2052	40
Pomeroy Wind 3	2007	2037	30
Pomeroy Wind 4	2013	2043	30
Pomeroy Wind 5 – Initial Build	2008	2028	20
Pomeroy Wind 7	2011	2051	40
Rolling Hills Wind 7	2011	2051	40

Depreciable Group	Major Year in Service	Depreciable Life Date	Depreciable Life Span
Victory Wind 3	2011	2041	30
Vienna Wind 7	2012	2052	40
Vienna Wind 8 – Initial Build	2013	2053	40
Walnut Wind 5	2013	2043	30
Walnut Wind 6 – Initial Build	2008	2028	20
Walnut Wind 6	2013	2043	30
Wellsburg Wind 8	2014	2054	40

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1996 through 2015 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 31 plant accounts, representing 96 percent of the depreciable plant, as follows:

Steam Production Plant

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

Other Production Plant

344.00	Generators
344.01	Generators - Wind
345.00	Accessory Electric Equipment
345.01	Accessory Electric Equipment - Wind

Transmission Plant

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

Distribution Plant

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.00	Installations on Customer Premises
373.00	Street Lighting and Signal Systems

General Plant

390.00	Structures and Improvements
392.10	Transportation Equipment - Cars
392.20	Transportation Equipment - Light Trucks - Class 2
392.30	Transportation Equipment - Light Trucks - Class 3
392.40	Transportation Equipment - Heavy Trucks - Class 4
392.70	Transportation Equipment - Heavy Trucks - Class 7
392.80	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Account 362.00, Station Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1996 through 2015 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1996-1998 through 2013-2015 periods were computed to smooth the annual amounts.

Cost of removal has moderately fluctuated throughout the twenty-year period. The primary cause of the years with high levels of cost of removal was the type of asset needed to be replaced and the location of the equipment. Cost of removal for the most recent five years averaged 13 percent.

Gross salvage has been low throughout the period with many years averaging zero percent. The most recent five-year average of 1 percent gross salvage reflects recent trends and the expected levels in the future.

The net salvage percent based on the overall period 1996 through 2015 is 10 percent negative net salvage and based on the most recent five-year period is 12 percent. The primary range of estimates made by other electric companies for Station Equipment is negative 5 to negative 20 percent. The net salvage estimate for station equipment is negative 10 percent, is within the range of other estimates and reflects the levels of net salvage experienced over the last ten years.

The net salvage percents for the remaining accounts were based on judgment and incorporating estimates of previous studies of this and other electric utilities.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both terminal net salvage and interim net salvage. Terminal net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The terminal net salvage estimates in the study were based on decommissioning costs assigned to comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated

these interim net salvage analyses for each plant account, an interim net salvage estimate of 17 percent was used for all steam plant accounts and a negative salvage estimate of 9 percent was used for all wind production plant accounts. Due to the size and nature of the hydro and combustion turbine facilities, there is no terminal net salvage estimated.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and terminal retirements. These are shown on Table 2 in the Net Salvage Statistics section on pages VIII-2 and VIII-3. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and terminal net salvage estimates. These calculations, as well as the estimated terminal net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on pages VIII-2 and VIII-3.

Generally, the net salvage estimates for remaining general plant accounts were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and 1476has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2015, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2015, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
391,	Office Furniture and Equipment	
	Furniture and Equipment	10
	Computers	5
393,	Stores Equipment	10
394,	Tools, Shop and Garage Equipment	15
395,	Laboratory Equipment	10
397,	Communication Equipment	15
397.1,	Communication Equipment - Phones	8
398,	Miscellaneous Equipment	10

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than

the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analysis of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor

curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DETAILED TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2015, is presented on pages VI-4 through VI-12 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations". The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2015

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	DEPRECIABLE PLANT									
	STEAM PRODUCTION PLANT									
311.00	STRUCTURES AND IMPROVEMENTS									
	LOUISA	2040	110-R2.5	(5)	121,896,374.79	99,028,500	28,962,694	1,187,788	0.97	24.4
	OTTUMWA	2040	110-R2.5	(4)	51,902,386.45	42,427,085	11,551,397	469,897	0.91	24.6
	RIVERSIDE	2025	110-R2.5	(14)	10,255,378.78	9,476,658	2,214,474	222,635	2.17	9.9
	NEAL 1	2015	110-R2.5	(6)	3,611,063.69	3,827,728	0	0	-	-
	NEAL 2	2015	110-R2.5	(6)	9,175,117.76	9,725,625	0	0	-	-
	NEAL 3	2035	110-R2.5	(7)	25,317,050.87	22,735,382	4,353,862	219,416	0.87	19.8
	NEAL 4	2040	110-R2.5	(4)	23,882,854.68	23,111,722	1,726,447	69,891	0.29	24.7
	WALTER SCOTT 1	2015	110-R2.5	(9)	456,317.00	497,386	0	0	-	-
	WALTER SCOTT 2	2015	110-R2.5	(9)	1,505,038.82	1,640,492	0	0	-	-
	WALTER SCOTT 3	2040	110-R2.5	(10)	112,566,066.04	83,364,359	40,458,314	1,643,593	1.46	24.6
	WALTER SCOTT 4	2050	110-R2.5	(10)	171,517,372.22	38,875,610	149,793,499	4,361,364	2.54	34.3
	TOTAL STRUCTURES AND IMPROVEMENTS				532,085,021.10	334,710,547	239,060,687	8,174,584	1.54	29.2
312.00	BOILER PLANT EQUIPMENT									
	LOUISA	2040	65-R1.5	(5)	455,049,739.75	260,648,395	217,153,832	9,402,787	2.07	23.1
	OTTUMWA	2040	65-R1.5	(4)	381,474,422.45	110,801,529	285,931,870	12,076,291	3.17	23.7
	RIVERSIDE	2025	65-R1.5	(14)	21,092,020.51	13,449,096	10,595,807	1,090,876	5.17	9.7
	NEAL 1	2015	65-R1.5	(6)	24,572,813.21	26,047,182	0	0	-	-
	NEAL 2	2015	65-R1.5	(6)	57,614,412.36	61,071,277	0	0	-	-
	NEAL 3	2035	65-R1.5	(7)	313,760,240.99	123,676,727	212,046,731	10,993,825	3.50	19.3
	NEAL 4	2040	65-R1.5	(4)	226,707,336.73	109,656,532	126,119,098	5,316,237	2.34	23.7
	WALTER SCOTT 1	2015	65-R1.5	(9)	2,549,513.47	2,778,970	0	0	-	-
	WALTER SCOTT 2	2015	65-R1.5	(9)	350,836.75	382,412	0	0	-	-
	WALTER SCOTT 3	2040	65-R1.5	(10)	348,756,115.70	176,125,433	207,506,294	8,860,033	2.54	23.4
	WALTER SCOTT 4	2050	65-R1.5	(10)	377,109,766.71	90,478,586	324,342,157	10,136,083	2.69	32.0
	TOTAL BOILER PLANT EQUIPMENT				2,209,037,218.63	975,116,139	1,383,695,789	57,876,132	2.62	23.9
312.80	BOILER PLANT EQUIPMENT - TRAINS									
	GONDOLA		30-R2.5	10	58,995,080.64	27,692,724	25,402,849	1,239,338	2.10	20.5
	HOPPER		30-R2.5	10	43,393,979.86	19,399,214	19,655,368	874,940	2.02	22.5
	TOTAL BOILER PLANT EQUIPMENT - TRAINS				102,389,060.50	47,091,938	45,058,217	2,114,278	2.06	21.3
314.00	TURBOGENERATOR UNITS									
	LOUISA	2040	75-R1.5	(5)	101,798,347.41	54,524,188	52,364,077	2,233,113	2.19	23.4
	OTTUMWA	2040	75-R1.5	(4)	81,472,768.55	31,453,796	53,277,883	2,230,395	2.74	23.9
	RIVERSIDE	2025	75-R1.5	(14)	8,237,107.21	8,288,721	1,101,581	113,192	1.37	9.7
	NEAL 1	2015	75-R1.5	(6)	8,587,403.58	9,102,648	0	0	-	-
	NEAL 2	2015	75-R1.5	(6)	13,348,493.19	14,149,403	0	0	-	-
	NEAL 3	2035	75-R1.5	(7)	38,358,815.86	23,485,440	17,558,493	905,454	2.36	19.4
	NEAL 4	2040	75-R1.5	(4)	31,706,791.87	21,473,261	11,501,803	479,860	1.51	24.0

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	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	WALTER SCOTT 1	2015	75-R1.5 *	(9)	10,042.00	10,946	0	0	-	-
	WALTER SCOTT 2	2015	75-R1.5 *	(9)	9,485.00	10,339	0	0	-	-
	WALTER SCOTT 3	2040	75-R1.5 *	(10)	58,438,118.79	44,448,237	19,833,694	847,638	1.45	23.4
	WALTER SCOTT 4	2050	75-R1.5 *	(10)	158,639,979.98	35,458,594	139,045,384	4,266,109	2.69	32.6
	TOTAL TURBOGENERATOR UNITS				500,607,353.44	242,405,573	294,682,915	11,075,761	2.21	26.6
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	LOUISA	2040	65-R1.5 *	(5)	57,358,748.04	37,368,084	22,858,601	1,011,212	1.76	22.6
	OTTUMWA	2040	65-R1.5 *	(4)	22,026,462.17	18,619,508	4,288,013	184,133	0.84	23.3
	RIVERSIDE	2025	65-R1.5 *	(14)	5,719,813.21	4,877,247	1,643,340	169,766	2.97	9.7
	NEAL 1	2015	65-R1.5 *	(6)	4,983,063.10	5,282,047	0	0	-	-
	NEAL 2	2015	65-R1.5 *	(6)	6,524,513.66	6,915,984	0	0	-	-
	NEAL 3	2035	65-R1.5 *	(7)	16,986,832.51	11,516,009	6,659,902	347,761	2.05	19.2
	NEAL 4	2040	65-R1.5 *	(4)	18,909,443.34	17,714,687	1,951,134	81,841	0.43	23.8
	WALTER SCOTT 1	2015	65-R1.5 *	(9)	21,782.00	23,742	0	0	-	-
	WALTER SCOTT 2	2015	65-R1.5 *	(9)	70,540.86	76,890	0	0	-	-
	WALTER SCOTT 3	2040	65-R1.5 *	(10)	37,623,113.38	24,511,111	16,874,314	725,042	1.93	23.3
	WALTER SCOTT 4	2050	65-R1.5 *	(10)	48,033,253.47	9,535,026	43,301,553	1,353,337	2.82	32.0
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				218,257,565.74	136,440,335	97,576,857	3,873,092	1.77	25.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	LOUISA	2040	55-R2 *	(5)	2,449,744.91	2,024,772	547,460	26,750	1.09	20.5
	OTTUMWA	2040	55-R2 *	(4)	6,390,260.68	5,118,293	1,527,578	67,433	1.06	22.7
	RIVERSIDE	2025	55-R2 *	(14)	384,399.50	303,679	134,536	13,952	3.63	9.6
	NEAL 1	2015	55-R2 *	(6)	177,952.00	188,629	0	0	-	-
	NEAL 2	2015	55-R2 *	(6)	186,920.50	198,136	0	0	-	-
	NEAL 3	2035	55-R2 *	(7)	1,585,938.99	1,480,612	216,343	11,342	0.72	19.1
	NEAL 4	2040	55-R2 *	(4)	1,552,621.90	1,516,096	98,631	4,217	0.27	23.4
	WALTER SCOTT 3	2040	55-R2 *	(10)	6,018,676.80	5,290,463	1,330,081	60,641	1.01	21.9
	WALTER SCOTT 4	2050	55-R2 *	(10)	1,358.19	140	1,354	43	3.17	31.5
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				18,747,873.47	16,120,820	3,855,983	184,378	0.98	20.9
	TOTAL STEAM PRODUCTION PLANT				3,581,124,092.88	1,751,885,352	2,063,930,448	83,298,225	2.33	24.8
	HYDRO PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS	2026	100-S1 *	(50)	409,609.51	386,583	227,831	20,887	5.10	10.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	2026	100-S1 *	(50)	939,223.61	989,309	419,526	38,543	4.10	10.9
333.00	WATER WHEELS, TURBINES AND GENERATORS	2026	75-S2.5 *	(50)	437,948.00	542,721	114,201	11,077	2.53	10.3
334.00	ACCESSORY ELECTRIC EQUIPMENT	2026	60-S1.5 *	(50)	513,274.08	548,820	221,091	20,779	4.05	10.6
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2026	45-R2.5 *	(50)	9,921.00	9,709	5,172	489	4.93	10.6
	TOTAL HYDRO PRODUCTION PLANT				2,309,976.20	2,477,142	987,821	91,775	3.97	10.8

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DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OTHER PRODUCTION PLANT									
340.10 LAND RIGHTS									
ELECTRIFARM	2030	75-R3	* 0	58,361.00	54,118	4,243	293	0.50	14.5
GDMEC - INITIAL BUILD	2031	75-R3	* 0	1,324,956.37	461,990	862,966	54,411	4.11	15.9
SYCAMORE	2020	75-R3	* 0	1,428.00	0	1,428	292	20.45	4.9
TOTAL LAND RIGHTS				1,384,745.37	516,108	868,637	54,996	3.97	
340.11 LAND RIGHTS - WIND									
ADAIR WIND 4 - INITIAL BUILD	2028	75-R3	* 0	1,072,130.62	524,768	547,363	42,300	3.95	12.9
ADAMS WIND 9 - INITIAL BUILD	2045	75-R3	* 0	2,147,043.84	47,204	2,099,840	70,725	3.29	29.7
CARROLL WIND 4 - INITIAL BUILD	2028	75-R3	* 0	1,197,917.87	562,474	635,444	49,107	4.10	12.9
CENTURY WIND 1 - INITIAL BUILD	2025	75-R3	* 0	4,016,798.77	1,936,588	2,080,211	208,857	5.20	10.0
CENTURY WIND 4 - INITIAL BUILD	2028	75-R3	* 0	4,262.58	1,472	2,791	216	5.07	12.9
CHARLES CITY WIND 4 - INITIAL BUILD	2028	75-R3	* 0	438,957.41	408,318	30,639	2,368	0.54	12.9
ECLIPSE WIND 7 - INITIAL BUILD	2052	75-R3	* 0	1,580,512.71	323,634	1,256,879	34,682	2.19	36.2
HIGHLAND WIND 8	2055	75-R3	* 0	11,973,645.45	341,441	11,632,204	296,664	2.48	39.2
HIGHLAND WIND 9	2045	75-R3	* 0	284,089.35	8,101	275,988	9,296	3.27	29.7
INTREPIRD WIND 1 - INITIAL BUILD	2024	75-R3	* 0	827,545.42	430,583	396,962	44,254	5.35	9.0
LAUREL WIND 7 - INITIAL BUILD	2051	75-R3	* 0	3,396,224.92	674,775	2,721,450	77,204	2.27	35.3
LUNDGREN WIND 8	2054	75-R3	* 0	198,313.04	14,894	183,419	4,793	2.42	38.3
MACKSBURG WIND 8	2054	75-R3	* 0	273,117.54	10,435	262,683	6,873	2.52	38.2
MORNING LIGHT WIND 7 - INITIAL BUILD	2052	75-R3	* 0	620,204.35	153,639	466,565	12,874	2.08	36.2
POMEROY WIND 3 - INITIAL BUILD	2027	75-R3	* 0	8,305,809.23	3,293,146	5,012,663	419,470	5.05	11.9
POMEROY WIND 4 - INITIAL BUILD	2028	75-R3	* 0	5,561,471.31	1,944,438	3,617,033	279,523	5.03	12.9
POMEROY WIND 5 - INITIAL BUILD	2028	75-R3	* 0	82,054.74	28,688	53,367	4,124	5.03	12.9
POMEROY WIND 7	2051	75-R3	* 0	208,396.24	29,256	179,140	5,082	2.44	35.2
ROLLING HILLS WIND 7 - INITIAL BUILD	2051	75-R3	* 0	3,172,685.31	747,824	2,424,861	68,790	2.17	35.3
VICTORY WIND 3 - INITIAL BUILD	2026	75-R3	* 0	7,050,277.62	2,974,002	4,076,276	372,263	5.28	10.9
VIENNA WIND 7 - INITIAL BUILD	2052	75-R3	* 0	1,330,761.24	179,233	1,151,528	31,775	2.39	36.2
VIENNA WIND 8 - INITIAL BUILD	2053	75-R3	* 0	18,980.24	1,812	17,168	461	2.43	37.2
WALNUT WIND 5 - INITIAL BUILD	2028	75-R3	* 0	545,803.87	324,732	221,072	17,084	3.13	12.9
WALNUT WIND 6 - INITIAL BUILD	2028	75-R3	* 0	285,121.43	169,636	115,485	8,925	3.13	12.9
WELLSBURG WIND 8	2054	75-R3	* 0	387,322.38	13,300	374,022	9,786	2.53	38.2
TOTAL LAND RIGHTS - WIND				54,979,447.48	15,144,393	39,835,053	2,077,496	3.78	19.2
341.00 STRUCTURES AND IMPROVEMENTS									
ELECTRIFARM	2030	65-R4	* (5)	1,727,197.38	1,531,902	281,655	18,825	1.09	15.0
GDMEC - INITIAL BUILD	2031	65-R4	* (5)	35,486,457.36	15,484,259	21,776,521	1,365,299	3.85	16.0
GDMEC	2043	65-R4	* (5)	2,248,890.53	239,288	2,122,047	76,086	3.38	27.9
MOLINE	2020	65-R4	* (5)	680,589.56	714,619	0	0	-	-
PLEASANT HILL	2034	65-R4	* (5)	6,346,646.87	4,449,429	2,214,550	118,754	1.87	18.6
RIVER HILLS	2021	65-R4	* (5)	649,155.57	673,067	8,546	1,425	0.22	6.0
SYCAMORE	2020	65-R4	* (5)	777,861.31	666,894	149,860	30,065	3.87	5.0
MERL PARR	2025	65-R4	* (5)	71,825.00	75,416	0	0	-	-
CORALVILLE	2025	65-R4	* (5)	290,709.42	205,569	99,676	10,012	3.44	10.0
TOTAL STRUCTURES AND IMPROVEMENTS				48,279,333.00	24,040,443	26,652,855	1,620,466	3.36	16.4

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	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	ELECTRIFARM	2030	55-S2.5 *	(5)	1,975,325.62	1,997,993	76,099	5,138	0.26	14.8
	GDMEC - INITIAL BUILD	2031	55-S2.5 *	(5)	11,754,170.47	5,619,370	6,722,509	425,415	3.62	15.8
	GDMEC	2043	55-S2.5 *	(5)	60,275.12	12,516	50,773	1,850	3.07	27.4
	MOLINE	2020	55-S2.5 *	(5)	374,952.00	393,700	0	0	-	-
	PLEASANT HILL	2034	55-S2.5 *	(5)	2,381,573.01	1,622,273	878,379	48,421	2.03	18.1
	RIVER HILLS	2021	55-S2.5 *	(5)	161,912.00	170,008	0	0	-	-
	SYCAMORE	2020	55-S2.5 *	(5)	312,456.55	301,382	26,697	5,386	1.72	5.0
	MERL PARR	2025	55-S2.5 *	(5)	120,278.00	126,292	0	0	-	-
	CORALVILLE	2025	55-S2.5 *	(5)	157,244.00	163,112	1,994	203	0.13	9.8
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				17,298,186.77	10,406,646	7,756,451	486,413	2.81	15.9
343.00	PRIME MOVERS									
	ELECTRIFARM	2030	50-S3 *	(5)	173,454.00	176,366	5,761	493	0.28	11.7
	PLEASANT HILL	2034	50-S3 *	(5)	852,672.00	644,001	251,305	15,003	1.76	16.8
	RIVER HILLS	2021	50-S3 *	(5)	100,897.00	105,943	0	0	-	-
	SYCAMORE	2020	50-S3 *	(5)	100,730.00	101,116	4,650	1,024	1.02	4.5
	TOTAL PRIME MOVERS				1,227,753.00	1,027,426	261,716	16,520	1.35	15.8
344.00	GENERATORS									
	ELECTRIFARM	2030	55-R4 *	(5)	22,564,717.36	19,838,915	3,854,038	260,735	1.16	14.8
	GDMEC - INITIAL BUILD	2031	55-R4 *	(5)	265,308,428.26	117,676,185	160,897,665	10,117,363	3.81	15.9
	GDMEC	2043	55-R4 *	(5)	5,885,623.77	1,154,943	5,024,962	181,714	3.09	27.7
	MOLINE	2020	55-R4 *	(5)	6,315,481.00	6,631,255	0	0	-	-
	PLEASANT HILL	2034	55-R4 *	(5)	41,178,881.51	30,327,519	12,910,307	711,879	1.73	18.1
	RIVER HILLS	2021	55-R4 *	(5)	10,593,277.48	11,122,941	0	0	-	-
	SYCAMORE	2020	55-R4 *	(5)	17,148,610.63	15,956,446	2,049,595	414,846	2.42	4.9
	MERL PARR	2025	55-R4 *	(5)	5,234,174.52	5,495,883	0	0	-	-
	CORALVILLE	2025	55-R4 *	(5)	13,921,332.58	8,853,758	5,763,641	586,734	4.21	9.8
	PORTABLE POWER MODULES	2025	55-R4 *	25	23,672,620.08	17,536,486	217,979	21,798	0.09	10.0
	TOTAL GENERATORS				411,823,147.19	234,594,331	190,718,187	12,295,069	2.99	15.5
344.01	GENERATORS - WIND									
	ADAIR WIND 4 - INITIAL BUILD	2028	55-R2.5 *	(2)	324,095,550.08	109,017,773	221,559,688	17,309,351	5.34	12.8
	ADAIR WIND 4	2043	55-R2.5 *	(2)	11,120,484.04	388,648	10,954,246	404,311	3.64	27.1
	ADAMS WIND 9 - INITIAL BUILD	2045	55-R2.5 *	(4)	133,832,391.44	179,005	139,006,682	4,803,272	3.59	28.9
	CARROLL WIND 4 - INITIAL BUIL	2028	55-R2.5 *	(1)	264,412,114.84	90,640,139	176,416,097	13,782,508	5.21	12.8
	CARROLL WIND 4	2038	55-R2.5 *	(1)	4,067,931.74	332,169	3,776,442	168,442	4.14	22.4
	CENTURY WIND 1 - INITIAL BUILD	2025	55-R2.5 *	(2)	140,809,304.05	73,077,604	70,547,886	7,154,958	5.08	9.9
	CENTURY WIND 1	2040	55-R2.5 *	(3)	3,867,411.81	338,430	3,645,004	150,202	3.88	24.3
	CENTURY WIND 2 - INITIAL BUILD	2025	55-R2.5 *	(2)	39,641,496.21	20,573,254	19,861,072	2,014,308	5.08	9.9
	CENTURY WIND 2	2040	55-R2.5 *	(3)	872,904.84	99,542	799,550	33,001	3.78	24.2
	CENTURY WIND 4 - INITIAL BUILD	2028	55-R2.5 *	(2)	24,641,153.01	9,130,946	16,003,030	1,250,237	5.07	12.8
	CENTURY WIND 4	2043	55-R2.5 *	(3)	857,332.86	52,499	830,554	30,710	3.58	27.0

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	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	CHARLES CITY WIND 4 - INITIAL BUILD	2028	55-R2.5 *	(1)	125,131,599.39	47,239,860	79,143,055	6,183,051	4.94	12.8
	CHARLES CITY WIND 4	2043	55-R2.5 *	(1)	1,440,189.65	104,034	1,350,558	49,977	3.47	27.0
	ECLIPSE WIND 7 - INITIAL BUILD	2052	55-R2.5 *	(3)	299,183,020.19	34,895,369	273,263,142	7,900,060	2.64	34.6
	ECLIPSE WIND 7	2052	55-R2.5 *	(3)	383,789.70	8,869	386,434	11,043	2.88	35.0
	HIGHLAND WIND 8	2055	55-R2.5 *	(3)	746,641,589.33	6,279,216	762,761,621	20,362,029	2.73	37.5
	HIGHLAND WIND 9	2045	55-R2.5 *	(3)	7,042,461.54	76,410	7,177,325	248,007	3.52	28.9
	IOWA STATE FAIR WIND	2027	55-R2.5 *	(1)	725,677.74	312,709	420,226	35,552	4.90	11.8
	INTREPID WIND 1 - INITIAL BUILD	2024	55-R2.5 *	(2)	140,427,691.14	78,662,912	64,573,333	7,271,700	5.18	8.9
	INTREPID WIND 1	2039	55-R2.5 *	(2)	8,576,947.30	1,206,437	7,542,049	324,187	3.78	23.3
	INTREPID WIND 2 - INITIAL BUILD	2025	55-R2.5 *	(2)	17,967,269.45	9,191,831	9,134,784	926,449	5.16	9.9
	INTREPID WIND 2	2035	55-R2.5 *	(2)	53,920.13	6,008	48,991	2,501	4.64	19.6
	LAUREL WIND 7 - INITIAL BUILD	2051	55-R2.5 *	(3)	187,196,227.94	27,560,309	165,251,806	4,913,821	2.62	33.6
	LAUREL WIND 7	2051	55-R2.5 *	(3)	32,321.42	1,711	31,580	927	2.87	34.1
	LUNDGREN WIND 8	2054	55-R2.5 *	(3)	362,532,621.98	14,355,479	359,053,122	9,832,968	2.71	36.5
	MACKSBURG WIND 8	2054	55-R2.5 *	(3)	186,792,227.75	7,195,406	185,200,589	5,073,809	2.72	36.5
	MORNING LIGHT WIND 7 - INITIAL BUILD	2052	55-R2.5 *	(4)	145,730,546.86	15,218,949	136,340,820	3,941,625	2.70	34.6
	MORNING LIGHT WIND 7	2052	55-R2.5 *	(3)	149,790.47	3,318	150,966	4,315	2.88	35.0
	POMEROY WIND 3 - INITIAL BUILD	2027	55-R2.5 *	(1)	190,028,755.42	79,110,314	112,818,729	9,544,732	5.02	11.8
	POMEROY WIND 3	2037	55-R2.5 *	(2)	86,470.87	17,601	70,599	3,305	3.82	21.4
	POMEROY WIND 4 - INITIAL BUILD	2028	55-R2.5 *	(1)	223,323,469.24	82,020,119	143,536,585	11,213,796	5.02	12.8
	POMEROY WIND 4	2043	55-R2.5 *	(2)	3,888,159.34	250,038	3,715,885	137,427	3.53	27.0
	POMEROY WIND 5 - INITIAL BUILD	2028	55-R2.5 *	(1)	13,459,219.87	4,943,174	8,650,638	675,831	5.02	12.8
	POMEROY WIND 7	2051	55-R2.5 *	(3)	44,877,743.27	5,239,300	40,984,776	1,218,697	2.72	33.6
	ROLLING HILLS WIND 7 - INITIAL BUILD	2051	55-R2.5 *	(3)	647,807,434.06	106,003,955	561,237,702	16,688,602	2.58	33.6
	ROLLING HILLS WIND 7	2051	55-R2.5 *	(4)	1,167,595.51	46,841	1,167,458	34,227	2.93	34.1
	VICTORY WIND 3 - INITIAL BUILD	2026	55-R2.5 *	(1)	149,811,032.61	67,835,068	83,474,075	7,700,560	5.14	10.8
	VICTORY WIND 3	2041	55-R2.5 *	(1)	2,981,801.18	196,609	2,815,010	111,637	3.74	25.2
	VIENNA WIND 7 - INITIAL BUILD	2052	55-R2.5 *	(3)	156,234,450.31	16,365,138	144,556,346	4,179,137	2.67	34.6
	VIENNA WIND 7	2052	55-R2.5 *	(2)	12,423.11	202	12,470	356	2.87	35.0
	VIENNA WIND 8 - INITIAL BUILD	2053	55-R2.5 *	(3)	61,214,413.26	4,573,451	58,477,395	1,645,310	2.69	35.5
	WALNUT WIND 5 - INITIAL BUILD	2028	55-R2.5 *	(1)	200,334,523.08	68,618,065	133,719,803	10,446,860	5.21	12.8
	WALNUT WIND 5	2043	55-R2.5 *	(1)	2,082,963.18	90,481	2,013,312	74,365	3.57	27.1
	WALNUT WIND 6 - INITIAL BUILD	2028	55-R2.5 *	(1)	105,142,701.97	36,013,208	70,180,921	5,482,884	5.21	12.8
	WALNUT WIND 6	2043	55-R2.5 *	(1)	331,728.83	29,756	305,290	11,321	3.41	27.0
	WELLSBURG WIND 8	2054	55-R2.5 *	(3)	222,071,763.81	7,692,989	221,040,928	6,055,447	2.73	36.5
	TOTAL GENERATORS - WIND				5,203,082,615.82	1,025,195,145	4,304,008,574	189,407,815	3.64	22.7
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	ELECTRIFARM	2030	50-S2 *	(5)	3,233,445.69	2,545,821	849,297	58,681	1.81	14.5
	GDMEC - INITIAL BUILD	2031	50-S2 *	(5)	37,348,589.56	16,108,782	23,107,237	1,486,279	3.98	15.5
	GDMEC	2043	50-S2 *	(5)	2,338,430.79	1,001,533	1,453,819	54,111	2.31	26.9
	MOLINE	2020	50-S2 *	(5)	922,649.80	968,782	0	0	-	-
	PLEASANT HILL	2034	50-S2 *	(5)	7,329,170.57	4,906,584	2,789,045	164,716	2.25	16.9
	RIVER HILLS	2021	50-S2 *	(5)	5,522,445.87	4,153,717	1,644,851	274,142	4.96	6.0
	SYCAMORE	2020	50-S2 *	(5)	2,492,274.78	1,666,736	950,153	192,861	7.74	4.9
	MERL PARR	2025	50-S2 *	(5)	946,358.06	993,676	0	0	-	-
	CORALVILLE	2025	50-S2 *	(5)	2,576,010.91	1,071,028	1,633,783	167,096	6.49	9.8
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				62,709,376.03	33,416,659	32,428,185	2,397,886	3.82	13.5

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	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND									
	ADAIR WIND 4 - INITIAL BUILD	2028	50-R3 *	(2)	20,763,428.54	9,510,285	11,668,412	907,306	4.37	12.9
	ADAMS WIND 9 - INITIAL BUILD	2045	50-R3 *	(4)	7,721,535.16	20,283	8,010,114	274,413	3.55	29.2
	CARROLL WIND 4 - INITIAL BUILD	2028	50-R3 *	(1)	31,410,985.04	11,936,520	19,788,575	1,538,769	4.90	12.9
	CARROLL WIND 4	2038	50-R3 *	(1)	31,644.82	3,237	28,724	1,272	4.02	22.6
	CENTURY WIND 1 - INITIAL BUILD	2025	50-R3 *	(2)	11,651,243.04	5,610,204	6,274,064	634,048	5.44	9.9
	CENTURY WIND 2 - INITIAL BUILD	2025	50-R3 *	(2)	3,313,918.02	1,616,155	1,764,041	178,366	5.38	9.9
	CENTURY WIND 2	2040	50-R3 *	(3)	55,368.43	12,475	44,554	1,849	3.34	24.1
	CENTURY WIND 4 - INITIAL BUILD	2028	50-R3 *	(2)	1,232,029.26	429,256	827,414	64,340	5.22	12.9
	CHARLES CITY WIND 4 - INITIAL BUILD	2028	50-R3 *	(1)	13,977,564.45	5,679,677	8,437,663	656,116	4.69	12.9
	CHARLES CITY WIND 4	2043	50-R3 *	(1)	1,114,179.88	22,194	1,103,128	40,319	3.62	27.4
	ECLIPSE WIND 7 - INITIAL BUILD	2052	50-R3 *	(3)	26,728,412.42	5,170,864	22,359,401	644,670	2.41	34.7
	HIGHLAND WIND 8	2055	50-R3 *	(3)	44,092,696.04	534,044	44,881,433	1,192,387	2.70	37.6
	HIGHLAND WIND 9	2045	50-R3 *	(3)	558,942.39	8,698	567,013	19,425	3.48	29.2
	IOWA STATE FAIR WIND	2027	50-R3 *	(1)	151,956.95	53,251	100,226	8,444	5.56	11.9
	INTREPID WIND 1 - INITIAL BUILD	2024	50-R3 *	(2)	16,907,931.68	8,672,987	8,573,103	962,042	5.69	8.9
	INTREPID WIND 1	2039	50-R3 *	(2)	183,458.98	28,139	158,989	6,809	3.71	23.3
	INTREPID WIND 2 - INITIAL BUILD	2025	50-R3 *	(2)	1,658,307.06	781,507	909,966	92,009	5.55	9.9
	LAUREL WIND 7 - INITIAL BUILD	2051	50-R3 *	(3)	13,692,225.94	3,454,284	10,648,709	315,716	2.31	33.7
	LUNDGREN WIND 8	2054	50-R3 *	(3)	24,133,082.55	1,202,053	23,655,022	643,425	2.67	36.8
	MACKSBURG WIND 8	2054	50-R3 *	(3)	12,646,525.22	433,205	12,592,716	343,159	2.71	36.7
	MORNING LIGHT WIND 7 - INITIAL BUILD	2052	50-R3 *	(4)	13,230,985.98	2,347,489	11,412,736	329,045	2.49	34.7
	POMEROY WIND 3 - INITIAL BUILD	2027	50-R3 *	(1)	22,317,228.35	10,557,518	11,982,883	1,009,276	4.52	11.9
	POMEROY WIND 4 - INITIAL BUILD	2028	50-R3 *	(1)	16,325,551.42	6,934,794	9,554,013	742,925	4.55	12.9
	POMEROY WIND 4	2043	50-R3 *	(2)	4,585.08	608	4,069	150	3.27	27.1
	POMEROY WIND 5 - INITIAL BUILD	2028	50-R3 *	(1)	1,065,619.39	452,655	623,621	48,493	4.55	12.9
	POMEROY WIND 7	2051	50-R3 *	(3)	1,742,953.15	239,547	1,555,695	46,163	2.65	33.7
	ROLLING HILLS WIND 7 - INITIAL BUILD	2051	50-R3 *	(3)	55,305,943.08	8,932,924	48,032,197	1,427,420	2.58	33.6
	ROLLING HILLS WIND 7	2051	50-R3 *	(4)	3,464,893.69	730,338	2,873,151	86,291	2.49	33.3
	VICTORY WIND 3 - INITIAL BUILD	2026	50-R3 *	(1)	17,771,436.82	8,164,689	9,784,462	899,307	5.06	10.9
	VICTORY WIND 3	2041	50-R3 *	(1)	1,198,704.95	22,384	1,188,308	46,582	3.89	25.5
	VIENNA WIND 7 - INITIAL BUILD	2052	50-R3 *	(3)	13,808,693.88	2,323,233	11,899,722	343,086	2.48	34.7
	VIENNA WIND 7	2052	50-R3 *	(2)	7,296.11	185	7,257	206	2.82	35.2
	VIENNA WIND 8 - INITIAL BUILD	2053	50-R3 *	(3)	2,792,309.31	314,653	2,561,426	71,753	2.57	35.7
	WALNUT WIND 5 - INITIAL BUILD	2028	50-R3 *	(1)	25,070,702.42	9,428,478	15,892,931	1,235,736	4.93	12.9
	WALNUT WIND 6 - INITIAL BUILD	2028	50-R3 *	(1)	9,362,071.18	3,552,534	5,903,158	459,033	4.90	12.9
	WELLSBURG WIND 8	2054	50-R3 *	(3)	14,071,590.65	457,222	14,036,516	382,169	2.72	36.7
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND				429,566,001.33	109,638,569	329,705,412	15,652,519	3.64	21.1
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	MOLINE	2020	50-S2 *	(5)	87,778.00	92,167	0	0	-	-
	PLEASANT HILL	2034	50-S2 *	(5)	66,156.00	51,202	18,262	1,119	1.69	16.3
	RIVER HILLS	2021	50-S2 *	(5)	114,416.09	120,137	0	0	-	-
	SYCAMORE	2020	50-S2 *	(5)	169,660.77	141,584	36,560	7,341	4.33	5.0
	CORALVILLE	2025	50-S2 *	(5)	70,441.00	66,626	7,337	745	1.06	9.8
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				508,451.86	471,716	62,159	9,205	1.81	6.8

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	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND									
	CENTURY WIND 1 - INITIAL BUILD	2025	40-S2.5 *	(2)	160,226.34	74,626	88,805	8,997	5.62	9.9
	CHARLES CITY WIND 4 - INITIAL BUILD	2028	40-S2.5 *	(1)	183,466.52	58,184	127,117	9,892	5.39	12.9
	ECLIPSE WIND 7 - INITIAL BUILD	2052	40-S2.5 *	(3)	290,440.31	12,138	287,016	8,902	3.07	32.2
	INTREPID WIND 1 - INITIAL BUILD	2024	40-S2.5 *	(2)	402,985.13	207,696	203,349	22,900	5.68	8.9
	POMEROY WIND 3 - INITIAL BUILD	2027	40-S2.5 *	(1)	180,860.15	55,880	126,789	10,690	5.91	11.9
	POMEROY WIND 4 - INITIAL BUILD	2028	40-S2.5 *	(1)	150,401.00	41,051	110,854	8,627	5.74	12.8
	POMEROY WIND 7	2051	40-S2.5 *	(3)	132,617.31	12,611	123,985	3,969	2.99	31.2
	VICTORY WIND 3 - INITIAL BUILD	2026	40-S2.5 *	(1)	193,532.22	79,817	115,651	10,649	5.50	10.9
	VIENNA WIND 7 - INITIAL BUILD	2052	40-S2.5 *	(3)	152,205.90	5,781	150,991	4,683	3.08	32.2
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND				1,846,734.88	547,784	1,334,557	89,309	4.84	14.9
	TOTAL OTHER PRODUCTION PLANT				6,232,705,792.73	1,454,999,220	4,933,631,786	224,107,694	3.60	22.0
	TRANSMISSION PLANT									
350.10	LAND RIGHTS		75-R4	0	43,771,821.60	17,954,989	25,816,833	525,625	1.20	49.1
352.00	STRUCTURES AND IMPROVEMENTS		65-R3	(10)	29,847,773.19	8,969,317	23,863,234	464,365	1.56	51.4
353.00	STATION EQUIPMENT		60-R1	(5)	558,464,562.48	155,277,936	431,109,855	8,180,730	1.46	52.7
354.00	TOWERS AND FIXTURES		75-R4	(25)	39,907,682.63	24,841,988	25,042,615	530,157	1.33	47.2
355.00	POLES AND FIXTURES		52-R2.5	(30)	330,800,868.09	132,526,383	297,514,746	7,487,721	2.26	39.7
356.00	OVERHEAD CONDUCTORS AND DEVICES		57-R3	(35)	284,852,703.03	109,541,087	275,010,062	6,422,466	2.25	42.8
357.00	UNDERGROUND CONDUIT		60-R4	(10)	1,263,515.98	520,141	869,727	23,922	1.89	36.4
358.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R4	(10)	2,781,229.97	1,271,818	1,787,535	50,391	1.81	35.5
359.00	ROADS AND TRAILS		75-R4	0	154,094.15	22,414	131,680	1,937	1.26	68.0
	TOTAL TRANSMISSION PLANT				1,291,844,251.12	450,926,073	1,081,146,287	23,687,314	1.83	45.6
	DISTRIBUTION PLANT									
360.10	LAND RIGHTS		75-R4	0	4,499,903.38	1,140,899	3,359,004	57,155	1.27	58.8
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	(20)	23,173,520.12	7,963,129	19,845,095	373,493	1.61	53.1
362.00	STATION EQUIPMENT		60-R2.5	(10)	436,396,227.71	174,532,234	305,503,616	6,508,127	1.49	46.9
364.00	POLES, TOWERS AND FIXTURES		54-R3	(60)	351,198,696.36	217,222,609	344,695,305	8,852,562	2.52	38.9
365.00	OVERHEAD CONDUCTORS AND DEVICES		52-R1.5	(50)	519,469,114.70	217,316,312	561,887,360	14,300,953	2.75	39.3
366.00	UNDERGROUND CONDUIT		65-R4	(50)	56,611,532.78	23,635,864	61,281,435	1,335,054	2.36	45.9
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2	(30)	515,837,220.02	149,251,719	521,336,667	11,634,758	2.26	44.8
368.00	LINE TRANSFORMERS		45-R2	(5)	363,480,411.60	139,007,471	242,646,961	7,219,416	1.99	33.6
369.00	SERVICES		65-R4	(100)	159,145,276.38	87,486,203	230,804,350	4,752,857	2.99	48.6
370.00	METERS		20-L1.5	(5)	68,841,883.25	8,048,821	64,235,156	5,233,044	7.60	12.3
371.00	INSTALLATIONS ON CUSTOMER PREMISES		34-S0.5	(30)	16,258,878.76	9,849,423	11,287,119	495,684	3.05	22.8
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		40-R1.5	(30)	83,417,117.10	44,688,044	63,754,208	2,076,291	2.49	30.7
	TOTAL DISTRIBUTION PLANT				2,598,329,782.16	1,080,142,728	2,430,636,276	62,839,394	2.42	38.7

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	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GENERAL PLANT										
389.10	LAND RIGHTS		70-R4	0	520,444.00	173,090	347,354	7,885	1.52	44.1
390.00	STRUCTURES AND IMPROVEMENTS		42-S0	(5)	137,224,542.14	41,306,714	102,779,055	3,387,332	2.47	30.3
391.00	OFFICE FURNITURE AND EQUIPMENT		10-SQ	0	6,143,319.19	3,277,887	2,865,432	460,718	7.50	6.2
391.10	OFFICE FURNITURE AND EQUIPMENT - COMPUTER		5-SQ	0	28,208,424.49	14,235,631	13,972,793	4,716,822	16.72	3.0
	TRANSPORTATION EQUIPMENT									
392.00	PLANES		10-S1	40	23,038,893.63	4,122,288	9,701,048	1,393,445	6.05	7.0
392.10	CARS		10-L3	10	1,544,611.76	1,076,589	313,562	46,510	3.01	6.7
392.20	LIGHT TRUCKS - CLASS 2		15-L2.5	10	9,061,236.57	3,377,306	4,777,807	378,133	4.17	12.6
392.30	LIGHT TRUCKS - CLASS 3		15-L2.5	10	4,831,574.60	3,578,244	770,173	74,201	1.54	10.4
392.40	HEAVY TRUCKS - CLASS 4		14-L3	10	16,934,828.49	7,634,992	7,606,354	740,699	4.37	10.3
392.70	HEAVY TRUCKS - CLASS 7		14-L3	10	48,116,531.39	28,639,679	14,665,199	1,487,241	3.09	9.9
392.80	TRAILERS		26-S0.5	10	7,613,563.80	3,618,420	3,233,787	159,133	2.09	20.3
	TOTAL TRANSPORTATION EQUIPMENT				111,141,240.24	52,047,518	41,067,930	4,279,362	3.85	9.6
393.00	STORES EQUIPMENT		10-SQ	0	1,217,473.09	931,692	285,781	49,075	4.03	5.8
394.00	TOOLS, SHOP, AND GARAGE EQUIPMENT		15-SQ	0	21,331,996.67	8,537,848	12,794,149	1,293,942	6.07	9.9
395.00	LABORATORY EQUIPMENT		10-SQ	0	390,331.22	264,418	125,913	27,290	6.99	4.6
396.00	POWER OPERATED EQUIPMENT		16-L1	20	18,334,998.99	8,124,898	6,543,101	502,966	2.74	13.0
397.00	COMMUNICATION EQUIPMENT		15-SQ	0	32,198,904.68	20,835,672	11,363,233	1,107,434	3.44	10.3
397.10	COMMUNICATION EQUIPMENT - PHONES		8-SQ	0	2,264,997.91	1,080,578	1,184,420	399,367	17.63	3.0
398.00	MISCELLANEOUS EQUIPMENT		10-SQ	0	4,007,516.45	1,610,189	2,397,327	392,613	9.80	6.1
TOTAL GENERAL PLANT					362,984,189.07	152,426,135	195,726,488	16,624,806	4.58	11.8
TOTAL DEPRECIABLE PLANT					14,069,298,084.16	4,892,856,650	10,706,059,106	410,649,208	2.92	26.1
NONDEPRECIABLE PLANT AND PLANT NOT STUDIED										
301.00	ORGANIZATION				101,985.00					
302.00	FRANCHISES AND CONSENTS				407,814.00					
303.00	MISCELLANEOUS INTANGIBLE PLANT				139,818,145.04					
310.00	LAND				10,155,770.08					
317.00	STEAM PRODUCTION ARO				139,681,919.72	57,184,765				
330.00	LAND				3,113.00					
340.00	LAND				396,938.93					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2015

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
347.00	OTHER PRODUCTION ARO				67,853,058.39	10,449,370				
350.00	LAND				9,013,612.20					
359.10	TRANSMISSION ARO				20,448.50	10,021				
360.00	LAND				14,337,938.98					
374.00	DISTRIBUTION ARO				(90,529.84)	1,451,971				
389.00	LAND				4,852,845.19					
396.84	POWER OPERATED EQUIPMENT - LEASE				207,250.00					
TOTAL NONDEPRECIABLE PLANT AND PLANT NOT STUDIED					386,760,309.19	69,096,127				
TOTAL ELECTRIC PLANT IN SERVICE					14,456,058,393.35	4,961,952,777	10,706,059,106	410,649,208		

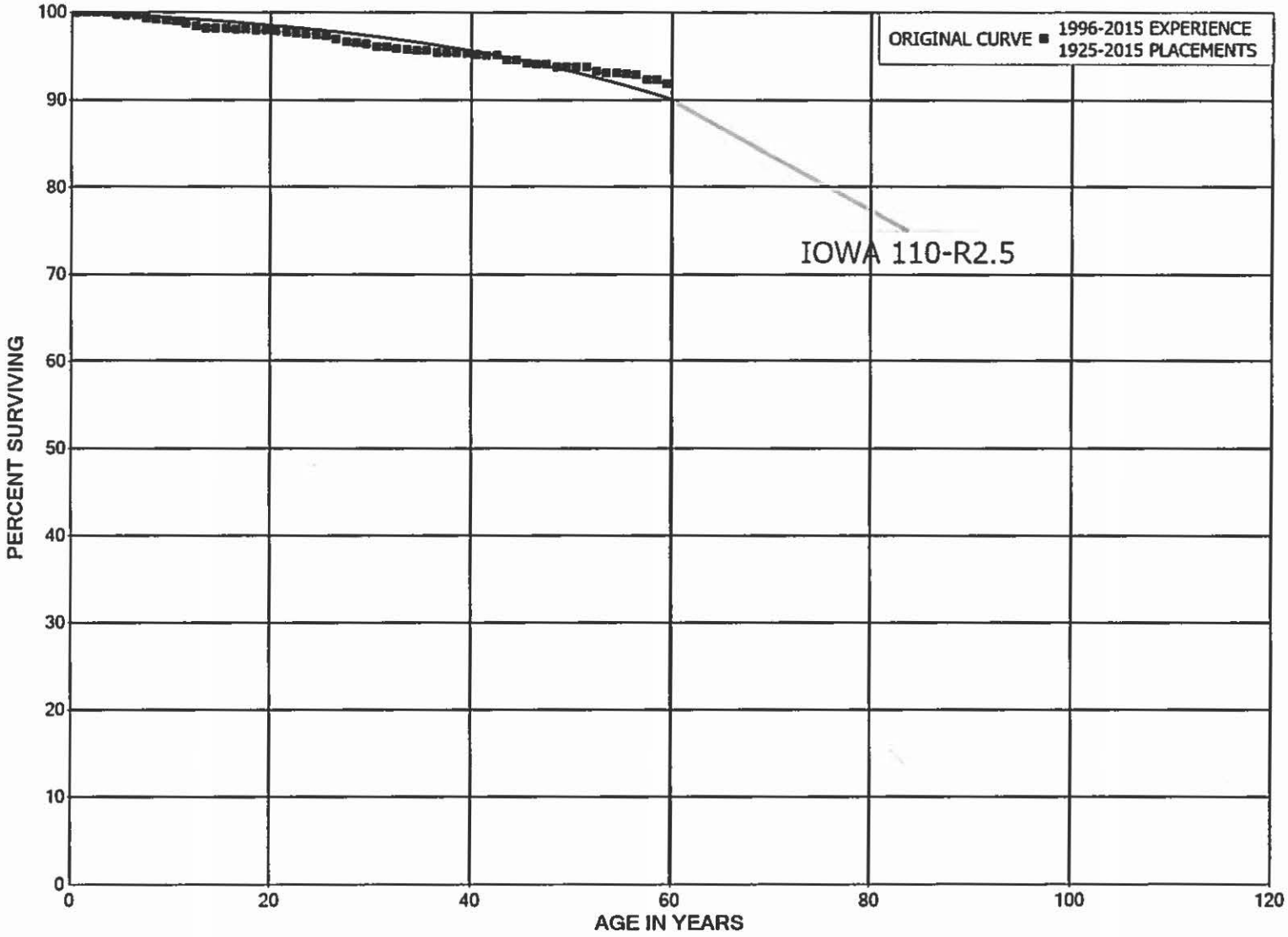
* INDICATES INTERIM SURVIVOR CURVE. EACH UNIT HAS A UNIQUE TERMINAL DATE.

NOTE: NEW WIND PHASE WILL HAVE AN ACCRUAL RATES AS FOLLOWS:

ACCOUNT	RATE
344.01	2.78
345.01	2.77
346.01	2.94

PART VII. SERVICE LIFE STATISTICS

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	207,239,495		0.0000	1.0000	100.00
0.5	203,611,625		0.0000	1.0000	100.00
1.5	203,765,318		0.0000	1.0000	100.00
2.5	201,828,002		0.0000	1.0000	100.00
3.5	200,421,478	593,738	0.0030	0.9970	100.00
4.5	220,860,693	108,146	0.0005	0.9995	99.70
5.5	211,658,080	108,779	0.0005	0.9995	99.65
6.5	185,763,260	616,166	0.0033	0.9967	99.60
7.5	185,362,637	115,856	0.0006	0.9994	99.27
8.5	37,341,006	51,612	0.0014	0.9986	99.21
9.5	34,239,819	53,781	0.0016	0.9984	99.07
10.5	29,887,342	43,818	0.0015	0.9985	98.92
11.5	28,264,548	95,541	0.0034	0.9966	98.77
12.5	146,742,571	384,546	0.0026	0.9974	98.44
13.5	145,848,184	28,150	0.0002	0.9998	98.18
14.5	182,155,422	40,995	0.0002	0.9998	98.16
15.5	182,920,379	71,539	0.0004	0.9996	98.14
16.5	202,088,227	90,436	0.0004	0.9996	98.10
17.5	265,632,443	245,013	0.0009	0.9991	98.06
18.5	265,451,316	174,095	0.0007	0.9993	97.97
19.5	264,592,570	43,267	0.0002	0.9998	97.90
20.5	274,900,993	395,130	0.0014	0.9986	97.89
21.5	272,184,338	499,133	0.0018	0.9982	97.75
22.5	270,468,258	161,700	0.0006	0.9994	97.57
23.5	274,048,857	269,365	0.0010	0.9990	97.51
24.5	273,346,516	469,654	0.0017	0.9983	97.41
25.5	272,124,923	736,951	0.0027	0.9973	97.25
26.5	269,595,472	947,867	0.0035	0.9965	96.98
27.5	267,916,877	238,313	0.0009	0.9991	96.64
28.5	266,350,273	559,492	0.0021	0.9979	96.56
29.5	264,156,361	746,395	0.0028	0.9972	96.35
30.5	263,114,128	47,565	0.0002	0.9998	96.08
31.5	263,840,469	643,180	0.0024	0.9976	96.06
32.5	146,922,597	87,990	0.0006	0.9994	95.83
33.5	145,302,051	201,626	0.0014	0.9986	95.77
34.5	107,365,000	25,003	0.0002	0.9998	95.64
35.5	106,239,651	208,742	0.0020	0.9980	95.62
36.5	86,874,233	23,248	0.0003	0.9997	95.43
37.5	24,483,293		0.0000	1.0000	95.40
38.5	24,383,954	29,773	0.0012	0.9988	95.40

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,790,208	36,975	0.0016	0.9984	95.29
40.5	12,917,001	7,436	0.0006	0.9994	95.14
41.5	16,952,505		0.0000	1.0000	95.08
42.5	16,805,756	102,050	0.0061	0.9939	95.08
43.5	11,233,215		0.0000	1.0000	94.51
44.5	11,333,871	45,277	0.0040	0.9960	94.51
45.5	11,275,717	1,855	0.0002	0.9998	94.13
46.5	12,734,129	9,112	0.0007	0.9993	94.11
47.5	12,722,998	36,996	0.0029	0.9971	94.05
48.5	12,674,635		0.0000	1.0000	93.77
49.5	12,643,512	3,553	0.0003	0.9997	93.77
50.5	12,587,455		0.0000	1.0000	93.75
51.5	10,259,976	55,932	0.0055	0.9945	93.75
52.5	10,157,230	17,863	0.0018	0.9982	93.24
53.5	10,114,322		0.0000	1.0000	93.07
54.5	7,257,249	11,673	0.0016	0.9984	93.07
55.5	7,228,311	7,496	0.0010	0.9990	92.92
56.5	7,214,325	42,427	0.0059	0.9941	92.83
57.5	5,791,087	1,540	0.0003	0.9997	92.28
58.5	5,942,192	27,217	0.0046	0.9954	92.25
59.5	5,900,584	539	0.0001	0.9999	91.83
60.5	5,891,187	308	0.0001	0.9999	91.82
61.5	2,006,634	7,669	0.0038	0.9962	91.82
62.5	1,975,872		0.0000	1.0000	91.47
63.5	1,949,173	5,874	0.0030	0.9970	91.47
64.5	1,800,368	2,901	0.0016	0.9984	91.19
65.5	1,795,588		0.0000	1.0000	91.05
66.5	415,193		0.0000	1.0000	91.05
67.5	416,408		0.0000	1.0000	91.05
68.5	417,431		0.0000	1.0000	91.05
69.5	482,241	347	0.0007	0.9993	91.05
70.5	1,160,120	1,904	0.0016	0.9984	90.98
71.5	1,127,128	204	0.0002	0.9998	90.83
72.5	1,126,087	1,543	0.0014	0.9986	90.81
73.5	1,122,953		0.0000	1.0000	90.69
74.5	1,117,330		0.0000	1.0000	90.69
75.5	1,117,296		0.0000	1.0000	90.69
76.5	1,116,241		0.0000	1.0000	90.69
77.5	1,111,855		0.0000	1.0000	90.69
78.5	941,289		0.0000	1.0000	90.69

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

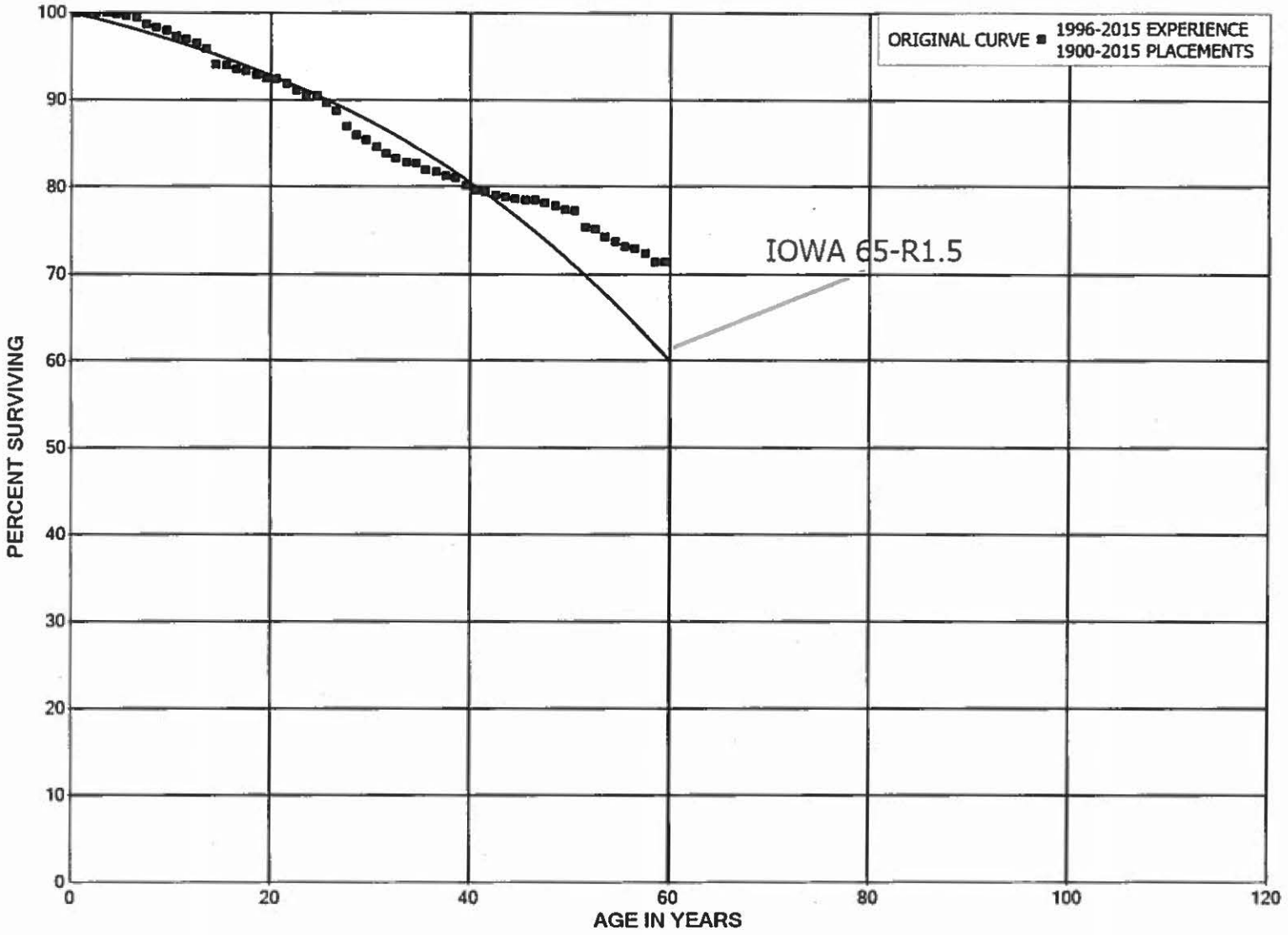
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	939,222	10,360	0.0110	0.9890	90.69
80.5	928,862	280	0.0003	0.9997	89.69
81.5	928,274	1,971	0.0021	0.9979	89.66
82.5	926,216		0.0000	1.0000	89.47
83.5	926,216		0.0000	1.0000	89.47
84.5	924,832		0.0000	1.0000	89.47
85.5	920,225	408	0.0004	0.9996	89.47
86.5	738,098		0.0000	1.0000	89.43
87.5	736,853	69,136	0.0938	0.9062	89.43
88.5	667,102		0.0000	1.0000	81.04
89.5	613,136		0.0000	1.0000	81.04
90.5					81.04

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,566,913,150	53	0.0000	1.0000	100.00
0.5	1,537,167,333	210,115	0.0001	0.9999	100.00
1.5	1,119,788,801	129,248	0.0001	0.9999	99.99
2.5	990,869,324	131,834	0.0001	0.9999	99.97
3.5	992,878,141	979,068	0.0010	0.9990	99.96
4.5	948,301,473	2,652,831	0.0028	0.9972	99.86
5.5	947,110,699	1,792,505	0.0019	0.9981	99.58
6.5	806,045,116	5,931,355	0.0074	0.9926	99.40
7.5	786,888,636	3,265,130	0.0041	0.9959	98.66
8.5	261,407,738	771,618	0.0030	0.9970	98.25
9.5	235,113,168	1,747,384	0.0074	0.9926	97.96
10.5	206,476,885	591,400	0.0029	0.9971	97.24
11.5	182,704,825	799,763	0.0044	0.9956	96.96
12.5	442,715,052	3,028,148	0.0068	0.9932	96.53
13.5	437,275,405	8,195,645	0.0187	0.9813	95.87
14.5	525,218,061	638,154	0.0012	0.9988	94.08
15.5	521,358,031	2,271,442	0.0044	0.9956	93.96
16.5	600,658,062	1,689,696	0.0028	0.9972	93.55
17.5	700,691,869	3,320,090	0.0047	0.9953	93.29
18.5	702,047,637	2,548,664	0.0036	0.9964	92.85
19.5	686,466,929	1,194,760	0.0017	0.9983	92.51
20.5	735,142,268	4,123,993	0.0056	0.9944	92.35
21.5	721,266,120	6,293,031	0.0087	0.9913	91.83
22.5	712,154,587	3,039,741	0.0043	0.9957	91.03
23.5	714,361,159	1,363,425	0.0019	0.9981	90.64
24.5	705,580,034	6,606,620	0.0094	0.9906	90.47
25.5	684,210,661	7,071,984	0.0103	0.9897	89.62
26.5	669,277,123	12,938,783	0.0193	0.9807	88.69
27.5	647,684,799	7,438,301	0.0115	0.9885	86.98
28.5	632,680,579	4,585,887	0.0072	0.9928	85.98
29.5	625,208,406	5,499,975	0.0088	0.9912	85.36
30.5	618,703,985	5,924,391	0.0096	0.9904	84.61
31.5	616,676,731	3,960,262	0.0064	0.9936	83.80
32.5	366,552,482	1,784,339	0.0049	0.9951	83.26
33.5	359,945,599	590,611	0.0016	0.9984	82.85
34.5	283,510,449	2,443,328	0.0086	0.9914	82.72
35.5	277,089,607	1,056,639	0.0038	0.9962	82.00
36.5	199,130,463	1,098,917	0.0055	0.9945	81.69
37.5	107,520,182	304,161	0.0028	0.9972	81.24
38.5	105,225,302	1,089,133	0.0104	0.9896	81.01

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	101,617,411	724,642	0.0071	0.9929	80.17
40.5	52,292,287	148,181	0.0028	0.9972	79.60
41.5	53,939,445	245,569	0.0046	0.9954	79.38
42.5	48,656,688	137,696	0.0028	0.9972	79.01
43.5	27,293,542	57,146	0.0021	0.9979	78.79
44.5	27,246,819	28,488	0.0010	0.9990	78.63
45.5	27,226,694	8,429	0.0003	0.9997	78.54
46.5	28,841,194	138,540	0.0048	0.9952	78.52
47.5	28,701,391	119,268	0.0042	0.9958	78.14
48.5	28,453,616	136,456	0.0048	0.9952	77.82
49.5	28,252,941	64,484	0.0023	0.9977	77.44
50.5	27,660,540	688,594	0.0249	0.9751	77.27
51.5	19,552,876	50,022	0.0026	0.9974	75.34
52.5	19,451,158	224,850	0.0116	0.9884	75.15
53.5	19,086,898	151,158	0.0079	0.9921	74.28
54.5	11,649,119	84,238	0.0072	0.9928	73.69
55.5	11,534,275	42,271	0.0037	0.9963	73.16
56.5	11,482,348	78,515	0.0068	0.9932	72.89
57.5	6,481,784	86,733	0.0134	0.9866	72.39
58.5	6,451,103	1,724	0.0003	0.9997	71.43
59.5	6,432,998	34,822	0.0054	0.9946	71.41
60.5	6,387,242	4,940	0.0008	0.9992	71.02
61.5	2,714,488	33,768	0.0124	0.9876	70.97
62.5	2,665,837	19,220	0.0072	0.9928	70.08
63.5	2,604,880	345,210	0.1325	0.8675	69.58
64.5	2,241,859	101,773	0.0454	0.9546	60.36
65.5	687,391	2,560	0.0037	0.9963	57.62
66.5	664,409	53,147	0.0800	0.9200	57.40
67.5	611,159	461,301	0.7548	0.2452	52.81
68.5	150,070		0.0000	1.0000	12.95
69.5	81,830	5,904	0.0721	0.9279	12.95
70.5	84,403	116	0.0014	0.9986	12.01
71.5	80,071	275	0.0034	0.9966	12.00
72.5	70,500	278	0.0039	0.9961	11.96
73.5	68,362	468	0.0068	0.9932	11.91
74.5	66,058	385	0.0058	0.9942	11.83
75.5	64,703	11,316	0.1749	0.8251	11.76
76.5	52,211	700	0.0134	0.9866	9.70
77.5	15,538	305	0.0196	0.9804	9.57
78.5	13,778		0.0000	1.0000	9.38

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

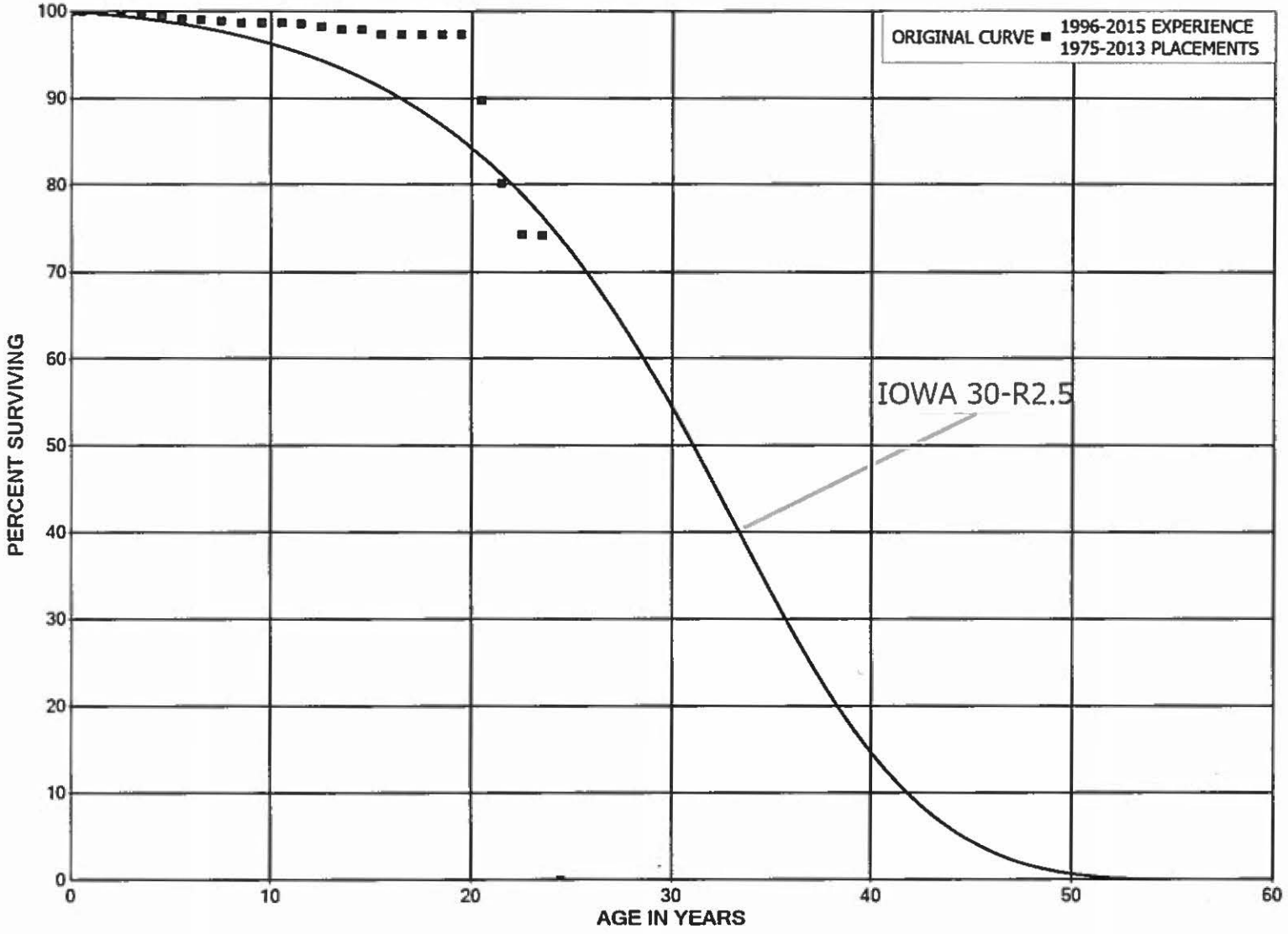
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,413		0.0000	1.0000	9.38
80.5	12,702	1,612	0.1269	0.8731	9.38
81.5	11,090		0.0000	1.0000	8.19
82.5	11,090		0.0000	1.0000	8.19
83.5	11,090		0.0000	1.0000	8.19
84.5	11,090		0.0000	1.0000	8.19
85.5	9,953		0.0000	1.0000	8.19
86.5	9,953		0.0000	1.0000	8.19
87.5	9,650	1,169	0.1211	0.8789	8.19
88.5	8,358		0.0000	1.0000	7.20
89.5	920	881	0.9576	0.0424	7.20
90.5					0.31
91.5					
92.5					
93.5					
94.5					
95.5	95,251		0.0000		
96.5	95,251		0.0000		
97.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 312.8 BOILER PLANT EQUIPMENT - TRAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

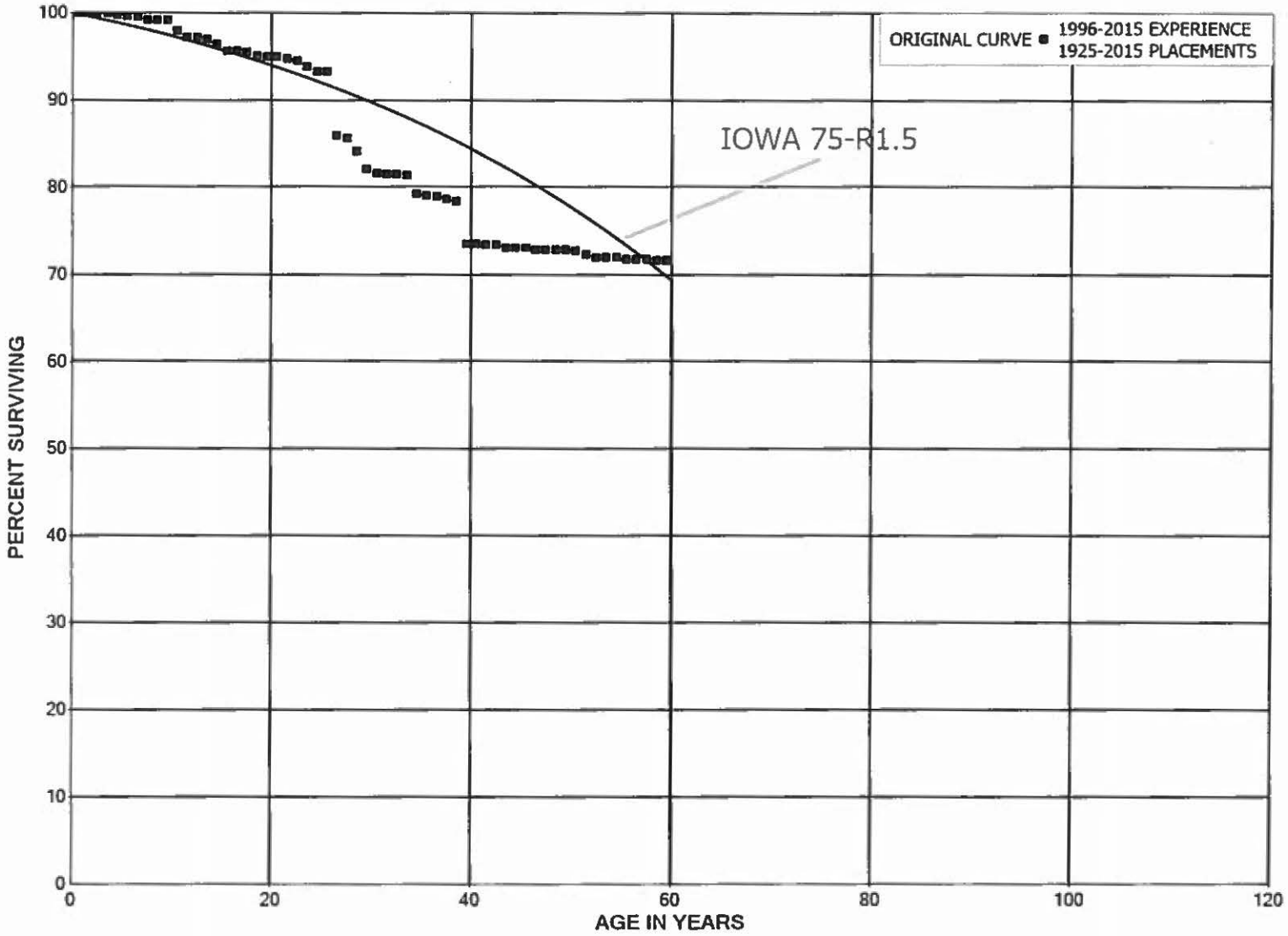
ACCOUNT 312.8 BOILER PLANT EQUIPMENT - TRAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2013 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,873,665		0.0000	1.0000	100.00
0.5	104,873,665		0.0000	1.0000	100.00
1.5	104,873,665	141,308	0.0013	0.9987	100.00
2.5	85,144,811	47,103	0.0006	0.9994	99.87
3.5	85,097,708	252,559	0.0030	0.9970	99.81
4.5	83,963,659	376,242	0.0045	0.9955	99.51
5.5	83,654,819	107,496	0.0013	0.9987	99.07
6.5	83,547,323	108,802	0.0013	0.9987	98.94
7.5	83,438,522	128,701	0.0015	0.9985	98.81
8.5	72,322,969		0.0000	1.0000	98.66
9.5	52,000,385		0.0000	1.0000	98.66
10.5	52,000,385	61,299	0.0012	0.9988	98.66
11.5	51,939,086	217,603	0.0042	0.9958	98.54
12.5	51,721,482	183,898	0.0036	0.9964	98.13
13.5	45,035,856		0.0000	1.0000	97.78
14.5	46,650,657	249,441	0.0053	0.9947	97.78
15.5	28,124,873		0.0000	1.0000	97.26
16.5	3,817,943		0.0000	1.0000	97.26
17.5	2,479,258		0.0000	1.0000	97.26
18.5	2,651,080		0.0000	1.0000	97.26
19.5	3,170,349	246,905	0.0779	0.9221	97.26
20.5	580,976	61,707	0.1062	0.8938	89.68
21.5	3,749,330	277,286	0.0740	0.9260	80.16
22.5	3,472,044	2,146	0.0006	0.9994	74.23
23.5	3,212,410	3,212,410	1.0000		74.18
24.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	299,045,377		0.0000	1.0000	100.00
0.5	299,382,651		0.0000	1.0000	100.00
1.5	251,136,614		0.0000	1.0000	100.00
2.5	232,856,456		0.0000	1.0000	100.00
3.5	233,762,445	548,392	0.0023	0.9977	100.00
4.5	231,855,448	441,741	0.0019	0.9981	99.77
5.5	231,904,766	119,959	0.0005	0.9995	99.58
6.5	230,929,058	854,492	0.0037	0.9963	99.52
7.5	228,649,570	12,465	0.0001	0.9999	99.16
8.5	46,895,848	7,972	0.0002	0.9998	99.15
9.5	34,739,920	412,998	0.0119	0.9881	99.13
10.5	36,249,552	295,663	0.0082	0.9918	97.95
11.5	33,808,506	3,943	0.0001	0.9999	97.16
12.5	106,612,999	201,121	0.0019	0.9981	97.14
13.5	100,714,867	644,203	0.0064	0.9936	96.96
14.5	131,443,176	938,173	0.0071	0.9929	96.34
15.5	130,396,964	23,182	0.0002	0.9998	95.65
16.5	149,985,976	130,304	0.0009	0.9991	95.64
17.5	186,202,143	949,083	0.0051	0.9949	95.55
18.5	183,407,885	298,761	0.0016	0.9984	95.07
19.5	183,141,830	16,094	0.0001	0.9999	94.91
20.5	197,892,880	362,439	0.0018	0.9982	94.90
21.5	195,779,704	511,942	0.0026	0.9974	94.73
22.5	193,901,972	1,356,065	0.0070	0.9930	94.48
23.5	201,861,399	1,082,134	0.0054	0.9946	93.82
24.5	199,042,239	172,958	0.0009	0.9991	93.32
25.5	198,045,517	15,497,532	0.0783	0.9217	93.24
26.5	181,896,676	692,811	0.0038	0.9962	85.94
27.5	181,056,608	2,976,683	0.0164	0.9836	85.61
28.5	177,797,062	4,476,009	0.0252	0.9748	84.21
29.5	172,935,908	1,020,908	0.0059	0.9941	82.09
30.5	169,410,738	90,675	0.0005	0.9995	81.60
31.5	174,799,351	176,938	0.0010	0.9990	81.56
32.5	119,229,504	119,810	0.0010	0.9990	81.48
33.5	118,152,533	3,067,232	0.0260	0.9740	81.39
34.5	93,304,151	233,020	0.0025	0.9975	79.28
35.5	92,360,704	121,892	0.0013	0.9987	79.08
36.5	74,853,849	388,579	0.0052	0.9948	78.98
37.5	41,261,259	90,712	0.0022	0.9978	78.57
38.5	41,269,915	2,555,864	0.0619	0.9381	78.40

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,171,980		0.0000	1.0000	73.54
40.5	24,568,011	37,293	0.0015	0.9985	73.54
41.5	26,810,207	9,326	0.0003	0.9997	73.43
42.5	26,789,077	109,102	0.0041	0.9959	73.40
43.5	16,499,371	1,491	0.0001	0.9999	73.10
44.5	16,497,880		0.0000	1.0000	73.10
45.5	16,498,039	50,492	0.0031	0.9969	73.10
46.5	16,930,291	7,402	0.0004	0.9996	72.87
47.5	16,922,889	5,448	0.0003	0.9997	72.84
48.5	16,913,968	1,040	0.0001	0.9999	72.82
49.5	16,910,704	26,371	0.0016	0.9984	72.81
50.5	16,827,326	88,574	0.0053	0.9947	72.70
51.5	10,892,048	55,138	0.0051	0.9949	72.32
52.5	10,829,871	75	0.0000	1.0000	71.95
53.5	10,814,223	2,722	0.0003	0.9997	71.95
54.5	6,199,496	18,185	0.0029	0.9971	71.93
55.5	6,180,780	366	0.0001	0.9999	71.72
56.5	6,180,495	579	0.0001	0.9999	71.72
57.5	2,751,867	4,252	0.0015	0.9985	71.71
58.5	2,665,750	699	0.0003	0.9997	71.60
59.5	2,663,561	4,501	0.0017	0.9983	71.58
60.5	2,659,064		0.0000	1.0000	71.46
61.5	455,372	1,299	0.0029	0.9971	71.46
62.5	454,073	1,596	0.0035	0.9965	71.26
63.5	452,478	38,841	0.0858	0.9142	71.01
64.5	413,637	357,216	0.8636	0.1364	64.91
65.5	56,421	2,485	0.0440	0.9560	8.85
66.5	18,530		0.0000	1.0000	8.46
67.5	18,530		0.0000	1.0000	8.46
68.5	18,530		0.0000	1.0000	8.46
69.5	18,530		0.0000	1.0000	8.46
70.5	52,182		0.0000	1.0000	8.46
71.5	52,182		0.0000	1.0000	8.46
72.5	52,182	464	0.0089	0.9911	8.46
73.5	51,718		0.0000	1.0000	8.39
74.5	51,718	81	0.0016	0.9984	8.39
75.5	51,637	328	0.0064	0.9936	8.38
76.5	51,309	2,406	0.0469	0.9531	8.32
77.5	48,903	14,654	0.2997	0.7003	7.93
78.5	34,249	4	0.0001	0.9999	5.56

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

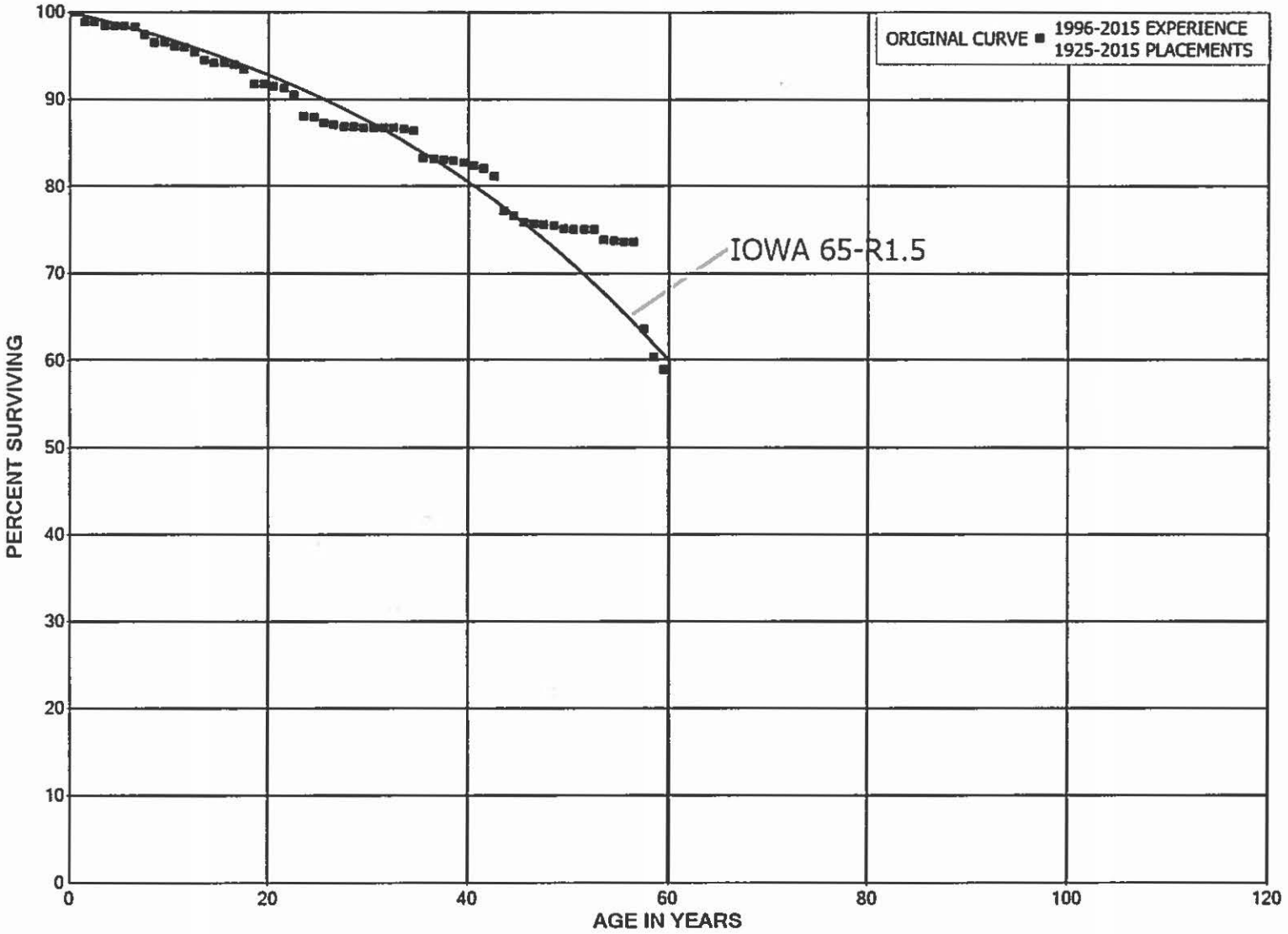
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	34,245		0.0000	1.0000	5.55
80.5	34,245		0.0000	1.0000	5.55
81.5	34,245		0.0000	1.0000	5.55
82.5	34,245		0.0000	1.0000	5.55
83.5	34,245		0.0000	1.0000	5.55
84.5	34,245	593	0.0173	0.9827	5.55
85.5	33,652		0.0000	1.0000	5.46
86.5	33,652		0.0000	1.0000	5.46
87.5	33,652		0.0000	1.0000	5.46
88.5	33,652	29	0.0009	0.9991	5.46
89.5	33,623		0.0000	1.0000	5.45
90.5					5.45

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,400,863		0.0000	1.0000	100.00
0.5	86,033,413	1,015,761	0.0118	0.9882	100.00
1.5	84,763,825	31,309	0.0004	0.9996	98.82
2.5	80,304,620	335,271	0.0042	0.9958	98.78
3.5	79,046,771	7,056	0.0001	0.9999	98.37
4.5	92,945,663		0.0000	1.0000	98.36
5.5	91,943,068	58,294	0.0006	0.9994	98.36
6.5	71,169,250	633,062	0.0089	0.9911	98.30
7.5	69,910,931	642,889	0.0092	0.9908	97.42
8.5	28,419,790		0.0000	1.0000	96.53
9.5	26,561,830	131,512	0.0050	0.9950	96.53
10.5	17,211,889	21,839	0.0013	0.9987	96.05
11.5	16,627,789	95,264	0.0057	0.9943	95.93
12.5	65,130,696	604,154	0.0093	0.9907	95.38
13.5	63,736,588	214,770	0.0034	0.9966	94.49
14.5	80,224,252	4,385	0.0001	0.9999	94.18
15.5	78,897,970	149,381	0.0019	0.9981	94.17
16.5	91,456,937	634,679	0.0069	0.9931	93.99
17.5	111,906,395	1,881,414	0.0168	0.9832	93.34
18.5	110,185,747	96,335	0.0009	0.9991	91.77
19.5	108,856,777	229,113	0.0021	0.9979	91.69
20.5	115,721,511	228,365	0.0020	0.9980	91.50
21.5	115,470,735	1,018,952	0.0088	0.9912	91.32
22.5	113,827,640	3,047,139	0.0268	0.9732	90.51
23.5	112,822,230	105,969	0.0009	0.9991	88.09
24.5	112,405,513	955,553	0.0085	0.9915	88.01
25.5	111,984,527	179,224	0.0016	0.9984	87.26
26.5	111,782,141	329,591	0.0029	0.9971	87.12
27.5	110,636,332	78,822	0.0007	0.9993	86.86
28.5	109,590,684	28,328	0.0003	0.9997	86.80
29.5	109,284,410	25,358	0.0002	0.9998	86.78
30.5	109,967,976	19,470	0.0002	0.9998	86.76
31.5	110,166,811	60,820	0.0006	0.9994	86.74
32.5	66,085,738	32,489	0.0005	0.9995	86.69
33.5	65,577,785	199,819	0.0030	0.9970	86.65
34.5	49,522,702	1,792,983	0.0362	0.9638	86.39
35.5	47,471,039	38,548	0.0008	0.9992	83.26
36.5	32,621,288	68,398	0.0021	0.9979	83.19
37.5	14,947,083	16,684	0.0011	0.9989	83.02
38.5	14,996,219	28,358	0.0019	0.9981	82.92

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,994,125	70,646	0.0047	0.9953	82.77
40.5	8,291,563	31,659	0.0038	0.9962	82.38
41.5	8,976,377	101,835	0.0113	0.9887	82.06
42.5	8,939,209	437,753	0.0490	0.9510	81.13
43.5	4,916,697	32,532	0.0066	0.9934	77.16
44.5	5,037,712	51,527	0.0102	0.9898	76.65
45.5	4,969,009	5,881	0.0012	0.9988	75.86
46.5	5,675,916	7,904	0.0014	0.9986	75.78
47.5	5,552,131	11,779	0.0021	0.9979	75.67
48.5	5,475,414	22,237	0.0041	0.9959	75.51
49.5	5,485,410	7,631	0.0014	0.9986	75.20
50.5	4,906,347	237	0.0000	1.0000	75.10
51.5	4,342,929	668	0.0002	0.9998	75.09
52.5	4,337,405	69,061	0.0159	0.9841	75.08
53.5	4,272,103	12,039	0.0028	0.9972	73.89
54.5	3,253,180	737	0.0002	0.9998	73.68
55.5	3,240,887	2,135	0.0007	0.9993	73.66
56.5	3,234,125	437,228	0.1352	0.8648	73.61
57.5	1,850,607	96,373	0.0521	0.9479	63.66
58.5	1,748,455	39,785	0.0228	0.9772	60.35
59.5	1,746,153	806	0.0005	0.9995	58.97
60.5	1,747,907	376	0.0002	0.9998	58.95
61.5	995,169	34,491	0.0347	0.9653	58.93
62.5	806,925	1,881	0.0023	0.9977	56.89
63.5	801,787	94,826	0.1183	0.8817	56.76
64.5	642,102	832	0.0013	0.9987	50.05
65.5	642,194	228,448	0.3557	0.6443	49.98
66.5	119,869	218	0.0018	0.9982	32.20
67.5	119,758		0.0000	1.0000	32.14
68.5	119,609		0.0000	1.0000	32.14
69.5	119,211	2,997	0.0251	0.9749	32.14
70.5	185,912		0.0000	1.0000	31.33
71.5	185,912		0.0000	1.0000	31.33
72.5	185,912	5,177	0.0278	0.9722	31.33
73.5	180,464	158	0.0009	0.9991	30.46
74.5	180,306	633	0.0035	0.9965	30.44
75.5	179,558	3,407	0.0190	0.9810	30.33
76.5	176,151	16,357	0.0929	0.9071	29.75
77.5	159,620	34,640	0.2170	0.7830	26.99
78.5	123,305	4,403	0.0357	0.9643	21.13

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

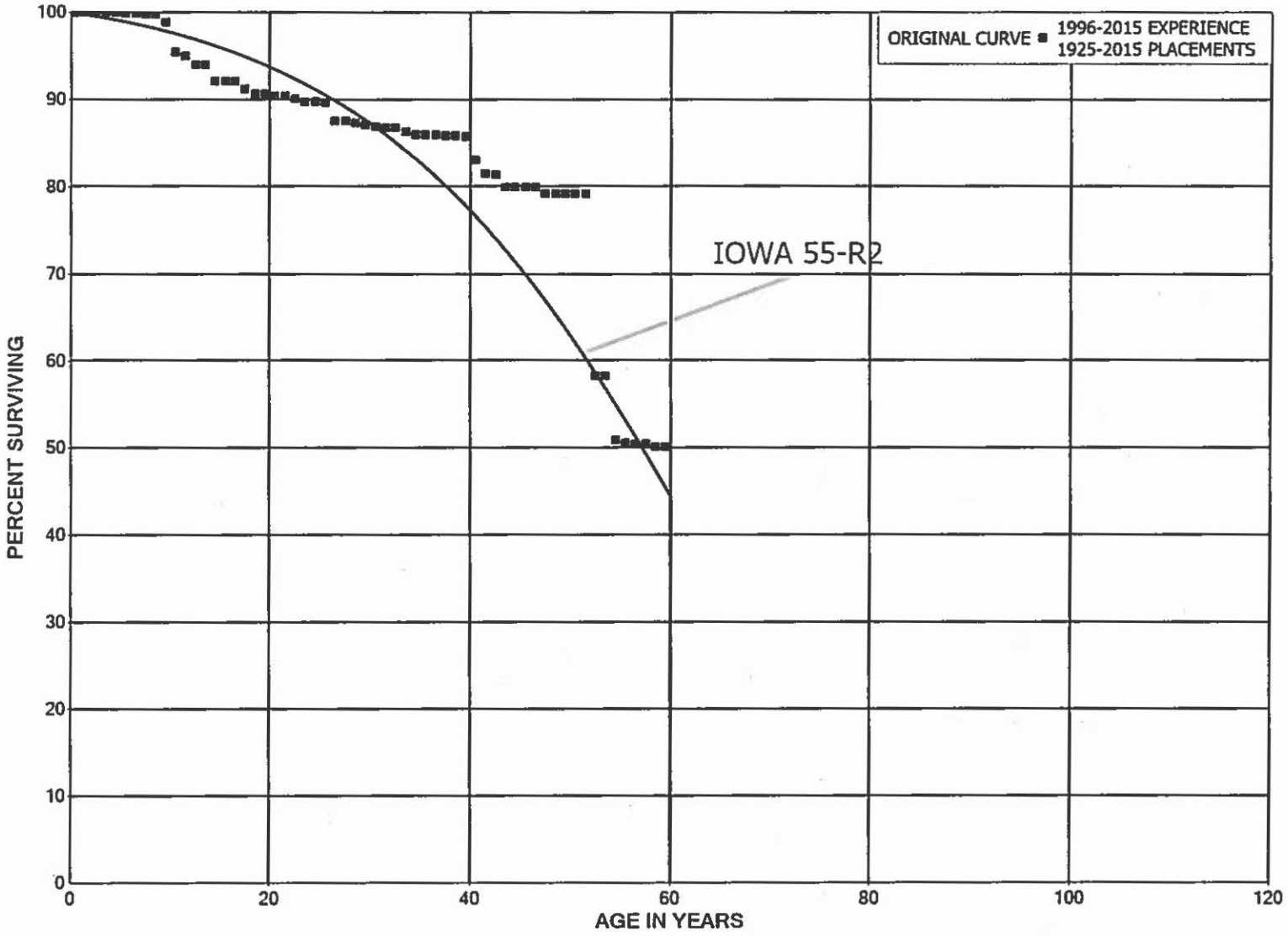
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	118,902	263	0.0022	0.9978	20.38
80.5	118,525	9,170	0.0774	0.9226	20.33
81.5	109,355	25	0.0002	0.9998	18.76
82.5	109,330	663	0.0061	0.9939	18.76
83.5	108,667	2,271	0.0209	0.9791	18.64
84.5	106,396	37,750	0.3548	0.6452	18.25
85.5	68,646	107	0.0016	0.9984	11.78
86.5	68,304	107	0.0016	0.9984	11.76
87.5	68,197	13,808	0.2025	0.7975	11.74
88.5	54,389	51,882	0.9539	0.0461	9.36
89.5	2,507	335	0.1336	0.8664	0.43
90.5					0.37

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,504,518		0.0000	1.0000	100.00
0.5	3,490,352		0.0000	1.0000	100.00
1.5	5,209,137		0.0000	1.0000	100.00
2.5	5,173,022		0.0000	1.0000	100.00
3.5	5,213,726	3,969	0.0008	0.9992	100.00
4.5	5,461,089	4,478	0.0008	0.9992	99.92
5.5	5,522,198		0.0000	1.0000	99.84
6.5	5,311,652	3,479	0.0007	0.9993	99.84
7.5	6,047,296		0.0000	1.0000	99.78
8.5	5,531,882	49,805	0.0090	0.9910	99.78
9.5	5,648,199	198,771	0.0352	0.9648	98.88
10.5	5,556,426	24,426	0.0044	0.9956	95.40
11.5	5,457,216	59,877	0.0110	0.9890	94.98
12.5	7,713,611	3,340	0.0004	0.9996	93.94
13.5	7,576,605	143,476	0.0189	0.9811	93.90
14.5	11,526,248		0.0000	1.0000	92.12
15.5	11,623,441		0.0000	1.0000	92.12
16.5	13,000,458	130,134	0.0100	0.9900	92.12
17.5	16,484,919	96,780	0.0059	0.9941	91.20
18.5	16,409,751		0.0000	1.0000	90.66
19.5	16,193,495	50,758	0.0031	0.9969	90.66
20.5	16,773,376		0.0000	1.0000	90.38
21.5	15,136,586	58,099	0.0038	0.9962	90.38
22.5	14,693,327	52,971	0.0036	0.9964	90.03
23.5	14,875,345	2,425	0.0002	0.9998	89.71
24.5	14,781,359	7,878	0.0005	0.9995	89.69
25.5	14,679,388	343,540	0.0234	0.9766	89.64
26.5	14,254,226	13,188	0.0009	0.9991	87.54
27.5	13,203,045	24,804	0.0019	0.9981	87.46
28.5	13,087,849	35,807	0.0027	0.9973	87.30
29.5	13,012,317	36,579	0.0028	0.9972	87.06
30.5	12,987,339	7,026	0.0005	0.9995	86.82
31.5	12,989,442	5,149	0.0004	0.9996	86.77
32.5	10,515,226	53,368	0.0051	0.9949	86.73
33.5	10,286,266	38,016	0.0037	0.9963	86.29
34.5	6,380,956	3,648	0.0006	0.9994	85.98
35.5	6,137,162		0.0000	1.0000	85.93
36.5	4,848,788	5,590	0.0012	0.9988	85.93
37.5	1,413,216	691	0.0005	0.9995	85.83
38.5	1,366,885	1,486	0.0011	0.9989	85.79

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,318,554	40,151	0.0305	0.9695	85.69
40.5	682,837	13,094	0.0192	0.9808	83.08
41.5	675,716	887	0.0013	0.9987	81.49
42.5	665,576	11,237	0.0169	0.9831	81.38
43.5	421,875		0.0000	1.0000	80.01
44.5	422,599		0.0000	1.0000	80.01
45.5	444,832		0.0000	1.0000	80.01
46.5	481,616	5,002	0.0104	0.9896	80.01
47.5	473,727		0.0000	1.0000	79.18
48.5	473,144		0.0000	1.0000	79.18
49.5	479,173		0.0000	1.0000	79.18
50.5	330,565		0.0000	1.0000	79.18
51.5	235,735	62,208	0.2639	0.7361	79.18
52.5	173,527	127	0.0007	0.9993	58.28
53.5	175,520	22,484	0.1281	0.8719	58.24
54.5	107,985	572	0.0053	0.9947	50.78
55.5	96,751	197	0.0020	0.9980	50.51
56.5	96,701		0.0000	1.0000	50.41
57.5	96,701	734	0.0076	0.9924	50.41
58.5	95,864		0.0000	1.0000	50.03
59.5	97,819		0.0000	1.0000	50.03
60.5	97,819	735	0.0075	0.9925	50.03
61.5	91,846	206	0.0022	0.9978	49.65
62.5	90,536	14,363	0.1586	0.8414	49.54
63.5	74,785	36,482	0.4878	0.5122	41.68
64.5	37,579	18,051	0.4803	0.5197	21.35
65.5	13,444		0.0000	1.0000	11.09
66.5	13,142		0.0000	1.0000	11.09
67.5	13,142		0.0000	1.0000	11.09
68.5	13,142	4,678	0.3560	0.6440	11.09
69.5	7,135		0.0000	1.0000	7.14
70.5	9,168	1,955	0.2132	0.7868	7.14
71.5	7,213		0.0000	1.0000	5.62
72.5	7,213	4,021	0.5575	0.4425	5.62
73.5	2,230	175	0.0785	0.9215	2.49
74.5	2,055		0.0000	1.0000	2.29
75.5	2,055		0.0000	1.0000	2.29
76.5	2,055		0.0000	1.0000	2.29
77.5	2,055		0.0000	1.0000	2.29
78.5	2,055		0.0000	1.0000	2.29

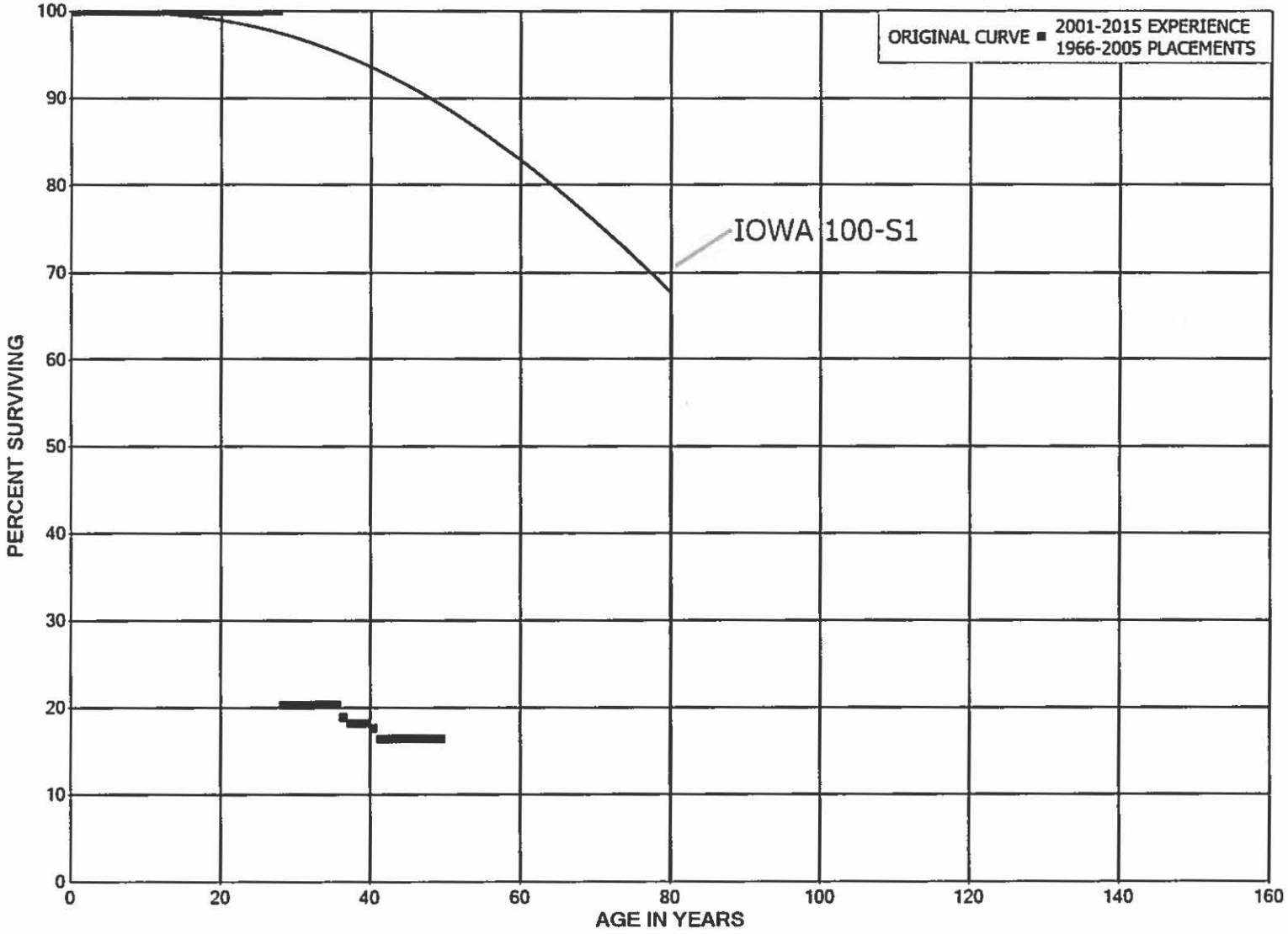
MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,055		0.0000	1.0000	2.29
80.5	2,055		0.0000	1.0000	2.29
81.5	2,055		0.0000	1.0000	2.29
82.5	2,055		0.0000	1.0000	2.29
83.5	2,055		0.0000	1.0000	2.29
84.5	2,055		0.0000	1.0000	2.29
85.5	2,055		0.0000	1.0000	2.29
86.5	2,055	22	0.0107	0.9893	2.29
87.5	2,033	1,753	0.8623	0.1377	2.27
88.5	280	280	1.0000		0.31
89.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2005 EXPERIENCE BAND 2001-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	295,703		0.0000	1.0000	100.00
0.5	295,703		0.0000	1.0000	100.00
1.5	295,703		0.0000	1.0000	100.00
2.5	295,703		0.0000	1.0000	100.00
3.5	295,703		0.0000	1.0000	100.00
4.5	295,703		0.0000	1.0000	100.00
5.5	295,703		0.0000	1.0000	100.00
6.5	295,703		0.0000	1.0000	100.00
7.5	313,611		0.0000	1.0000	100.00
8.5	313,611		0.0000	1.0000	100.00
9.5	331,266		0.0000	1.0000	100.00
10.5	325,151		0.0000	1.0000	100.00
11.5	268,330		0.0000	1.0000	100.00
12.5	158,133		0.0000	1.0000	100.00
13.5	97,208		0.0000	1.0000	100.00
14.5	35,563		0.0000	1.0000	100.00
15.5	35,563		0.0000	1.0000	100.00
16.5	35,563		0.0000	1.0000	100.00
17.5	35,563		0.0000	1.0000	100.00
18.5	35,563		0.0000	1.0000	100.00
19.5	35,563		0.0000	1.0000	100.00
20.5	35,563		0.0000	1.0000	100.00
21.5	45,933		0.0000	1.0000	100.00
22.5	30,373		0.0000	1.0000	100.00
23.5	30,373		0.0000	1.0000	100.00
24.5	13,010		0.0000	1.0000	100.00
25.5	13,010		0.0000	1.0000	100.00
26.5	13,010		0.0000	1.0000	100.00
27.5	13,010	10,370	0.7971	0.2029	100.00
28.5	2,640		0.0000	1.0000	20.29
29.5	2,640		0.0000	1.0000	20.29
30.5	3,350		0.0000	1.0000	20.29
31.5	3,350		0.0000	1.0000	20.29
32.5	3,457		0.0000	1.0000	20.29
33.5	16,079		0.0000	1.0000	20.29
34.5	94,580		0.0000	1.0000	20.29
35.5	94,580	6,633	0.0701	0.9299	20.29
36.5	87,947	3,317	0.0377	0.9623	18.87
37.5	82,282		0.0000	1.0000	18.16
38.5	82,282		0.0000	1.0000	18.16

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

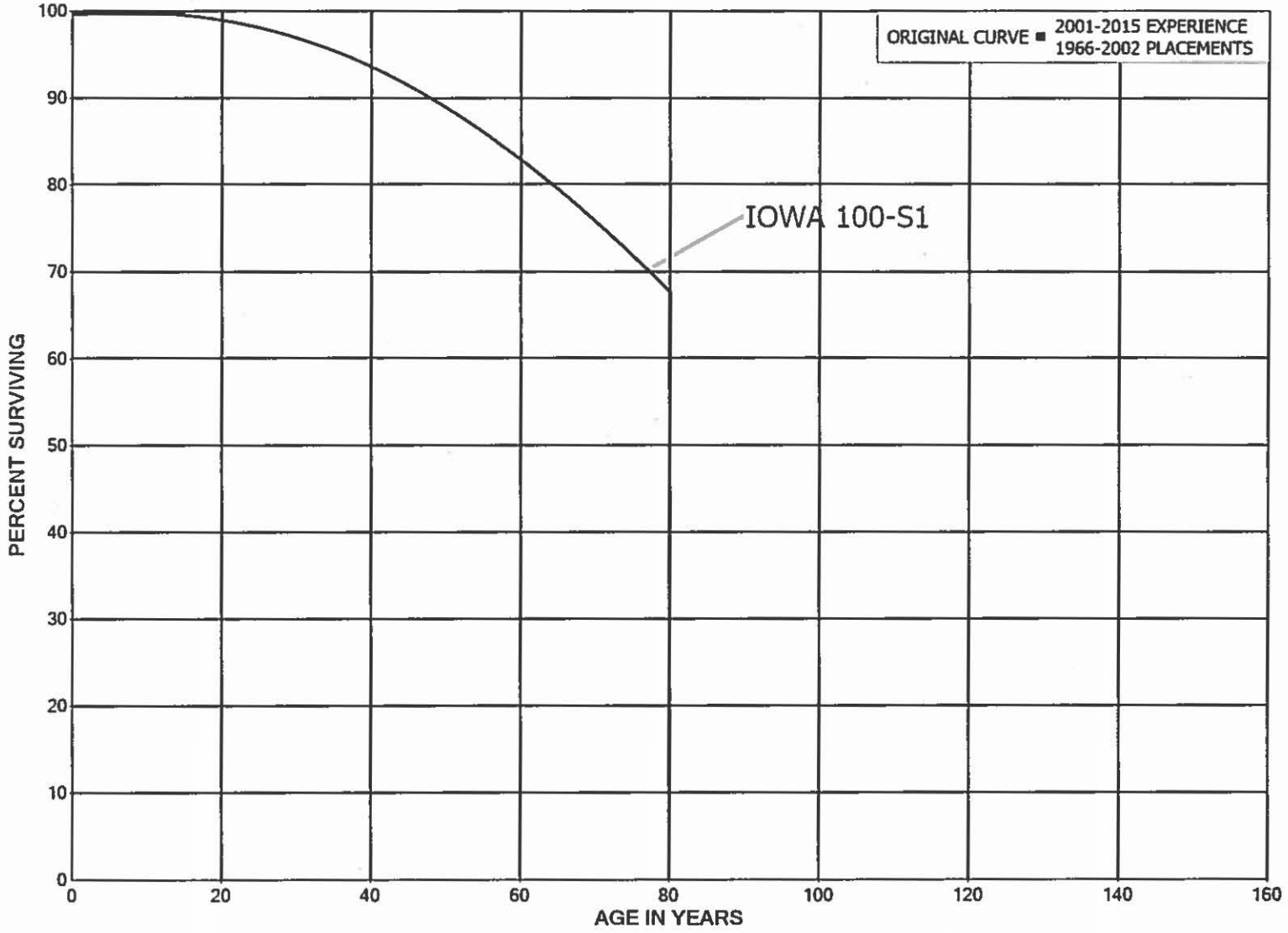
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2005 EXPERIENCE BAND 2001-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,990	2,440	0.0298	0.9702	18.16
40.5	79,550	5,599	0.0704	0.9296	17.62
41.5	73,951		0.0000	1.0000	16.38
42.5	73,951		0.0000	1.0000	16.38
43.5	73,951		0.0000	1.0000	16.38
44.5	73,951		0.0000	1.0000	16.38
45.5	73,241		0.0000	1.0000	16.38
46.5	73,241		0.0000	1.0000	16.38
47.5	73,134		0.0000	1.0000	16.38
48.5	67,145		0.0000	1.0000	16.38
49.5					16.38

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2002 EXPERIENCE BAND 2001-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	613,089		0.0000	1.0000	100.00
0.5	613,089		0.0000	1.0000	100.00
1.5	613,089		0.0000	1.0000	100.00
2.5	613,089		0.0000	1.0000	100.00
3.5	613,089		0.0000	1.0000	100.00
4.5	613,089		0.0000	1.0000	100.00
5.5	613,089		0.0000	1.0000	100.00
6.5	613,089		0.0000	1.0000	100.00
7.5	613,089		0.0000	1.0000	100.00
8.5	613,089		0.0000	1.0000	100.00
9.5	613,089		0.0000	1.0000	100.00
10.5	613,089		0.0000	1.0000	100.00
11.5	613,089		0.0000	1.0000	100.00
12.5	613,089		0.0000	1.0000	100.00
13.5	304,432		0.0000	1.0000	100.00
14.5					100.00
15.5					
16.5					
17.5					
18.5					
19.5					
20.5	97,493		0.0000		
21.5	97,493		0.0000		
22.5	97,493		0.0000		
23.5	97,493	97,493	1.0000		
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5	326,132		0.0000		
35.5	326,132		0.0000		
36.5	326,132		0.0000		
37.5	326,132		0.0000		
38.5	326,132		0.0000		

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

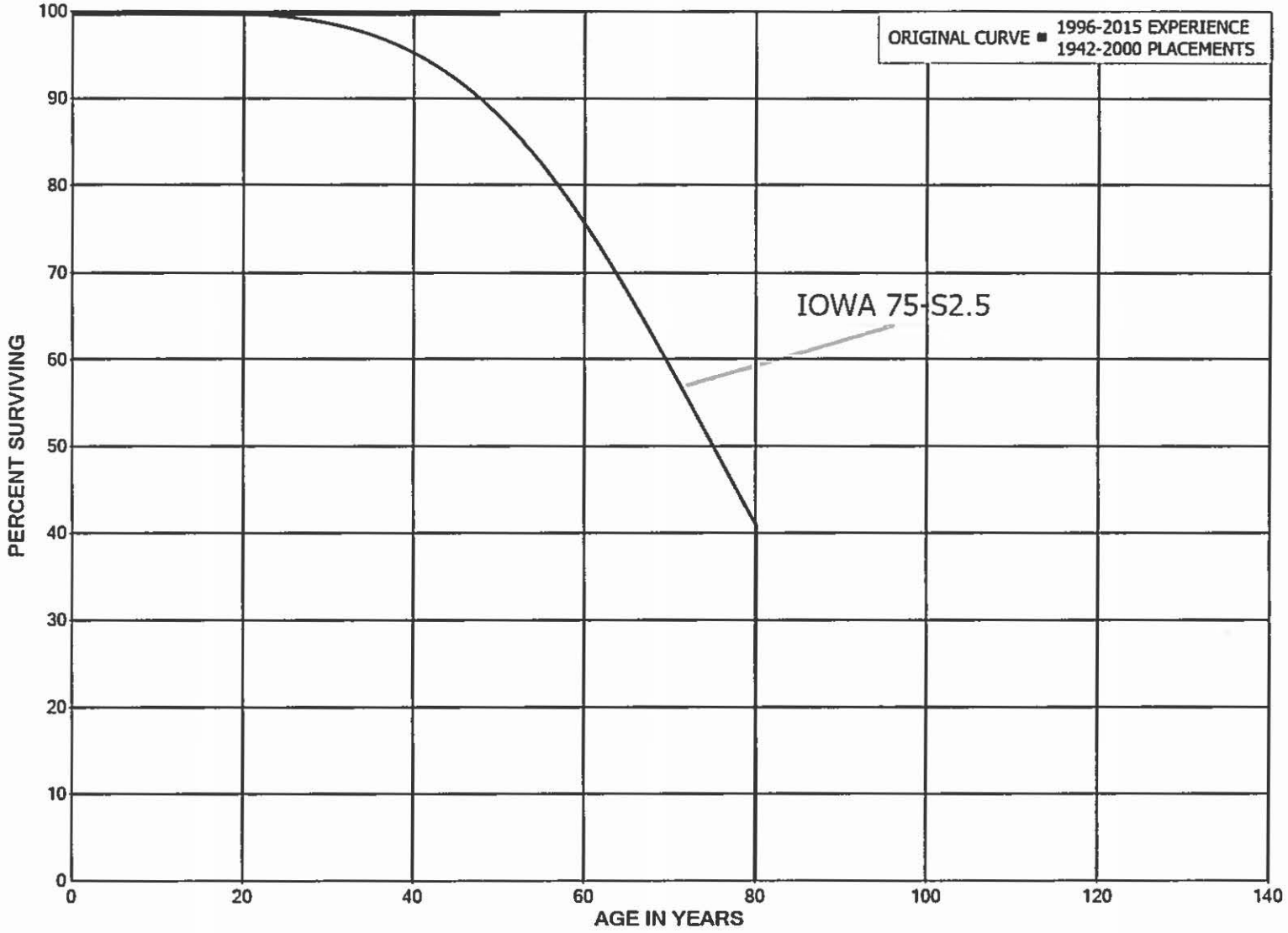
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2002 EXPERIENCE BAND 2001-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	326,132		0.0000		
40.5	326,132		0.0000		
41.5	326,132		0.0000		
42.5	326,132		0.0000		
43.5	326,132		0.0000		
44.5	326,132		0.0000		
45.5	326,132		0.0000		
46.5	326,132		0.0000		
47.5	326,132		0.0000		
48.5	326,132		0.0000		
49.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2000 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,623		0.0000	1.0000	100.00
0.5	32,623		0.0000	1.0000	100.00
1.5	43,317		0.0000	1.0000	100.00
2.5	65,031		0.0000	1.0000	100.00
3.5	65,031		0.0000	1.0000	100.00
4.5	65,031		0.0000	1.0000	100.00
5.5	65,031		0.0000	1.0000	100.00
6.5	65,031		0.0000	1.0000	100.00
7.5	65,031		0.0000	1.0000	100.00
8.5	65,031		0.0000	1.0000	100.00
9.5	65,031		0.0000	1.0000	100.00
10.5	65,031		0.0000	1.0000	100.00
11.5	65,031		0.0000	1.0000	100.00
12.5	96,995		0.0000	1.0000	100.00
13.5	96,995		0.0000	1.0000	100.00
14.5	96,995		0.0000	1.0000	100.00
15.5	64,372		0.0000	1.0000	100.00
16.5	64,372		0.0000	1.0000	100.00
17.5	64,372		0.0000	1.0000	100.00
18.5	64,372		0.0000	1.0000	100.00
19.5	64,372		0.0000	1.0000	100.00
20.5	64,372		0.0000	1.0000	100.00
21.5	53,678		0.0000	1.0000	100.00
22.5	31,964		0.0000	1.0000	100.00
23.5	31,964		0.0000	1.0000	100.00
24.5	31,964		0.0000	1.0000	100.00
25.5	46,756		0.0000	1.0000	100.00
26.5	60,168		0.0000	1.0000	100.00
27.5	60,168		0.0000	1.0000	100.00
28.5	76,109		0.0000	1.0000	100.00
29.5	279,008		0.0000	1.0000	100.00
30.5	279,008		0.0000	1.0000	100.00
31.5	279,008		0.0000	1.0000	100.00
32.5	247,044		0.0000	1.0000	100.00
33.5	247,044		0.0000	1.0000	100.00
34.5	247,044		0.0000	1.0000	100.00
35.5	247,044		0.0000	1.0000	100.00
36.5	247,044		0.0000	1.0000	100.00
37.5	247,044		0.0000	1.0000	100.00
38.5	247,044		0.0000	1.0000	100.00

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

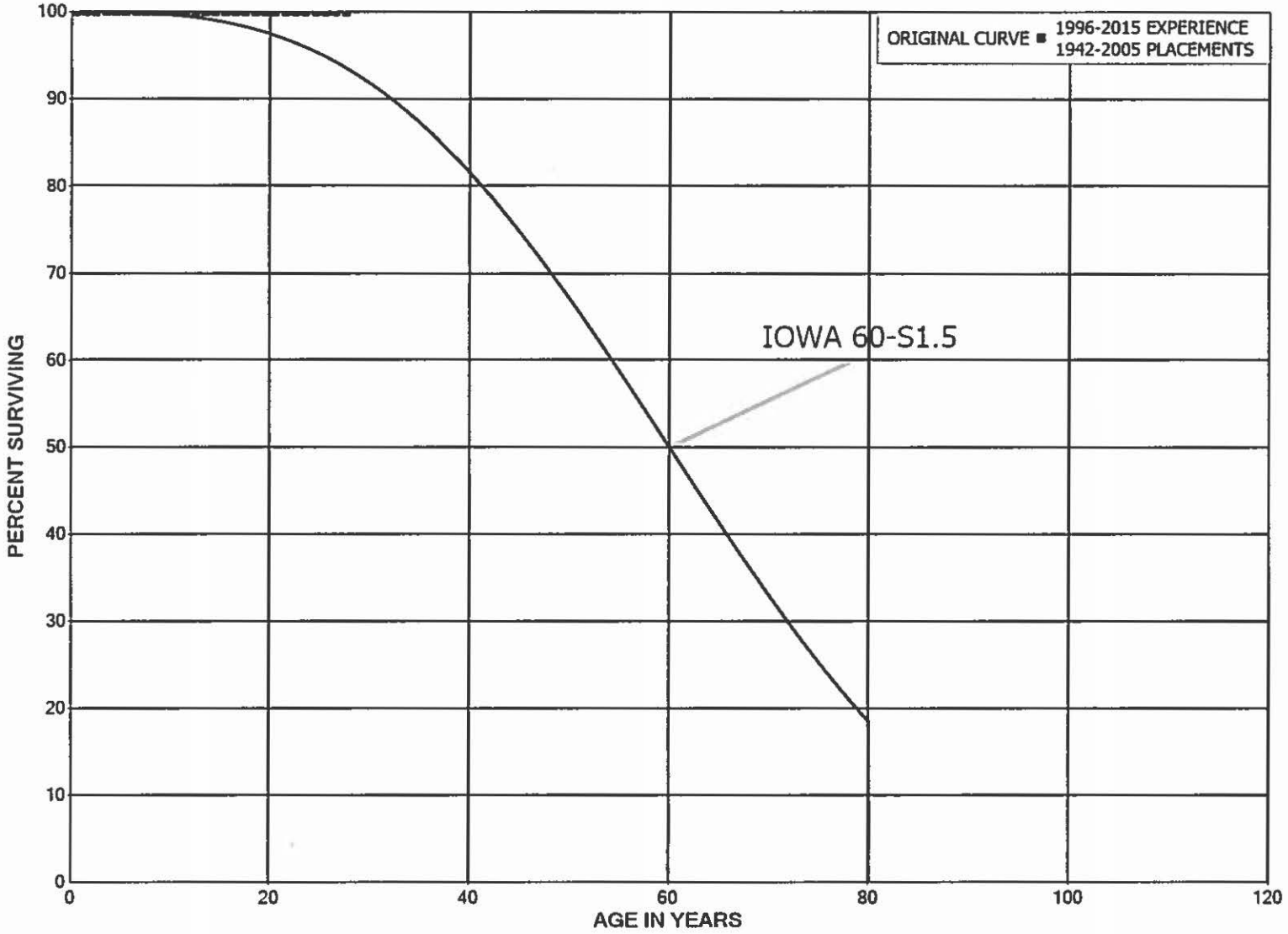
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2000 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	247,044		0.0000	1.0000	100.00
40.5	247,044		0.0000	1.0000	100.00
41.5	247,044		0.0000	1.0000	100.00
42.5	247,044		0.0000	1.0000	100.00
43.5	247,044		0.0000	1.0000	100.00
44.5	247,044		0.0000	1.0000	100.00
45.5	232,252		0.0000	1.0000	100.00
46.5	218,840		0.0000	1.0000	100.00
47.5	218,840		0.0000	1.0000	100.00
48.5	202,899		0.0000	1.0000	100.00
49.5					100.00
50.5	1,032		0.0000		
51.5	1,032		0.0000		
52.5	1,032		0.0000		
53.5	95,731		0.0000		
54.5	95,731		0.0000		
55.5	95,731		0.0000		
56.5	95,731		0.0000		
57.5	95,731		0.0000		
58.5	95,731		0.0000		
59.5	95,731	1,822	0.0190		
60.5	93,909		0.0000		
61.5	93,909		0.0000		
62.5	93,909		0.0000		
63.5	93,909		0.0000		
64.5	93,909		0.0000		
65.5	93,909		0.0000		
66.5	93,909		0.0000		
67.5	93,909		0.0000		
68.5	93,909		0.0000		
69.5	93,909		0.0000		
70.5	92,877		0.0000		
71.5	92,877		0.0000		
72.5	92,877		0.0000		
73.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2005 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,809		0.0000	1.0000	100.00
0.5	58,809		0.0000	1.0000	100.00
1.5	63,119		0.0000	1.0000	100.00
2.5	316,349		0.0000	1.0000	100.00
3.5	320,325		0.0000	1.0000	100.00
4.5	320,325		0.0000	1.0000	100.00
5.5	320,325		0.0000	1.0000	100.00
6.5	320,325		0.0000	1.0000	100.00
7.5	344,667		0.0000	1.0000	100.00
8.5	344,667		0.0000	1.0000	100.00
9.5	501,610		0.0000	1.0000	100.00
10.5	442,801		0.0000	1.0000	100.00
11.5	442,801		0.0000	1.0000	100.00
12.5	442,801		0.0000	1.0000	100.00
13.5	442,801		0.0000	1.0000	100.00
14.5	442,801		0.0000	1.0000	100.00
15.5	442,801		0.0000	1.0000	100.00
16.5	442,801		0.0000	1.0000	100.00
17.5	442,801		0.0000	1.0000	100.00
18.5	442,801		0.0000	1.0000	100.00
19.5	442,801		0.0000	1.0000	100.00
20.5	442,801		0.0000	1.0000	100.00
21.5	438,491		0.0000	1.0000	100.00
22.5	28,318		0.0000	1.0000	100.00
23.5	24,342		0.0000	1.0000	100.00
24.5	24,342		0.0000	1.0000	100.00
25.5	24,342		0.0000	1.0000	100.00
26.5	24,342		0.0000	1.0000	100.00
27.5					100.00
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

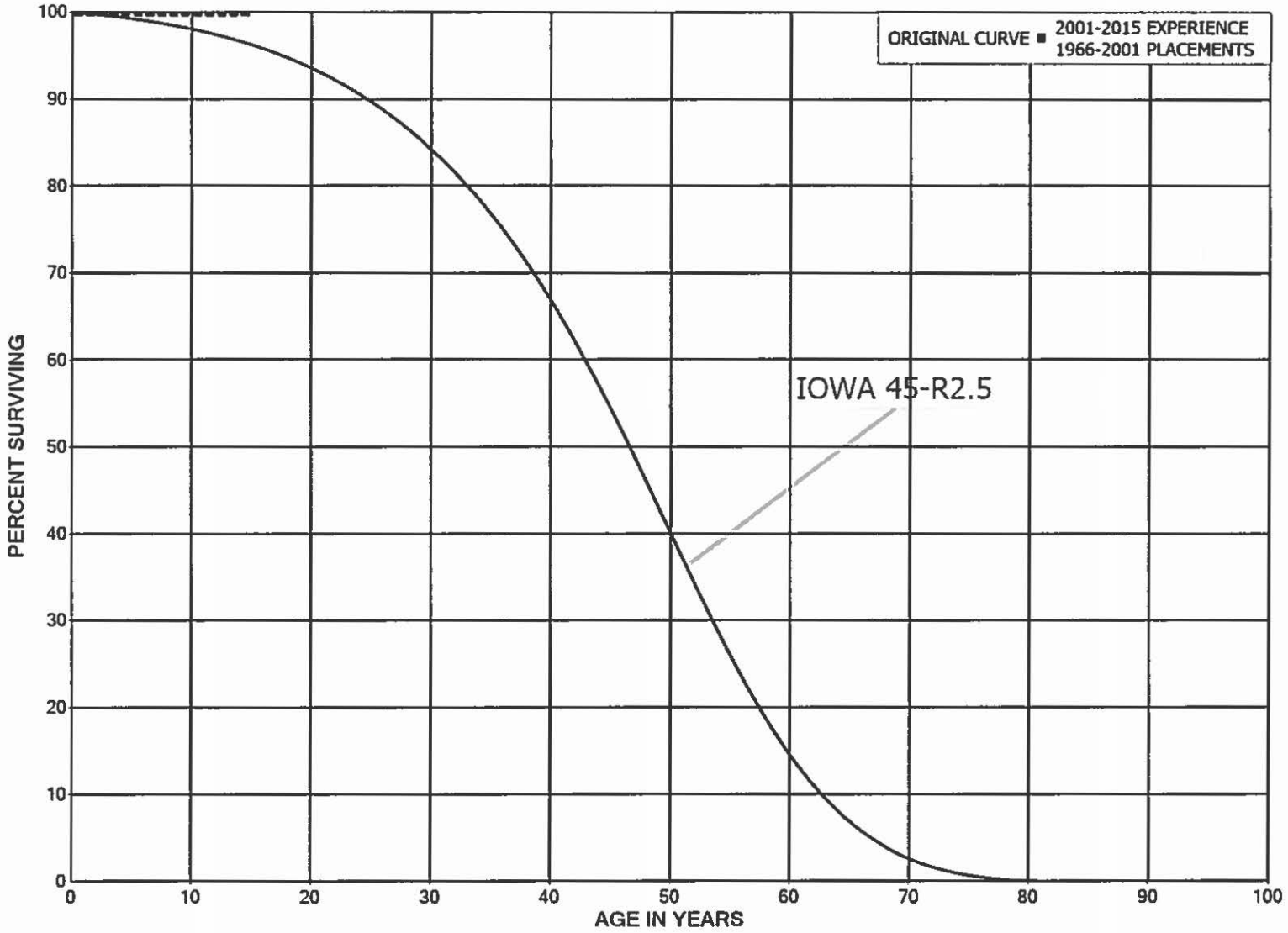
ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2005 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5	1,172		0.0000		
53.5	9,910		0.0000		
54.5	9,910		0.0000		
55.5	9,910		0.0000		
56.5	9,910		0.0000		
57.5	9,910		0.0000		
58.5	9,910		0.0000		
59.5	9,910		0.0000		
60.5	9,910		0.0000		
61.5	9,910		0.0000		
62.5	9,910		0.0000		
63.5	9,910		0.0000		
64.5	9,910		0.0000		
65.5	9,910		0.0000		
66.5	9,910		0.0000		
67.5	9,910		0.0000		
68.5	9,910		0.0000		
69.5	9,910		0.0000		
70.5	9,910		0.0000		
71.5	9,910		0.0000		
72.5	8,738		0.0000		
73.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2001 EXPERIENCE BAND 2001-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,259		0.0000	1.0000	100.00
0.5	9,259		0.0000	1.0000	100.00
1.5	9,259		0.0000	1.0000	100.00
2.5	9,259		0.0000	1.0000	100.00
3.5	9,259		0.0000	1.0000	100.00
4.5	9,259		0.0000	1.0000	100.00
5.5	9,259		0.0000	1.0000	100.00
6.5	9,259		0.0000	1.0000	100.00
7.5	9,259		0.0000	1.0000	100.00
8.5	9,259		0.0000	1.0000	100.00
9.5	9,259		0.0000	1.0000	100.00
10.5	9,259		0.0000	1.0000	100.00
11.5	9,259		0.0000	1.0000	100.00
12.5	9,259		0.0000	1.0000	100.00
13.5	9,259		0.0000	1.0000	100.00
14.5					100.00
15.5					
16.5	2,517		0.0000		
17.5	2,517		0.0000		
18.5	2,517	2,517	1.0000		
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5	958		0.0000		
35.5	958		0.0000		
36.5	958	308	0.3215		
37.5	650		0.0000		
38.5	650		0.0000		

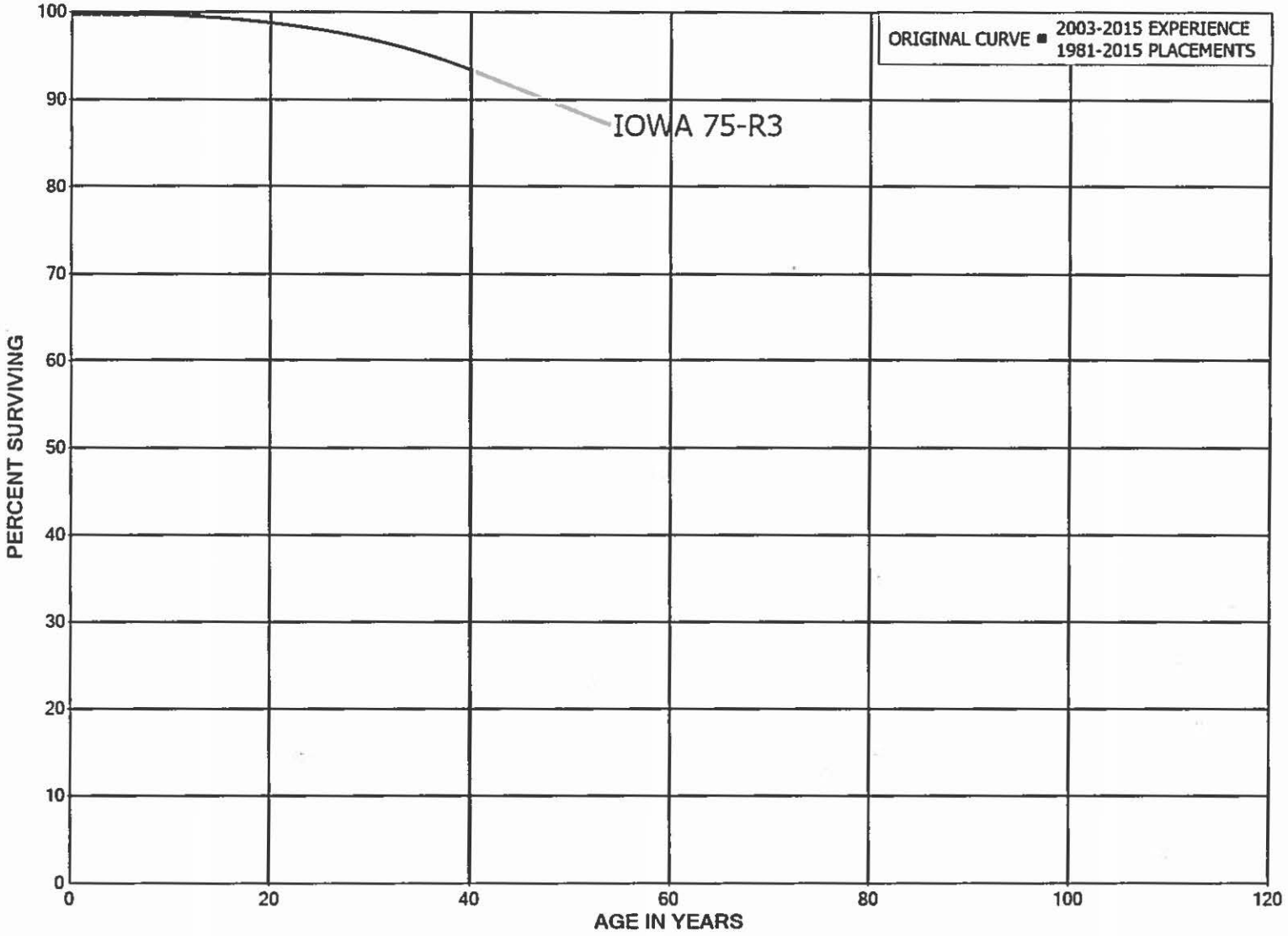
MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2001			EXPERIENCE BAND 2001-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	650		0.0000		
40.5	650		0.0000		
41.5	650		0.0000		
42.5	650		0.0000		
43.5	650		0.0000		
44.5	650		0.0000		
45.5	650		0.0000		
46.5	650		0.0000		
47.5	650		0.0000		
48.5	650		0.0000		
49.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNTS 340.1 AND 340.11 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

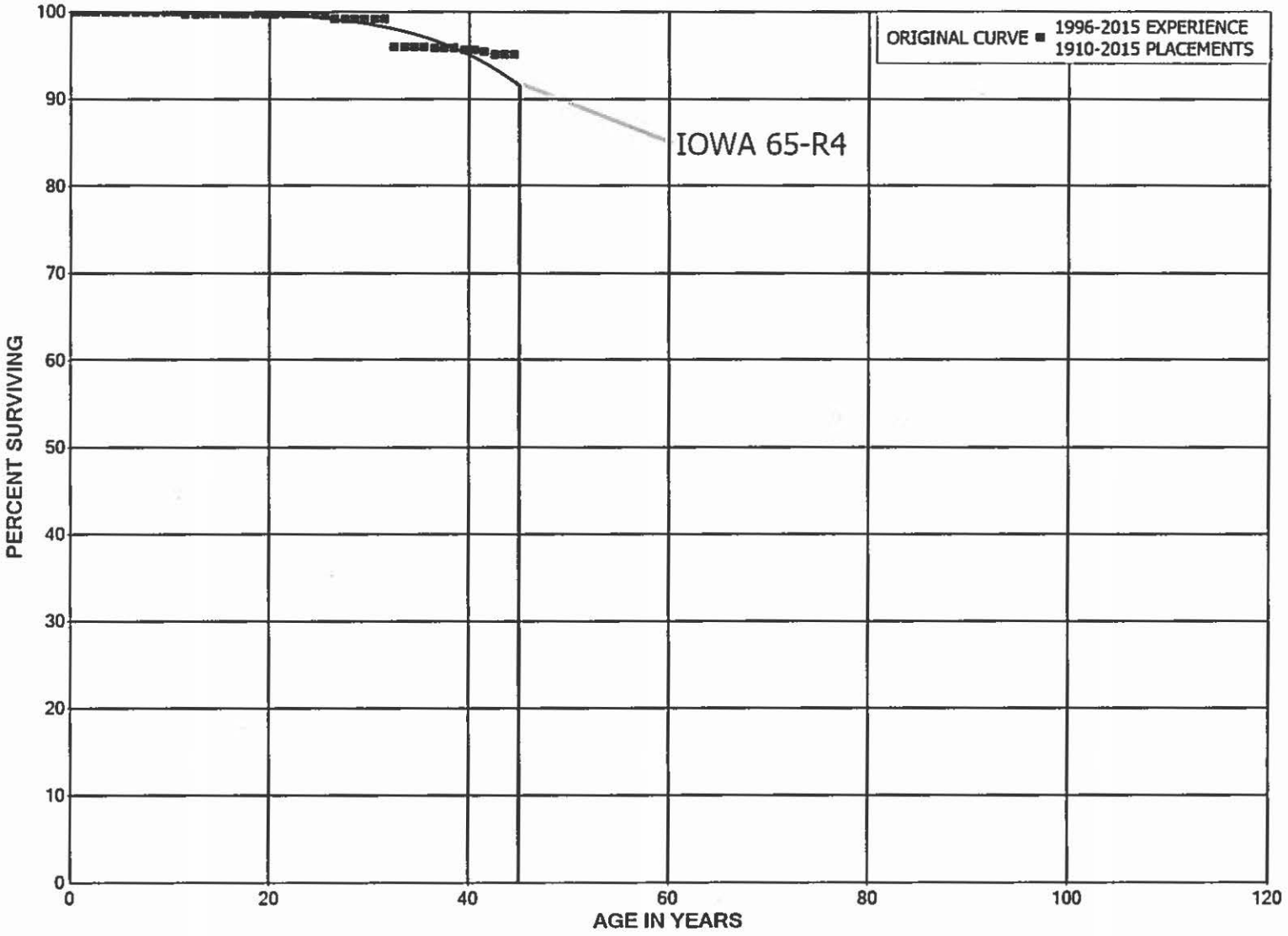
ACCOUNTS 340.1 AND 340.11 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2015 EXPERIENCE BAND 2003-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,617,454		0.0000	1.0000	100.00
0.5	34,947,306		0.0000	1.0000	100.00
1.5	34,088,553		0.0000	1.0000	100.00
2.5	34,069,573		0.0000	1.0000	100.00
3.5	37,088,664		0.0000	1.0000	100.00
4.5	30,311,357		0.0000	1.0000	100.00
5.5	30,311,357		0.0000	1.0000	100.00
6.5	30,311,291		0.0000	1.0000	100.00
7.5	21,123,637		0.0000	1.0000	100.00
8.5	12,817,828		0.0000	1.0000	100.00
9.5	5,929,282		0.0000	1.0000	100.00
10.5	2,098,680		0.0000	1.0000	100.00
11.5	1,279,859		0.0000	1.0000	100.00
12.5					100.00
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5	58,361		0.0000		
22.5	58,361		0.0000		
23.5	58,361		0.0000		
24.5	58,361		0.0000		
25.5	58,361		0.0000		
26.5	58,361		0.0000		
27.5	58,361		0.0000		
28.5	58,361		0.0000		
29.5	58,361		0.0000		
30.5	58,361		0.0000		
31.5	58,361		0.0000		
32.5	58,361		0.0000		
33.5	58,361		0.0000		
34.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,742,483		0.0000	1.0000	100.00
0.5	37,509,882		0.0000	1.0000	100.00
1.5	37,720,175		0.0000	1.0000	100.00
2.5	36,402,250		0.0000	1.0000	100.00
3.5	36,041,084		0.0000	1.0000	100.00
4.5	36,041,084		0.0000	1.0000	100.00
5.5	41,043,083		0.0000	1.0000	100.00
6.5	40,542,915		0.0000	1.0000	100.00
7.5	40,357,048		0.0000	1.0000	100.00
8.5	40,279,441		0.0000	1.0000	100.00
9.5	40,279,441		0.0000	1.0000	100.00
10.5	40,018,820	100,759	0.0025	0.9975	100.00
11.5	39,841,025		0.0000	1.0000	99.75
12.5	6,974,388		0.0000	1.0000	99.75
13.5	6,649,753		0.0000	1.0000	99.75
14.5	5,878,887		0.0000	1.0000	99.75
15.5	5,880,400		0.0000	1.0000	99.75
16.5	5,873,292		0.0000	1.0000	99.75
17.5	6,029,313		0.0000	1.0000	99.75
18.5	6,116,652		0.0000	1.0000	99.75
19.5	6,014,012		0.0000	1.0000	99.75
20.5	6,882,768		0.0000	1.0000	99.75
21.5	6,614,093	2,150	0.0003	0.9997	99.75
22.5	6,613,751		0.0000	1.0000	99.72
23.5	6,614,607		0.0000	1.0000	99.72
24.5	6,694,968	14,876	0.0022	0.9978	99.72
25.5	1,665,813	5,022	0.0030	0.9970	99.49
26.5	1,658,885	1,109	0.0007	0.9993	99.19
27.5	1,655,596		0.0000	1.0000	99.13
28.5	1,655,897		0.0000	1.0000	99.13
29.5	1,953,670		0.0000	1.0000	99.13
30.5	1,962,185		0.0000	1.0000	99.13
31.5	1,946,353	62,729	0.0322	0.9678	99.13
32.5	1,877,183	153	0.0001	0.9999	95.93
33.5	1,817,147		0.0000	1.0000	95.93
34.5	1,814,796		0.0000	1.0000	95.93
35.5	1,813,283	775	0.0004	0.9996	95.93
36.5	1,812,508		0.0000	1.0000	95.88
37.5	1,719,336		0.0000	1.0000	95.88
38.5	1,633,481	4,427	0.0027	0.9973	95.88

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,625,366		0.0000	1.0000	95.62
40.5	776,876	1,969	0.0025	0.9975	95.62
41.5	495,473	1,433	0.0029	0.9971	95.38
42.5	492,232		0.0000	1.0000	95.11
43.5	491,376		0.0000	1.0000	95.11
44.5	411,015		0.0000	1.0000	95.11
45.5	317,624		0.0000	1.0000	95.11
46.5	317,624		0.0000	1.0000	95.11
47.5	317,624		0.0000	1.0000	95.11
48.5	310,381	1,484	0.0048	0.9952	95.11
49.5	11,277		0.0000	1.0000	94.65
50.5	531		0.0000	1.0000	94.65
51.5	1,388	173	0.1246	0.8754	94.65
52.5	1,215		0.0000	1.0000	82.85
53.5	1,215		0.0000	1.0000	82.85
54.5	1,215		0.0000	1.0000	82.85
55.5	1,215	358	0.2947	0.7053	82.85
56.5	857		0.0000	1.0000	58.44
57.5	875		0.0000	1.0000	58.44
58.5	1,556		0.0000	1.0000	58.44
59.5	3,730		0.0000	1.0000	58.44
60.5	3,730		0.0000	1.0000	58.44
61.5	3,730	857	0.2298	0.7702	58.44
62.5	2,873		0.0000	1.0000	45.01
63.5	2,873		0.0000	1.0000	45.01
64.5	2,873		0.0000	1.0000	45.01
65.5	2,873		0.0000	1.0000	45.01
66.5	2,873		0.0000	1.0000	45.01
67.5	2,873	18	0.0063	0.9937	45.01
68.5	2,855	681	0.2385	0.7615	44.73
69.5	2,174	2,174	1.0000		34.06
70.5					
71.5					
72.5					
73.5					
74.5	86		0.0000		
75.5	86		0.0000		
76.5	86		0.0000		
77.5	86		0.0000		
78.5	86		0.0000		

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

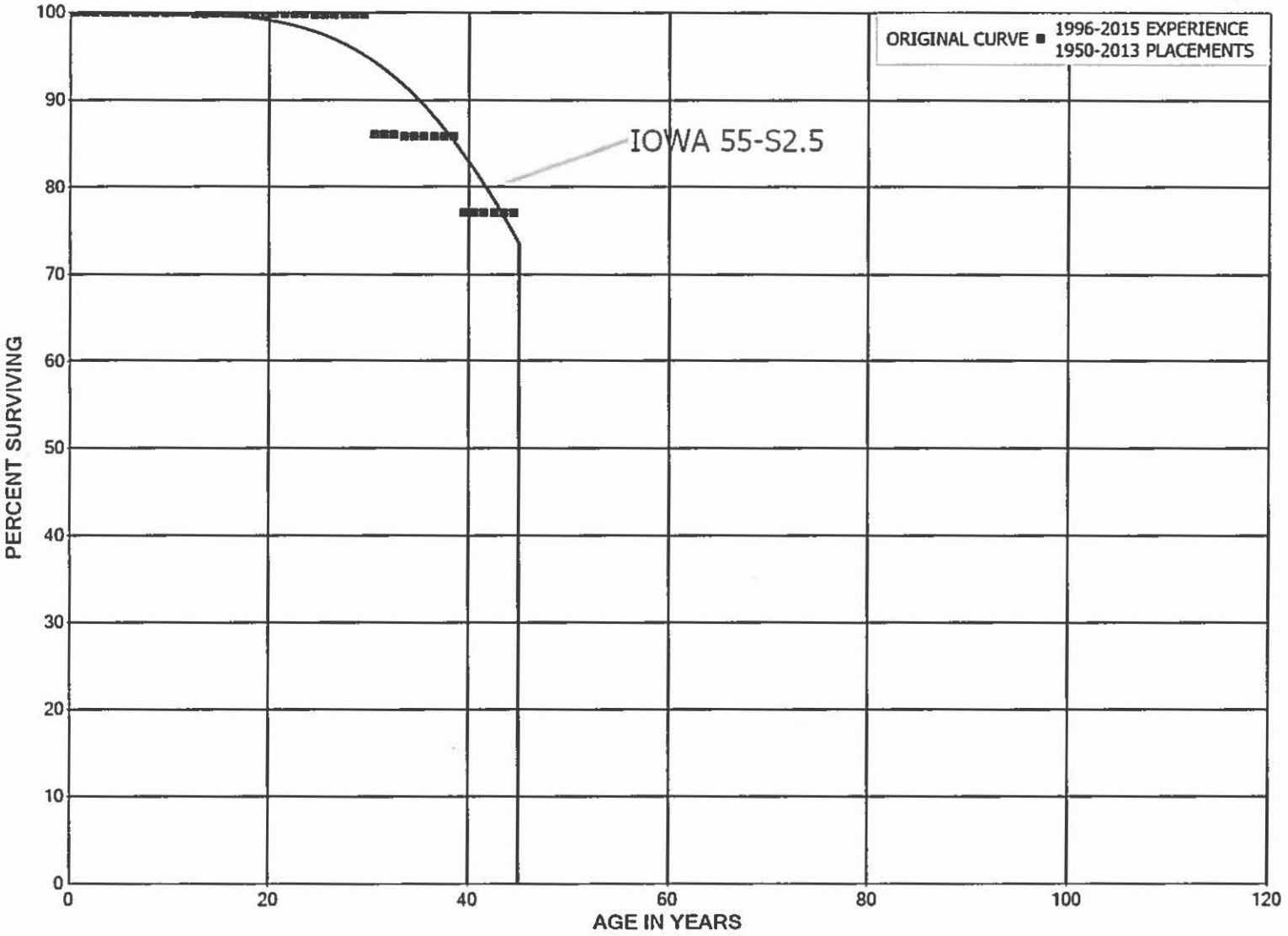
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	86		0.0000		
80.5	86		0.0000		
81.5	86		0.0000		
82.5	86		0.0000		
83.5	86		0.0000		
84.5	86	86	1.0000		
85.5	16,562		0.0000		
86.5	16,562		0.0000		
87.5	16,562		0.0000		
88.5	16,562		0.0000		
89.5	16,562		0.0000		
90.5	16,562		0.0000		
91.5	16,562		0.0000		
92.5	16,562		0.0000		
93.5	16,562		0.0000		
94.5	16,562		0.0000		
95.5	16,562	14,442	0.8720		
96.5	2,120		0.0000		
97.5	2,120		0.0000		
98.5	2,120		0.0000		
99.5	2,120		0.0000		
100.5	2,120		0.0000		
101.5	2,120		0.0000		
102.5	2,120		0.0000		
103.5	2,120		0.0000		
104.5	2,120		0.0000		
105.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2013 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,781,381		0.0000	1.0000	100.00
0.5	12,792,880		0.0000	1.0000	100.00
1.5	12,942,893		0.0000	1.0000	100.00
2.5	12,917,614		0.0000	1.0000	100.00
3.5	12,917,614	2,092	0.0002	0.9998	100.00
4.5	12,915,522		0.0000	1.0000	99.98
5.5	14,127,027		0.0000	1.0000	99.98
6.5	14,105,342		0.0000	1.0000	99.98
7.5	14,105,342		0.0000	1.0000	99.98
8.5	14,105,342		0.0000	1.0000	99.98
9.5	14,127,660		0.0000	1.0000	99.98
10.5	14,129,534		0.0000	1.0000	99.98
11.5	13,447,097	19,985	0.0015	0.9985	99.98
12.5	1,637,397		0.0000	1.0000	99.84
13.5	1,647,669		0.0000	1.0000	99.84
14.5	2,167,386		0.0000	1.0000	99.84
15.5	2,173,585		0.0000	1.0000	99.84
16.5	2,173,585		0.0000	1.0000	99.84
17.5	2,180,144		0.0000	1.0000	99.84
18.5	2,206,145		0.0000	1.0000	99.84
19.5	2,210,874		0.0000	1.0000	99.84
20.5	3,021,464		0.0000	1.0000	99.84
21.5	3,814,302		0.0000	1.0000	99.84
22.5	4,144,310		0.0000	1.0000	99.84
23.5	4,144,673	6,025	0.0015	0.9985	99.84
24.5	4,151,539		0.0000	1.0000	99.69
25.5	3,142,493		0.0000	1.0000	99.69
26.5	3,116,179		0.0000	1.0000	99.69
27.5	3,116,179		0.0000	1.0000	99.69
28.5	3,176,392		0.0000	1.0000	99.69
29.5	3,215,454	440,794	0.1371	0.8629	99.69
30.5	2,772,786		0.0000	1.0000	86.02
31.5	2,690,551		0.0000	1.0000	86.02
32.5	2,689,939	6,199	0.0023	0.9977	86.02
33.5	2,673,468		0.0000	1.0000	85.83
34.5	2,154,363		0.0000	1.0000	85.83
35.5	2,154,363		0.0000	1.0000	85.83
36.5	2,154,363		0.0000	1.0000	85.83
37.5	2,027,909		0.0000	1.0000	85.83
38.5	1,979,244	201,086	0.1016	0.8984	85.83

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

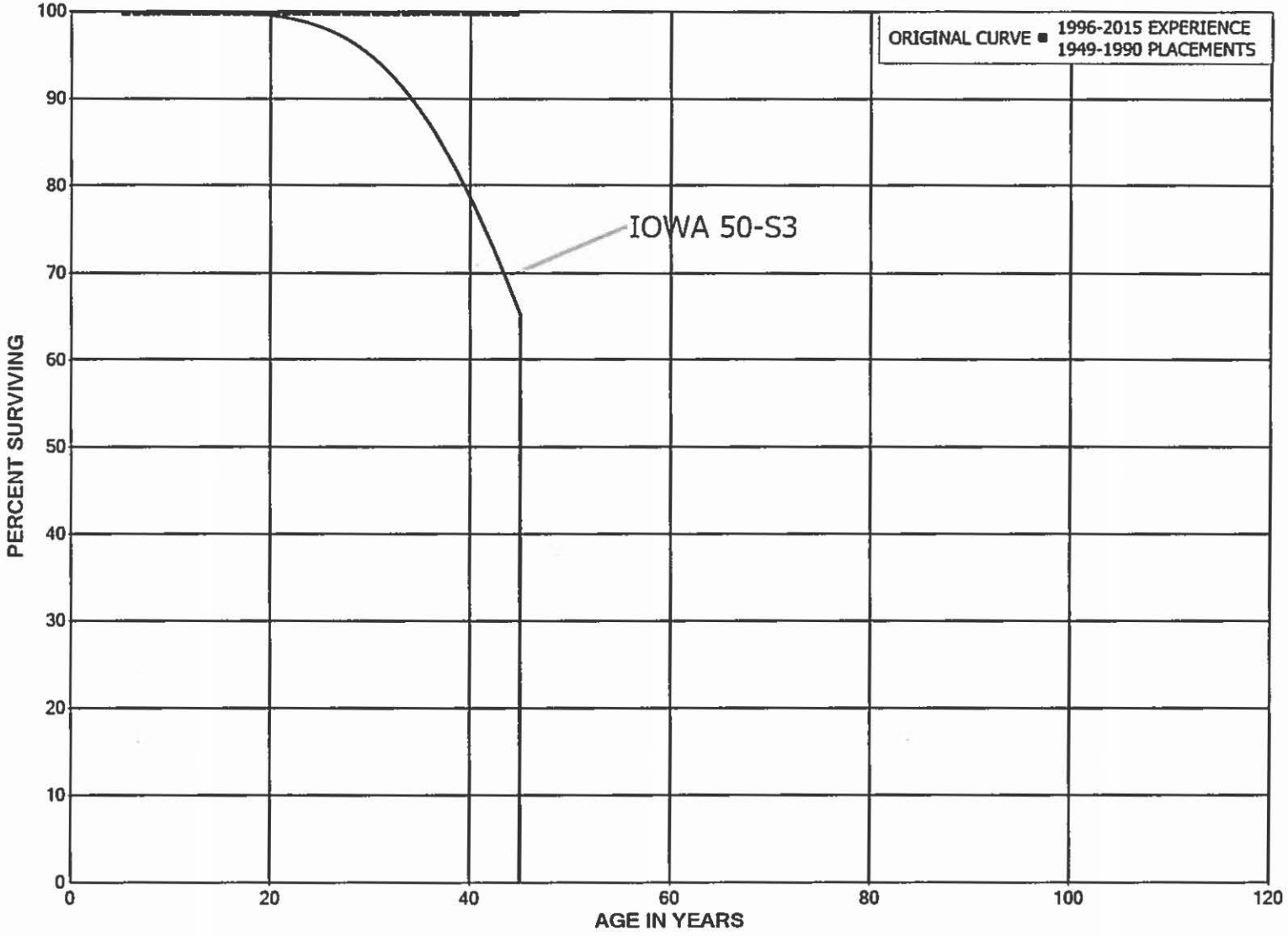
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2013 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,760,883		0.0000	1.0000	77.11
40.5	766,155	363	0.0005	0.9995	77.11
41.5	415,346		0.0000	1.0000	77.07
42.5	336,943		0.0000	1.0000	77.07
43.5	336,943		0.0000	1.0000	77.07
44.5	321,833		0.0000	1.0000	77.07
45.5	123,812		0.0000	1.0000	77.07
46.5	121,593		0.0000	1.0000	77.07
47.5	121,593		0.0000	1.0000	77.07
48.5	61,380		0.0000	1.0000	77.07
49.5					77.07

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 343 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-1990 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5	852,672		0.0000	1.0000	100.00
6.5	852,672		0.0000	1.0000	100.00
7.5	852,672		0.0000	1.0000	100.00
8.5	852,672		0.0000	1.0000	100.00
9.5	852,672		0.0000	1.0000	100.00
10.5	852,672		0.0000	1.0000	100.00
11.5	852,672		0.0000	1.0000	100.00
12.5	852,672		0.0000	1.0000	100.00
13.5	874,275		0.0000	1.0000	100.00
14.5	874,275		0.0000	1.0000	100.00
15.5	874,275		0.0000	1.0000	100.00
16.5	874,275		0.0000	1.0000	100.00
17.5	944,155		0.0000	1.0000	100.00
18.5	977,040		0.0000	1.0000	100.00
19.5	977,040		0.0000	1.0000	100.00
20.5	1,026,126		0.0000	1.0000	100.00
21.5	1,126,856		0.0000	1.0000	100.00
22.5	1,126,856		0.0000	1.0000	100.00
23.5	1,126,856		0.0000	1.0000	100.00
24.5	1,126,856		0.0000	1.0000	100.00
25.5	274,184		0.0000	1.0000	100.00
26.5	274,184		0.0000	1.0000	100.00
27.5	274,184		0.0000	1.0000	100.00
28.5	333,879		0.0000	1.0000	100.00
29.5	375,081		0.0000	1.0000	100.00
30.5	375,081		0.0000	1.0000	100.00
31.5	375,081		0.0000	1.0000	100.00
32.5	375,081		0.0000	1.0000	100.00
33.5	353,478		0.0000	1.0000	100.00
34.5	353,478		0.0000	1.0000	100.00
35.5	353,478		0.0000	1.0000	100.00
36.5	353,478		0.0000	1.0000	100.00
37.5	283,598		0.0000	1.0000	100.00
38.5	250,713		0.0000	1.0000	100.00

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

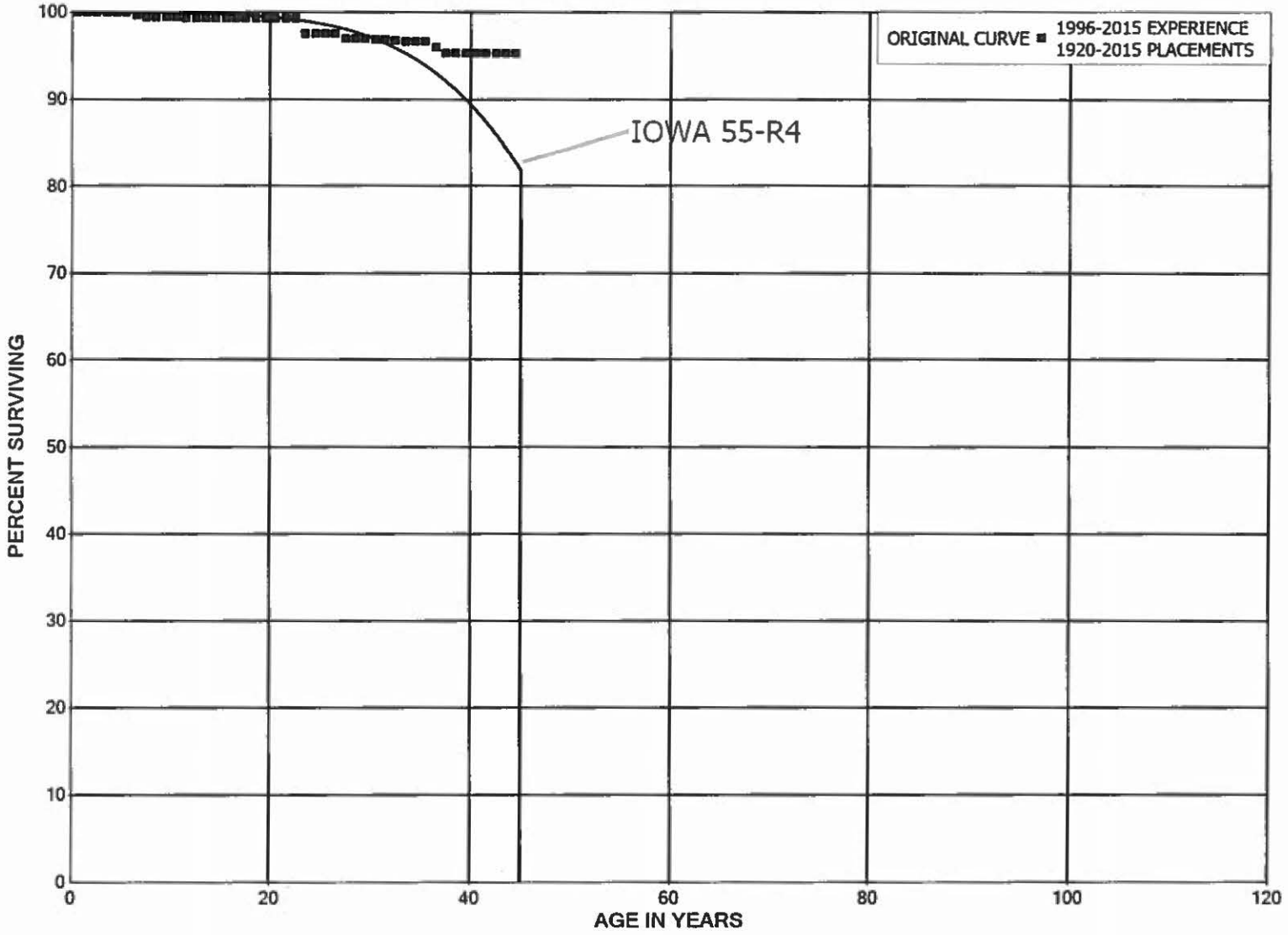
ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-1990 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	250,713		0.0000	1.0000	100.00
40.5	201,627		0.0000	1.0000	100.00
41.5	100,897		0.0000	1.0000	100.00
42.5	100,897		0.0000	1.0000	100.00
43.5	100,897		0.0000	1.0000	100.00
44.5	100,897		0.0000	1.0000	100.00
45.5	100,897		0.0000	1.0000	100.00
46.5	100,897		0.0000	1.0000	100.00
47.5	100,897		0.0000	1.0000	100.00
48.5	41,202		0.0000	1.0000	100.00
49.5					100.00

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 344 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	305,759,217		0.0000	1.0000	100.00
0.5	303,681,901		0.0000	1.0000	100.00
1.5	316,685,998		0.0000	1.0000	100.00
2.5	313,976,331		0.0000	1.0000	100.00
3.5	305,573,273		0.0000	1.0000	100.00
4.5	305,690,179		0.0000	1.0000	100.00
5.5	328,705,242	1,093,997	0.0033	0.9967	100.00
6.5	320,002,468	782,008	0.0024	0.9976	99.67
7.5	314,271,133	85,246	0.0003	0.9997	99.42
8.5	308,991,508		0.0000	1.0000	99.40
9.5	308,546,641	129,570	0.0004	0.9996	99.40
10.5	308,441,287	89,805	0.0003	0.9997	99.35
11.5	154,452,920		0.0000	1.0000	99.33
12.5	68,755,570		0.0000	1.0000	99.33
13.5	69,912,150		0.0000	1.0000	99.33
14.5	68,897,177		0.0000	1.0000	99.33
15.5	49,656,719		0.0000	1.0000	99.33
16.5	48,932,963		0.0000	1.0000	99.33
17.5	55,442,305	524	0.0000	1.0000	99.33
18.5	61,288,034		0.0000	1.0000	99.33
19.5	57,570,995		0.0000	1.0000	99.33
20.5	60,350,038		0.0000	1.0000	99.33
21.5	54,424,626		0.0000	1.0000	99.33
22.5	54,073,754	961,480	0.0178	0.9822	99.33
23.5	53,061,548	17,754	0.0003	0.9997	97.56
24.5	52,917,014	21,464	0.0004	0.9996	97.53
25.5	44,391,314	7,381	0.0002	0.9998	97.49
26.5	44,369,195	246,693	0.0056	0.9944	97.47
27.5	44,124,367		0.0000	1.0000	96.93
28.5	48,619,352		0.0000	1.0000	96.93
29.5	52,581,878	30,095	0.0006	0.9994	96.93
30.5	52,527,567	15,584	0.0003	0.9997	96.87
31.5	52,460,946	67,749	0.0013	0.9987	96.84
32.5	51,998,586	66,759	0.0013	0.9987	96.72
33.5	50,551,937	14,510	0.0003	0.9997	96.60
34.5	50,537,427		0.0000	1.0000	96.57
35.5	50,537,427	333,363	0.0066	0.9934	96.57
36.5	50,191,702	351,502	0.0070	0.9930	95.93
37.5	43,331,382		0.0000	1.0000	95.26
38.5	37,778,389		0.0000	1.0000	95.26

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,600,096		0.0000	1.0000	95.26
40.5	33,474,266		0.0000	1.0000	95.26
41.5	22,270,003		0.0000	1.0000	95.26
42.5	22,270,003		0.0000	1.0000	95.26
43.5	22,270,003		0.0000	1.0000	95.26
44.5	22,246,532	123,530	0.0056	0.9944	95.26
45.5	8,418,719		0.0000	1.0000	94.73
46.5	8,418,719		0.0000	1.0000	94.73
47.5	8,416,854		0.0000	1.0000	94.73
48.5	3,945,958		0.0000	1.0000	94.73
49.5					94.73
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5	27,421		0.0000		
76.5	27,421		0.0000		
77.5	27,421		0.0000		
78.5	27,421		0.0000		

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

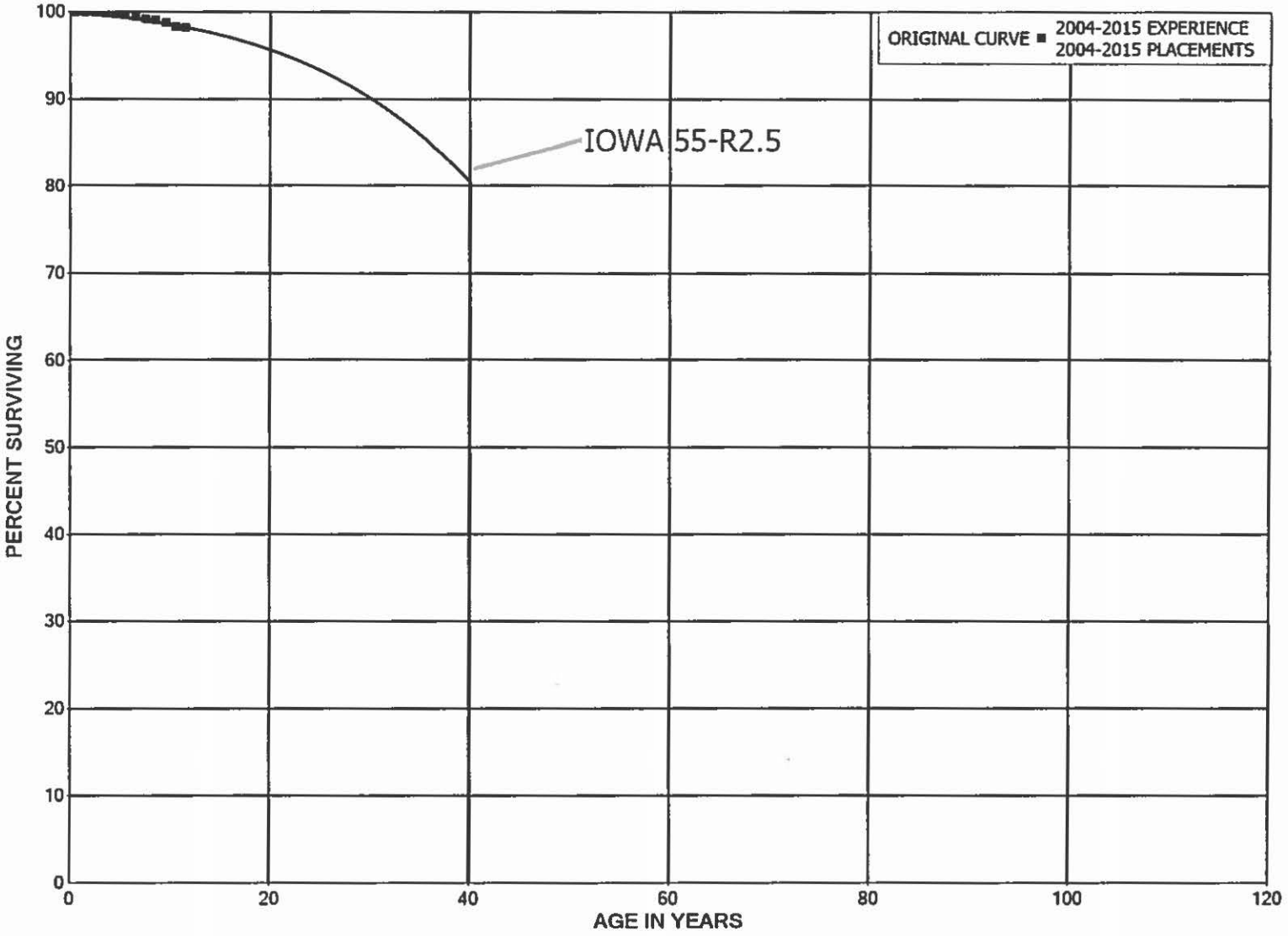
ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,421		0.0000		
80.5	27,421		0.0000		
81.5	27,421		0.0000		
82.5	27,421		0.0000		
83.5	27,421		0.0000		
84.5	27,421		0.0000		
85.5	27,421		0.0000		
86.5	27,421		0.0000		
87.5	27,421		0.0000		
88.5	27,421		0.0000		
89.5	27,421		0.0000		
90.5	27,421		0.0000		
91.5	27,421		0.0000		
92.5	27,421		0.0000		
93.5	27,421		0.0000		
94.5	27,421		0.0000		
95.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 344.01 GENERATORS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

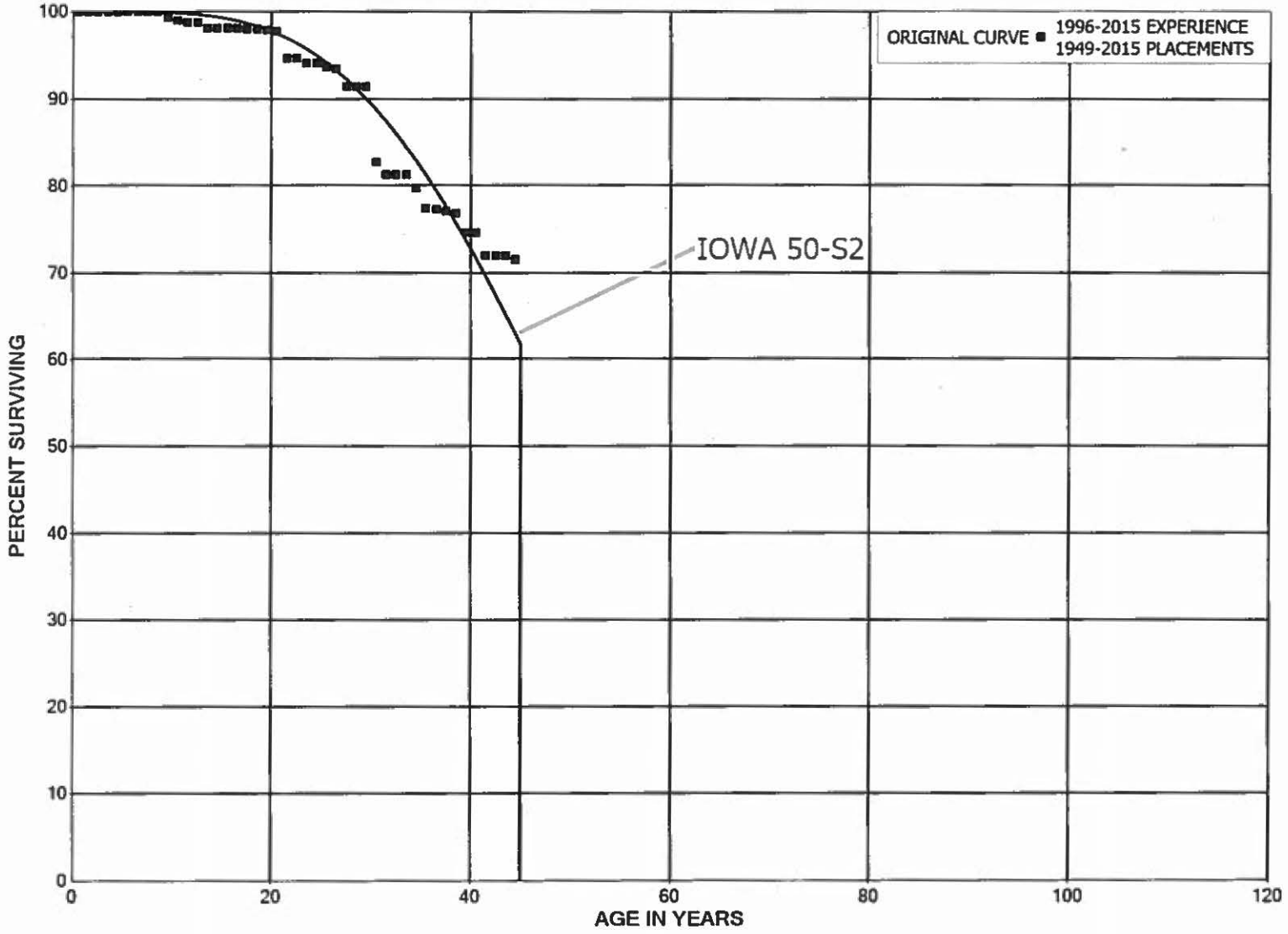
ACCOUNT 344.01 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2015 EXPERIENCE BAND 2004-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,223,250,485		0.0000	1.0000	100.00
0.5	4,313,106,605	295,926	0.0001	0.9999	100.00
1.5	3,535,329,655	2,130,549	0.0006	0.9994	99.99
2.5	3,467,112,547	4,113,575	0.0012	0.9988	99.93
3.5	2,852,108,408	2,993,568	0.0010	0.9990	99.81
4.5	1,966,800,708	1,278,981	0.0007	0.9993	99.71
5.5	1,964,227,701	5,794,037	0.0029	0.9971	99.64
6.5	1,957,865,393	3,220,242	0.0016	0.9984	99.35
7.5	674,104,904	870,899	0.0013	0.9987	99.19
8.5	479,984,086	1,678,329	0.0035	0.9965	99.06
9.5	331,931,352	1,381,900	0.0042	0.9958	98.71
10.5	142,191,909	127,396	0.0009	0.9991	98.30
11.5					98.21

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,308,941		0.0000	1.0000	100.00
0.5	43,712,398		0.0000	1.0000	100.00
1.5	47,850,535		0.0000	1.0000	100.00
2.5	47,604,411		0.0000	1.0000	100.00
3.5	47,538,923		0.0000	1.0000	100.00
4.5	47,317,861		0.0000	1.0000	100.00
5.5	49,687,162		0.0000	1.0000	100.00
6.5	47,480,576		0.0000	1.0000	100.00
7.5	46,904,939	26,842	0.0006	0.9994	100.00
8.5	46,851,435	301,163	0.0064	0.9936	99.94
9.5	46,573,024	142,567	0.0031	0.9969	99.30
10.5	47,774,930	110,043	0.0023	0.9977	99.00
11.5	43,936,117	38,912	0.0009	0.9991	98.77
12.5	13,538,950	77,630	0.0057	0.9943	98.68
13.5	13,359,499		0.0000	1.0000	98.12
14.5	11,803,210	3,302	0.0003	0.9997	98.12
15.5	11,996,128		0.0000	1.0000	98.09
16.5	11,804,595	20,827	0.0018	0.9982	98.09
17.5	11,968,031		0.0000	1.0000	97.91
18.5	11,867,369	4,716	0.0004	0.9996	97.91
19.5	11,556,574	19,614	0.0017	0.9983	97.88
20.5	10,874,120	346,223	0.0318	0.9682	97.71
21.5	5,320,250		0.0000	1.0000	94.60
22.5	5,655,882	29,784	0.0053	0.9947	94.60
23.5	5,963,844	679	0.0001	0.9999	94.10
24.5	5,971,683	28,308	0.0047	0.9953	94.09
25.5	2,708,455	8,180	0.0030	0.9970	93.64
26.5	2,767,767	57,829	0.0209	0.9791	93.36
27.5	2,672,719		0.0000	1.0000	91.41
28.5	3,133,252	381	0.0001	0.9999	91.41
29.5	3,551,838	335,401	0.0944	0.9056	91.40
30.5	3,158,120	55,832	0.0177	0.9823	82.77
31.5	3,006,831		0.0000	1.0000	81.30
32.5	3,389,801		0.0000	1.0000	81.30
33.5	3,428,211	68,128	0.0199	0.9801	81.30
34.5	2,933,369	84,223	0.0287	0.9713	79.69
35.5	2,847,416	3,662	0.0013	0.9987	77.40
36.5	2,834,045	7,982	0.0028	0.9972	77.30
37.5	2,296,514	7,500	0.0033	0.9967	77.08
38.5	1,888,851	54,145	0.0287	0.9713	76.83

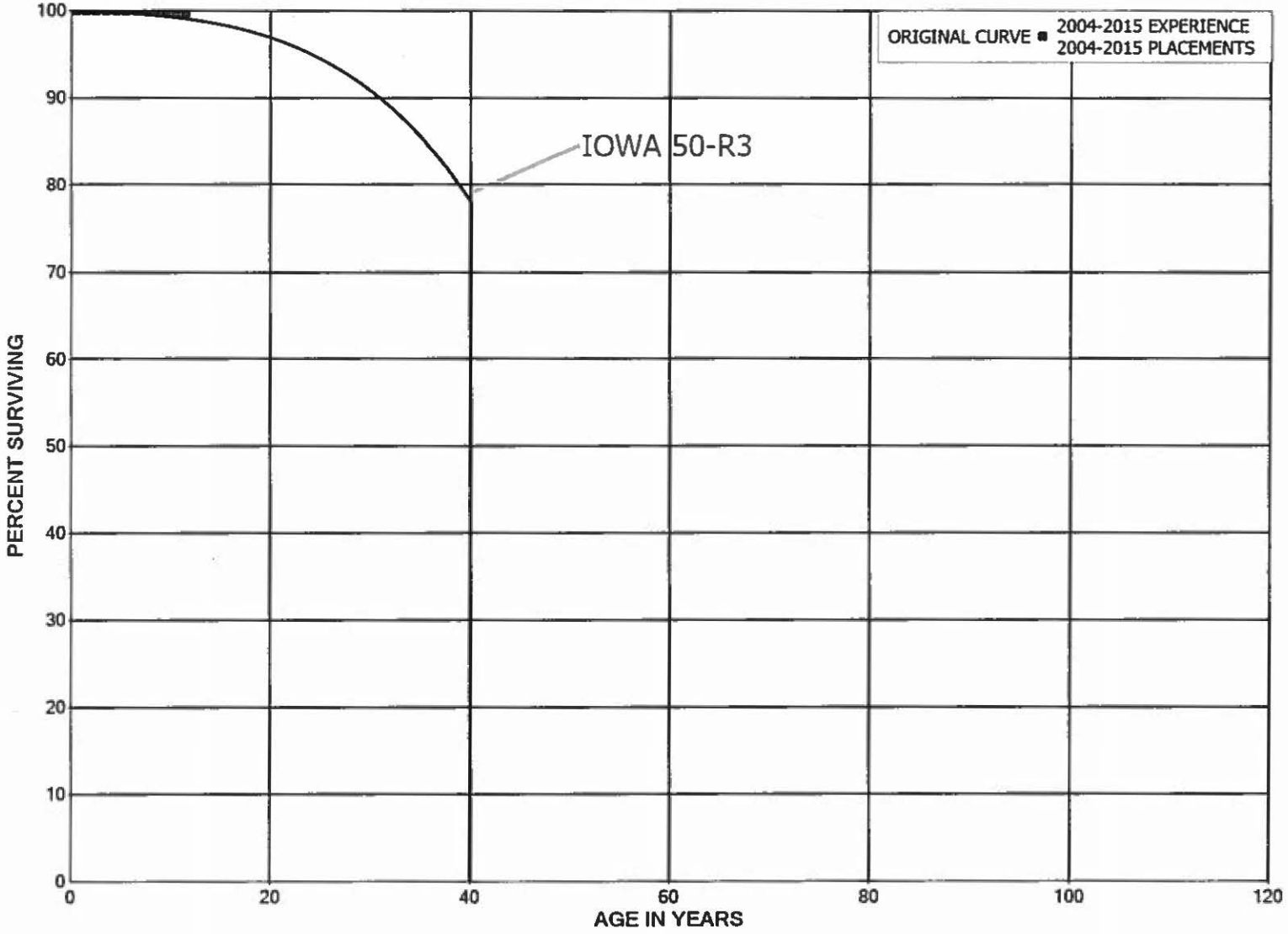
MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,816,588		0.0000	1.0000	74.63
40.5	1,367,118	49,436	0.0362	0.9638	74.63
41.5	945,552		0.0000	1.0000	71.93
42.5	1,096,011		0.0000	1.0000	71.93
43.5	1,241,131	6,711	0.0054	0.9946	71.93
44.5	1,234,352	11,603	0.0094	0.9906	71.54
45.5	634,580		0.0000	1.0000	70.87
46.5	751,453		0.0000	1.0000	70.87
47.5	751,453		0.0000	1.0000	70.87
48.5	378,947		0.0000	1.0000	70.87
49.5	626		0.0000	1.0000	70.87
50.5	1,117		0.0000	1.0000	70.87
51.5	3,209		0.0000	1.0000	70.87
52.5	2,718		0.0000	1.0000	70.87
53.5	626		0.0000	1.0000	70.87
54.5	262		0.0000	1.0000	70.87
55.5	262		0.0000	1.0000	70.87
56.5	262		0.0000	1.0000	70.87
57.5	262		0.0000	1.0000	70.87
58.5					70.87
59.5					
60.5					
61.5					
62.5					
63.5					
64.5	6,819		0.0000		
65.5	6,819		0.0000		
66.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

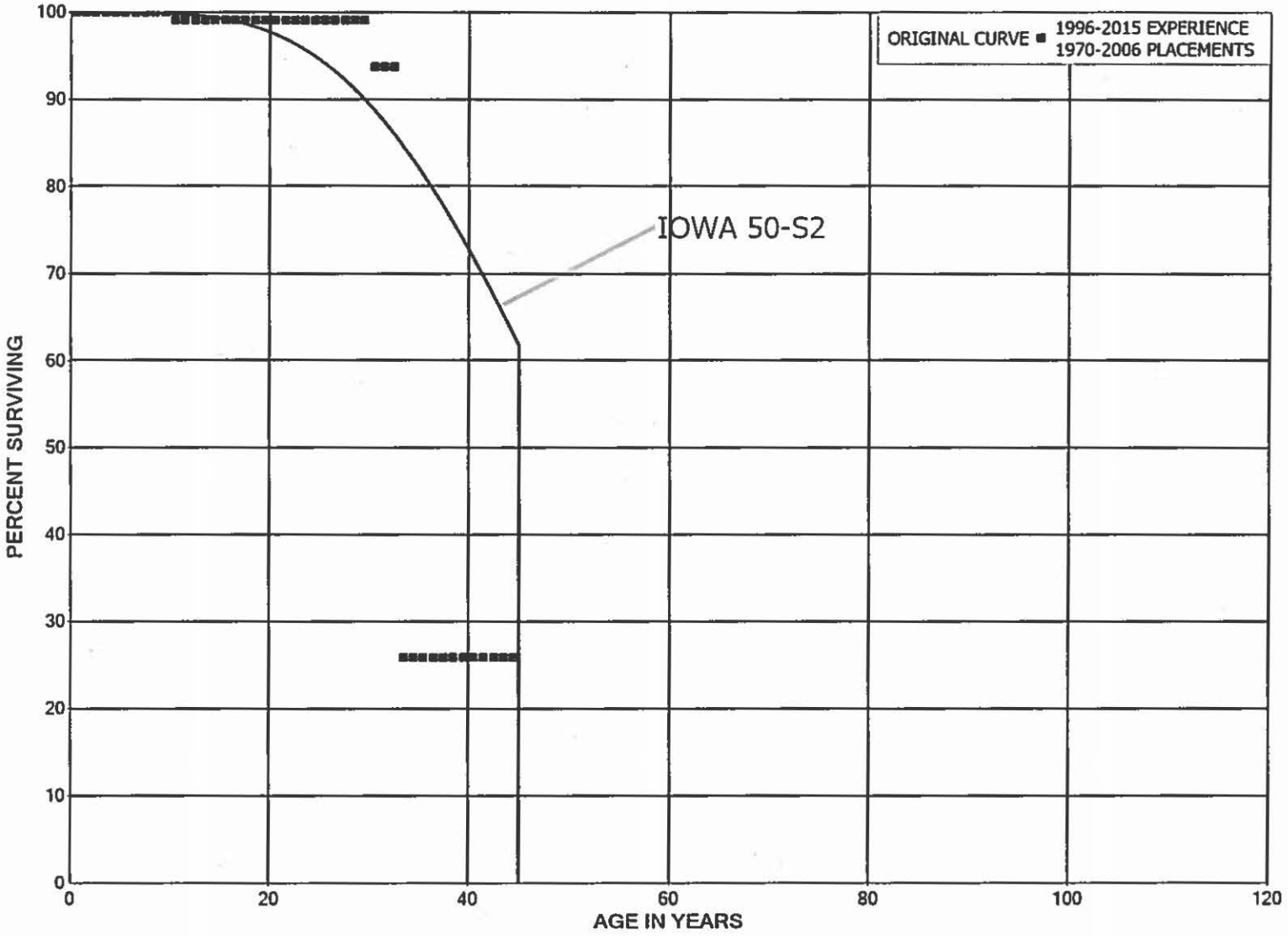
ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2015 EXPERIENCE BAND 2004-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	416,650,148		0.0000	1.0000	100.00
0.5	361,024,242		0.0000	1.0000	100.00
1.5	320,319,755		0.0000	1.0000	100.00
2.5	317,790,670		0.0000	1.0000	100.00
3.5	264,328,148	37,662	0.0001	0.9999	100.00
4.5	204,310,703	23,112	0.0001	0.9999	99.99
5.5	201,078,823		0.0000	1.0000	99.97
6.5	190,379,313		0.0000	1.0000	99.97
7.5	72,961,810		0.0000	1.0000	99.97
8.5	50,437,257		0.0000	1.0000	99.97
9.5	32,901,508	70,204	0.0021	0.9979	99.97
10.5	17,231,394		0.0000	1.0000	99.76
11.5					99.76

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2006 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	387,854		0.0000	1.0000	100.00
0.5	387,854		0.0000	1.0000	100.00
1.5	391,182		0.0000	1.0000	100.00
2.5	391,182		0.0000	1.0000	100.00
3.5	391,182		0.0000	1.0000	100.00
4.5	391,182		0.0000	1.0000	100.00
5.5	457,338		0.0000	1.0000	100.00
6.5	457,338		0.0000	1.0000	100.00
7.5	457,338		0.0000	1.0000	100.00
8.5	457,338		0.0000	1.0000	100.00
9.5	367,180	3,328	0.0091	0.9909	100.00
10.5	388,110		0.0000	1.0000	99.09
11.5	389,582		0.0000	1.0000	99.09
12.5	223,153		0.0000	1.0000	99.09
13.5	91,886		0.0000	1.0000	99.09
14.5	91,886		0.0000	1.0000	99.09
15.5	91,886		0.0000	1.0000	99.09
16.5	91,886		0.0000	1.0000	99.09
17.5	91,886		0.0000	1.0000	99.09
18.5	91,886		0.0000	1.0000	99.09
19.5	91,886		0.0000	1.0000	99.09
20.5	91,886		0.0000	1.0000	99.09
21.5	117,953		0.0000	1.0000	99.09
22.5	117,953		0.0000	1.0000	99.09
23.5	117,953		0.0000	1.0000	99.09
24.5	118,435		0.0000	1.0000	99.09
25.5	118,350		0.0000	1.0000	99.09
26.5	118,350		0.0000	1.0000	99.09
27.5	118,350		0.0000	1.0000	99.09
28.5	118,350		0.0000	1.0000	99.09
29.5	118,350	6,409	0.0542	0.9458	99.09
30.5	87,683		0.0000	1.0000	93.73
31.5	86,211		0.0000	1.0000	93.73
32.5	86,211	62,460	0.7245	0.2755	93.73
33.5	23,751		0.0000	1.0000	25.82
34.5	23,751		0.0000	1.0000	25.82
35.5	23,751		0.0000	1.0000	25.82
36.5	23,751		0.0000	1.0000	25.82
37.5	23,751		0.0000	1.0000	25.82
38.5	23,751		0.0000	1.0000	25.82

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

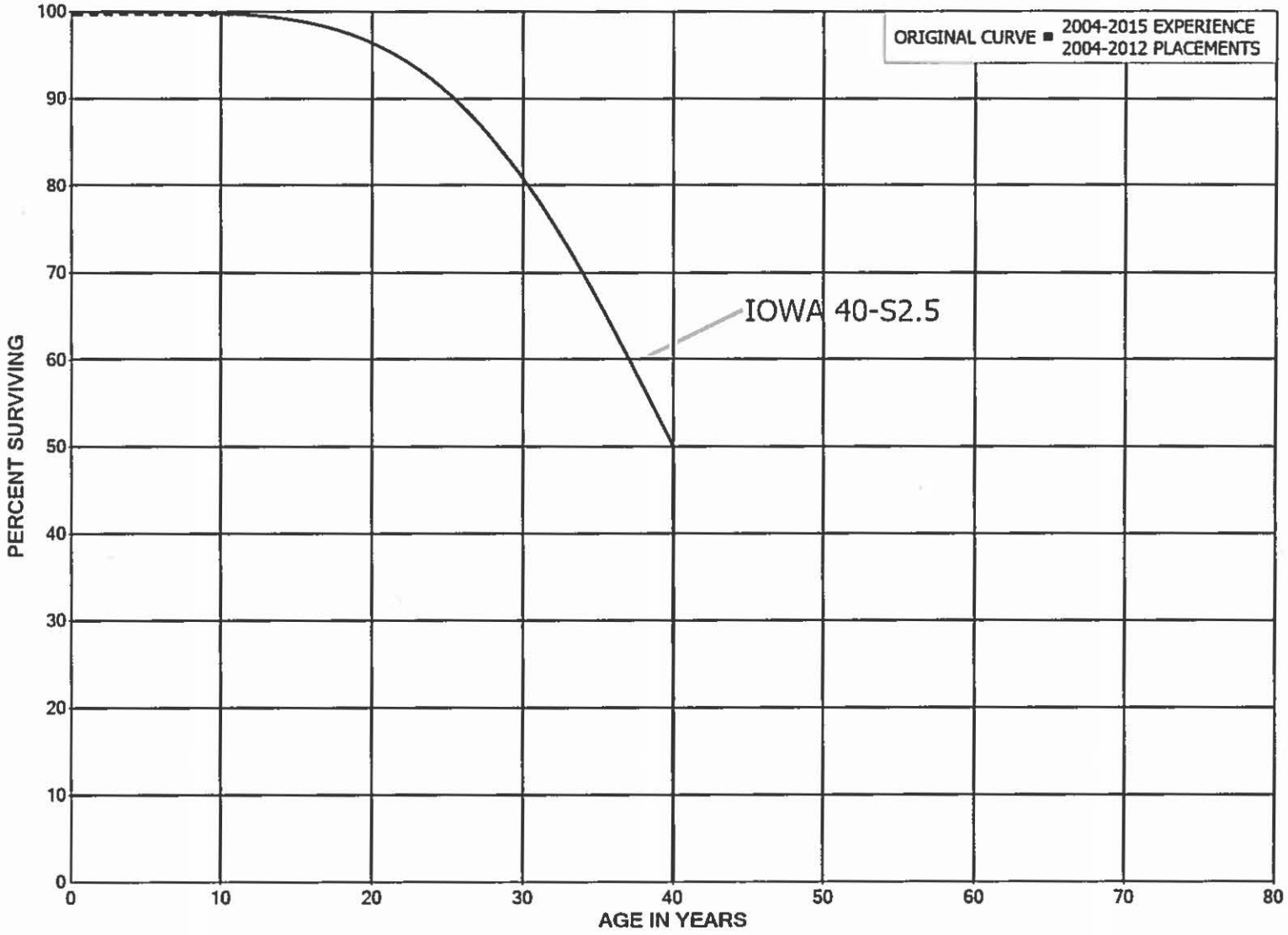
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2006 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,751		0.0000	1.0000	25.82
40.5	23,751		0.0000	1.0000	25.82
41.5	4,093		0.0000	1.0000	25.82
42.5	4,093		0.0000	1.0000	25.82
43.5	4,093		0.0000	1.0000	25.82
44.5	3,611		0.0000	1.0000	25.82
45.5					25.82

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

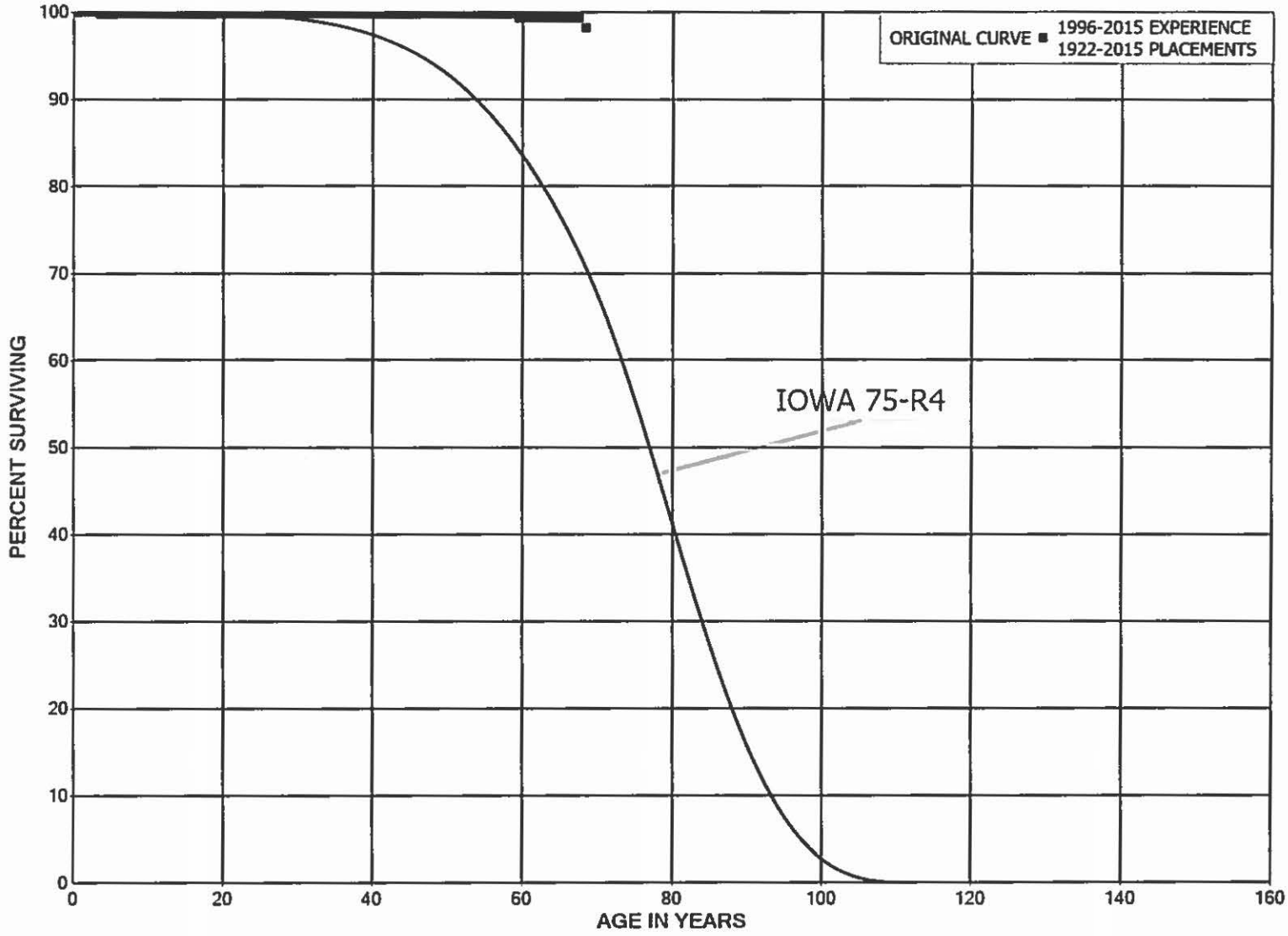
ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2012 EXPERIENCE BAND 2004-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,620,984		0.0000	1.0000	100.00
0.5	2,620,984		0.0000	1.0000	100.00
1.5	2,620,984		0.0000	1.0000	100.00
2.5	2,107,732		0.0000	1.0000	100.00
3.5	1,388,365		0.0000	1.0000	100.00
4.5	1,255,747		0.0000	1.0000	100.00
5.5	1,255,747		0.0000	1.0000	100.00
6.5	1,255,747		0.0000	1.0000	100.00
7.5	921,880		0.0000	1.0000	100.00
8.5	741,020		0.0000	1.0000	100.00
9.5	551,927		0.0000	1.0000	100.00
10.5	398,594		0.0000	1.0000	100.00
11.5					100.00

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 350.1 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 350.1 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,602,507		0.0000	1.0000	100.00
0.5	15,630,463		0.0000	1.0000	100.00
1.5	15,700,347		0.0000	1.0000	100.00
2.5	15,820,799	39,360	0.0025	0.9975	100.00
3.5	15,764,468		0.0000	1.0000	99.75
4.5	15,555,171		0.0000	1.0000	99.75
5.5	15,421,015		0.0000	1.0000	99.75
6.5	15,082,009		0.0000	1.0000	99.75
7.5	15,087,657		0.0000	1.0000	99.75
8.5	12,160,955		0.0000	1.0000	99.75
9.5	5,997,756		0.0000	1.0000	99.75
10.5	5,044,929		0.0000	1.0000	99.75
11.5	7,278,827		0.0000	1.0000	99.75
12.5	9,533,773		0.0000	1.0000	99.75
13.5	10,126,092		0.0000	1.0000	99.75
14.5	9,852,629		0.0000	1.0000	99.75
15.5	8,595,195		0.0000	1.0000	99.75
16.5	12,907,277		0.0000	1.0000	99.75
17.5	13,789,773	1,170	0.0001	0.9999	99.75
18.5	13,094,007		0.0000	1.0000	99.74
19.5	15,270,152		0.0000	1.0000	99.74
20.5	15,824,193		0.0000	1.0000	99.74
21.5	15,206,590		0.0000	1.0000	99.74
22.5	15,222,322		0.0000	1.0000	99.74
23.5	15,260,295		0.0000	1.0000	99.74
24.5	15,253,087		0.0000	1.0000	99.74
25.5	18,088,148		0.0000	1.0000	99.74
26.5	19,058,258		0.0000	1.0000	99.74
27.5	19,890,152		0.0000	1.0000	99.74
28.5	20,523,584		0.0000	1.0000	99.74
29.5	20,588,385		0.0000	1.0000	99.74
30.5	20,099,648		0.0000	1.0000	99.74
31.5	17,658,402		0.0000	1.0000	99.74
32.5	15,379,079		0.0000	1.0000	99.74
33.5	15,209,557		0.0000	1.0000	99.74
34.5	14,878,205		0.0000	1.0000	99.74
35.5	14,579,798		0.0000	1.0000	99.74
36.5	10,039,699		0.0000	1.0000	99.74
37.5	8,846,488		0.0000	1.0000	99.74
38.5	9,495,686		0.0000	1.0000	99.74

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 350.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,625,708		0.0000	1.0000	99.74
40.5	7,668,719		0.0000	1.0000	99.74
41.5	7,976,478		0.0000	1.0000	99.74
42.5	7,882,011		0.0000	1.0000	99.74
43.5	7,832,017		0.0000	1.0000	99.74
44.5	7,846,021		0.0000	1.0000	99.74
45.5	5,102,143		0.0000	1.0000	99.74
46.5	3,988,558		0.0000	1.0000	99.74
47.5	3,620,511		0.0000	1.0000	99.74
48.5	3,091,883		0.0000	1.0000	99.74
49.5	3,098,166		0.0000	1.0000	99.74
50.5	3,098,366		0.0000	1.0000	99.74
51.5	3,087,311		0.0000	1.0000	99.74
52.5	2,887,590		0.0000	1.0000	99.74
53.5	2,783,349		0.0000	1.0000	99.74
54.5	2,608,417		0.0000	1.0000	99.74
55.5	2,666,347		0.0000	1.0000	99.74
56.5	2,518,605	1,256	0.0005	0.9995	99.74
57.5	2,488,667		0.0000	1.0000	99.69
58.5	1,770,477	6,657	0.0038	0.9962	99.69
59.5	1,363,463		0.0000	1.0000	99.32
60.5	863,125		0.0000	1.0000	99.32
61.5	646,532		0.0000	1.0000	99.32
62.5	565,219		0.0000	1.0000	99.32
63.5	553,274		0.0000	1.0000	99.32
64.5	546,603		0.0000	1.0000	99.32
65.5	543,501		0.0000	1.0000	99.32
66.5	480,257		0.0000	1.0000	99.32
67.5	63,864	731	0.0114	0.9886	99.32
68.5	78,492		0.0000	1.0000	98.18
69.5	73,360		0.0000	1.0000	98.18
70.5	90,914		0.0000	1.0000	98.18
71.5	86,381	516	0.0060	0.9940	98.18
72.5	66,507		0.0000	1.0000	97.59
73.5	34,266		0.0000	1.0000	97.59
74.5	31,984		0.0000	1.0000	97.59
75.5	6,963		0.0000	1.0000	97.59
76.5	5,329		0.0000	1.0000	97.59
77.5	4,835		0.0000	1.0000	97.59
78.5	379		0.0000	1.0000	97.59

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

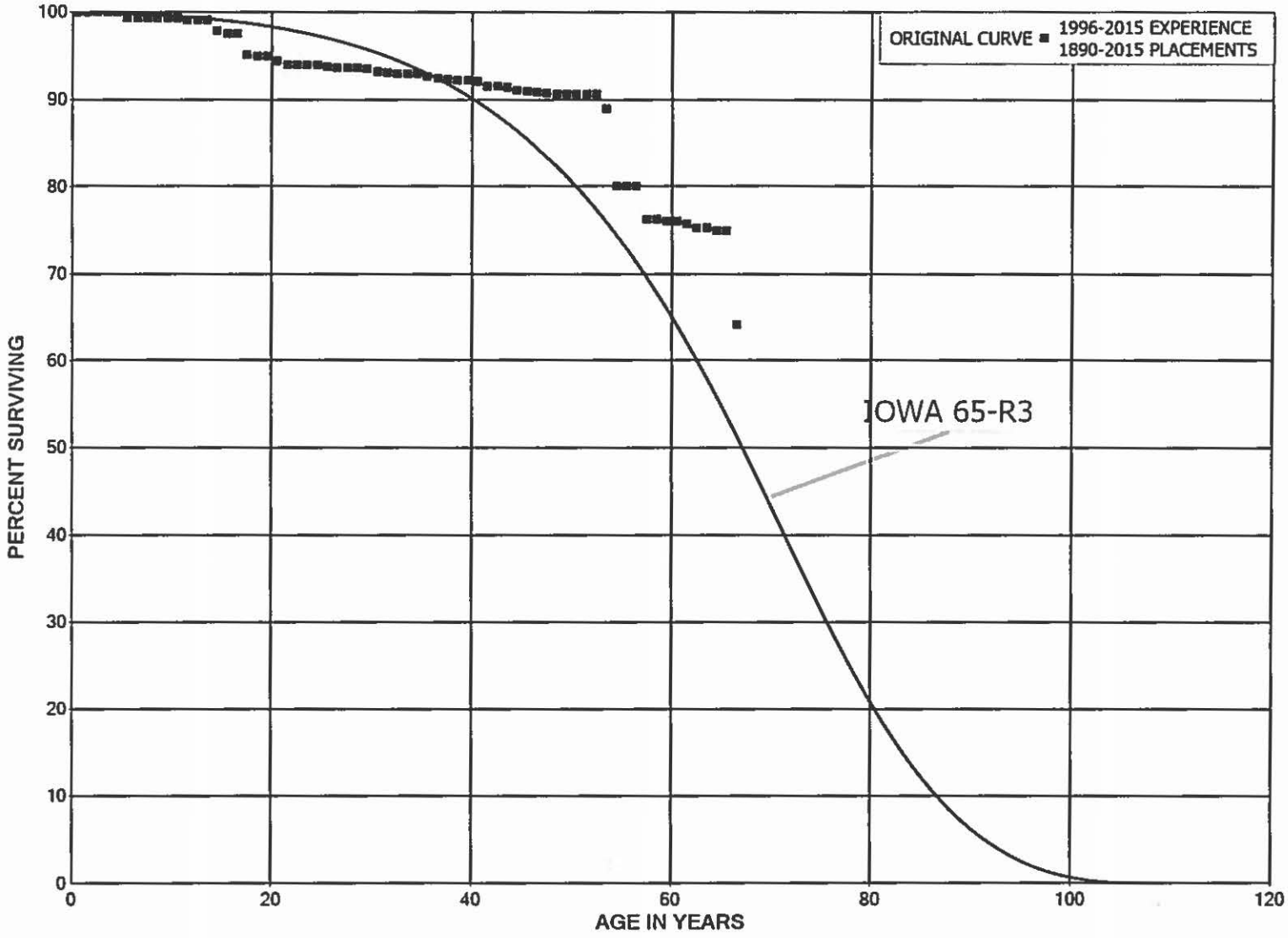
ACCOUNT 350.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74		0.0000	1.0000	97.59
80.5	97		0.0000	1.0000	97.59
81.5	2,098		0.0000	1.0000	97.59
82.5	4,237		0.0000	1.0000	97.59
83.5	6,747		0.0000	1.0000	97.59
84.5	37,460		0.0000	1.0000	97.59
85.5	47,981		0.0000	1.0000	97.59
86.5	45,697		0.0000	1.0000	97.59
87.5	15,506		0.0000	1.0000	97.59
88.5	4,052		0.0000	1.0000	97.59
89.5	4,155		0.0000	1.0000	97.59
90.5	2,869		0.0000	1.0000	97.59
91.5	1,654		0.0000	1.0000	97.59
92.5	1,273		0.0000	1.0000	97.59
93.5					97.59

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,022,957		0.0000	1.0000	100.00
0.5	16,399,695		0.0000	1.0000	100.00
1.5	14,089,666	186	0.0000	1.0000	100.00
2.5	13,374,344	5,645	0.0004	0.9996	100.00
3.5	13,608,286		0.0000	1.0000	99.96
4.5	10,072,145	62,962	0.0063	0.9937	99.96
5.5	9,571,185		0.0000	1.0000	99.33
6.5	10,159,294		0.0000	1.0000	99.33
7.5	7,779,158		0.0000	1.0000	99.33
8.5	6,640,711		0.0000	1.0000	99.33
9.5	6,588,991	57	0.0000	1.0000	99.33
10.5	5,327,369	12,648	0.0024	0.9976	99.33
11.5	4,036,418		0.0000	1.0000	99.09
12.5	5,128,306		0.0000	1.0000	99.09
13.5	5,480,510	66,659	0.0122	0.9878	99.09
14.5	5,498,239	21,936	0.0040	0.9960	97.89
15.5	6,198,817		0.0000	1.0000	97.50
16.5	6,409,856	158,133	0.0247	0.9753	97.50
17.5	7,048,191	9,710	0.0014	0.9986	95.09
18.5	7,012,177	546	0.0001	0.9999	94.96
19.5	4,447,412	26,356	0.0059	0.9941	94.96
20.5	3,856,759	16,361	0.0042	0.9958	94.39
21.5	4,039,610	391	0.0001	0.9999	93.99
22.5	3,934,404	177	0.0000	1.0000	93.98
23.5	3,716,071		0.0000	1.0000	93.98
24.5	3,831,334	8,696	0.0023	0.9977	93.98
25.5	4,193,930	5,489	0.0013	0.9987	93.77
26.5	3,863,429		0.0000	1.0000	93.64
27.5	3,894,654		0.0000	1.0000	93.64
28.5	4,340,095	8,274	0.0019	0.9981	93.64
29.5	4,891,654	17,728	0.0036	0.9964	93.46
30.5	4,811,584	345	0.0001	0.9999	93.13
31.5	4,946,113	7,314	0.0015	0.9985	93.12
32.5	4,448,440		0.0000	1.0000	92.98
33.5	3,993,116		0.0000	1.0000	92.98
34.5	3,775,491	14,566	0.0039	0.9961	92.98
35.5	3,259,112	6,337	0.0019	0.9981	92.62
36.5	3,170,568	5,082	0.0016	0.9984	92.44
37.5	2,208,136	2,427	0.0011	0.9989	92.29
38.5	2,068,720	675	0.0003	0.9997	92.19

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,539,842	2,181	0.0014	0.9986	92.16
40.5	1,413,538	8,734	0.0062	0.9938	92.03
41.5	1,406,582		0.0000	1.0000	91.46
42.5	1,606,353	550	0.0003	0.9997	91.46
43.5	1,521,590	6,657	0.0044	0.9956	91.43
44.5	1,431,122	783	0.0005	0.9995	91.03
45.5	983,032	1,334	0.0014	0.9986	90.98
46.5	1,008,837	1,627	0.0016	0.9984	90.86
47.5	976,370	500	0.0005	0.9995	90.71
48.5	473,439		0.0000	1.0000	90.67
49.5	434,270	190	0.0004	0.9996	90.67
50.5	365,734		0.0000	1.0000	90.63
51.5	347,314		0.0000	1.0000	90.63
52.5	349,566	6,266	0.0179	0.9821	90.63
53.5	354,440	35,496	0.1001	0.8999	89.00
54.5	221,443		0.0000	1.0000	80.09
55.5	264,744		0.0000	1.0000	80.09
56.5	235,916	11,163	0.0473	0.9527	80.09
57.5	230,722	101	0.0004	0.9996	76.30
58.5	153,832	328	0.0021	0.9979	76.27
59.5	138,109		0.0000	1.0000	76.10
60.5	234,531	1,234	0.0053	0.9947	76.10
61.5	209,465	1,050	0.0050	0.9950	75.70
62.5	219,071		0.0000	1.0000	75.32
63.5	150,712	650	0.0043	0.9957	75.32
64.5	145,010	80	0.0006	0.9994	75.00
65.5	108,635	15,694	0.1445	0.8555	74.96
66.5	23,317		0.0000	1.0000	64.13
67.5	807		0.0000	1.0000	64.13
68.5	2,087		0.0000	1.0000	64.13
69.5	2,682		0.0000	1.0000	64.13
70.5	4,463		0.0000	1.0000	64.13
71.5	5,037		0.0000	1.0000	64.13
72.5	4,334		0.0000	1.0000	64.13
73.5	6,363	210	0.0330	0.9670	64.13
74.5	29,415		0.0000	1.0000	62.01
75.5	29,044	114	0.0039	0.9961	62.01
76.5	26,055		0.0000	1.0000	61.77
77.5	2,003		0.0000	1.0000	61.77
78.5	1,325		0.0000	1.0000	61.77

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,259		0.0000	1.0000	61.77
80.5	8		0.0000	1.0000	61.77
81.5	2,780		0.0000	1.0000	61.77
82.5	33,756		0.0000	1.0000	61.77
83.5	33,756		0.0000	1.0000	61.77
84.5	36,454		0.0000	1.0000	61.77
85.5	6,304		0.0000	1.0000	61.77
86.5	6,323		0.0000	1.0000	61.77
87.5	1,119		0.0000	1.0000	61.77
88.5	2,107		0.0000	1.0000	61.77
89.5	9,695		0.0000	1.0000	61.77
90.5	12,895		0.0000	1.0000	61.77
91.5	11,266		0.0000	1.0000	61.77
92.5	3,800		0.0000	1.0000	61.77
93.5	140		0.0000	1.0000	61.77
94.5	140		0.0000	1.0000	61.77
95.5	508		0.0000	1.0000	61.77
96.5	508		0.0000	1.0000	61.77
97.5	508		0.0000	1.0000	61.77
98.5	713		0.0000	1.0000	61.77
99.5	713		0.0000	1.0000	61.77
100.5	5,369		0.0000	1.0000	61.77
101.5	4,656		0.0000	1.0000	61.77
102.5	4,678		0.0000	1.0000	61.77
103.5	22		0.0000	1.0000	61.77
104.5	22		0.0000	1.0000	61.77
105.5	84		0.0000	1.0000	61.77
106.5	84		0.0000	1.0000	61.77
107.5	84		0.0000	1.0000	61.77
108.5					61.77
109.5					
110.5					
111.5					
112.5					
113.5					
114.5					
115.5					
116.5					
117.5					
118.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

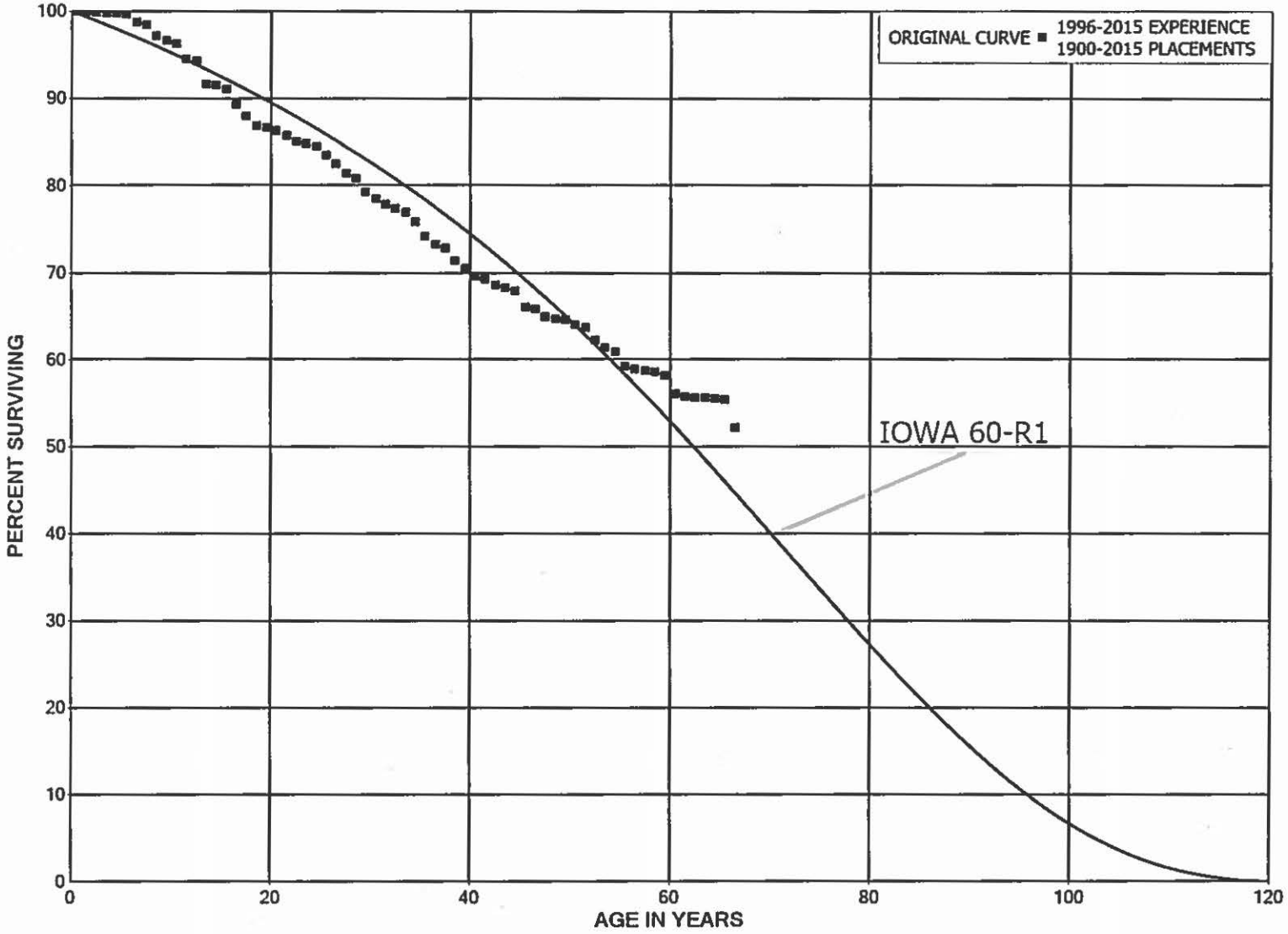
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5					
120.5					
121.5	801		0.0000		
122.5	5,941		0.0000		
123.5	5,941		0.0000		
124.5	5,140		0.0000		
125.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,463,093		0.0000	1.0000	100.00
0.5	258,196,637	228,649	0.0009	0.9991	100.00
1.5	220,981,926	273,618	0.0012	0.9988	99.91
2.5	199,947,738	123,458	0.0006	0.9994	99.79
3.5	196,555,248	2,728	0.0000	1.0000	99.73
4.5	183,200,442	144,200	0.0008	0.9992	99.72
5.5	178,919,023	1,619,619	0.0091	0.9909	99.65
6.5	165,353,369	656,693	0.0040	0.9960	98.74
7.5	151,905,521	1,897,333	0.0125	0.9875	98.35
8.5	134,275,144	747,870	0.0056	0.9944	97.12
9.5	116,235,662	310,577	0.0027	0.9973	96.58
10.5	106,614,058	1,983,287	0.0186	0.9814	96.32
11.5	84,536,535	231,352	0.0027	0.9973	94.53
12.5	96,034,436	2,721,900	0.0283	0.9717	94.27
13.5	89,115,407	138,147	0.0016	0.9984	91.60
14.5	91,451,327	344,433	0.0038	0.9962	91.46
15.5	92,244,324	1,854,634	0.0201	0.9799	91.12
16.5	97,526,497	1,407,154	0.0144	0.9856	89.28
17.5	105,558,469	1,329,547	0.0126	0.9874	88.00
18.5	104,146,844	331,293	0.0032	0.9968	86.89
19.5	97,780,434	376,861	0.0039	0.9961	86.61
20.5	91,450,507	551,936	0.0060	0.9940	86.28
21.5	88,584,609	697,597	0.0079	0.9921	85.76
22.5	83,167,658	278,079	0.0033	0.9967	85.08
23.5	78,800,503	262,170	0.0033	0.9967	84.80
24.5	78,596,890	954,687	0.0121	0.9879	84.51
25.5	90,364,687	1,111,436	0.0123	0.9877	83.49
26.5	83,367,308	1,050,079	0.0126	0.9874	82.46
27.5	78,348,993	601,335	0.0077	0.9923	81.42
28.5	81,833,894	1,497,450	0.0183	0.9817	80.80
29.5	81,638,320	875,015	0.0107	0.9893	79.32
30.5	79,055,612	612,630	0.0077	0.9923	78.47
31.5	78,994,735	527,608	0.0067	0.9933	77.86
32.5	67,645,236	309,628	0.0046	0.9954	77.34
33.5	63,951,505	979,605	0.0153	0.9847	76.99
34.5	58,959,748	1,282,486	0.0218	0.9782	75.81
35.5	54,662,677	673,812	0.0123	0.9877	74.16
36.5	51,466,246	284,188	0.0055	0.9945	73.24
37.5	40,892,254	783,773	0.0192	0.9808	72.84
38.5	39,294,685	501,231	0.0128	0.9872	71.44

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,183,143	415,500	0.0129	0.9871	70.53
40.5	30,768,024	136,931	0.0045	0.9955	69.62
41.5	30,863,711	304,794	0.0099	0.9901	69.31
42.5	30,721,873	143,460	0.0047	0.9953	68.63
43.5	28,758,400	159,251	0.0055	0.9945	68.31
44.5	26,548,042	734,569	0.0277	0.9723	67.93
45.5	18,418,691	48,935	0.0027	0.9973	66.05
46.5	16,756,192	228,705	0.0136	0.9864	65.87
47.5	14,841,404	48,639	0.0033	0.9967	64.97
48.5	9,474,842	23,786	0.0025	0.9975	64.76
49.5	8,824,048	69,648	0.0079	0.9921	64.60
50.5	8,624,814	54,201	0.0063	0.9937	64.09
51.5	6,777,052	145,109	0.0214	0.9786	63.69
52.5	6,398,043	94,506	0.0148	0.9852	62.32
53.5	6,454,926	53,673	0.0083	0.9917	61.40
54.5	5,155,835	132,440	0.0257	0.9743	60.89
55.5	5,403,900	35,398	0.0066	0.9934	59.33
56.5	4,020,558	15,316	0.0038	0.9962	58.94
57.5	3,924,434	3,723	0.0009	0.9991	58.71
58.5	2,651,243	23,856	0.0090	0.9910	58.66
59.5	2,504,144	88,290	0.0353	0.9647	58.13
60.5	2,004,613	12,150	0.0061	0.9939	56.08
61.5	1,624,614	5,258	0.0032	0.9968	55.74
62.5	1,166,278		0.0000	1.0000	55.56
63.5	1,277,790	1,714	0.0013	0.9987	55.56
64.5	1,064,758	2,059	0.0019	0.9981	55.49
65.5	919,929	52,532	0.0571	0.9429	55.38
66.5	19,806		0.0000	1.0000	52.22
67.5	15,314		0.0000	1.0000	52.22
68.5	85,357	9,967	0.1168	0.8832	52.22
69.5	45,551	2,073	0.0455	0.9545	46.12
70.5	142,753		0.0000	1.0000	44.02
71.5	149,473		0.0000	1.0000	44.02
72.5	145,181		0.0000	1.0000	44.02
73.5	73,552		0.0000	1.0000	44.02
74.5	34,915		0.0000	1.0000	44.02
75.5	4,839		0.0000	1.0000	44.02
76.5	5,139		0.0000	1.0000	44.02
77.5	7,022		0.0000	1.0000	44.02
78.5	6,887		0.0000	1.0000	44.02

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

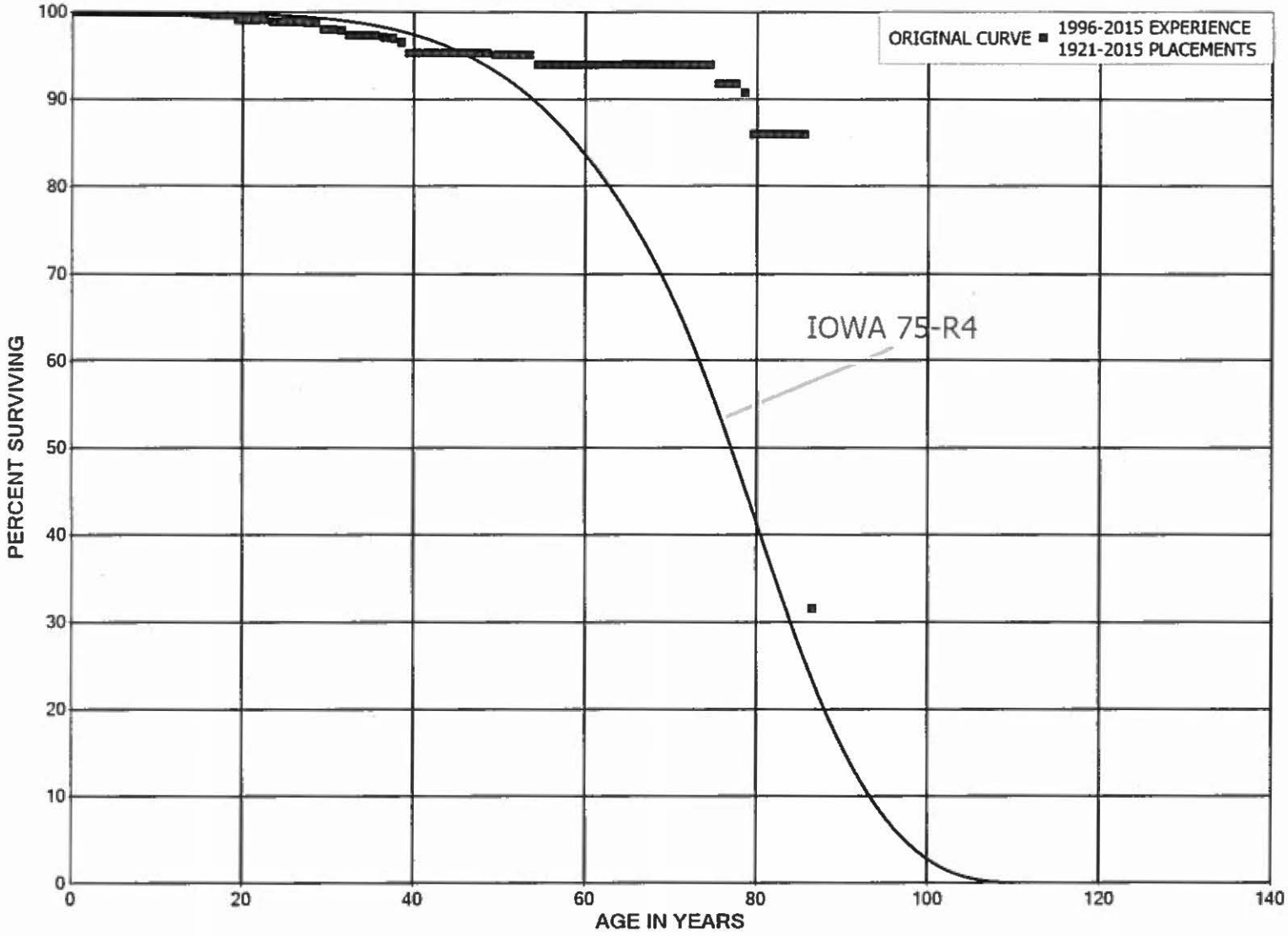
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,715		0.0000	1.0000	44.02
80.5	2,143		0.0000	1.0000	44.02
81.5	6,102		0.0000	1.0000	44.02
82.5	10,887		0.0000	1.0000	44.02
83.5	11,980		0.0000	1.0000	44.02
84.5	7,921		0.0000	1.0000	44.02
85.5	12,588		0.0000	1.0000	44.02
86.5	18,765		0.0000	1.0000	44.02
87.5	34,983		0.0000	1.0000	44.02
88.5	27,443		0.0000	1.0000	44.02
89.5	28,546		0.0000	1.0000	44.02
90.5	9,963		0.0000	1.0000	44.02
91.5	6,060		0.0000	1.0000	44.02
92.5	5,315		0.0000	1.0000	44.02
93.5	4,927		0.0000	1.0000	44.02
94.5	1,634		0.0000	1.0000	44.02
95.5	653		0.0000	1.0000	44.02
96.5	634		0.0000	1.0000	44.02
97.5	313		0.0000	1.0000	44.02
98.5	313		0.0000	1.0000	44.02
99.5	313		0.0000	1.0000	44.02
100.5	816		0.0000	1.0000	44.02
101.5	2,374		0.0000	1.0000	44.02
102.5	2,543		0.0000	1.0000	44.02
103.5	5,179		0.0000	1.0000	44.02
104.5	3,620		0.0000	1.0000	44.02
105.5	3,451		0.0000	1.0000	44.02
106.5	3,059		0.0000	1.0000	44.02
107.5	3,101		0.0000	1.0000	44.02
108.5	3,166		0.0000	1.0000	44.02
109.5	42		0.0000	1.0000	44.02
110.5	51		0.0000	1.0000	44.02
111.5	51		0.0000	1.0000	44.02
112.5	771		0.0000	1.0000	44.02
113.5	719		0.0000	1.0000	44.02
114.5	719		0.0000	1.0000	44.02
115.5					44.02

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,025,830		0.0000	1.0000	100.00
0.5	12,009,333		0.0000	1.0000	100.00
1.5	12,279,601		0.0000	1.0000	100.00
2.5	11,306,165		0.0000	1.0000	100.00
3.5	10,894,074		0.0000	1.0000	100.00
4.5	10,851,961		0.0000	1.0000	100.00
5.5	10,875,387		0.0000	1.0000	100.00
6.5	10,909,467		0.0000	1.0000	100.00
7.5	10,912,092		0.0000	1.0000	100.00
8.5	1,831,844		0.0000	1.0000	100.00
9.5	1,815,814		0.0000	1.0000	100.00
10.5	1,736,801		0.0000	1.0000	100.00
11.5	3,701,882		0.0000	1.0000	100.00
12.5	5,710,650		0.0000	1.0000	100.00
13.5	5,660,782	9,613	0.0017	0.9983	100.00
14.5	6,299,747	6,560	0.0010	0.9990	99.83
15.5	6,740,896	6,290	0.0009	0.9991	99.73
16.5	10,581,408		0.0000	1.0000	99.63
17.5	11,460,671		0.0000	1.0000	99.63
18.5	11,991,541	70,098	0.0058	0.9942	99.63
19.5	12,326,528		0.0000	1.0000	99.05
20.5	12,359,258		0.0000	1.0000	99.05
21.5	12,137,472		0.0000	1.0000	99.05
22.5	12,228,147	21,813	0.0018	0.9982	99.05
23.5	11,737,748		0.0000	1.0000	98.87
24.5	11,839,681		0.0000	1.0000	98.87
25.5	20,427,297	224	0.0000	1.0000	98.87
26.5	21,156,542	43,142	0.0020	0.9980	98.87
27.5	23,612,523		0.0000	1.0000	98.67
28.5	26,691,079	189,981	0.0071	0.9929	98.67
29.5	26,460,633		0.0000	1.0000	97.97
30.5	26,466,281	22,541	0.0009	0.9991	97.97
31.5	24,778,639	151,753	0.0061	0.9939	97.89
32.5	21,934,091		0.0000	1.0000	97.29
33.5	21,861,750		0.0000	1.0000	97.29
34.5	21,075,400		0.0000	1.0000	97.29
35.5	20,577,944	51,872	0.0025	0.9975	97.29
36.5	16,247,512	11,320	0.0007	0.9993	97.04
37.5	15,659,258	84,078	0.0054	0.9946	96.97
38.5	15,155,446	178,267	0.0118	0.9882	96.45

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,618,775		0.0000	1.0000	95.32
40.5	14,569,987		0.0000	1.0000	95.32
41.5	15,472,775		0.0000	1.0000	95.32
42.5	15,332,475		0.0000	1.0000	95.32
43.5	15,316,375	12,872	0.0008	0.9992	95.32
44.5	15,238,858	1,020	0.0001	0.9999	95.24
45.5	6,718,223		0.0000	1.0000	95.23
46.5	5,648,532		0.0000	1.0000	95.23
47.5	3,182,791		0.0000	1.0000	95.23
48.5	707,212	1,001	0.0014	0.9986	95.23
49.5	726,622		0.0000	1.0000	95.10
50.5	726,622		0.0000	1.0000	95.10
51.5	493,588		0.0000	1.0000	95.10
52.5	466,460		0.0000	1.0000	95.10
53.5	473,359	5,503	0.0116	0.9884	95.10
54.5	50,465		0.0000	1.0000	93.99
55.5	52,026		0.0000	1.0000	93.99
56.5	52,026		0.0000	1.0000	93.99
57.5	43,312		0.0000	1.0000	93.99
58.5	208,873		0.0000	1.0000	93.99
59.5	195,189		0.0000	1.0000	93.99
60.5	182,114		0.0000	1.0000	93.99
61.5	12,751		0.0000	1.0000	93.99
62.5	8,455		0.0000	1.0000	93.99
63.5	8,455		0.0000	1.0000	93.99
64.5	30,427		0.0000	1.0000	93.99
65.5	30,427		0.0000	1.0000	93.99
66.5	52,321		0.0000	1.0000	93.99
67.5	31,674		0.0000	1.0000	93.99
68.5	46,117		0.0000	1.0000	93.99
69.5	33,243		0.0000	1.0000	93.99
70.5	100,741		0.0000	1.0000	93.99
71.5	198,018		0.0000	1.0000	93.99
72.5	198,018		0.0000	1.0000	93.99
73.5	232,111		0.0000	1.0000	93.99
74.5	234,914	5,667	0.0241	0.9759	93.99
75.5	169,647		0.0000	1.0000	91.72
76.5	169,647		0.0000	1.0000	91.72
77.5	165,851	1,858	0.0112	0.9888	91.72
78.5	163,993	8,526	0.0520	0.9480	90.70

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

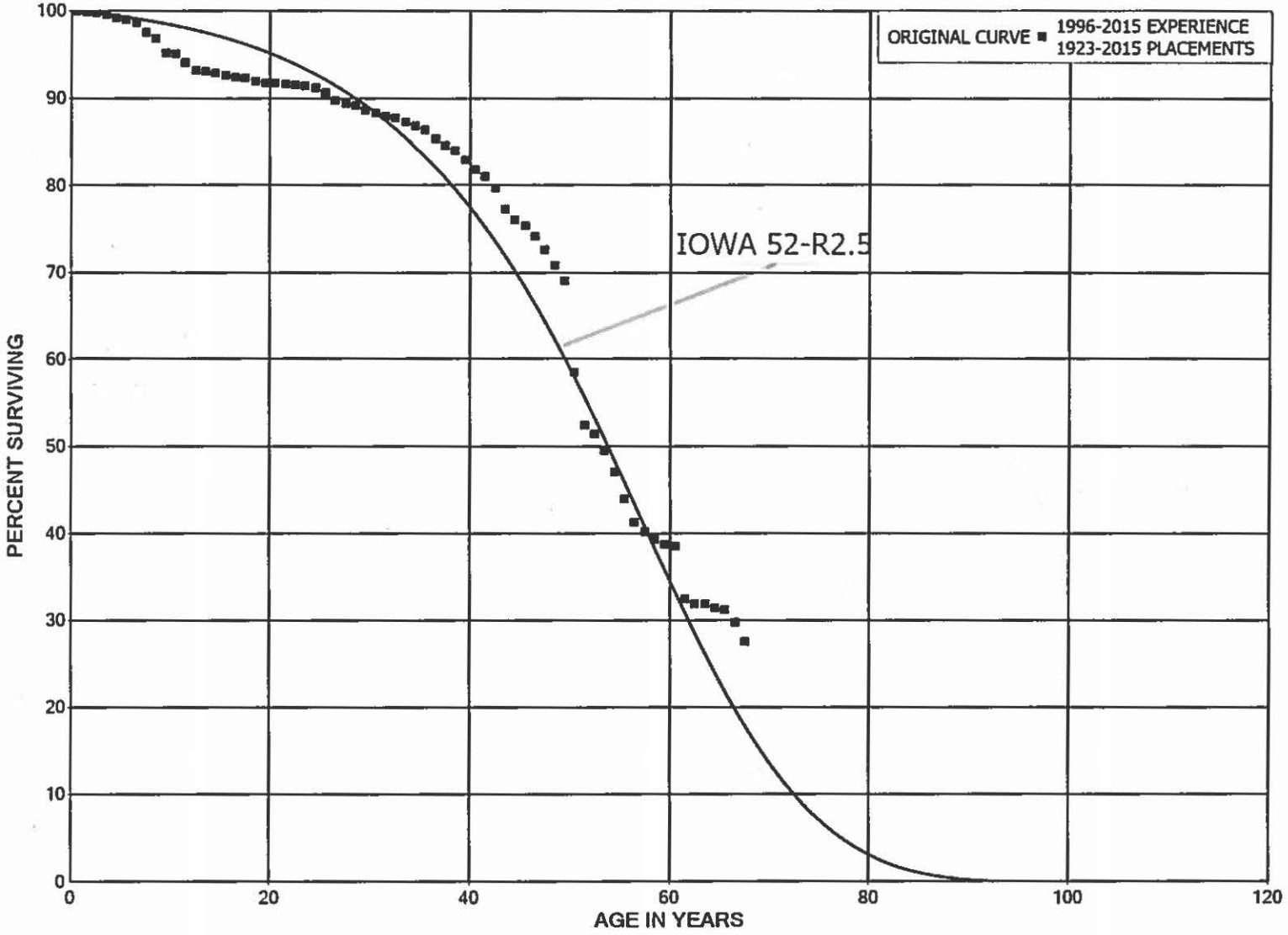
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	152,664		0.0000	1.0000	85.98
80.5	152,664		0.0000	1.0000	85.98
81.5	152,664		0.0000	1.0000	85.98
82.5	152,664		0.0000	1.0000	85.98
83.5	152,664		0.0000	1.0000	85.98
84.5	150,707		0.0000	1.0000	85.98
85.5	150,707	95,419	0.6331	0.3669	85.98
86.5	46,268		0.0000	1.0000	31.54
87.5	88,354		0.0000	1.0000	31.54
88.5	82,437	2,695	0.0327	0.9673	31.54
89.5	79,742		0.0000	1.0000	30.51
90.5	40,351		0.0000	1.0000	30.51
91.5	42,528		0.0000	1.0000	30.51
92.5	42,528	847	0.0199	0.9801	30.51
93.5	1,331		0.0000	1.0000	29.90
94.5					29.90

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	211,370,517		0.0000	1.0000	100.00
0.5	184,548,351	333,807	0.0018	0.9982	100.00
1.5	166,618,623	121,557	0.0007	0.9993	99.82
2.5	161,968,293	441,552	0.0027	0.9973	99.75
3.5	178,680,836	457,732	0.0026	0.9974	99.47
4.5	171,464,530	483,041	0.0028	0.9972	99.22
5.5	168,353,834	482,378	0.0029	0.9971	98.94
6.5	162,439,745	1,899,173	0.0117	0.9883	98.66
7.5	158,033,059	1,099,294	0.0070	0.9930	97.50
8.5	143,130,715	2,393,299	0.0167	0.9833	96.82
9.5	82,602,549	101,766	0.0012	0.9988	95.21
10.5	74,233,209	781,309	0.0105	0.9895	95.09
11.5	74,819,776	687,785	0.0092	0.9908	94.09
12.5	72,056,718	103,057	0.0014	0.9986	93.22
13.5	70,188,022	193,234	0.0028	0.9972	93.09
14.5	72,418,224	152,848	0.0021	0.9979	92.83
15.5	75,946,868	154,207	0.0020	0.9980	92.64
16.5	89,635,031	135,282	0.0015	0.9985	92.45
17.5	90,025,689	360,442	0.0040	0.9960	92.31
18.5	76,088,655	162,290	0.0021	0.9979	91.94
19.5	67,642,626	38,092	0.0006	0.9994	91.74
20.5	66,819,275	51,594	0.0008	0.9992	91.69
21.5	64,912,112	81,634	0.0013	0.9987	91.62
22.5	64,369,592	53,274	0.0008	0.9992	91.51
23.5	48,722,541	122,244	0.0025	0.9975	91.43
24.5	44,580,735	268,944	0.0060	0.9940	91.20
25.5	48,344,244	487,213	0.0101	0.9899	90.65
26.5	47,131,048	164,420	0.0035	0.9965	89.74
27.5	48,726,710	110,686	0.0023	0.9977	89.42
28.5	48,894,789	335,987	0.0069	0.9931	89.22
29.5	48,019,441	161,848	0.0034	0.9966	88.61
30.5	47,033,049	164,517	0.0035	0.9965	88.31
31.5	41,022,477	116,032	0.0028	0.9972	88.00
32.5	36,064,483	192,619	0.0053	0.9947	87.75
33.5	35,426,948	159,727	0.0045	0.9955	87.28
34.5	33,017,139	202,901	0.0061	0.9939	86.89
35.5	28,377,859	325,274	0.0115	0.9885	86.36
36.5	18,364,819	153,710	0.0084	0.9916	85.37
37.5	16,913,160	127,112	0.0075	0.9925	84.65
38.5	17,256,662	206,923	0.0120	0.9880	84.01

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,280,455	203,423	0.0142	0.9858	83.01
40.5	13,007,773	127,941	0.0098	0.9902	81.83
41.5	13,470,978	216,264	0.0161	0.9839	81.02
42.5	14,565,646	437,852	0.0301	0.9699	79.72
43.5	13,679,223	231,868	0.0170	0.9830	77.32
44.5	12,656,537	107,893	0.0085	0.9915	76.01
45.5	6,415,884	101,474	0.0158	0.9842	75.36
46.5	6,422,840	132,802	0.0207	0.9793	74.17
47.5	6,812,367	164,936	0.0242	0.9758	72.64
48.5	5,663,889	149,079	0.0263	0.9737	70.88
49.5	5,008,024	765,193	0.1528	0.8472	69.01
50.5	3,479,175	360,098	0.1035	0.8965	58.47
51.5	3,179,774	62,172	0.0196	0.9804	52.42
52.5	3,313,957	124,149	0.0375	0.9625	51.39
53.5	3,233,516	155,159	0.0480	0.9520	49.47
54.5	2,569,203	172,284	0.0671	0.9329	47.09
55.5	2,302,128	136,087	0.0591	0.9409	43.94
56.5	2,128,360	58,983	0.0277	0.9723	41.34
57.5	2,224,514	47,692	0.0214	0.9786	40.19
58.5	1,675,427	26,633	0.0159	0.9841	39.33
59.5	1,646,546	10,481	0.0064	0.9936	38.71
60.5	1,043,003	163,082	0.1564	0.8436	38.46
61.5	672,128	13,421	0.0200	0.9800	32.45
62.5	563,877	287	0.0005	0.9995	31.80
63.5	559,706	7,020	0.0125	0.9875	31.78
64.5	549,073	3,583	0.0065	0.9935	31.38
65.5	419,170	19,466	0.0464	0.9536	31.18
66.5	364,752	27,609	0.0757	0.9243	29.73
67.5	17,155		0.0000	1.0000	27.48
68.5	24,990	5,853	0.2342	0.7658	27.48
69.5	19,137	833	0.0435	0.9565	21.04
70.5	24,452	3,848	0.1574	0.8426	20.13
71.5	20,489	519	0.0253	0.9747	16.96
72.5	25,820	4,688	0.1816	0.8184	16.53
73.5	2,747	1,681	0.6119	0.3881	13.53
74.5	1,066		0.0000	1.0000	5.25
75.5	1,066		0.0000	1.0000	5.25
76.5	1,066		0.0000	1.0000	5.25
77.5	1,066		0.0000	1.0000	5.25
78.5	1,066		0.0000	1.0000	5.25

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

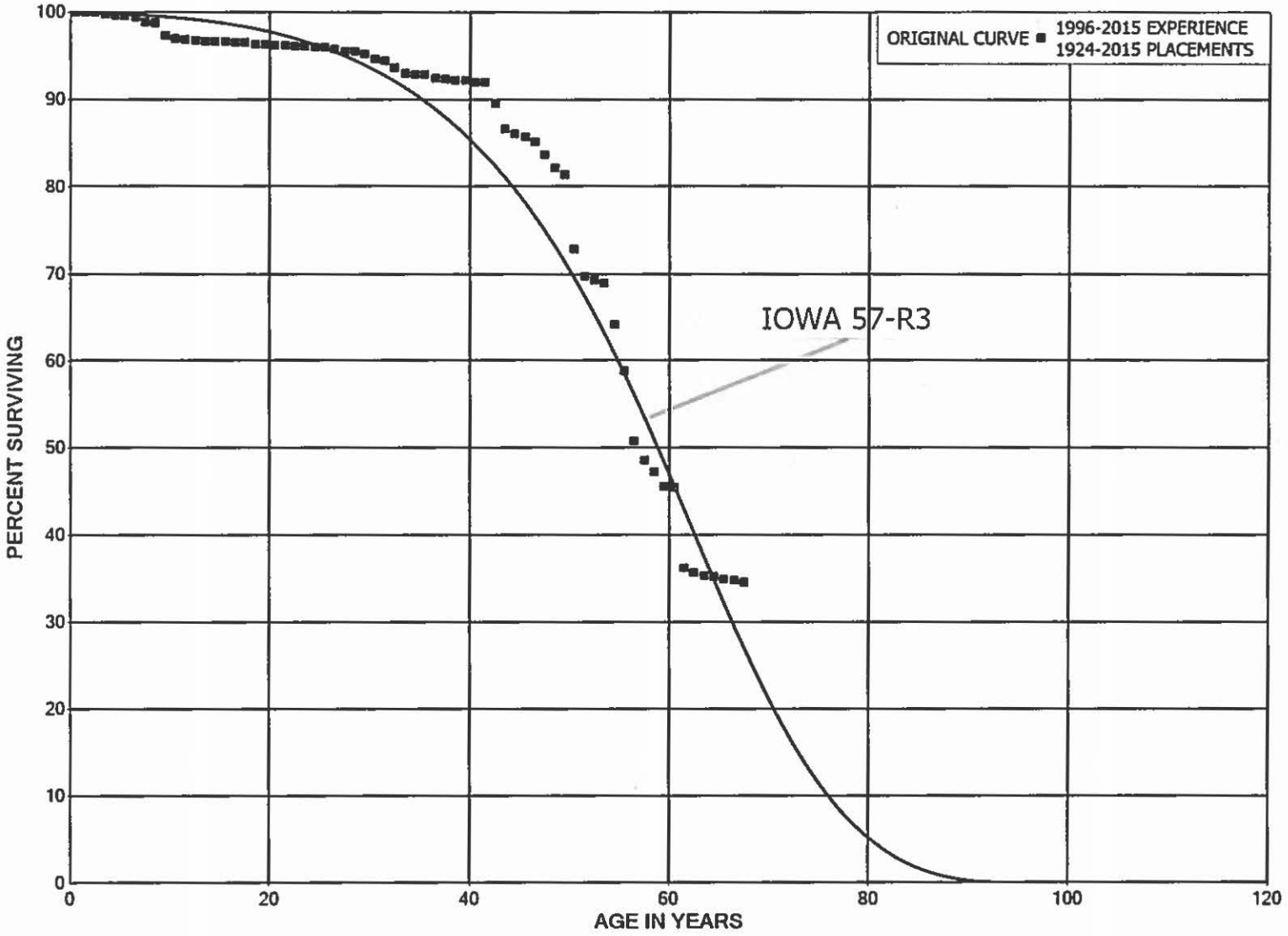
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,066		0.0000	1.0000	5.25
80.5	1,066		0.0000	1.0000	5.25
81.5	1,066		0.0000	1.0000	5.25
82.5	1,066		0.0000	1.0000	5.25
83.5	1,066		0.0000	1.0000	5.25
84.5	1,066		0.0000	1.0000	5.25
85.5	1,066		0.0000	1.0000	5.25
86.5	1,066		0.0000	1.0000	5.25
87.5	1,066		0.0000	1.0000	5.25
88.5					5.25

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	163,110,868	203	0.0000	1.0000	100.00
0.5	135,812,429	23,073	0.0002	0.9998	100.00
1.5	118,123,890	18,709	0.0002	0.9998	99.98
2.5	119,449,947	314,446	0.0026	0.9974	99.97
3.5	124,963,265	173,456	0.0014	0.9986	99.70
4.5	116,667,281	104,940	0.0009	0.9991	99.57
5.5	127,710,027	62,983	0.0005	0.9995	99.48
6.5	120,411,822	706,856	0.0059	0.9941	99.43
7.5	110,941,087	103,961	0.0009	0.9991	98.84
8.5	80,684,257	1,238,509	0.0154	0.9846	98.75
9.5	49,359,821	146,178	0.0030	0.9970	97.23
10.5	41,282,138	59,194	0.0014	0.9986	96.95
11.5	42,468,471	59,122	0.0014	0.9986	96.81
12.5	45,293,387	7,491	0.0002	0.9998	96.67
13.5	46,238,953	11,130	0.0002	0.9998	96.66
14.5	47,619,162	18,726	0.0004	0.9996	96.63
15.5	47,312,469	24,450	0.0005	0.9995	96.60
16.5	60,596,919	18,092	0.0003	0.9997	96.55
17.5	61,479,545	120,942	0.0020	0.9980	96.52
18.5	50,799,076	32,109	0.0006	0.9994	96.33
19.5	45,764,477	17,825	0.0004	0.9996	96.27
20.5	45,653,359	39,927	0.0009	0.9991	96.23
21.5	44,391,311	33,596	0.0008	0.9992	96.14
22.5	44,041,563	15,697	0.0004	0.9996	96.07
23.5	37,285,829	24,325	0.0007	0.9993	96.04
24.5	34,411,443	4,542	0.0001	0.9999	95.97
25.5	34,296,032	85,745	0.0025	0.9975	95.96
26.5	42,482,542	81,039	0.0019	0.9981	95.72
27.5	47,838,321	44,724	0.0009	0.9991	95.54
28.5	50,381,471	147,733	0.0029	0.9971	95.45
29.5	49,835,310	286,994	0.0058	0.9942	95.17
30.5	44,716,998	83,208	0.0019	0.9981	94.62
31.5	42,111,666	364,373	0.0087	0.9913	94.45
32.5	39,458,781	311,511	0.0079	0.9921	93.63
33.5	39,278,405	16,690	0.0004	0.9996	92.89
34.5	37,912,144	15,419	0.0004	0.9996	92.85
35.5	34,182,297	147,337	0.0043	0.9957	92.81
36.5	25,253,320	35,641	0.0014	0.9986	92.41
37.5	24,781,961	15,607	0.0006	0.9994	92.28
38.5	24,364,528	27,317	0.0011	0.9989	92.22

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,329,597	30,394	0.0014	0.9986	92.12
40.5	19,663,244	19,692	0.0010	0.9990	92.00
41.5	22,441,926	592,959	0.0264	0.9736	91.90
42.5	24,613,319	787,444	0.0320	0.9680	89.48
43.5	23,705,989	137,522	0.0058	0.9942	86.61
44.5	22,693,040	98,433	0.0043	0.9957	86.11
45.5	14,378,407	91,623	0.0064	0.9936	85.74
46.5	11,423,960	200,188	0.0175	0.9825	85.19
47.5	9,841,344	182,362	0.0185	0.9815	83.70
48.5	7,557,549	71,646	0.0095	0.9905	82.15
49.5	6,994,346	734,747	0.1050	0.8950	81.37
50.5	5,621,807	236,217	0.0420	0.9580	72.82
51.5	5,302,207	35,471	0.0067	0.9933	69.76
52.5	5,255,638	26,089	0.0050	0.9950	69.29
53.5	5,021,638	347,489	0.0692	0.9308	68.95
54.5	4,452,835	369,268	0.0829	0.9171	64.18
55.5	3,919,267	541,560	0.1382	0.8618	58.86
56.5	3,735,537	166,877	0.0447	0.9553	50.72
57.5	3,343,681	91,464	0.0274	0.9726	48.46
58.5	3,061,466	103,545	0.0338	0.9662	47.13
59.5	3,008,077	5,879	0.0020	0.9980	45.54
60.5	2,100,440	430,144	0.2048	0.7952	45.45
61.5	1,172,132	15,569	0.0133	0.9867	36.14
62.5	796,960	7,384	0.0093	0.9907	35.66
63.5	776,346	2,584	0.0033	0.9967	35.33
64.5	783,865	8,113	0.0103	0.9897	35.21
65.5	706,920	2,804	0.0040	0.9960	34.85
66.5	558,290	3,573	0.0064	0.9936	34.71
67.5	22,465		0.0000	1.0000	34.49
68.5	22,435		0.0000	1.0000	34.49
69.5	48,170	25,735	0.5343	0.4657	34.49
70.5	87,851		0.0000	1.0000	16.06
71.5	87,851		0.0000	1.0000	16.06
72.5	141,028	13,355	0.0947	0.9053	16.06
73.5	85,680		0.0000	1.0000	14.54
74.5	85,680	118	0.0014	0.9986	14.54
75.5	6,633		0.0000	1.0000	14.52
76.5	3,908		0.0000	1.0000	14.52
77.5	3,908		0.0000	1.0000	14.52
78.5	3,908		0.0000	1.0000	14.52

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

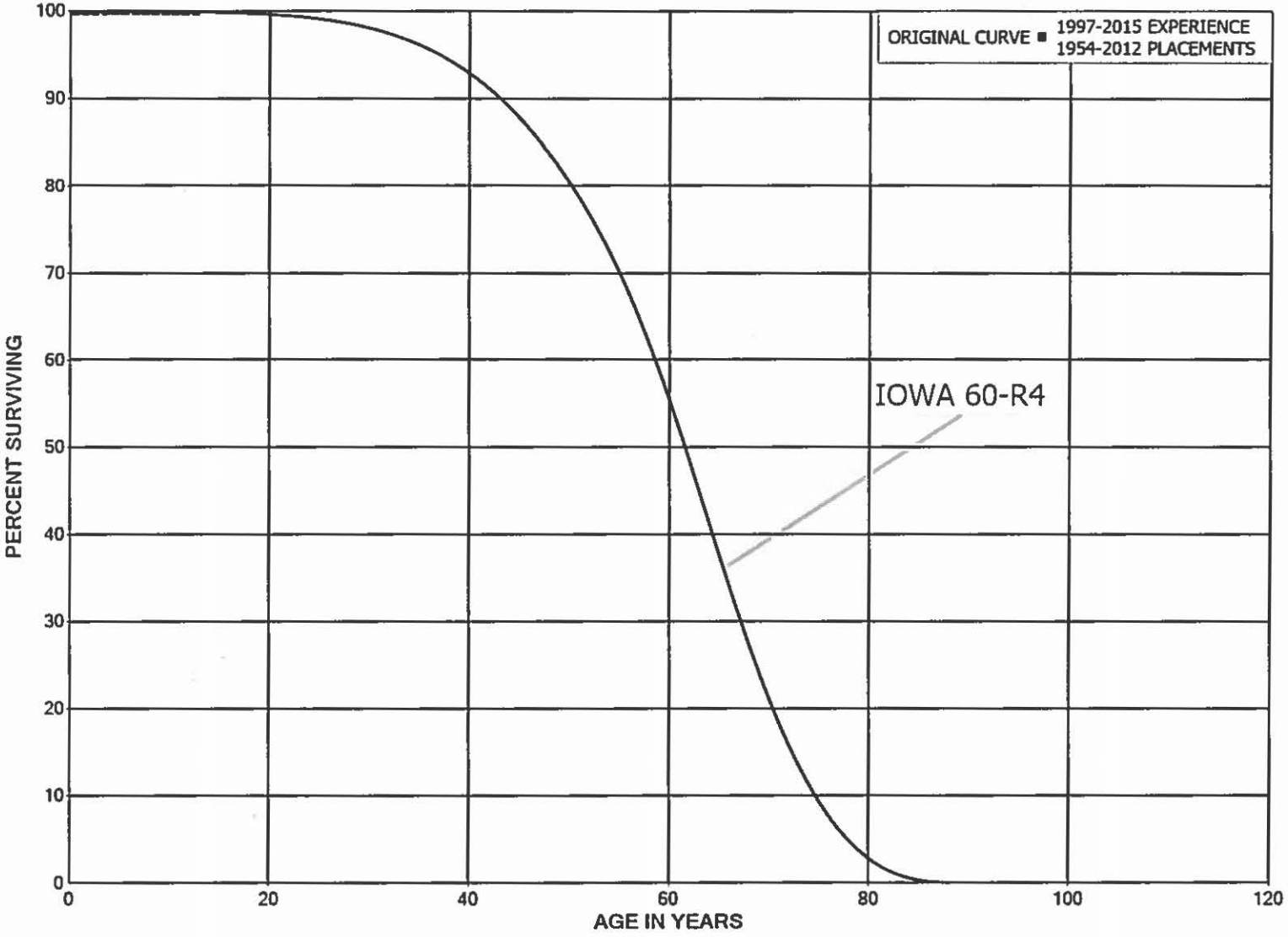
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,908		0.0000	1.0000	14.52
80.5	6,840		0.0000	1.0000	14.52
81.5	6,840		0.0000	1.0000	14.52
82.5	6,840		0.0000	1.0000	14.52
83.5	3,908		0.0000	1.0000	14.52
84.5	3,908		0.0000	1.0000	14.52
85.5	3,908		0.0000	1.0000	14.52
86.5	3,908	0	0.0001	0.9999	14.52
87.5	9,650		0.0000	1.0000	14.52
88.5	7,772	9	0.0012	0.9988	14.52
89.5	7,762	484	0.0624	0.9376	14.50
90.5	2,029		0.0000	1.0000	13.60
91.5					13.60

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2012 EXPERIENCE BAND 1997-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,216		0.0000	1.0000	100.00
0.5	106,216		0.0000	1.0000	100.00
1.5	106,216		0.0000	1.0000	100.00
2.5	115,446		0.0000	1.0000	100.00
3.5	30,457		0.0000	1.0000	100.00
4.5	30,457		0.0000	1.0000	100.00
5.5	21,227		0.0000	1.0000	100.00
6.5	84,340		0.0000	1.0000	100.00
7.5	131,038		0.0000	1.0000	100.00
8.5	131,038		0.0000	1.0000	100.00
9.5	109,810		0.0000	1.0000	100.00
10.5	109,810		0.0000	1.0000	100.00
11.5	46,698		0.0000	1.0000	100.00
12.5					100.00
13.5	9,274		0.0000		
14.5	9,274		0.0000		
15.5	9,274		0.0000		
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	1,028,749		0.0000		
23.5	1,028,749		0.0000		
24.5	1,028,749		0.0000		
25.5	1,028,749		0.0000		
26.5	1,028,749		0.0000		
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

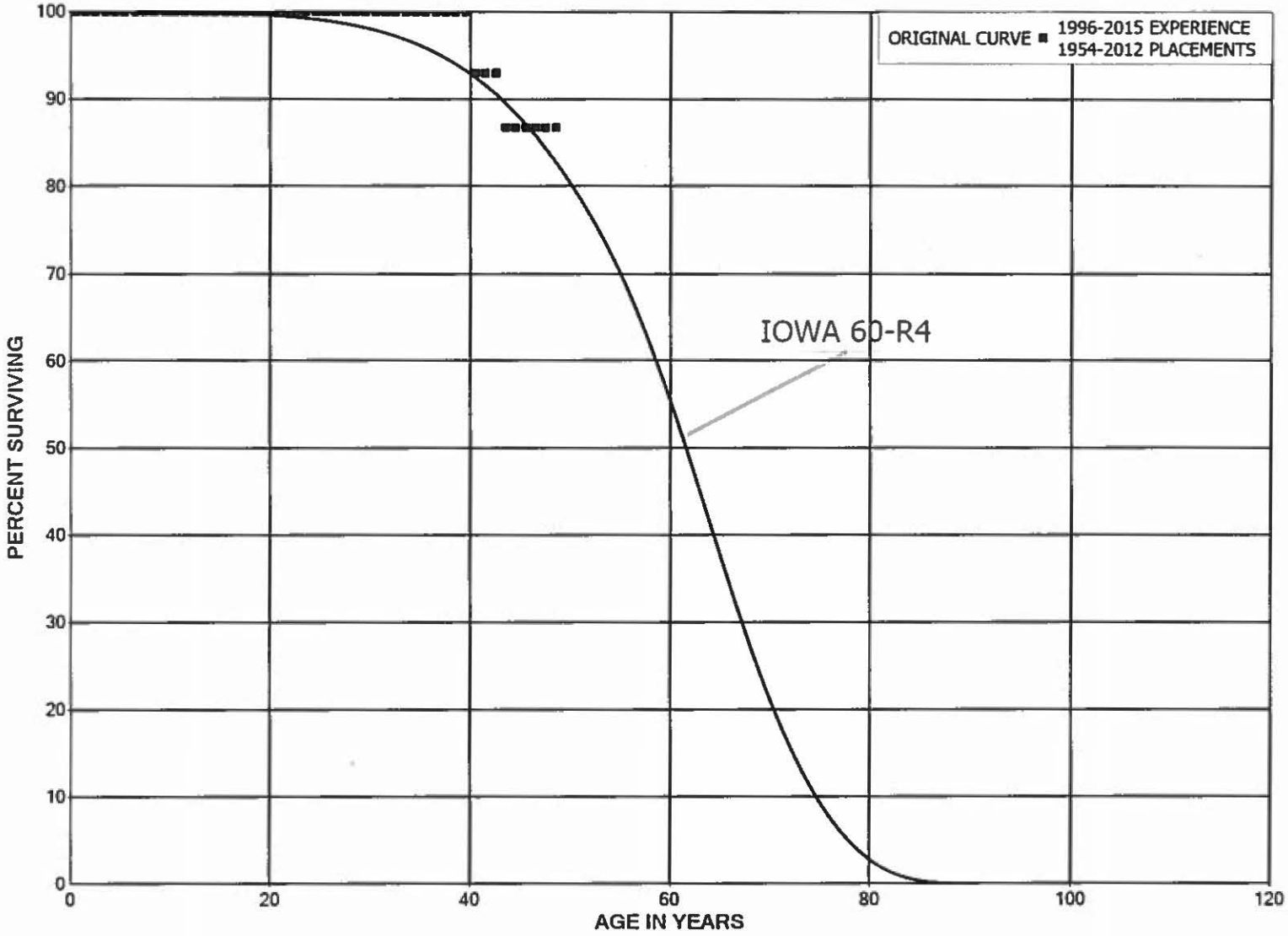
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2012 EXPERIENCE BAND 1997-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5	12,613	12,613	1.0000		
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5	237		0.0000		
57.5	237		0.0000		
58.5	237		0.0000		
59.5	237		0.0000		
60.5	237		0.0000		
61.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2012 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,675		0.0000	1.0000	100.00
0.5	268,913		0.0000	1.0000	100.00
1.5	582,573		0.0000	1.0000	100.00
2.5	833,555		0.0000	1.0000	100.00
3.5	635,831		0.0000	1.0000	100.00
4.5	621,336		0.0000	1.0000	100.00
5.5	571,860		0.0000	1.0000	100.00
6.5	499,960		0.0000	1.0000	100.00
7.5	454,422		0.0000	1.0000	100.00
8.5	432,509		0.0000	1.0000	100.00
9.5	283,543		0.0000	1.0000	100.00
10.5	344,541		0.0000	1.0000	100.00
11.5	253,884		0.0000	1.0000	100.00
12.5	105,531		0.0000	1.0000	100.00
13.5	43,529		0.0000	1.0000	100.00
14.5	43,529		0.0000	1.0000	100.00
15.5	311,315		0.0000	1.0000	100.00
16.5	311,159		0.0000	1.0000	100.00
17.5	285,366		0.0000	1.0000	100.00
18.5	285,366		0.0000	1.0000	100.00
19.5	285,366		0.0000	1.0000	100.00
20.5	285,366		0.0000	1.0000	100.00
21.5	2,447,796		0.0000	1.0000	100.00
22.5	1,419,047		0.0000	1.0000	100.00
23.5	1,419,047		0.0000	1.0000	100.00
24.5	1,419,047		0.0000	1.0000	100.00
25.5	1,542,704		0.0000	1.0000	100.00
26.5	1,542,704		0.0000	1.0000	100.00
27.5	392,204		0.0000	1.0000	100.00
28.5	521,042		0.0000	1.0000	100.00
29.5	521,042		0.0000	1.0000	100.00
30.5	397,385		0.0000	1.0000	100.00
31.5	398,566		0.0000	1.0000	100.00
32.5	398,566		0.0000	1.0000	100.00
33.5	269,728		0.0000	1.0000	100.00
34.5	269,924		0.0000	1.0000	100.00
35.5	4,385		0.0000	1.0000	100.00
36.5	4,385		0.0000	1.0000	100.00
37.5	320,056		0.0000	1.0000	100.00
38.5	414,201		0.0000	1.0000	100.00

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

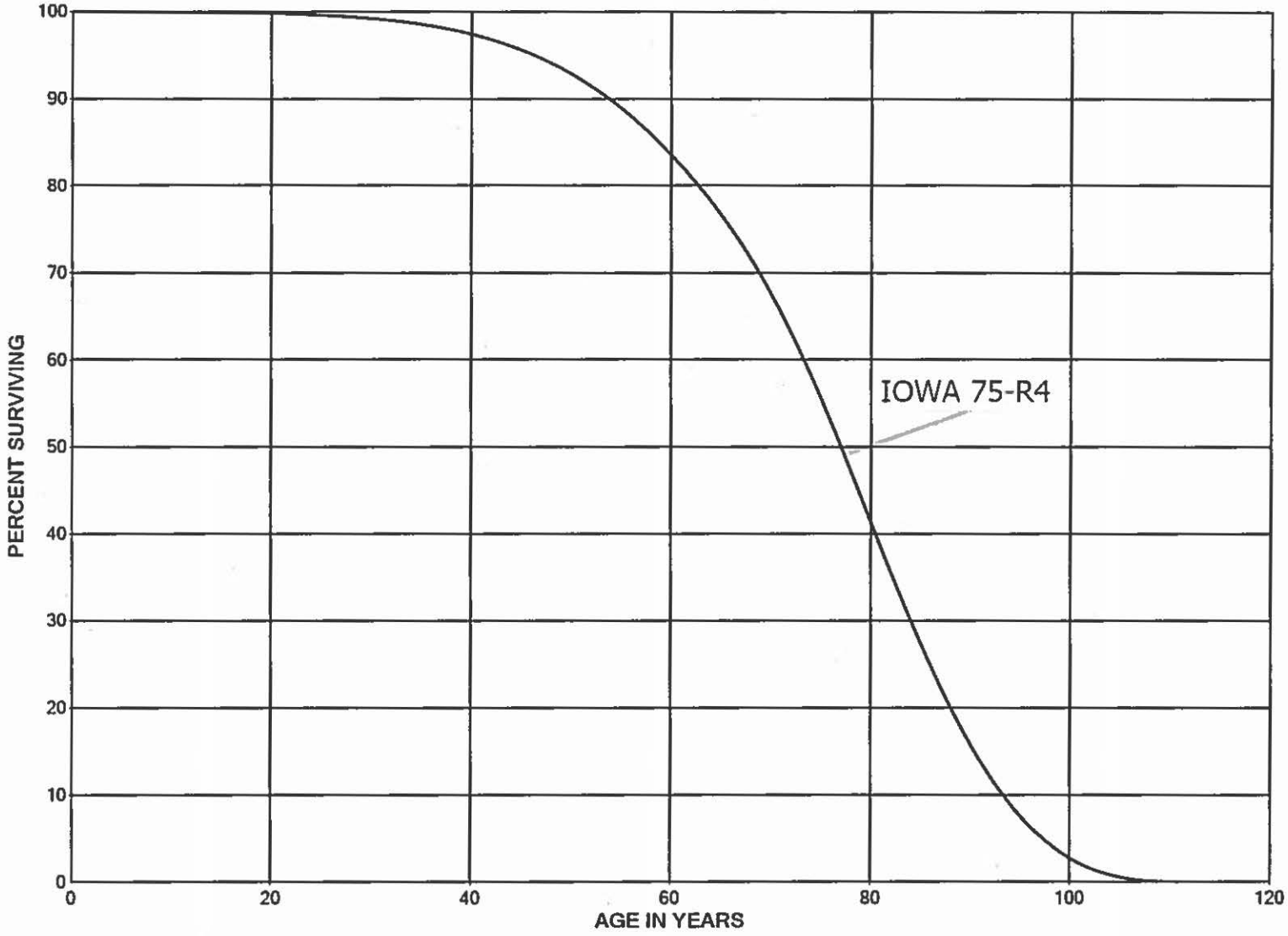
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

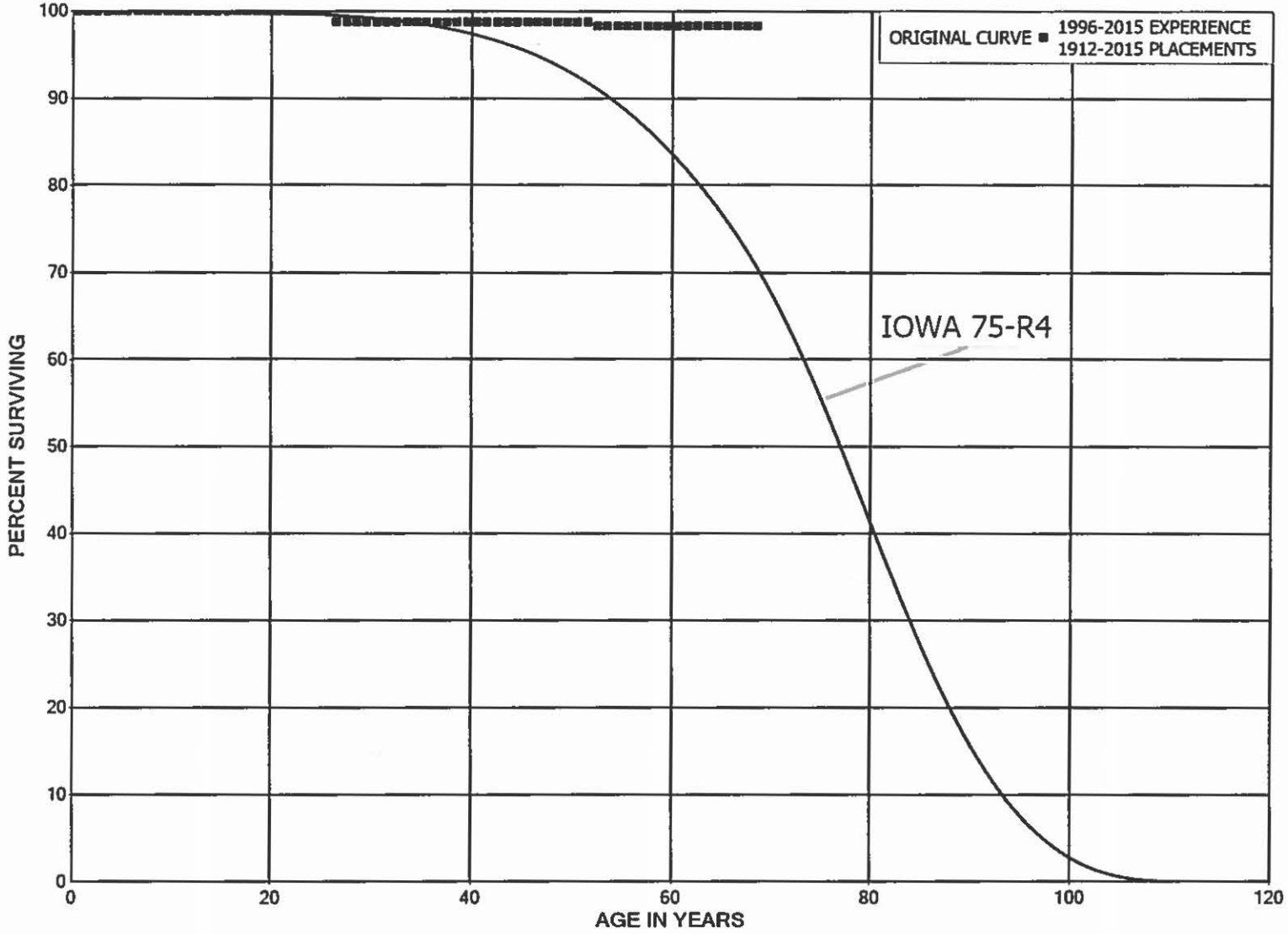
PLACEMENT BAND 1954-2012 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	440,725	31,307	0.0710	0.9290	100.00
40.5	409,418		0.0000	1.0000	92.90
41.5	483,193		0.0000	1.0000	92.90
42.5	611,131	40,951	0.0670	0.9330	92.90
43.5	556,185		0.0000	1.0000	86.67
44.5	493,347		0.0000	1.0000	86.67
45.5	165,646		0.0000	1.0000	86.67
46.5	154,949		0.0000	1.0000	86.67
47.5	132,822		0.0000	1.0000	86.67
48.5	5,403		0.0000	1.0000	86.67
49.5	5,403		0.0000	1.0000	86.67
50.5	5,403		0.0000	1.0000	86.67
51.5	4,807		0.0000	1.0000	86.67
52.5	1,941		0.0000	1.0000	86.67
53.5	1,941		0.0000	1.0000	86.67
54.5	186,400		0.0000	1.0000	86.67
55.5	195,275		0.0000	1.0000	86.67
56.5	195,038		0.0000	1.0000	86.67
57.5	10,460		0.0000	1.0000	86.67
58.5	10,460		0.0000	1.0000	86.67
59.5	10,460		0.0000	1.0000	86.67
60.5	10,460		0.0000	1.0000	86.67
61.5					86.67

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 359 ROADS AND TRAILS
SMOOTH SURVIVOR CURVE



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 360.1 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 360.1 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,118,219		0.0000	1.0000	100.00
0.5	6,090,625		0.0000	1.0000	100.00
1.5	6,067,175		0.0000	1.0000	100.00
2.5	6,043,815		0.0000	1.0000	100.00
3.5	6,511,299		0.0000	1.0000	100.00
4.5	6,351,418		0.0000	1.0000	100.00
5.5	6,152,976		0.0000	1.0000	100.00
6.5	5,980,201		0.0000	1.0000	100.00
7.5	5,743,374		0.0000	1.0000	100.00
8.5	5,116,691		0.0000	1.0000	100.00
9.5	3,806,367		0.0000	1.0000	100.00
10.5	3,509,491		0.0000	1.0000	100.00
11.5	2,964,772		0.0000	1.0000	100.00
12.5	2,693,141		0.0000	1.0000	100.00
13.5	2,239,505	51	0.0000	1.0000	100.00
14.5	1,973,872		0.0000	1.0000	100.00
15.5	1,783,781		0.0000	1.0000	100.00
16.5	1,498,338		0.0000	1.0000	100.00
17.5	1,579,531		0.0000	1.0000	100.00
18.5	1,558,179		0.0000	1.0000	100.00
19.5	1,520,832		0.0000	1.0000	100.00
20.5	1,498,122		0.0000	1.0000	100.00
21.5	1,652,101		0.0000	1.0000	100.00
22.5	1,571,142		0.0000	1.0000	100.00
23.5	1,433,713		0.0000	1.0000	100.00
24.5	1,548,387		0.0000	1.0000	100.00
25.5	1,484,863	18,939	0.0128	0.9872	100.00
26.5	1,368,944		0.0000	1.0000	98.72
27.5	1,319,670		0.0000	1.0000	98.72
28.5	1,221,596		0.0000	1.0000	98.72
29.5	987,148		0.0000	1.0000	98.72
30.5	908,407		0.0000	1.0000	98.72
31.5	992,035		0.0000	1.0000	98.72
32.5	1,133,634		0.0000	1.0000	98.72
33.5	1,193,924		0.0000	1.0000	98.72
34.5	1,181,271		0.0000	1.0000	98.72
35.5	1,141,876		0.0000	1.0000	98.72
36.5	1,041,876		0.0000	1.0000	98.72
37.5	1,055,906		0.0000	1.0000	98.72
38.5	972,929		0.0000	1.0000	98.72

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 360.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	924,730		0.0000	1.0000	98.72
40.5	830,840		0.0000	1.0000	98.72
41.5	703,287		0.0000	1.0000	98.72
42.5	726,832		0.0000	1.0000	98.72
43.5	691,707		0.0000	1.0000	98.72
44.5	610,651		0.0000	1.0000	98.72
45.5	538,841		0.0000	1.0000	98.72
46.5	540,019		0.0000	1.0000	98.72
47.5	533,102	52	0.0001	0.9999	98.72
48.5	483,613		0.0000	1.0000	98.71
49.5	481,047		0.0000	1.0000	98.71
50.5	478,471		0.0000	1.0000	98.71
51.5	465,218	2,147	0.0046	0.9954	98.71
52.5	437,919		0.0000	1.0000	98.26
53.5	421,519		0.0000	1.0000	98.26
54.5	370,463		0.0000	1.0000	98.26
55.5	294,161		0.0000	1.0000	98.26
56.5	274,684		0.0000	1.0000	98.26
57.5	248,031		0.0000	1.0000	98.26
58.5	221,316		0.0000	1.0000	98.26
59.5	202,202		0.0000	1.0000	98.26
60.5	200,737		0.0000	1.0000	98.26
61.5	170,027		0.0000	1.0000	98.26
62.5	140,882		0.0000	1.0000	98.26
63.5	112,554		0.0000	1.0000	98.26
64.5	109,088		0.0000	1.0000	98.26
65.5	110,576		0.0000	1.0000	98.26
66.5	92,679		0.0000	1.0000	98.26
67.5	90,944		0.0000	1.0000	98.26
68.5	103,621		0.0000	1.0000	98.26
69.5	93,805		0.0000	1.0000	98.26
70.5	79,182		0.0000	1.0000	98.26
71.5	83,687		0.0000	1.0000	98.26
72.5	103,498		0.0000	1.0000	98.26
73.5	113,751		0.0000	1.0000	98.26
74.5	115,360		0.0000	1.0000	98.26
75.5	107,214		0.0000	1.0000	98.26
76.5	108,346		0.0000	1.0000	98.26
77.5	107,780		0.0000	1.0000	98.26
78.5	108,327		0.0000	1.0000	98.26

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

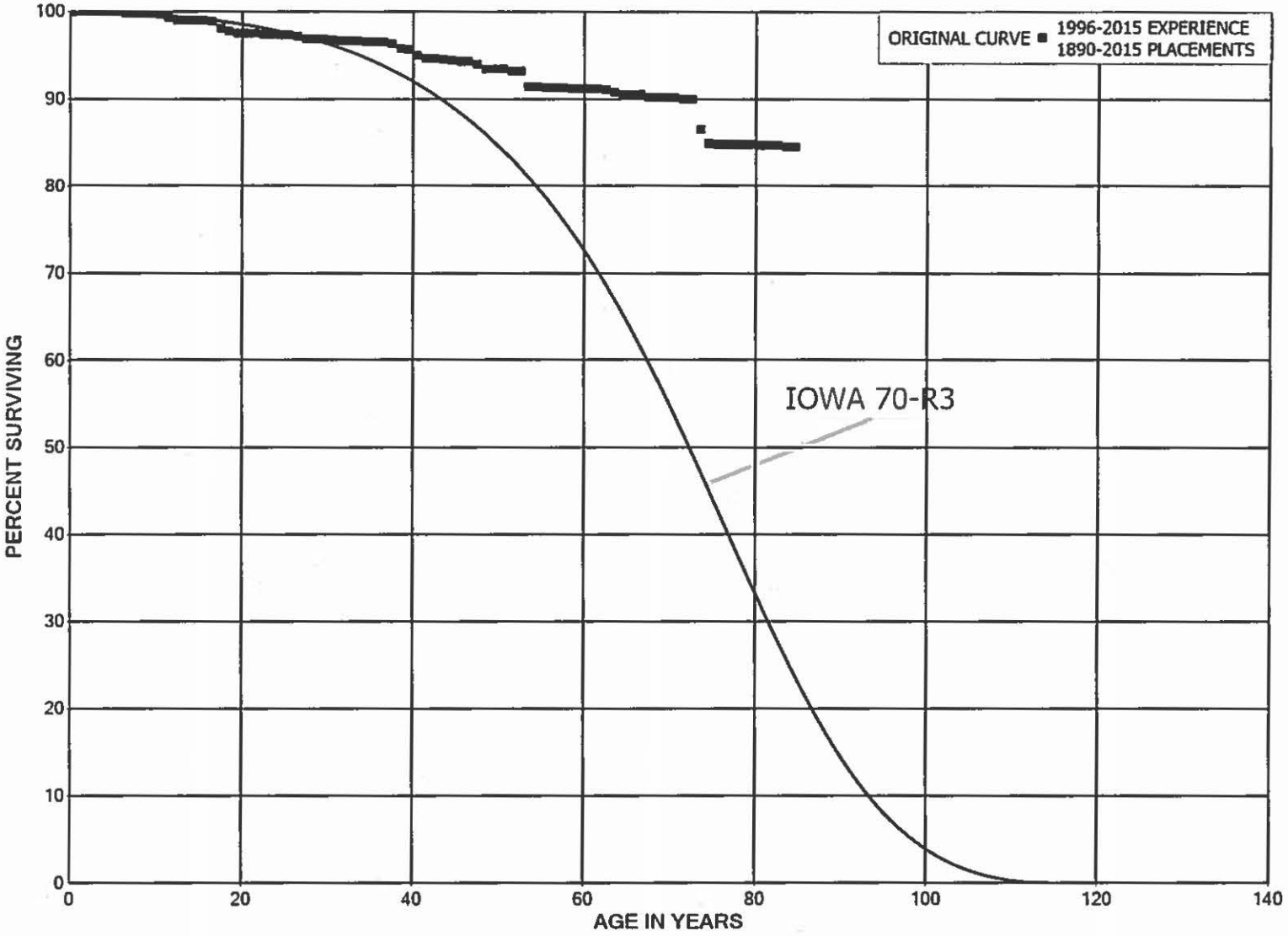
ACCOUNT 360.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	107,678		0.0000	1.0000	98.26
80.5	107,568		0.0000	1.0000	98.26
81.5	105,399		0.0000	1.0000	98.26
82.5	104,094		0.0000	1.0000	98.26
83.5	102,351		0.0000	1.0000	98.26
84.5	64,314		0.0000	1.0000	98.26
85.5	39,976		0.0000	1.0000	98.26
86.5	36,814		0.0000	1.0000	98.26
87.5	21,913		0.0000	1.0000	98.26
88.5	11,720		0.0000	1.0000	98.26
89.5	8,830		0.0000	1.0000	98.26
90.5	6,429		0.0000	1.0000	98.26
91.5	3,717		0.0000	1.0000	98.26
92.5	3,475		0.0000	1.0000	98.26
93.5	3,019		0.0000	1.0000	98.26
94.5	3,019		0.0000	1.0000	98.26
95.5	3,019		0.0000	1.0000	98.26
96.5	3,019		0.0000	1.0000	98.26
97.5	3,019		0.0000	1.0000	98.26
98.5	3,019		0.0000	1.0000	98.26
99.5	3,019		0.0000	1.0000	98.26
100.5	3,019		0.0000	1.0000	98.26
101.5	3,019		0.0000	1.0000	98.26
102.5	1,804		0.0000	1.0000	98.26
103.5					98.26

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,873,332		0.0000	1.0000	100.00
0.5	16,109,785		0.0000	1.0000	100.00
1.5	12,780,282	925	0.0001	0.9999	100.00
2.5	12,752,695		0.0000	1.0000	99.99
3.5	11,825,005		0.0000	1.0000	99.99
4.5	11,574,532	2,732	0.0002	0.9998	99.99
5.5	11,312,396	25,264	0.0022	0.9978	99.97
6.5	11,070,847	8,308	0.0008	0.9992	99.75
7.5	10,192,056		0.0000	1.0000	99.67
8.5	8,957,308		0.0000	1.0000	99.67
9.5	8,944,068	288	0.0000	1.0000	99.67
10.5	8,760,988	35,452	0.0040	0.9960	99.67
11.5	8,561,841	25,192	0.0029	0.9971	99.26
12.5	8,003,839		0.0000	1.0000	98.97
13.5	7,836,784		0.0000	1.0000	98.97
14.5	8,050,531	4,925	0.0006	0.9994	98.97
15.5	8,178,122	6,814	0.0008	0.9992	98.91
16.5	8,490,822	68,051	0.0080	0.9920	98.83
17.5	8,858,133	26,656	0.0030	0.9970	98.04
18.5	8,771,087	20,709	0.0024	0.9976	97.74
19.5	9,467,301	1,595	0.0002	0.9998	97.51
20.5	8,768,440		0.0000	1.0000	97.50
21.5	7,796,908	9,810	0.0013	0.9987	97.50
22.5	7,241,400		0.0000	1.0000	97.37
23.5	7,183,453	3,540	0.0005	0.9995	97.37
24.5	7,116,389		0.0000	1.0000	97.32
25.5	7,359,759	10,009	0.0014	0.9986	97.32
26.5	7,448,295	23,488	0.0032	0.9968	97.19
27.5	7,622,286		0.0000	1.0000	96.89
28.5	7,212,188	4,386	0.0006	0.9994	96.89
29.5	6,760,989	6,311	0.0009	0.9991	96.83
30.5	6,679,324	6,183	0.0009	0.9991	96.74
31.5	6,438,673		0.0000	1.0000	96.65
32.5	6,226,518	5,100	0.0008	0.9992	96.65
33.5	6,276,614	3,109	0.0005	0.9995	96.57
34.5	5,699,824		0.0000	1.0000	96.52
35.5	5,007,938	822	0.0002	0.9998	96.52
36.5	4,469,753	12,565	0.0028	0.9972	96.50
37.5	4,116,999	20,377	0.0049	0.9951	96.23
38.5	3,778,720	4,507	0.0012	0.9988	95.76

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,155,461	22,631	0.0072	0.9928	95.64
40.5	2,528,903	7,872	0.0031	0.9969	94.96
41.5	2,482,599	1,958	0.0008	0.9992	94.66
42.5	2,286,128	2,410	0.0011	0.9989	94.59
43.5	1,968,073	2,944	0.0015	0.9985	94.49
44.5	1,701,711	1,229	0.0007	0.9993	94.34
45.5	1,292,552	307	0.0002	0.9998	94.28
46.5	1,076,835	3,243	0.0030	0.9970	94.25
47.5	855,551	4,767	0.0056	0.9944	93.97
48.5	884,774		0.0000	1.0000	93.45
49.5	809,387	492	0.0006	0.9994	93.45
50.5	835,820	2,206	0.0026	0.9974	93.39
51.5	843,202	101	0.0001	0.9999	93.14
52.5	794,580	14,505	0.0183	0.9817	93.13
53.5	736,512		0.0000	1.0000	91.43
54.5	646,214	734	0.0011	0.9989	91.43
55.5	556,010	568	0.0010	0.9990	91.33
56.5	497,261		0.0000	1.0000	91.24
57.5	476,889	322	0.0007	0.9993	91.24
58.5	440,903		0.0000	1.0000	91.17
59.5	425,357		0.0000	1.0000	91.17
60.5	323,362		0.0000	1.0000	91.17
61.5	283,749	467	0.0016	0.9984	91.17
62.5	224,480	674	0.0030	0.9970	91.02
63.5	178,756	523	0.0029	0.9971	90.75
64.5	177,046		0.0000	1.0000	90.48
65.5	236,409		0.0000	1.0000	90.48
66.5	207,101	791	0.0038	0.9962	90.48
67.5	200,001		0.0000	1.0000	90.14
68.5	212,250		0.0000	1.0000	90.14
69.5	211,671		0.0000	1.0000	90.14
70.5	210,626	392	0.0019	0.9981	90.14
71.5	219,372		0.0000	1.0000	89.97
72.5	252,111	9,787	0.0388	0.9612	89.97
73.5	259,117	4,699	0.0181	0.9819	86.48
74.5	229,037	167	0.0007	0.9993	84.91
75.5	228,351		0.0000	1.0000	84.85
76.5	222,082		0.0000	1.0000	84.85
77.5	174,512		0.0000	1.0000	84.85
78.5	181,326		0.0000	1.0000	84.85

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	181,237	196	0.0011	0.9989	84.85
80.5	179,140		0.0000	1.0000	84.76
81.5	178,443		0.0000	1.0000	84.76
82.5	147,159	460	0.0031	0.9969	84.76
83.5	170,955		0.0000	1.0000	84.49
84.5	153,718	199	0.0013	0.9987	84.49
85.5	88,629	791	0.0089	0.9911	84.38
86.5	87,819		0.0000	1.0000	83.63
87.5	87,664		0.0000	1.0000	83.63
88.5	72,699		0.0000	1.0000	83.63
89.5	65,067		0.0000	1.0000	83.63
90.5	60,968		0.0000	1.0000	83.63
91.5	58,773		0.0000	1.0000	83.63
92.5	49,539		0.0000	1.0000	83.63
93.5	41,733		0.0000	1.0000	83.63
94.5	41,733		0.0000	1.0000	83.63
95.5	41,184		0.0000	1.0000	83.63
96.5	41,184		0.0000	1.0000	83.63
97.5	41,002		0.0000	1.0000	83.63
98.5	34,640		0.0000	1.0000	83.63
99.5	34,640		0.0000	1.0000	83.63
100.5	29,984		0.0000	1.0000	83.63
101.5	28,597		0.0000	1.0000	83.63
102.5	28,575		0.0000	1.0000	83.63
103.5	8,975		0.0000	1.0000	83.63
104.5	15,679		0.0000	1.0000	83.63
105.5	27,617		0.0000	1.0000	83.63
106.5	27,617		0.0000	1.0000	83.63
107.5	24,886		0.0000	1.0000	83.63
108.5	18,951		0.0000	1.0000	83.63
109.5	18,951		0.0000	1.0000	83.63
110.5	18,736		0.0000	1.0000	83.63
111.5	18,736		0.0000	1.0000	83.63
112.5	18,736		0.0000	1.0000	83.63
113.5	18,736		0.0000	1.0000	83.63
114.5	18,736		0.0000	1.0000	83.63
115.5	18,736		0.0000	1.0000	83.63
116.5	18,736		0.0000	1.0000	83.63
117.5	18,736		0.0000	1.0000	83.63
118.5	18,736		0.0000	1.0000	83.63

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

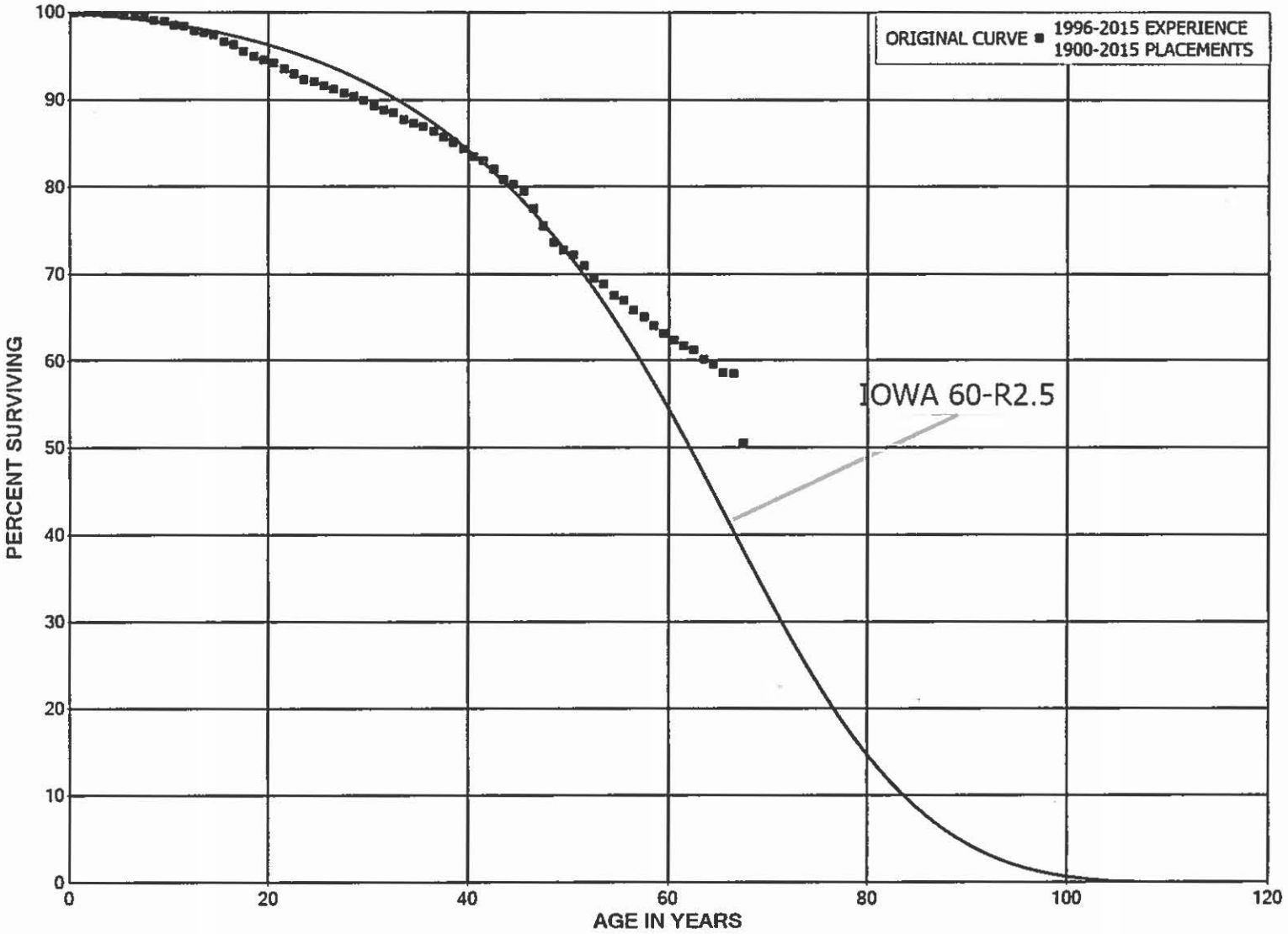
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	18,736	2,978	0.1589	0.8411	83.63
120.5	15,758		0.0000	1.0000	70.34
121.5	14,742		0.0000	1.0000	70.34
122.5	9,602		0.0000	1.0000	70.34
123.5	9,602		0.0000	1.0000	70.34
124.5	6,892		0.0000	1.0000	70.34
125.5					70.34

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	340,587,435	6,146	0.0000	1.0000	100.00
0.5	336,547,148	90,064	0.0003	0.9997	100.00
1.5	322,166,750	104,655	0.0003	0.9997	99.97
2.5	299,040,475	286,717	0.0010	0.9990	99.94
3.5	283,554,370	125,961	0.0004	0.9996	99.84
4.5	281,645,222	614,374	0.0022	0.9978	99.80
5.5	273,999,321	206,722	0.0008	0.9992	99.58
6.5	264,565,868	336,841	0.0013	0.9987	99.51
7.5	246,291,595	670,146	0.0027	0.9973	99.38
8.5	228,842,702	412,996	0.0018	0.9982	99.11
9.5	221,615,758	857,843	0.0039	0.9961	98.93
10.5	210,660,272	407,761	0.0019	0.9981	98.55
11.5	195,145,515	940,106	0.0048	0.9952	98.36
12.5	180,729,999	585,129	0.0032	0.9968	97.88
13.5	168,633,965	348,636	0.0021	0.9979	97.57
14.5	166,447,744	1,253,302	0.0075	0.9925	97.36
15.5	164,282,010	629,684	0.0038	0.9962	96.63
16.5	159,089,748	1,168,569	0.0073	0.9927	96.26
17.5	154,891,831	928,182	0.0060	0.9940	95.55
18.5	147,831,701	749,094	0.0051	0.9949	94.98
19.5	152,353,669	610,968	0.0040	0.9960	94.50
20.5	147,786,131	1,003,776	0.0068	0.9932	94.12
21.5	139,852,721	845,151	0.0060	0.9940	93.48
22.5	135,537,331	920,772	0.0068	0.9932	92.92
23.5	136,122,106	336,543	0.0025	0.9975	92.29
24.5	129,096,629	620,804	0.0048	0.9952	92.06
25.5	129,163,510	548,848	0.0042	0.9958	91.61
26.5	128,918,712	772,152	0.0060	0.9940	91.22
27.5	129,391,127	370,224	0.0029	0.9971	90.68
28.5	126,495,906	578,672	0.0046	0.9954	90.42
29.5	123,817,208	915,873	0.0074	0.9926	90.01
30.5	120,775,625	687,554	0.0057	0.9943	89.34
31.5	114,587,389	479,546	0.0042	0.9958	88.83
32.5	110,197,846	859,331	0.0078	0.9922	88.46
33.5	105,946,305	550,004	0.0052	0.9948	87.77
34.5	95,200,204	410,005	0.0043	0.9957	87.31
35.5	83,738,660	548,098	0.0065	0.9935	86.94
36.5	76,395,838	614,631	0.0080	0.9920	86.37
37.5	70,285,193	423,139	0.0060	0.9940	85.67
38.5	66,422,971	618,070	0.0093	0.9907	85.16

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	59,110,484	588,897	0.0100	0.9900	84.37
40.5	52,170,611	267,294	0.0051	0.9949	83.53
41.5	50,016,915	639,680	0.0128	0.9872	83.10
42.5	46,064,687	685,403	0.0149	0.9851	82.03
43.5	42,262,972	255,038	0.0060	0.9940	80.81
44.5	38,137,482	394,088	0.0103	0.9897	80.33
45.5	31,782,039	804,104	0.0253	0.9747	79.50
46.5	28,953,437	739,670	0.0255	0.9745	77.48
47.5	25,098,798	626,785	0.0250	0.9750	75.51
48.5	22,031,556	282,908	0.0128	0.9872	73.62
49.5	19,852,760	134,469	0.0068	0.9932	72.67
50.5	18,693,044	305,370	0.0163	0.9837	72.18
51.5	18,700,386	383,540	0.0205	0.9795	71.00
52.5	17,169,729	184,602	0.0108	0.9892	69.55
53.5	15,784,629	308,610	0.0196	0.9804	68.80
54.5	14,592,519	101,722	0.0070	0.9930	67.45
55.5	12,722,675	216,095	0.0170	0.9830	66.98
56.5	11,291,672	135,146	0.0120	0.9880	65.85
57.5	9,473,992	151,654	0.0160	0.9840	65.06
58.5	8,109,765	100,810	0.0124	0.9876	64.02
59.5	6,591,346	86,387	0.0131	0.9869	63.22
60.5	5,959,649	63,001	0.0106	0.9894	62.39
61.5	4,092,875	28,458	0.0070	0.9930	61.73
62.5	3,129,370	56,900	0.0182	0.9818	61.30
63.5	2,362,985	24,474	0.0104	0.9896	60.19
64.5	1,934,118	30,526	0.0158	0.9842	59.57
65.5	1,610,320	3,618	0.0022	0.9978	58.63
66.5	727,146	99,548	0.1369	0.8631	58.49
67.5	532,303	1,481	0.0028	0.9972	50.49
68.5	513,498	4,654	0.0091	0.9909	50.35
69.5	481,328	3,759	0.0078	0.9922	49.89
70.5	413,384		0.0000	1.0000	49.50
71.5	411,209	57	0.0001	0.9999	49.50
72.5	409,636	4,902	0.0120	0.9880	49.49
73.5	332,038	12,643	0.0381	0.9619	48.90
74.5	350,413	630	0.0018	0.9982	47.04
75.5	351,761	821	0.0023	0.9977	46.95
76.5	341,340	116	0.0003	0.9997	46.84
77.5	325,745		0.0000	1.0000	46.83
78.5	312,013		0.0000	1.0000	46.83

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

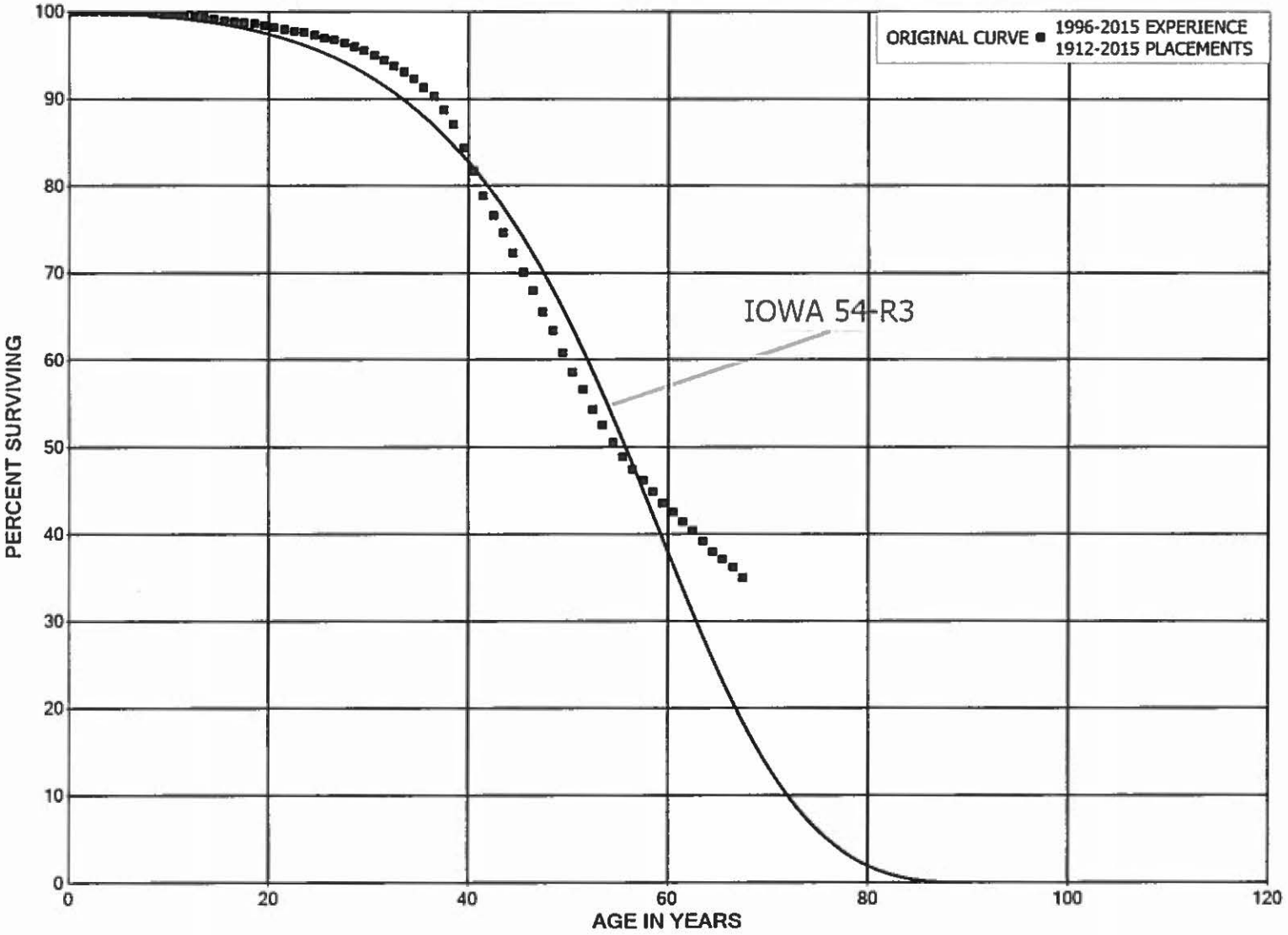
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	301,019		0.0000	1.0000	46.83
80.5	293,029		0.0000	1.0000	46.83
81.5	288,139		0.0000	1.0000	46.83
82.5	282,601	2,223	0.0079	0.9921	46.83
83.5	282,406	1,468	0.0052	0.9948	46.46
84.5	243,174		0.0000	1.0000	46.22
85.5	165,682	251	0.0015	0.9985	46.22
86.5	152,234		0.0000	1.0000	46.15
87.5	95,418		0.0000	1.0000	46.15
88.5	63,979		0.0000	1.0000	46.15
89.5	48,482		0.0000	1.0000	46.15
90.5	19,753		0.0000	1.0000	46.15
91.5	22,122	20	0.0009	0.9991	46.15
92.5	16,603		0.0000	1.0000	46.11
93.5	16,390		0.0000	1.0000	46.11
94.5	20,275		0.0000	1.0000	46.11
95.5	18,931		0.0000	1.0000	46.11
96.5	18,916	321	0.0170	0.9830	46.11
97.5	17,849		0.0000	1.0000	45.32
98.5	16,923		0.0000	1.0000	45.32
99.5	16,923		0.0000	1.0000	45.32
100.5	16,420		0.0000	1.0000	45.32
101.5	14,862		0.0000	1.0000	45.32
102.5	14,693		0.0000	1.0000	45.32
103.5	10,203		0.0000	1.0000	45.32
104.5	6,577		0.0000	1.0000	45.32
105.5	6,184		0.0000	1.0000	45.32
106.5	3,438		0.0000	1.0000	45.32
107.5	3,396		0.0000	1.0000	45.32
108.5	3,331		0.0000	1.0000	45.32
109.5	2,140		0.0000	1.0000	45.32
110.5	1,992		0.0000	1.0000	45.32
111.5	1,992		0.0000	1.0000	45.32
112.5	1,272		0.0000	1.0000	45.32
113.5	1,163		0.0000	1.0000	45.32
114.5	218		0.0000	1.0000	45.32
115.5					45.32

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	221,019,892		0.0000	1.0000	100.00
0.5	211,210,751		0.0000	1.0000	100.00
1.5	199,759,640	6,167	0.0000	1.0000	100.00
2.5	196,301,329		0.0000	1.0000	100.00
3.5	190,854,842	651	0.0000	1.0000	100.00
4.5	189,212,846	63,529	0.0003	0.9997	100.00
5.5	180,658,411	22,591	0.0001	0.9999	99.96
6.5	177,512,954	56,092	0.0003	0.9997	99.95
7.5	169,928,205	238,131	0.0014	0.9986	99.92
8.5	165,908,131	183,239	0.0011	0.9989	99.78
9.5	164,635,533	122,181	0.0007	0.9993	99.67
10.5	165,455,302	101,268	0.0006	0.9994	99.59
11.5	164,588,724	235,009	0.0014	0.9986	99.53
12.5	165,462,054	176,046	0.0011	0.9989	99.39
13.5	164,443,582	254,821	0.0015	0.9985	99.29
14.5	161,946,571	211,448	0.0013	0.9987	99.13
15.5	156,384,593	205,897	0.0013	0.9987	99.00
16.5	151,619,180	211,863	0.0014	0.9986	98.87
17.5	149,809,266	237,544	0.0016	0.9984	98.73
18.5	146,694,925	296,429	0.0020	0.9980	98.58
19.5	146,228,212	288,150	0.0020	0.9980	98.38
20.5	146,992,432	342,444	0.0023	0.9977	98.18
21.5	139,174,523	262,131	0.0019	0.9981	97.96
22.5	131,871,203	272,253	0.0021	0.9979	97.77
23.5	127,341,537	388,852	0.0031	0.9969	97.57
24.5	123,651,706	381,021	0.0031	0.9969	97.27
25.5	125,674,228	387,453	0.0031	0.9969	96.97
26.5	119,907,563	392,937	0.0033	0.9967	96.67
27.5	115,217,383	475,677	0.0041	0.9959	96.36
28.5	112,147,741	539,034	0.0048	0.9952	95.96
29.5	106,932,349	596,085	0.0056	0.9944	95.50
30.5	104,963,672	633,846	0.0060	0.9940	94.96
31.5	100,015,177	661,503	0.0066	0.9934	94.39
32.5	95,054,342	720,413	0.0076	0.9924	93.77
33.5	89,994,071	792,613	0.0088	0.9912	93.06
34.5	84,827,012	894,107	0.0105	0.9895	92.24
35.5	81,303,288	919,909	0.0113	0.9887	91.26
36.5	76,246,691	1,232,702	0.0162	0.9838	90.23
37.5	70,251,098	1,388,506	0.0198	0.9802	88.77
38.5	64,027,053	1,895,349	0.0296	0.9704	87.02

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,952,305	1,858,720	0.0326	0.9674	84.44
40.5	50,986,806	1,755,392	0.0344	0.9656	81.69
41.5	44,421,791	1,295,378	0.0292	0.9708	78.87
42.5	38,513,716	982,350	0.0255	0.9745	76.57
43.5	33,988,478	1,039,724	0.0306	0.9694	74.62
44.5	28,845,353	924,113	0.0320	0.9680	72.34
45.5	22,703,679	668,372	0.0294	0.9706	70.02
46.5	20,038,530	718,981	0.0359	0.9641	67.96
47.5	17,255,322	552,111	0.0320	0.9680	65.52
48.5	14,922,532	609,748	0.0409	0.9591	63.42
49.5	13,294,302	479,666	0.0361	0.9639	60.83
50.5	10,613,064	358,426	0.0338	0.9662	58.64
51.5	9,347,181	383,628	0.0410	0.9590	56.66
52.5	8,030,063	267,373	0.0333	0.9667	54.33
53.5	7,076,815	265,606	0.0375	0.9625	52.52
54.5	6,390,430	221,158	0.0346	0.9654	50.55
55.5	4,718,983	131,462	0.0279	0.9721	48.80
56.5	4,351,245	114,945	0.0264	0.9736	47.44
57.5	3,866,254	116,072	0.0300	0.9700	46.19
58.5	3,391,539	95,703	0.0282	0.9718	44.80
59.5	3,100,555	77,315	0.0249	0.9751	43.54
60.5	2,147,362	56,196	0.0262	0.9738	42.45
61.5	1,815,791	42,131	0.0232	0.9768	41.34
62.5	1,657,200	50,628	0.0306	0.9694	40.38
63.5	1,482,883	45,986	0.0310	0.9690	39.15
64.5	1,296,689	30,901	0.0238	0.9762	37.94
65.5	874,700	21,380	0.0244	0.9756	37.03
66.5	641,770	20,496	0.0319	0.9681	36.13
67.5	452,954	23,184	0.0512	0.9488	34.97
68.5	428,966	12,555	0.0293	0.9707	33.18
69.5	391,664	8,613	0.0220	0.9780	32.21
70.5	276,259	1,199	0.0043	0.9957	31.50
71.5	256,711	1,516	0.0059	0.9941	31.37
72.5	249,847	1,121	0.0045	0.9955	31.18
73.5	242,621	1,879	0.0077	0.9923	31.04
74.5	242,255	2,217	0.0092	0.9908	30.80
75.5	92,867	801	0.0086	0.9914	30.52
76.5	91,359	286	0.0031	0.9969	30.26
77.5	89,322	376	0.0042	0.9958	30.16
78.5	83,207	239	0.0029	0.9971	30.03

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

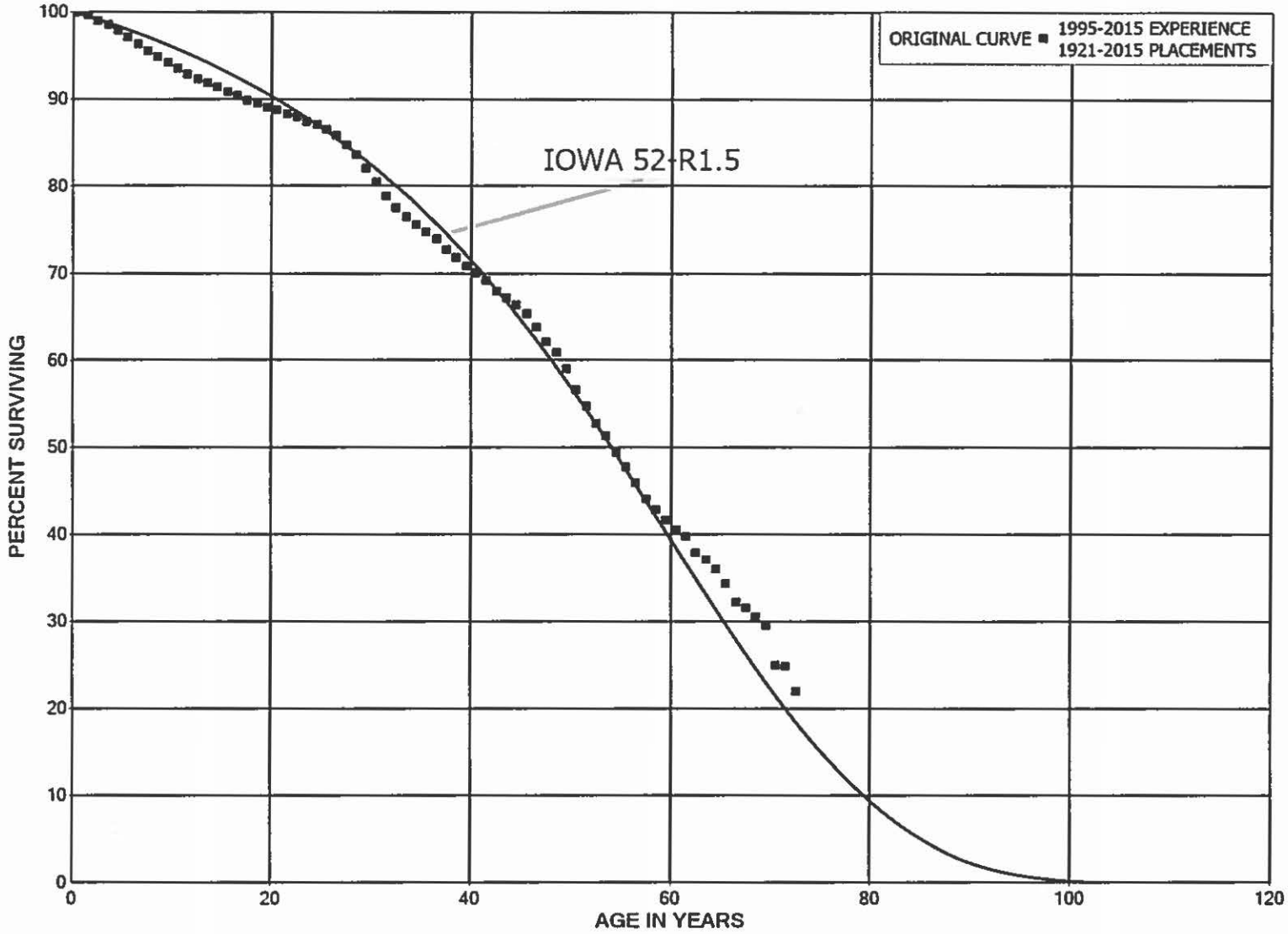
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	76,919		0.0000	1.0000	29.95
80.5	76,733	8	0.0001	0.9999	29.95
81.5	75,552	21	0.0003	0.9997	29.94
82.5	73,509		0.0000	1.0000	29.94
83.5	87,278		0.0000	1.0000	29.94
84.5	87,113		0.0000	1.0000	29.94
85.5	84,644		0.0000	1.0000	29.94
86.5	83,954	53	0.0006	0.9994	29.94
87.5	41,815		0.0000	1.0000	29.92
88.5	41,732		0.0000	1.0000	29.92
89.5	41,732		0.0000	1.0000	29.92
90.5	24,218		0.0000	1.0000	29.92
91.5	22,041		0.0000	1.0000	29.92
92.5	18,891		0.0000	1.0000	29.92
93.5	18,891		0.0000	1.0000	29.92
94.5	15,768		0.0000	1.0000	29.92
95.5	15,768		0.0000	1.0000	29.92
96.5	15,768		0.0000	1.0000	29.92
97.5	15,768		0.0000	1.0000	29.92
98.5	15,768		0.0000	1.0000	29.92
99.5	15,768		0.0000	1.0000	29.92
100.5	15,768		0.0000	1.0000	29.92
101.5	15,768		0.0000	1.0000	29.92
102.5	15,768		0.0000	1.0000	29.92
103.5					29.92

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1995-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	382,865,546	262,541	0.0007	0.9993	100.00
0.5	369,831,658	1,283,455	0.0035	0.9965	99.93
1.5	360,675,557	2,149,628	0.0060	0.9940	99.58
2.5	347,667,338	1,620,285	0.0047	0.9953	98.99
3.5	333,352,403	2,321,416	0.0070	0.9930	98.53
4.5	322,328,785	2,503,091	0.0078	0.9922	97.84
5.5	288,461,016	2,500,771	0.0087	0.9913	97.08
6.5	280,781,247	2,183,186	0.0078	0.9922	96.24
7.5	260,793,791	1,893,530	0.0073	0.9927	95.49
8.5	237,273,492	1,517,233	0.0064	0.9936	94.80
9.5	225,764,116	1,581,587	0.0070	0.9930	94.19
10.5	215,201,980	1,539,227	0.0072	0.9928	93.53
11.5	205,159,620	1,243,724	0.0061	0.9939	92.87
12.5	199,295,303	1,052,768	0.0053	0.9947	92.30
13.5	193,751,093	991,361	0.0051	0.9949	91.81
14.5	186,753,284	1,037,801	0.0056	0.9944	91.35
15.5	182,191,215	926,128	0.0051	0.9949	90.84
16.5	178,486,118	993,141	0.0056	0.9944	90.38
17.5	177,075,202	744,602	0.0042	0.9958	89.87
18.5	174,981,346	753,817	0.0043	0.9957	89.49
19.5	176,372,868	762,643	0.0043	0.9957	89.11
20.5	174,893,881	797,809	0.0046	0.9954	88.72
21.5	168,202,126	810,354	0.0048	0.9952	88.32
22.5	162,843,289	827,271	0.0051	0.9949	87.89
23.5	158,658,870	788,952	0.0050	0.9950	87.45
24.5	153,908,054	904,825	0.0059	0.9941	87.01
25.5	153,025,768	1,199,827	0.0078	0.9922	86.50
26.5	142,700,377	1,782,845	0.0125	0.9875	85.82
27.5	136,240,600	1,806,203	0.0133	0.9867	84.75
28.5	130,707,618	2,454,678	0.0188	0.9812	83.63
29.5	123,718,654	2,395,654	0.0194	0.9806	82.06
30.5	121,147,481	2,480,739	0.0205	0.9795	80.47
31.5	112,877,322	1,930,826	0.0171	0.9829	78.82
32.5	105,116,734	1,327,872	0.0126	0.9874	77.47
33.5	97,929,738	1,118,239	0.0114	0.9886	76.49
34.5	88,839,794	1,007,819	0.0113	0.9887	75.62
35.5	82,172,231	951,415	0.0116	0.9884	74.76
36.5	74,392,656	1,178,170	0.0158	0.9842	73.90
37.5	66,939,430	836,760	0.0125	0.9875	72.73
38.5	59,416,557	790,227	0.0133	0.9867	71.82

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1995-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,728,777	601,226	0.0116	0.9884	70.86
40.5	47,936,806	574,303	0.0120	0.9880	70.04
41.5	41,812,683	759,643	0.0182	0.9818	69.20
42.5	34,857,112	370,818	0.0106	0.9894	67.94
43.5	30,363,196	375,724	0.0124	0.9876	67.22
44.5	25,167,301	389,479	0.0155	0.9845	66.39
45.5	19,934,440	466,320	0.0234	0.9766	65.36
46.5	18,585,626	467,035	0.0251	0.9749	63.83
47.5	16,914,731	341,311	0.0202	0.9798	62.23
48.5	15,484,530	492,796	0.0318	0.9682	60.97
49.5	14,616,189	588,626	0.0403	0.9597	59.03
50.5	13,264,006	463,156	0.0349	0.9651	56.65
51.5	12,481,017	452,061	0.0362	0.9638	54.68
52.5	11,505,878	306,148	0.0266	0.9734	52.69
53.5	10,801,956	398,709	0.0369	0.9631	51.29
54.5	9,822,433	323,660	0.0330	0.9670	49.40
55.5	8,327,592	325,750	0.0391	0.9609	47.77
56.5	7,461,974	293,668	0.0394	0.9606	45.90
57.5	6,462,546	183,217	0.0284	0.9716	44.10
58.5	5,742,798	161,182	0.0281	0.9719	42.85
59.5	4,895,338	130,018	0.0266	0.9734	41.64
60.5	3,880,662	80,875	0.0208	0.9792	40.54
61.5	3,244,760	150,080	0.0463	0.9537	39.69
62.5	2,542,486	56,488	0.0222	0.9778	37.86
63.5	2,140,554	62,691	0.0293	0.9707	37.02
64.5	1,817,990	82,600	0.0454	0.9546	35.93
65.5	994,438	61,123	0.0615	0.9385	34.30
66.5	652,688	14,016	0.0215	0.9785	32.19
67.5	522,889	15,794	0.0302	0.9698	31.50
68.5	497,522	16,365	0.0329	0.9671	30.55
69.5	469,539	72,068	0.1535	0.8465	29.54
70.5	301,496	2,715	0.0090	0.9910	25.01
71.5	289,487	32,835	0.1134	0.8866	24.78
72.5	212,518	2,074	0.0098	0.9902	21.97
73.5	186,190	376	0.0020	0.9980	21.76
74.5	182,283	9,133	0.0501	0.9499	21.71
75.5	153,035	192	0.0013	0.9987	20.63
76.5	149,847	17,771	0.1186	0.8814	20.60
77.5	127,045	2,805	0.0221	0.9779	18.16
78.5	120,331	1,213	0.0101	0.9899	17.76

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

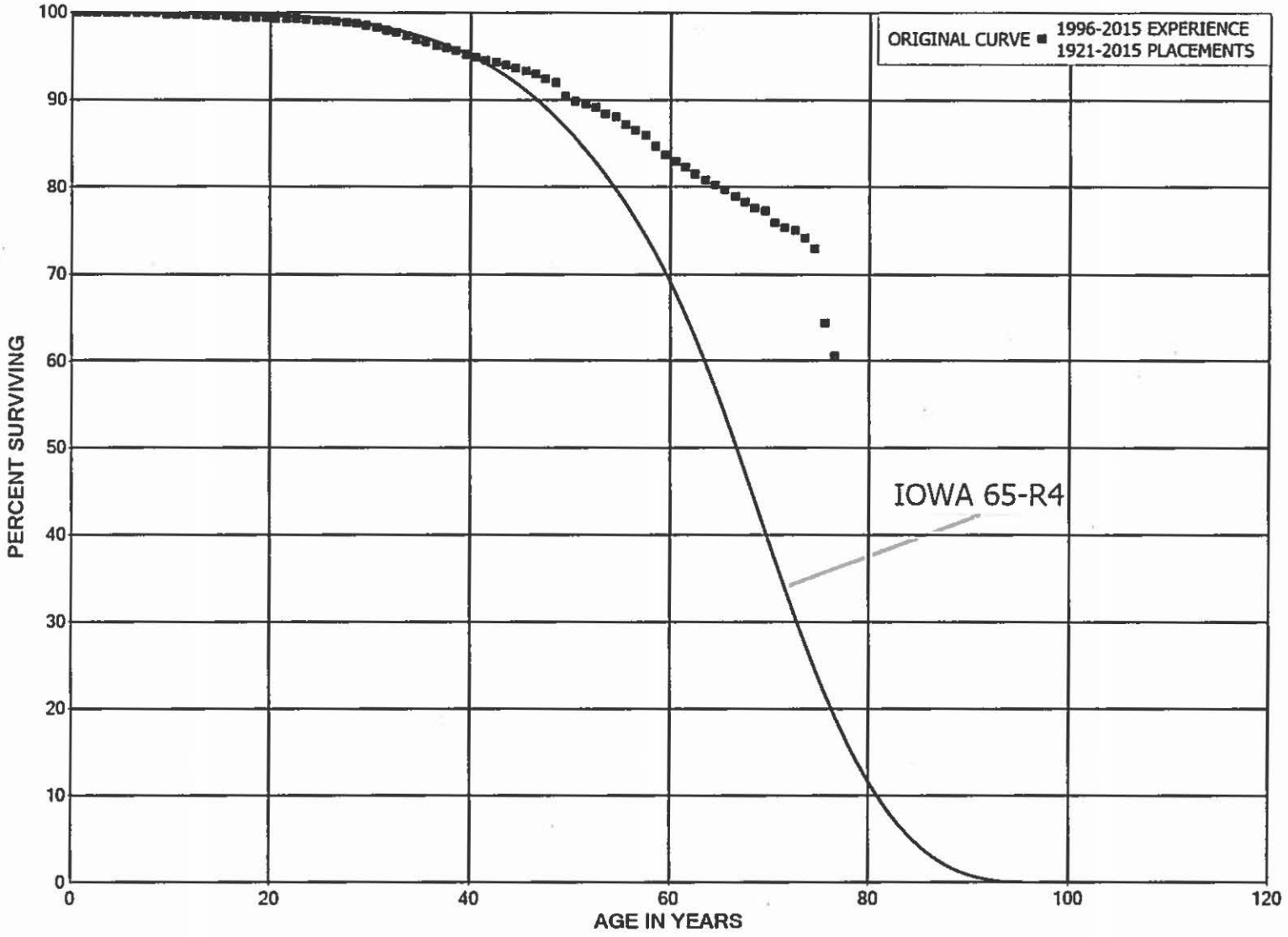
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1995-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	119,101	8,788	0.0738	0.9262	17.58
80.5	107,381	16,561	0.1542	0.8458	16.28
81.5	88,078	5,541	0.0629	0.9371	13.77
82.5	81,976	4,297	0.0524	0.9476	12.90
83.5	75,714	636	0.0084	0.9916	12.23
84.5	72,926	145	0.0020	0.9980	12.12
85.5	67,853	25	0.0004	0.9996	12.10
86.5	54,472	0	0.0000	1.0000	12.10
87.5	44,884	5	0.0001	0.9999	12.10
88.5	7,212	19	0.0027	0.9973	12.09
89.5	3,567		0.0000	1.0000	12.06
90.5	735		0.0000	1.0000	12.06
91.5					12.06

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,462,414		0.0000	1.0000	100.00
0.5	33,597,114		0.0000	1.0000	100.00
1.5	32,363,856		0.0000	1.0000	100.00
2.5	30,673,790		0.0000	1.0000	100.00
3.5	30,077,191		0.0000	1.0000	100.00
4.5	29,567,287	1,066	0.0000	1.0000	100.00
5.5	28,306,698	359	0.0000	1.0000	100.00
6.5	28,001,638	1,093	0.0000	1.0000	100.00
7.5	26,841,353	24,379	0.0009	0.9991	99.99
8.5	23,663,685	28,911	0.0012	0.9988	99.90
9.5	22,031,200	5,063	0.0002	0.9998	99.78
10.5	20,999,631	14,905	0.0007	0.9993	99.76
11.5	19,752,498	1,297	0.0001	0.9999	99.68
12.5	19,157,817	3,150	0.0002	0.9998	99.68
13.5	15,613,126	5,295	0.0003	0.9997	99.66
14.5	14,533,030	3,116	0.0002	0.9998	99.63
15.5	15,882,339	26,899	0.0017	0.9983	99.61
16.5	15,638,218	2,736	0.0002	0.9998	99.44
17.5	15,569,887	3,922	0.0003	0.9997	99.42
18.5	15,927,396	5,057	0.0003	0.9997	99.40
19.5	15,348,587	5,279	0.0003	0.9997	99.36
20.5	15,115,865	5,159	0.0003	0.9997	99.33
21.5	14,157,585	4,943	0.0003	0.9997	99.30
22.5	13,812,717	10,081	0.0007	0.9993	99.26
23.5	13,771,412	13,577	0.0010	0.9990	99.19
24.5	12,652,303	7,479	0.0006	0.9994	99.09
25.5	12,848,970	8,189	0.0006	0.9994	99.03
26.5	12,331,235	22,352	0.0018	0.9982	98.97
27.5	11,995,924	13,963	0.0012	0.9988	98.79
28.5	11,004,502	14,715	0.0013	0.9987	98.67
29.5	10,511,888	31,903	0.0030	0.9970	98.54
30.5	10,265,897	30,724	0.0030	0.9970	98.24
31.5	10,041,395	27,271	0.0027	0.9973	97.95
32.5	9,522,127	35,897	0.0038	0.9962	97.68
33.5	9,210,865	40,821	0.0044	0.9956	97.32
34.5	8,794,465	25,100	0.0029	0.9971	96.88
35.5	8,349,073	35,388	0.0042	0.9958	96.61
36.5	7,849,204	20,510	0.0026	0.9974	96.20
37.5	7,492,708	29,511	0.0039	0.9961	95.95
38.5	7,119,049	27,550	0.0039	0.9961	95.57

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,786,976	25,573	0.0038	0.9962	95.20
40.5	5,815,606	23,418	0.0040	0.9960	94.84
41.5	5,240,809	12,586	0.0024	0.9976	94.46
42.5	4,901,286	14,545	0.0030	0.9970	94.23
43.5	3,788,335	13,395	0.0035	0.9965	93.95
44.5	3,496,094	12,134	0.0035	0.9965	93.62
45.5	2,972,663	11,645	0.0039	0.9961	93.29
46.5	2,808,415	16,599	0.0059	0.9941	92.93
47.5	2,701,487	11,577	0.0043	0.9957	92.38
48.5	2,602,520	43,425	0.0167	0.9833	91.98
49.5	2,452,601	16,414	0.0067	0.9933	90.45
50.5	2,258,548	8,050	0.0036	0.9964	89.84
51.5	2,175,899	8,924	0.0041	0.9959	89.52
52.5	2,112,524	17,066	0.0081	0.9919	89.16
53.5	2,026,476	7,737	0.0038	0.9962	88.44
54.5	1,956,372	21,378	0.0109	0.9891	88.10
55.5	1,874,143	13,538	0.0072	0.9928	87.14
56.5	1,787,349	11,833	0.0066	0.9934	86.51
57.5	1,642,029	23,679	0.0144	0.9856	85.93
58.5	1,368,675	16,472	0.0120	0.9880	84.69
59.5	1,217,311	10,054	0.0083	0.9917	83.68
60.5	1,037,484	8,692	0.0084	0.9916	82.98
61.5	898,905	9,069	0.0101	0.9899	82.29
62.5	794,141	6,050	0.0076	0.9924	81.46
63.5	671,289	4,849	0.0072	0.9928	80.84
64.5	629,893	4,362	0.0069	0.9931	80.25
65.5	532,683	4,952	0.0093	0.9907	79.70
66.5	511,092	4,502	0.0088	0.9912	78.96
67.5	451,223	3,935	0.0087	0.9913	78.26
68.5	741,914	2,329	0.0031	0.9969	77.58
69.5	830,399	15,461	0.0186	0.9814	77.34
70.5	809,619	5,198	0.0064	0.9936	75.90
71.5	808,087	3,156	0.0039	0.9961	75.41
72.5	836,147	10,815	0.0129	0.9871	75.11
73.5	826,551	13,073	0.0158	0.9842	74.14
74.5	867,297	101,610	0.1172	0.8828	72.97
75.5	623,312	36,578	0.0587	0.9413	64.42
76.5	563,078	5,715	0.0101	0.9899	60.64
77.5	537,228	8,935	0.0166	0.9834	60.03
78.5	512,776	27,896	0.0544	0.9456	59.03

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

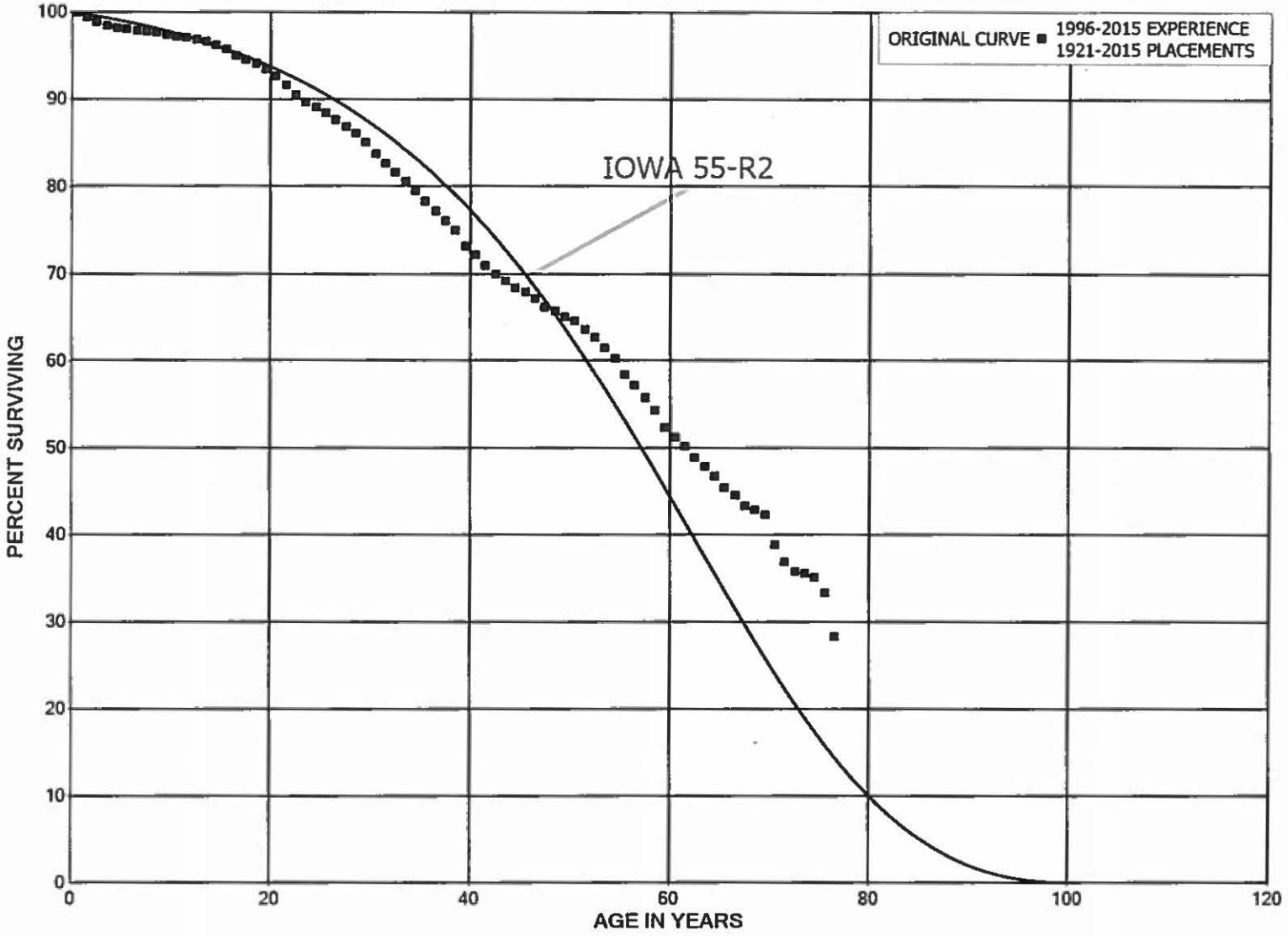
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	480,073	5,048	0.0105	0.9895	55.82
80.5	471,743	10,008	0.0212	0.9788	55.23
81.5	458,985	8,327	0.0181	0.9819	54.06
82.5	444,920	14,278	0.0321	0.9679	53.08
83.5	429,703	10,898	0.0254	0.9746	51.37
84.5	394,911	23,404	0.0593	0.9407	50.07
85.5	356,123	13,803	0.0388	0.9612	47.10
86.5	331,316	11,329	0.0342	0.9658	45.28
87.5	319,245	9,663	0.0303	0.9697	43.73
88.5	123,281	364	0.0029	0.9971	42.41
89.5	116,151	345	0.0030	0.9970	42.28
90.5	113,034	780	0.0069	0.9931	42.15
91.5	107,325	488	0.0046	0.9954	41.86
92.5	76,089	391	0.0051	0.9949	41.67
93.5	64,129	254	0.0040	0.9960	41.46
94.5					41.30

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	421,687,871	440,683	0.0010	0.9990	100.00
0.5	399,310,965	1,869,644	0.0047	0.9953	99.90
1.5	373,938,947	2,175,584	0.0058	0.9942	99.43
2.5	351,089,752	1,538,530	0.0044	0.9956	98.85
3.5	333,591,457	777,508	0.0023	0.9977	98.42
4.5	320,568,688	480,747	0.0015	0.9985	98.19
5.5	303,864,296	513,839	0.0017	0.9983	98.04
6.5	292,687,544	477,061	0.0016	0.9984	97.87
7.5	275,345,827	373,859	0.0014	0.9986	97.71
8.5	253,072,186	467,443	0.0018	0.9982	97.58
9.5	226,584,745	451,076	0.0020	0.9980	97.40
10.5	202,087,735	355,817	0.0018	0.9982	97.21
11.5	178,557,663	443,873	0.0025	0.9975	97.04
12.5	165,235,665	395,552	0.0024	0.9976	96.79
13.5	149,800,612	665,416	0.0044	0.9956	96.56
14.5	132,477,584	609,366	0.0046	0.9954	96.13
15.5	126,201,553	929,768	0.0074	0.9926	95.69
16.5	115,505,093	617,565	0.0053	0.9947	94.99
17.5	110,725,256	533,962	0.0048	0.9952	94.48
18.5	108,020,251	682,780	0.0063	0.9937	94.02
19.5	102,839,698	925,921	0.0090	0.9910	93.43
20.5	97,474,804	1,015,905	0.0104	0.9896	92.59
21.5	87,879,063	1,116,750	0.0127	0.9873	91.62
22.5	82,634,381	760,456	0.0092	0.9908	90.46
23.5	75,748,376	502,501	0.0066	0.9934	89.63
24.5	66,451,010	506,097	0.0076	0.9924	89.03
25.5	61,662,621	522,442	0.0085	0.9915	88.35
26.5	56,290,784	467,398	0.0083	0.9917	87.61
27.5	52,458,249	512,828	0.0098	0.9902	86.88
28.5	49,318,844	579,862	0.0118	0.9882	86.03
29.5	45,388,395	688,349	0.0152	0.9848	85.02
30.5	42,294,648	572,109	0.0135	0.9865	83.73
31.5	38,507,064	451,454	0.0117	0.9883	82.60
32.5	35,822,491	460,658	0.0129	0.9871	81.63
33.5	32,993,692	459,060	0.0139	0.9861	80.58
34.5	29,963,645	452,018	0.0151	0.9849	79.46
35.5	25,907,770	364,020	0.0141	0.9859	78.26
36.5	22,519,840	321,008	0.0143	0.9857	77.16
37.5	18,671,013	270,044	0.0145	0.9855	76.06
38.5	14,951,707	355,355	0.0238	0.9762	74.96

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,530,006	162,786	0.0130	0.9870	73.18
40.5	9,763,094	174,052	0.0178	0.9822	72.23
41.5	7,823,524	109,899	0.0140	0.9860	70.94
42.5	6,403,387	65,959	0.0103	0.9897	69.94
43.5	4,893,196	55,028	0.0112	0.9888	69.22
44.5	4,353,145	34,045	0.0078	0.9922	68.44
45.5	4,065,528	43,174	0.0106	0.9894	67.91
46.5	3,833,488	55,138	0.0144	0.9856	67.19
47.5	3,639,399	24,718	0.0068	0.9932	66.22
48.5	3,452,336	36,395	0.0105	0.9895	65.77
49.5	3,299,005	22,656	0.0069	0.9931	65.08
50.5	3,093,736	48,707	0.0157	0.9843	64.63
51.5	3,029,477	44,476	0.0147	0.9853	63.61
52.5	2,933,391	52,958	0.0181	0.9819	62.68
53.5	2,785,772	59,090	0.0212	0.9788	61.55
54.5	2,415,669	73,138	0.0303	0.9697	60.24
55.5	2,256,184	47,273	0.0210	0.9790	58.42
56.5	2,080,913	54,103	0.0260	0.9740	57.19
57.5	1,749,110	45,001	0.0257	0.9743	55.71
58.5	1,592,710	57,544	0.0361	0.9639	54.27
59.5	1,346,053	28,782	0.0214	0.9786	52.31
60.5	1,095,660	22,664	0.0207	0.9793	51.19
61.5	962,270	23,939	0.0249	0.9751	50.13
62.5	846,747	18,411	0.0217	0.9783	48.89
63.5	738,170	16,133	0.0219	0.9781	47.82
64.5	582,256	17,162	0.0295	0.9705	46.78
65.5	391,267	7,351	0.0188	0.9812	45.40
66.5	252,415	7,032	0.0279	0.9721	44.55
67.5	231,383	2,320	0.0100	0.9900	43.31
68.5	250,511	3,695	0.0147	0.9853	42.87
69.5	246,264	19,757	0.0802	0.9198	42.24
70.5	216,094	11,025	0.0510	0.9490	38.85
71.5	206,042	6,090	0.0296	0.9704	36.87
72.5	216,334	1,629	0.0075	0.9925	35.78
73.5	214,302	2,677	0.0125	0.9875	35.51
74.5	232,059	11,557	0.0498	0.9502	35.07
75.5	99,432	15,012	0.1510	0.8490	33.32
76.5	75,655	2,010	0.0266	0.9734	28.29
77.5	71,190	2,113	0.0297	0.9703	27.54
78.5	68,842	1,937	0.0281	0.9719	26.72

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

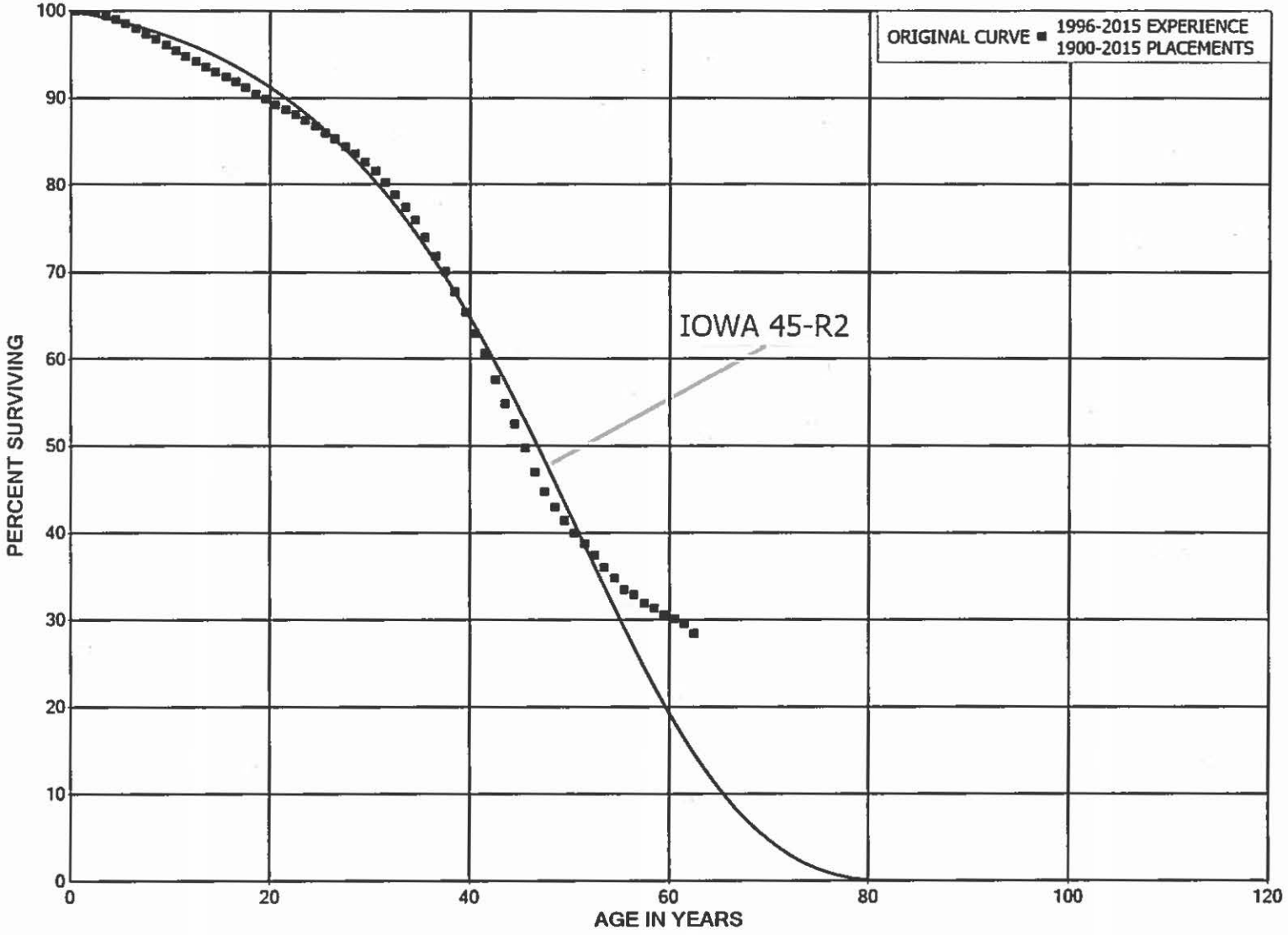
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	65,944	6,006	0.0911	0.9089	25.97
80.5	59,394	3,263	0.0549	0.9451	23.60
81.5	54,543	8,951	0.1641	0.8359	22.31
82.5	44,674	7,459	0.1670	0.8330	18.65
83.5	36,956	8,294	0.2244	0.7756	15.53
84.5	26,125	781	0.0299	0.9701	12.05
85.5	24,400	2,202	0.0902	0.9098	11.69
86.5	21,145	346	0.0164	0.9836	10.63
87.5	20,799	352	0.0169	0.9831	10.46
88.5	15,977	1,099	0.0688	0.9312	10.28
89.5	14,878	2,775	0.1865	0.8135	9.57
90.5	11,137	147	0.0132	0.9868	7.79
91.5	10,196	2	0.0002	0.9998	7.69
92.5	4,068	4	0.0011	0.9989	7.68
93.5	1,751	4	0.0024	0.9976	7.68
94.5					7.66

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	242,083,140		0.0000	1.0000	100.00
0.5	230,813,366	80,826	0.0004	0.9996	100.00
1.5	211,967,966	337,049	0.0016	0.9984	99.96
2.5	198,552,079	756,639	0.0038	0.9962	99.81
3.5	186,981,528	967,054	0.0052	0.9948	99.43
4.5	178,834,050	764,549	0.0043	0.9957	98.91
5.5	170,605,509	926,469	0.0054	0.9946	98.49
6.5	167,910,067	1,087,264	0.0065	0.9935	97.95
7.5	158,228,406	977,632	0.0062	0.9938	97.32
8.5	149,211,657	1,079,942	0.0072	0.9928	96.72
9.5	141,947,394	977,393	0.0069	0.9931	96.02
10.5	136,489,481	862,244	0.0063	0.9937	95.36
11.5	130,181,629	787,175	0.0060	0.9940	94.75
12.5	123,789,643	855,544	0.0069	0.9931	94.18
13.5	119,580,029	666,223	0.0056	0.9944	93.53
14.5	115,451,806	744,876	0.0065	0.9935	93.01
15.5	112,184,401	738,567	0.0066	0.9934	92.41
16.5	112,575,455	807,741	0.0072	0.9928	91.80
17.5	112,773,534	876,566	0.0078	0.9922	91.14
18.5	112,408,747	775,727	0.0069	0.9931	90.43
19.5	110,619,926	801,057	0.0072	0.9928	89.81
20.5	105,751,510	695,748	0.0066	0.9934	89.16
21.5	102,304,530	629,914	0.0062	0.9938	88.57
22.5	103,172,904	757,426	0.0073	0.9927	88.03
23.5	100,701,652	793,513	0.0079	0.9921	87.38
24.5	97,854,815	798,225	0.0082	0.9918	86.69
25.5	101,028,223	843,113	0.0083	0.9917	85.99
26.5	96,201,128	936,857	0.0097	0.9903	85.27
27.5	92,480,561	912,717	0.0099	0.9901	84.44
28.5	89,583,452	1,024,851	0.0114	0.9886	83.60
29.5	84,981,017	1,075,297	0.0127	0.9873	82.65
30.5	80,831,587	1,307,909	0.0162	0.9838	81.60
31.5	76,757,745	1,389,430	0.0181	0.9819	80.28
32.5	72,883,967	1,303,249	0.0179	0.9821	78.83
33.5	69,478,603	1,311,202	0.0189	0.9811	77.42
34.5	66,129,434	1,758,067	0.0266	0.9734	75.96
35.5	62,936,182	1,769,289	0.0281	0.9719	73.94
36.5	57,872,658	1,475,911	0.0255	0.9745	71.86
37.5	52,281,529	1,747,444	0.0334	0.9666	70.03
38.5	46,666,450	1,616,878	0.0346	0.9654	67.69

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,896,456	1,551,229	0.0370	0.9630	65.34
40.5	37,382,608	1,335,627	0.0357	0.9643	62.92
41.5	31,086,577	1,591,243	0.0512	0.9488	60.67
42.5	26,101,187	1,235,125	0.0473	0.9527	57.57
43.5	22,415,931	978,476	0.0437	0.9563	54.84
44.5	19,402,217	1,004,900	0.0518	0.9482	52.45
45.5	13,041,266	721,597	0.0553	0.9447	49.73
46.5	11,081,801	520,233	0.0469	0.9531	46.98
47.5	9,430,751	380,609	0.0404	0.9596	44.78
48.5	7,524,301	271,482	0.0361	0.9639	42.97
49.5	6,444,210	222,780	0.0346	0.9654	41.42
50.5	5,334,603	172,886	0.0324	0.9676	39.99
51.5	4,859,337	162,779	0.0335	0.9665	38.69
52.5	4,374,726	172,963	0.0395	0.9605	37.39
53.5	3,875,586	124,981	0.0322	0.9678	35.92
54.5	3,328,507	125,368	0.0377	0.9623	34.76
55.5	2,601,397	45,337	0.0174	0.9826	33.45
56.5	2,116,943	66,217	0.0313	0.9687	32.87
57.5	1,762,699	28,777	0.0163	0.9837	31.84
58.5	1,457,709	37,628	0.0258	0.9742	31.32
59.5	1,264,817	18,939	0.0150	0.9850	30.51
60.5	1,119,272	22,280	0.0199	0.9801	30.05
61.5	966,522	33,312	0.0345	0.9655	29.45
62.5	840,034	16,007	0.0191	0.9809	28.44
63.5	695,670	13,623	0.0196	0.9804	27.90
64.5	457,695	11,925	0.0261	0.9739	27.35
65.5	397,445	1,758	0.0044	0.9956	26.64
66.5	291,381	2,994	0.0103	0.9897	26.52
67.5	176,873	5,240	0.0296	0.9704	26.25
68.5	157,720	3,865	0.0245	0.9755	25.47
69.5	137,774	2,244	0.0163	0.9837	24.85
70.5	125,317	2,777	0.0222	0.9778	24.44
71.5	125,143	7,755	0.0620	0.9380	23.90
72.5	121,614	4,835	0.0398	0.9602	22.42
73.5	62,722	5,789	0.0923	0.9077	21.53
74.5	58,879	7,078	0.1202	0.8798	19.54
75.5	47,133	1,863	0.0395	0.9605	17.19
76.5	44,869	1,458	0.0325	0.9675	16.51
77.5	40,036	5,311	0.1327	0.8673	15.98
78.5	33,192	599	0.0180	0.9820	13.86

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

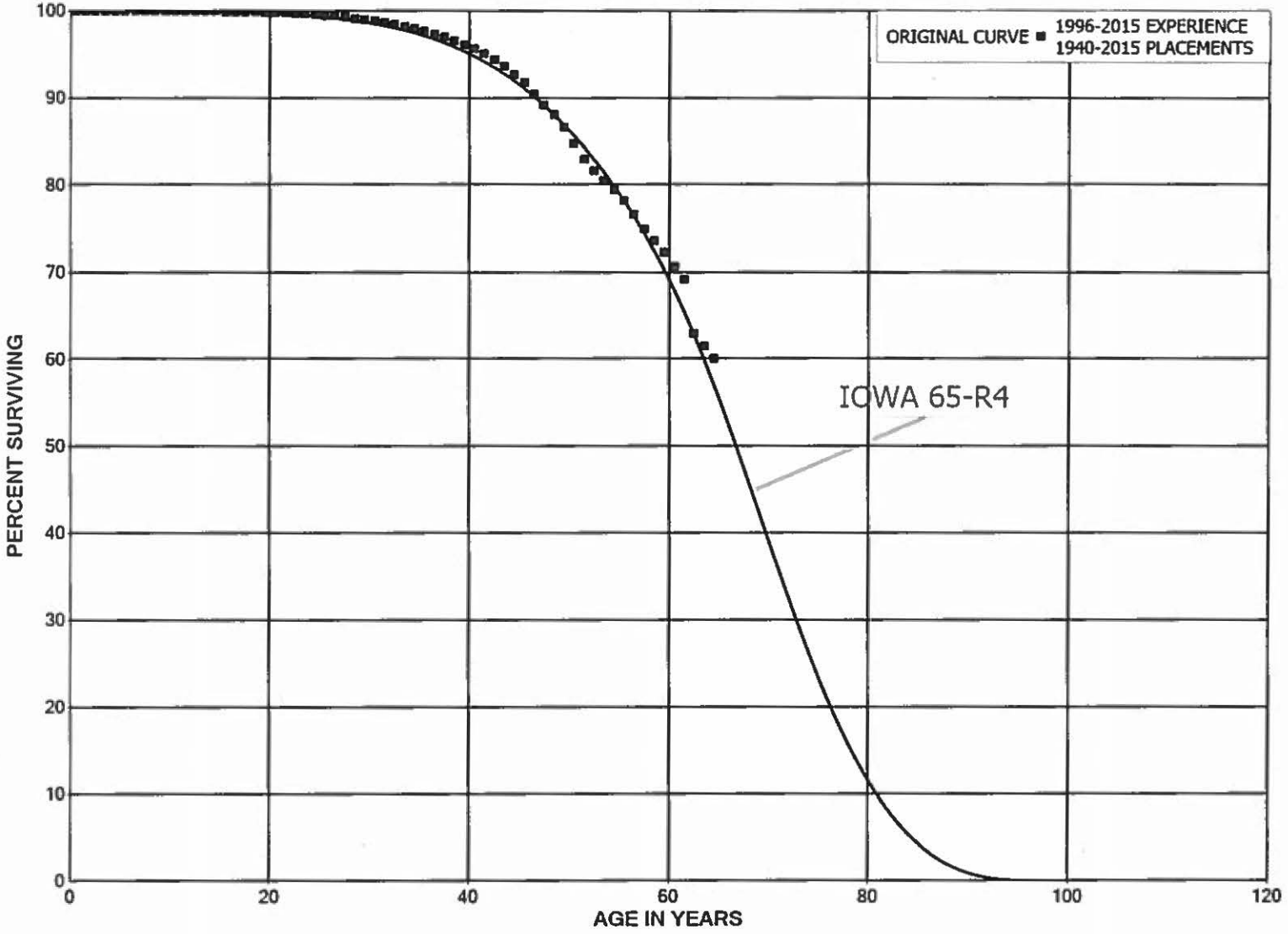
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	31,426	1,475	0.0469	0.9531	13.61
80.5	25,756	3,632	0.1410	0.8590	12.97
81.5	20,389	1,555	0.0763	0.9237	11.14
82.5	18,592	1,788	0.0962	0.9038	10.29
83.5	15,904		0.0000	1.0000	9.30
84.5	13,252		0.0000	1.0000	9.30
85.5	11,183	1,295	0.1158	0.8842	9.30
86.5	6,011		0.0000	1.0000	8.22
87.5	6,011	45	0.0075	0.9925	8.22
88.5	5,966		0.0000	1.0000	8.16
89.5	5,914		0.0000	1.0000	8.16
90.5	5,676		0.0000	1.0000	8.16
91.5	5,619	1,586	0.2823	0.7177	8.16
92.5	1,227	473	0.3852	0.6148	5.86
93.5	754		0.0000	1.0000	3.60
94.5					3.60
95.5	3,867		0.0000		
96.5	3,867		0.0000		
97.5	3,867	3,867	1.0000		
98.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 369 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,407,370		0.0000	1.0000	100.00
0.5	100,652,708	2,680	0.0000	1.0000	100.00
1.5	96,412,829		0.0000	1.0000	100.00
2.5	92,034,182		0.0000	1.0000	100.00
3.5	86,909,435		0.0000	1.0000	100.00
4.5	82,902,382	543	0.0000	1.0000	100.00
5.5	79,125,361	3,817	0.0000	1.0000	100.00
6.5	73,741,986	4,381	0.0001	0.9999	99.99
7.5	68,017,954	5,704	0.0001	0.9999	99.99
8.5	62,249,967	5,262	0.0001	0.9999	99.98
9.5	56,725,457	10,541	0.0002	0.9998	99.97
10.5	51,653,611	7,018	0.0001	0.9999	99.95
11.5	47,960,462	4,181	0.0001	0.9999	99.94
12.5	44,113,014	6,728	0.0002	0.9998	99.93
13.5	42,288,502	6,563	0.0002	0.9998	99.91
14.5	39,188,037	8,178	0.0002	0.9998	99.90
15.5	37,272,196	5,951	0.0002	0.9998	99.88
16.5	35,794,743	9,831	0.0003	0.9997	99.86
17.5	36,157,259	12,239	0.0003	0.9997	99.83
18.5	36,257,078	12,863	0.0004	0.9996	99.80
19.5	36,512,063	21,351	0.0006	0.9994	99.76
20.5	37,250,913	10,516	0.0003	0.9997	99.71
21.5	36,756,328	18,927	0.0005	0.9995	99.68
22.5	36,296,302	15,241	0.0004	0.9996	99.63
23.5	35,499,180	24,529	0.0007	0.9993	99.58
24.5	35,052,885	24,416	0.0007	0.9993	99.52
25.5	35,248,781	21,467	0.0006	0.9994	99.45
26.5	34,556,465	39,859	0.0012	0.9988	99.39
27.5	33,789,001	52,062	0.0015	0.9985	99.27
28.5	32,763,268	40,602	0.0012	0.9988	99.12
29.5	31,845,984	58,539	0.0018	0.9982	99.00
30.5	31,445,586	62,118	0.0020	0.9980	98.81
31.5	30,141,461	61,506	0.0020	0.9980	98.62
32.5	29,097,986	60,413	0.0021	0.9979	98.42
33.5	27,802,272	76,618	0.0028	0.9972	98.21
34.5	26,156,817	92,354	0.0035	0.9965	97.94
35.5	24,978,359	85,300	0.0034	0.9966	97.60
36.5	23,305,870	79,656	0.0034	0.9966	97.26
37.5	21,194,734	86,814	0.0041	0.9959	96.93
38.5	19,100,606	88,628	0.0046	0.9954	96.53

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

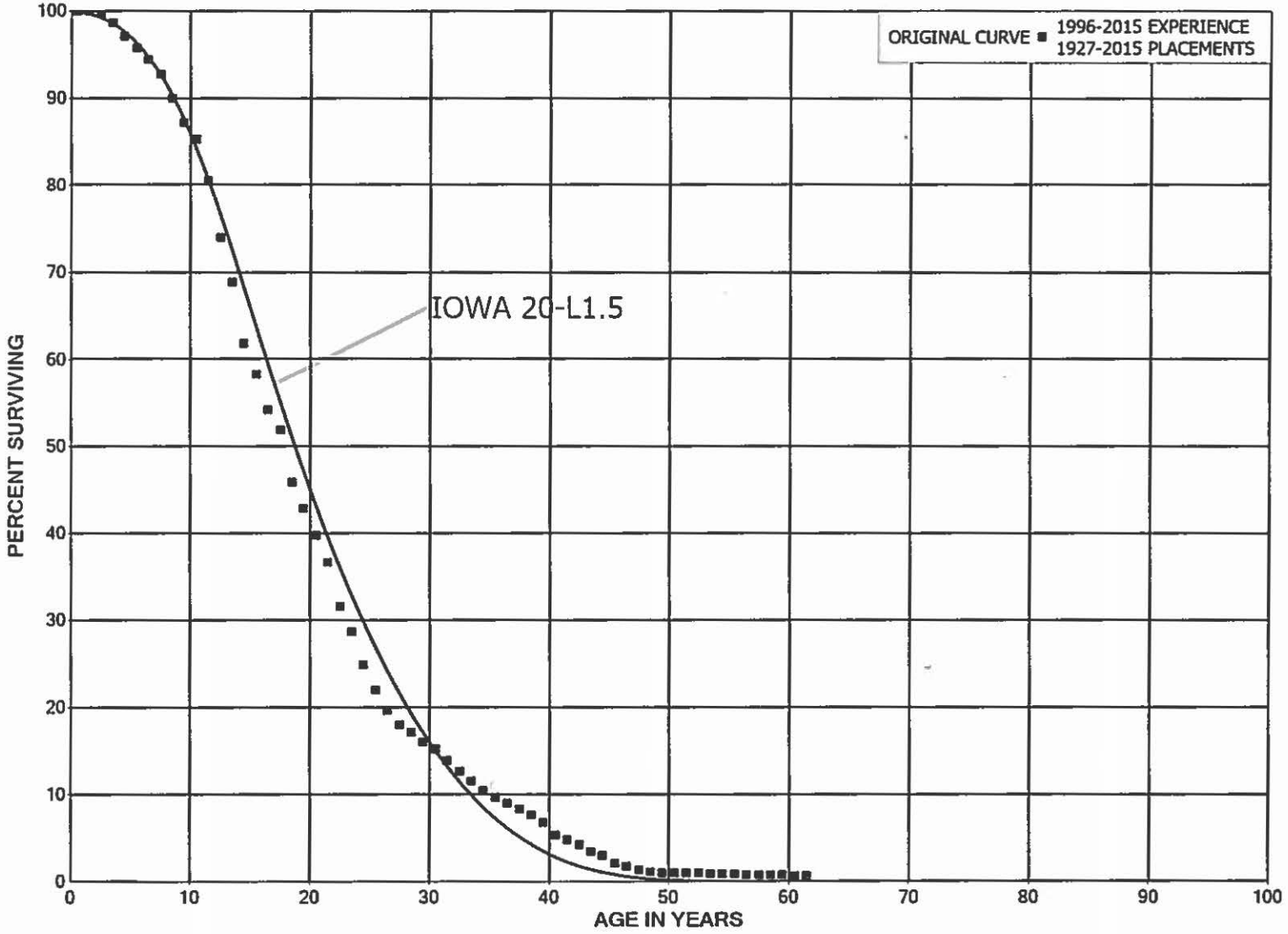
ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,272,097	90,504	0.0052	0.9948	96.09
40.5	15,949,838	94,420	0.0059	0.9941	95.58
41.5	14,516,441	98,347	0.0068	0.9932	95.02
42.5	13,025,730	99,343	0.0076	0.9924	94.37
43.5	11,600,531	122,645	0.0106	0.9894	93.65
44.5	10,135,016	100,663	0.0099	0.9901	92.66
45.5	8,020,044	120,906	0.0151	0.9849	91.74
46.5	7,200,915	94,224	0.0131	0.9869	90.36
47.5	6,381,954	80,961	0.0127	0.9873	89.18
48.5	5,893,404	94,165	0.0160	0.9840	88.05
49.5	5,312,785	116,064	0.0218	0.9782	86.64
50.5	4,166,286	88,874	0.0213	0.9787	84.75
51.5	3,719,392	61,034	0.0164	0.9836	82.94
52.5	3,321,600	41,531	0.0125	0.9875	81.58
53.5	2,942,995	42,339	0.0144	0.9856	80.56
54.5	2,573,588	40,029	0.0156	0.9844	79.40
55.5	2,030,528	40,707	0.0200	0.9800	78.16
56.5	1,652,906	34,613	0.0209	0.9791	76.60
57.5	1,292,269	23,664	0.0183	0.9817	74.99
58.5	973,113	18,152	0.0187	0.9813	73.62
59.5	679,206	14,988	0.0221	0.9779	72.25
60.5	331,830	6,700	0.0202	0.9798	70.65
61.5	258,492	23,503	0.0909	0.9091	69.22
62.5	178,615	3,998	0.0224	0.9776	62.93
63.5	127,567	2,995	0.0235	0.9765	61.52
64.5	65,963	1,615	0.0245	0.9755	60.08
65.5	52,763	1,920	0.0364	0.9636	58.61
66.5	39,244	752	0.0192	0.9808	56.47
67.5	16,051	410	0.0255	0.9745	55.39
68.5	5,855	457	0.0780	0.9220	53.98
69.5	3,451	237	0.0687	0.9313	49.77
70.5	3,149	203	0.0645	0.9355	46.35
71.5	2,946	149	0.0507	0.9493	43.36
72.5	2,796	152	0.0545	0.9455	41.16
73.5	2,644	130	0.0491	0.9509	38.92
74.5	2,514	189	0.0752	0.9248	37.01
75.5					34.23

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,688,146		0.0000	1.0000	100.00
0.5	83,378,532		0.0000	1.0000	100.00
1.5	83,017,602	254,808	0.0031	0.9969	100.00
2.5	82,395,478	929,461	0.0113	0.9887	99.69
3.5	83,845,625	1,299,636	0.0155	0.9845	98.57
4.5	83,987,758	1,095,734	0.0130	0.9870	97.04
5.5	83,339,097	1,182,789	0.0142	0.9858	95.77
6.5	77,607,942	1,418,506	0.0183	0.9817	94.42
7.5	54,853,359	1,590,524	0.0290	0.9710	92.69
8.5	45,383,814	1,427,652	0.0315	0.9685	90.00
9.5	45,245,043	970,545	0.0215	0.9785	87.17
10.5	44,482,370	2,491,658	0.0560	0.9440	85.30
11.5	42,230,364	3,457,236	0.0819	0.9181	80.52
12.5	38,792,065	2,696,799	0.0695	0.9305	73.93
13.5	36,198,301	3,673,251	0.1015	0.8985	68.79
14.5	33,109,474	1,894,152	0.0572	0.9428	61.81
15.5	30,721,022	2,185,225	0.0711	0.9289	58.27
16.5	29,634,121	1,230,438	0.0415	0.9585	54.13
17.5	29,663,683	3,463,540	0.1168	0.8832	51.88
18.5	27,546,925	1,816,891	0.0660	0.9340	45.82
19.5	26,695,704	1,934,062	0.0724	0.9276	42.80
20.5	25,404,698	1,945,139	0.0766	0.9234	39.70
21.5	24,308,680	3,388,093	0.1394	0.8606	36.66
22.5	21,739,274	2,044,063	0.0940	0.9060	31.55
23.5	20,436,205	2,658,977	0.1301	0.8699	28.58
24.5	18,314,483	2,185,709	0.1193	0.8807	24.87
25.5	17,343,490	1,823,943	0.1052	0.8948	21.90
26.5	15,866,215	1,290,714	0.0813	0.9187	19.60
27.5	15,002,711	786,424	0.0524	0.9476	18.00
28.5	14,634,046	916,131	0.0626	0.9374	17.06
29.5	14,032,238	720,689	0.0514	0.9486	15.99
30.5	14,074,900	1,213,420	0.0862	0.9138	15.17
31.5	12,956,427	1,144,729	0.0884	0.9116	13.86
32.5	11,955,957	1,095,915	0.0917	0.9083	12.64
33.5	10,999,126	1,029,741	0.0936	0.9064	11.48
34.5	10,021,445	734,872	0.0733	0.9267	10.40
35.5	9,678,899	684,603	0.0707	0.9293	9.64
36.5	9,032,891	663,126	0.0734	0.9266	8.96
37.5	8,454,528	751,743	0.0889	0.9111	8.30
38.5	7,746,616	848,850	0.1096	0.8904	7.56

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,903,584	1,516,374	0.2197	0.7803	6.73
40.5	5,483,317	590,963	0.1078	0.8922	5.25
41.5	4,795,640	503,703	0.1050	0.8950	4.69
42.5	4,265,418	785,774	0.1842	0.8158	4.20
43.5	3,392,272	444,542	0.1310	0.8690	3.42
44.5	2,913,952	881,115	0.3024	0.6976	2.97
45.5	1,936,521	346,320	0.1788	0.8212	2.08
46.5	1,614,866	349,670	0.2165	0.7835	1.70
47.5	1,238,538	244,757	0.1976	0.8024	1.34
48.5	937,014	103,592	0.1106	0.8894	1.07
49.5	790,590	28,434	0.0360	0.9640	0.95
50.5	684,262	6,542	0.0096	0.9904	0.92
51.5	657,151	6,188	0.0094	0.9906	0.91
52.5	609,446	13,606	0.0223	0.9777	0.90
53.5	561,877	15,473	0.0275	0.9725	0.88
54.5	522,906	17,027	0.0326	0.9674	0.86
55.5	425,395	32,150	0.0756	0.9244	0.83
56.5	356,038	18,310	0.0514	0.9486	0.77
57.5	315,995	13,533	0.0428	0.9572	0.73
58.5	279,411	10,137	0.0363	0.9637	0.70
59.5	246,826	10,084	0.0409	0.9591	0.67
60.5	190,334	11,448	0.0601	0.9399	0.64
61.5	158,131	3,863	0.0244	0.9756	0.60
62.5	139,157	4,723	0.0339	0.9661	0.59
63.5	116,255	4,950	0.0426	0.9574	0.57
64.5	97,388	18,679	0.1918	0.8082	0.55
65.5	61,689	5,780	0.0937	0.9063	0.44
66.5	39,942	2,583	0.0647	0.9353	0.40
67.5	26,276	1,054	0.0401	0.9599	0.37
68.5	31,912	13,944	0.4369	0.5631	0.36
69.5	14,657	245	0.0167	0.9833	0.20
70.5	11,848	267	0.0225	0.9775	0.20
71.5	9,473	251	0.0265	0.9735	0.19
72.5	7,329	199	0.0272	0.9728	0.19
73.5	5,091	133	0.0261	0.9739	0.18
74.5	3,300	71	0.0217	0.9783	0.18
75.5	2,209	32	0.0144	0.9856	0.18
76.5	625		0.0000	1.0000	0.17
77.5	592		0.0000	1.0000	0.17
78.5	592		0.0000	1.0000	0.17

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

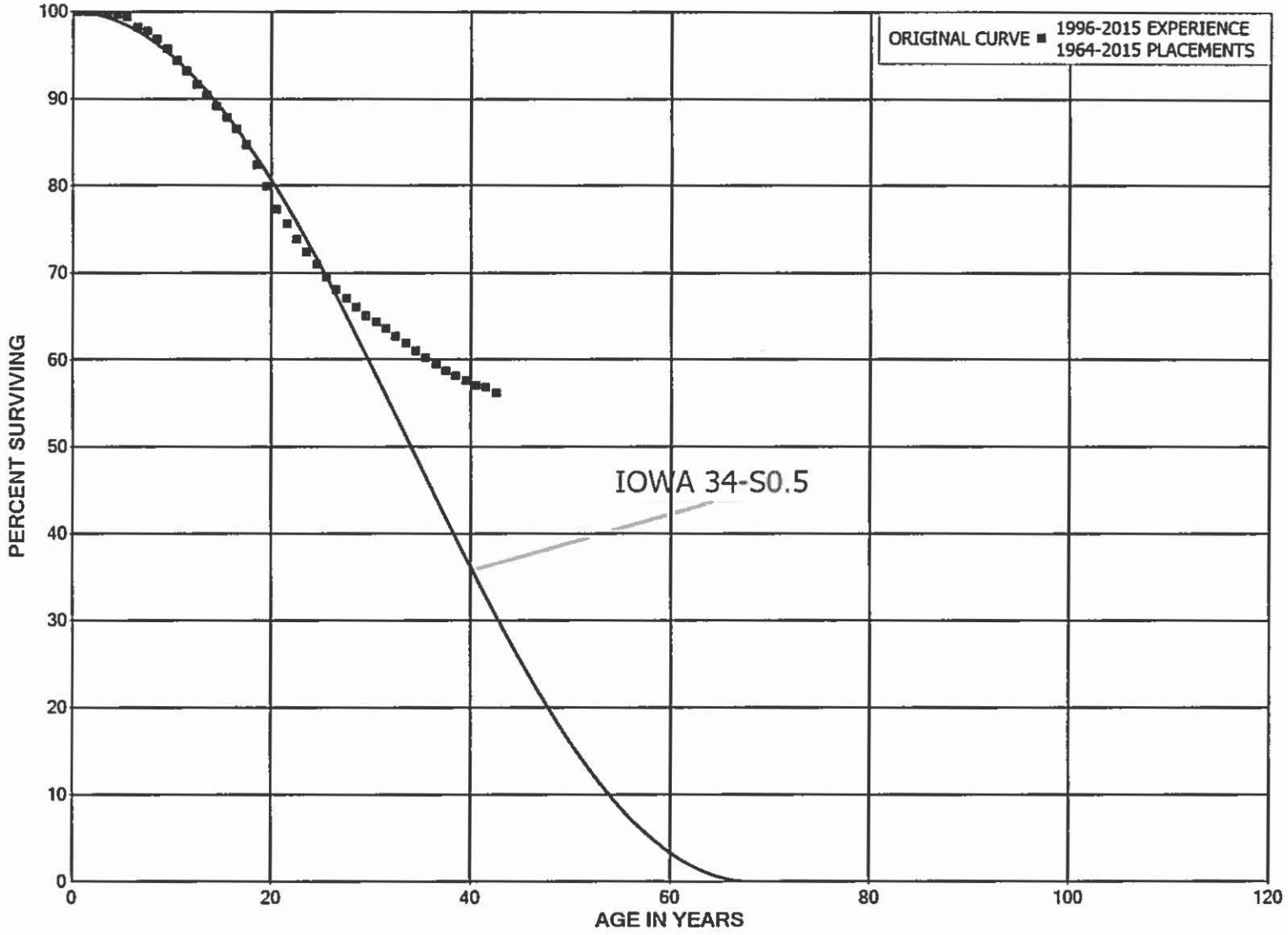
ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	592		0.0000	1.0000	0.17
80.5	592		0.0000	1.0000	0.17
81.5	311		0.0000	1.0000	0.17
82.5	221		0.0000	1.0000	0.17
83.5	144		0.0000	1.0000	0.17
84.5					0.17

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,221,848		0.0000	1.0000	100.00
0.5	10,219,280	1,288	0.0001	0.9999	100.00
1.5	10,725,622	7,379	0.0007	0.9993	99.99
2.5	11,014,025	17,037	0.0015	0.9985	99.92
3.5	11,225,978	19,928	0.0018	0.9982	99.76
4.5	11,482,170	25,189	0.0022	0.9978	99.59
5.5	12,035,498	145,365	0.0121	0.9879	99.37
6.5	12,006,420	48,981	0.0041	0.9959	98.17
7.5	11,980,406	120,242	0.0100	0.9900	97.77
8.5	11,643,842	131,321	0.0113	0.9887	96.79
9.5	11,187,901	147,534	0.0132	0.9868	95.70
10.5	10,879,729	138,904	0.0128	0.9872	94.43
11.5	10,566,747	176,886	0.0167	0.9833	93.23
12.5	10,225,171	137,396	0.0134	0.9866	91.67
13.5	10,007,308	136,130	0.0136	0.9864	90.44
14.5	9,631,575	144,978	0.0151	0.9849	89.20
15.5	9,343,836	145,007	0.0155	0.9845	87.86
16.5	8,836,915	182,036	0.0206	0.9794	86.50
17.5	8,351,150	227,311	0.0272	0.9728	84.72
18.5	7,832,887	238,342	0.0304	0.9696	82.41
19.5	7,299,757	241,860	0.0331	0.9669	79.90
20.5	6,514,432	134,522	0.0206	0.9794	77.26
21.5	5,795,164	138,601	0.0239	0.9761	75.66
22.5	5,088,286	101,866	0.0200	0.9800	73.85
23.5	4,500,150	91,212	0.0203	0.9797	72.37
24.5	3,888,579	78,722	0.0202	0.9798	70.91
25.5	3,391,645	67,546	0.0199	0.9801	69.47
26.5	3,052,760	46,724	0.0153	0.9847	68.09
27.5	2,723,204	40,689	0.0149	0.9851	67.04
28.5	2,459,107	34,468	0.0140	0.9860	66.04
29.5	2,259,675	26,823	0.0119	0.9881	65.12
30.5	2,048,546	23,889	0.0117	0.9883	64.34
31.5	1,821,786	23,595	0.0130	0.9870	63.59
32.5	1,606,616	19,893	0.0124	0.9876	62.77
33.5	1,369,403	20,742	0.0151	0.9849	61.99
34.5	1,153,403	15,266	0.0132	0.9868	61.05
35.5	921,151	11,955	0.0130	0.9870	60.25
36.5	786,373	9,327	0.0119	0.9881	59.46
37.5	626,842	5,740	0.0092	0.9908	58.76
38.5	482,284	5,321	0.0110	0.9890	58.22

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

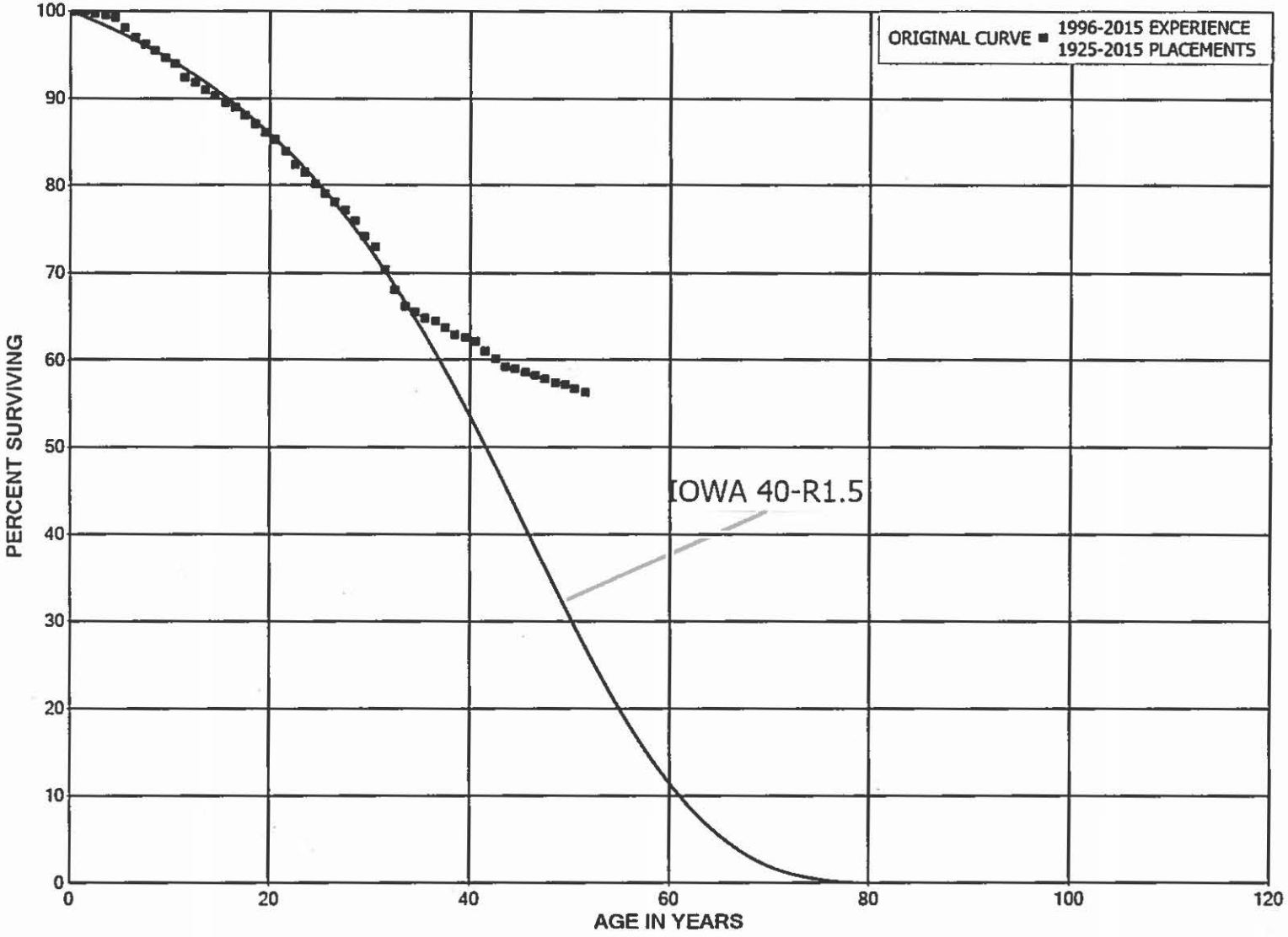
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	378,680	3,029	0.0080	0.9920	57.58
40.5	290,113	1,588	0.0055	0.9945	57.12
41.5	181,869	1,897	0.0104	0.9896	56.80
42.5	95,376	722	0.0076	0.9924	56.21
43.5	34,362	335	0.0097	0.9903	55.79
44.5	15,327	142	0.0092	0.9908	55.24
45.5	6,562	14	0.0021	0.9979	54.73
46.5	4,376	16	0.0037	0.9963	54.62
47.5	2,623	1	0.0004	0.9996	54.41
48.5	72		0.0000	1.0000	54.39
49.5	72		0.0000	1.0000	54.39
50.5	72		0.0000	1.0000	54.39
51.5					54.39

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,831,498	3,191	0.0001	0.9999	100.00
0.5	47,326,712	27,805	0.0006	0.9994	99.99
1.5	46,982,260	75,736	0.0016	0.9984	99.94
2.5	45,002,816	114,321	0.0025	0.9975	99.77
3.5	44,298,323	118,339	0.0027	0.9973	99.52
4.5	46,624,968	560,600	0.0120	0.9880	99.25
5.5	45,189,007	523,891	0.0116	0.9884	98.06
6.5	42,553,241	328,170	0.0077	0.9923	96.92
7.5	40,169,785	265,191	0.0066	0.9934	96.18
8.5	38,372,086	374,449	0.0098	0.9902	95.54
9.5	34,411,096	250,573	0.0073	0.9927	94.61
10.5	33,098,590	538,290	0.0163	0.9837	93.92
11.5	31,125,554	201,232	0.0065	0.9935	92.39
12.5	28,984,812	251,940	0.0087	0.9913	91.80
13.5	27,689,140	201,287	0.0073	0.9927	91.00
14.5	25,644,797	229,987	0.0090	0.9910	90.34
15.5	25,196,806	174,505	0.0069	0.9931	89.53
16.5	25,391,500	249,157	0.0098	0.9902	88.91
17.5	25,478,653	288,455	0.0113	0.9887	88.03
18.5	25,937,041	283,629	0.0109	0.9891	87.04
19.5	26,114,279	246,573	0.0094	0.9906	86.09
20.5	24,601,710	369,595	0.0150	0.9850	85.27
21.5	22,119,449	410,069	0.0185	0.9815	83.99
22.5	20,372,681	218,661	0.0107	0.9893	82.43
23.5	16,842,706	286,788	0.0170	0.9830	81.55
24.5	11,970,965	170,189	0.0142	0.9858	80.16
25.5	10,200,065	120,077	0.0118	0.9882	79.02
26.5	8,077,301	98,127	0.0121	0.9879	78.09
27.5	6,731,838	108,270	0.0161	0.9839	77.14
28.5	6,050,578	133,985	0.0221	0.9779	75.90
29.5	5,679,635	92,834	0.0163	0.9837	74.22
30.5	5,413,507	190,451	0.0352	0.9648	73.01
31.5	5,173,352	177,045	0.0342	0.9658	70.44
32.5	4,973,336	132,684	0.0267	0.9733	68.03
33.5	4,757,559	51,210	0.0108	0.9892	66.21
34.5	4,526,116	48,767	0.0108	0.9892	65.50
35.5	4,098,686	15,750	0.0038	0.9962	64.80
36.5	3,726,663	46,447	0.0125	0.9875	64.55
37.5	3,454,432	40,959	0.0119	0.9881	63.74
38.5	3,117,434	19,702	0.0063	0.9937	62.99

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,821,518	19,989	0.0071	0.9929	62.59
40.5	2,794,762	48,827	0.0175	0.9825	62.14
41.5	2,393,755	36,435	0.0152	0.9848	61.06
42.5	2,003,926	26,597	0.0133	0.9867	60.13
43.5	1,697,669	8,821	0.0052	0.9948	59.33
44.5	1,168,123	8,274	0.0071	0.9929	59.02
45.5	576,388	3,256	0.0056	0.9944	58.61
46.5	523,127	3,528	0.0067	0.9933	58.27
47.5	474,400	4,358	0.0092	0.9908	57.88
48.5	542,692	1,919	0.0035	0.9965	57.35
49.5	512,370	4,232	0.0083	0.9917	57.15
50.5	403,571	2,525	0.0063	0.9937	56.67
51.5	351,435	3,739	0.0106	0.9894	56.32
52.5	280,122	3,824	0.0136	0.9864	55.72
53.5	185,243	616	0.0033	0.9967	54.96
54.5	145,050	591	0.0041	0.9959	54.78
55.5	185,602	1,135	0.0061	0.9939	54.55
56.5	207,319	2,269	0.0109	0.9891	54.22
57.5	214,943	2,102	0.0098	0.9902	53.63
58.5	229,696	2,985	0.0130	0.9870	53.10
59.5	215,792	3,968	0.0184	0.9816	52.41
60.5	176,838	2,927	0.0166	0.9834	51.45
61.5	157,643	3,532	0.0224	0.9776	50.60
62.5	131,510	1,937	0.0147	0.9853	49.46
63.5	105,371	1,246	0.0118	0.9882	48.74
64.5	96,594	2,258	0.0234	0.9766	48.16
65.5	76,541	396	0.0052	0.9948	47.03
66.5	59,111	177	0.0030	0.9970	46.79
67.5	57,962	214	0.0037	0.9963	46.65
68.5	94,156	330	0.0035	0.9965	46.48
69.5	92,241	539	0.0058	0.9942	46.31
70.5	90,967	181	0.0020	0.9980	46.04
71.5	90,318	620	0.0069	0.9931	45.95
72.5	89,677	778	0.0087	0.9913	45.64
73.5	89,836	795	0.0088	0.9912	45.24
74.5	88,721	592	0.0067	0.9933	44.84
75.5	82,302	222	0.0027	0.9973	44.54
76.5	80,481	269	0.0033	0.9967	44.42
77.5	79,757	248	0.0031	0.9969	44.27
78.5	64,944	649	0.0100	0.9900	44.14

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

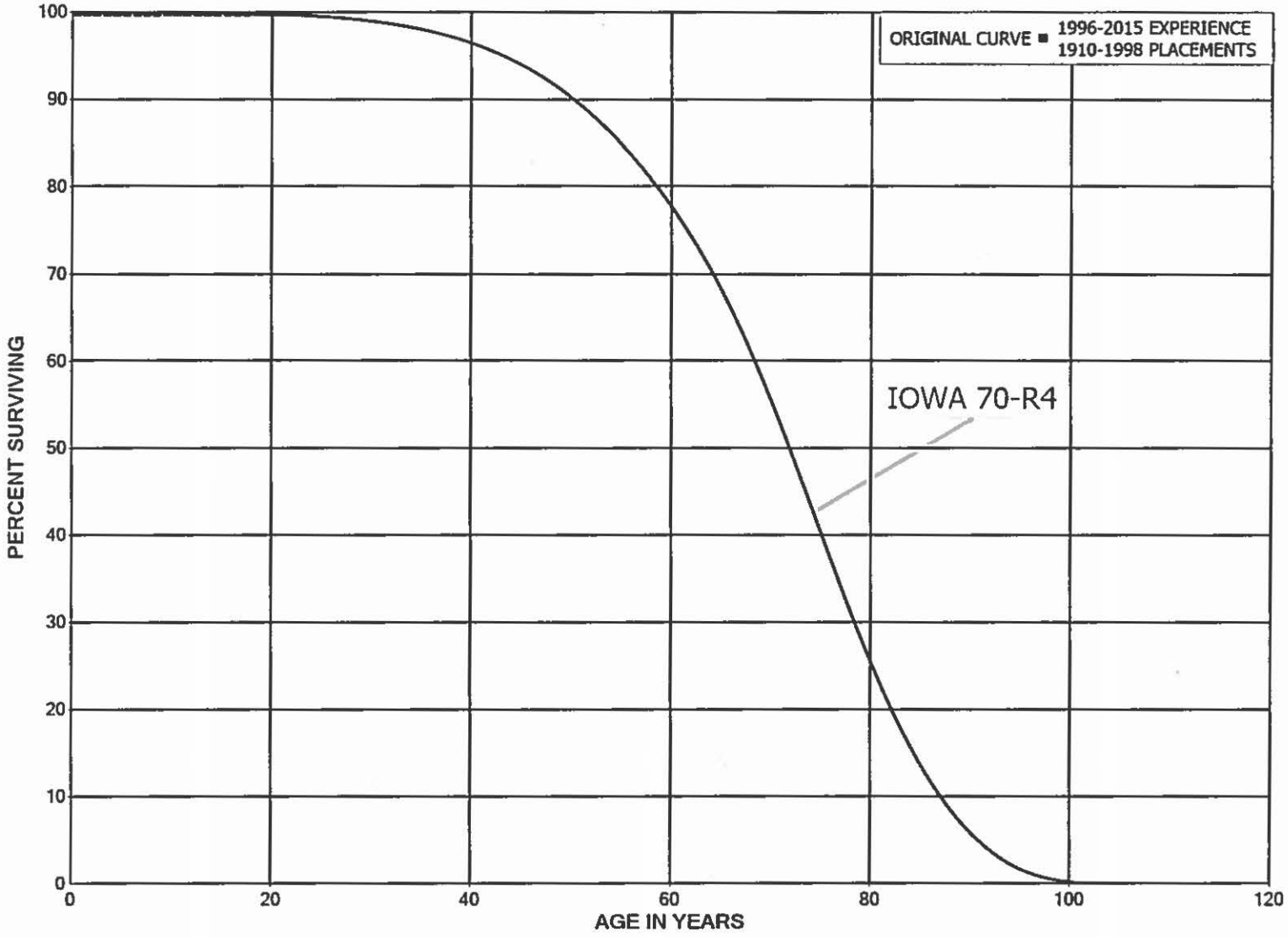
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	64,312	229	0.0036	0.9964	43.69
80.5	63,526	451	0.0071	0.9929	43.54
81.5	63,075	811	0.0129	0.9871	43.23
82.5	61,413	334	0.0054	0.9946	42.67
83.5	61,615	624	0.0101	0.9899	42.44
84.5	57,260	527	0.0092	0.9908	42.01
85.5	55,985	705	0.0126	0.9874	41.63
86.5	44,718	451	0.0101	0.9899	41.10
87.5	39,756	175	0.0044	0.9956	40.69
88.5	2,634		0.0000	1.0000	40.51
89.5	2,469		0.0000	1.0000	40.51
90.5					40.51

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 389.1 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 389.1 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-1998 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,035		0.0000	1.0000	100.00
0.5	410,035		0.0000	1.0000	100.00
1.5	569,928		0.0000	1.0000	100.00
2.5	411,302		0.0000	1.0000	100.00
3.5	459,490		0.0000	1.0000	100.00
4.5	1,306,633		0.0000	1.0000	100.00
5.5	411,302		0.0000	1.0000	100.00
6.5	411,302		0.0000	1.0000	100.00
7.5	411,302		0.0000	1.0000	100.00
8.5	438,362		0.0000	1.0000	100.00
9.5	434,973		0.0000	1.0000	100.00
10.5	442,964		0.0000	1.0000	100.00
11.5	427,515		0.0000	1.0000	100.00
12.5	426,648		0.0000	1.0000	100.00
13.5	467,603		0.0000	1.0000	100.00
14.5	421,733		0.0000	1.0000	100.00
15.5	482,784		0.0000	1.0000	100.00
16.5	411,302		0.0000	1.0000	100.00
17.5	464,166		0.0000	1.0000	100.00
18.5	428,399		0.0000	1.0000	100.00
19.5	505,700		0.0000	1.0000	100.00
20.5	66,557		0.0000	1.0000	100.00
21.5	17,077		0.0000	1.0000	100.00
22.5	39,512		0.0000	1.0000	100.00
23.5					100.00
24.5					
25.5	26,968		0.0000		
26.5	16,382		0.0000		
27.5	152,201		0.0000		
28.5	127,333		0.0000		
29.5	202,324		0.0000		
30.5	107,890		0.0000		
31.5	108,298		0.0000		
32.5	114,884		0.0000		
33.5	109,102		0.0000		
34.5	112,932		0.0000		
35.5	201,136		0.0000		
36.5	135,736		0.0000		
37.5	109,102		0.0000		
38.5	111,540	284	0.0025		

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 389.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-1998 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	109,842		0.0000		
40.5	109,535		0.0000		
41.5	118,593	1,901	0.0160		
42.5	110,682	1,165	0.0105		
43.5	123,328		0.0000		
44.5	160,904		0.0000		
45.5	120,222		0.0000		
46.5	111,231		0.0000		
47.5	4,587		0.0000		
48.5	6,054		0.0000		
49.5	12,341		0.0000		
50.5	2,006		0.0000		
51.5	2,006		0.0000		
52.5	40		0.0000		
53.5	40		0.0000		
54.5	1,229		0.0000		
55.5	1,330		0.0000		
56.5	40		0.0000		
57.5	40		0.0000		
58.5	40		0.0000		
59.5	40		0.0000		
60.5	40		0.0000		
61.5	40		0.0000		
62.5	40		0.0000		
63.5	184		0.0000		
64.5	558		0.0000		
65.5	7,368		0.0000		
66.5	50,395		0.0000		
67.5	1,272		0.0000		
68.5	91,716		0.0000		
69.5	47,702		0.0000		
70.5	46,908		0.0000		
71.5	47,223		0.0000		
72.5	48,184		0.0000		
73.5	47,212		0.0000		
74.5	83,616		0.0000		
75.5	46,908		0.0000		
76.5	46,908		0.0000		
77.5	46,908		0.0000		
78.5	46,908	46,908	1.0000		

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

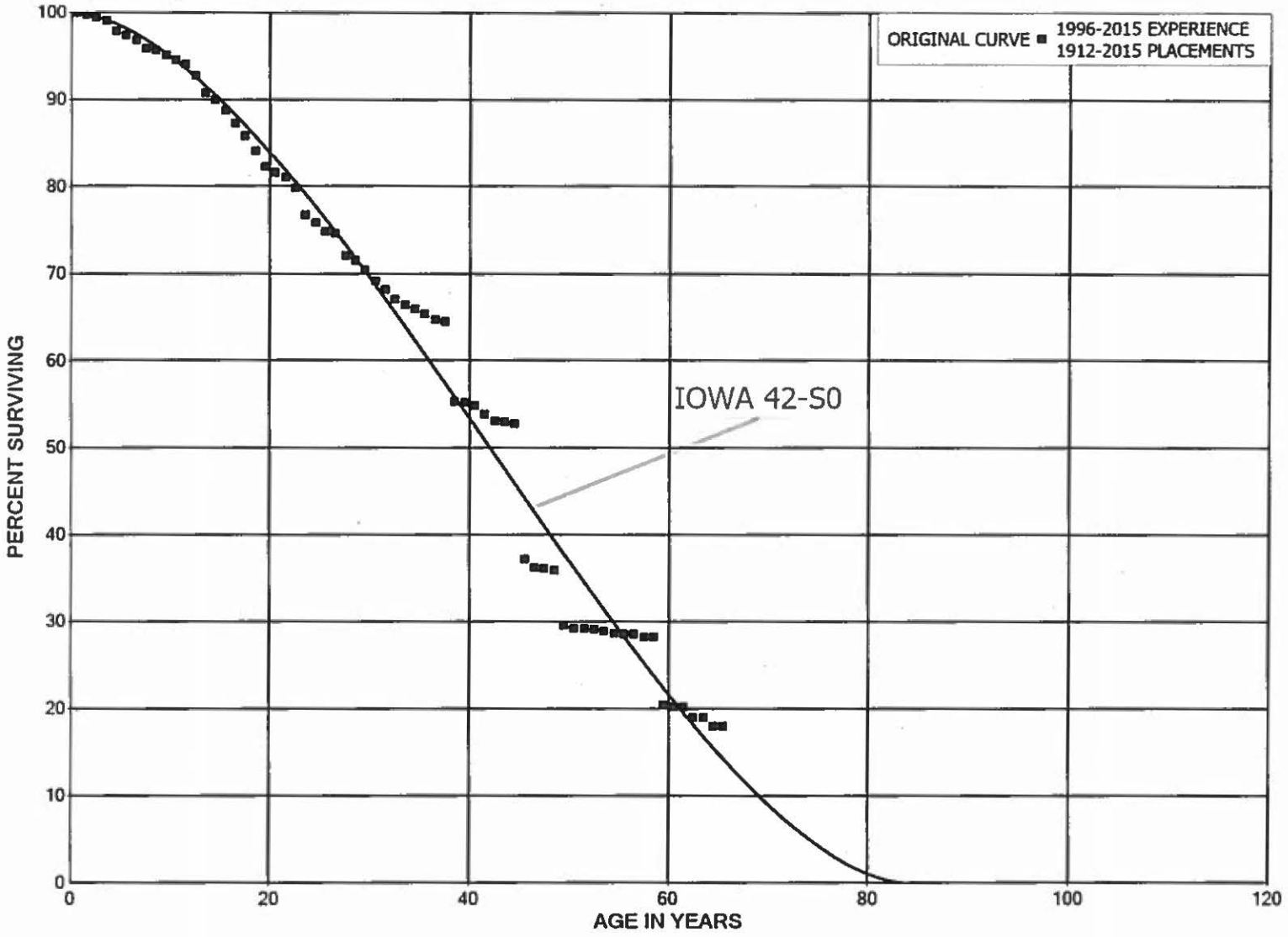
ACCOUNT 389.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-1998 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5	17,850		0.0000		
83.5					
84.5					
85.5	525		0.0000		
86.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,007,447		0.0000	1.0000	100.00
0.5	90,559,142	258,744	0.0029	0.9971	100.00
1.5	87,410,625	282,177	0.0032	0.9968	99.71
2.5	83,997,105	264,812	0.0032	0.9968	99.39
3.5	79,712,428	983,118	0.0123	0.9877	99.08
4.5	90,230,138	412,608	0.0046	0.9954	97.86
5.5	87,760,299	530,308	0.0060	0.9940	97.41
6.5	91,191,295	900,976	0.0099	0.9901	96.82
7.5	86,210,367	226,461	0.0026	0.9974	95.86
8.5	84,553,539	489,790	0.0058	0.9942	95.61
9.5	82,379,974	511,539	0.0062	0.9938	95.06
10.5	83,921,806	336,235	0.0040	0.9960	94.47
11.5	82,310,247	1,229,114	0.0149	0.9851	94.09
12.5	79,959,479	1,662,677	0.0208	0.9792	92.68
13.5	78,617,847	660,738	0.0084	0.9916	90.76
14.5	77,973,004	1,076,945	0.0138	0.9862	89.99
15.5	76,778,304	1,275,339	0.0166	0.9834	88.75
16.5	68,293,612	1,108,211	0.0162	0.9838	87.28
17.5	67,473,339	1,353,434	0.0201	0.9799	85.86
18.5	66,816,297	1,471,843	0.0220	0.9780	84.14
19.5	63,495,807	509,822	0.0080	0.9920	82.29
20.5	40,476,939	302,714	0.0075	0.9925	81.62
21.5	41,448,885	598,795	0.0144	0.9856	81.01
22.5	39,534,986	1,565,116	0.0396	0.9604	79.84
23.5	37,992,930	402,782	0.0106	0.9894	76.68
24.5	26,202,876	351,209	0.0134	0.9866	75.87
25.5	26,569,459	73,107	0.0028	0.9972	74.85
26.5	20,896,452	726,733	0.0348	0.9652	74.65
27.5	20,049,817	137,634	0.0069	0.9931	72.05
28.5	19,541,354	323,828	0.0166	0.9834	71.56
29.5	18,792,663	315,317	0.0168	0.9832	70.37
30.5	14,064,849	206,129	0.0147	0.9853	69.19
31.5	13,634,808	225,888	0.0166	0.9834	68.18
32.5	13,159,968	123,606	0.0094	0.9906	67.05
33.5	11,558,194	88,078	0.0076	0.9924	66.42
34.5	10,804,144	78,488	0.0073	0.9927	65.91
35.5	9,706,948	102,847	0.0106	0.9894	65.43
36.5	9,971,664	33,891	0.0034	0.9966	64.74
37.5	9,331,629	1,339,773	0.1436	0.8564	64.52
38.5	6,620,798	6,205	0.0009	0.9991	55.26

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,178,497	38,167	0.0062	0.9938	55.20
40.5	5,153,341	95,084	0.0185	0.9815	54.86
41.5	2,972,767	42,608	0.0143	0.9857	53.85
42.5	2,991,698	5,308	0.0018	0.9982	53.08
43.5	3,610,092	19,169	0.0053	0.9947	52.98
44.5	3,534,396	1,040,952	0.2945	0.7055	52.70
45.5	2,232,300	58,309	0.0261	0.9739	37.18
46.5	1,725,940	7,585	0.0044	0.9956	36.21
47.5	1,914,654	13,488	0.0070	0.9930	36.05
48.5	1,889,110	333,409	0.1765	0.8235	35.80
49.5	1,167,406	13,107	0.0112	0.9888	29.48
50.5	1,048,345		0.0000	1.0000	29.15
51.5	1,042,595	3,336	0.0032	0.9968	29.15
52.5	1,022,976	8,266	0.0081	0.9919	29.05
53.5	1,008,673	6,753	0.0067	0.9933	28.82
54.5	998,651	3,254	0.0033	0.9967	28.63
55.5	996,700	1,438	0.0014	0.9986	28.53
56.5	982,419	10,040	0.0102	0.9898	28.49
57.5	1,130,605	1,670	0.0015	0.9985	28.20
58.5	1,119,060	307,797	0.2750	0.7250	28.16
59.5	803,805	8,719	0.0108	0.9892	20.41
60.5	792,010	273	0.0003	0.9997	20.19
61.5	746,628	46,001	0.0616	0.9384	20.19
62.5	673,567	140	0.0002	0.9998	18.94
63.5	669,326	35,750	0.0534	0.9466	18.94
64.5	629,075	770	0.0012	0.9988	17.93
65.5	61,279		0.0000	1.0000	17.90
66.5	253,986	5,865	0.0231	0.9769	17.90
67.5	249,228	16,942	0.0680	0.9320	17.49
68.5	310,630	140	0.0005	0.9995	16.30
69.5	309,752	71,395	0.2305	0.7695	16.30
70.5	238,357	105	0.0004	0.9996	12.54
71.5	405,539	102	0.0003	0.9997	12.53
72.5	401,202	168,541	0.4201	0.5799	12.53
73.5	241,424		0.0000	1.0000	7.27
74.5	240,733	507	0.0021	0.9979	7.27
75.5	238,262	6,550	0.0275	0.9725	7.25
76.5	231,712		0.0000	1.0000	7.05
77.5	231,712		0.0000	1.0000	7.05
78.5	231,861		0.0000	1.0000	7.05

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

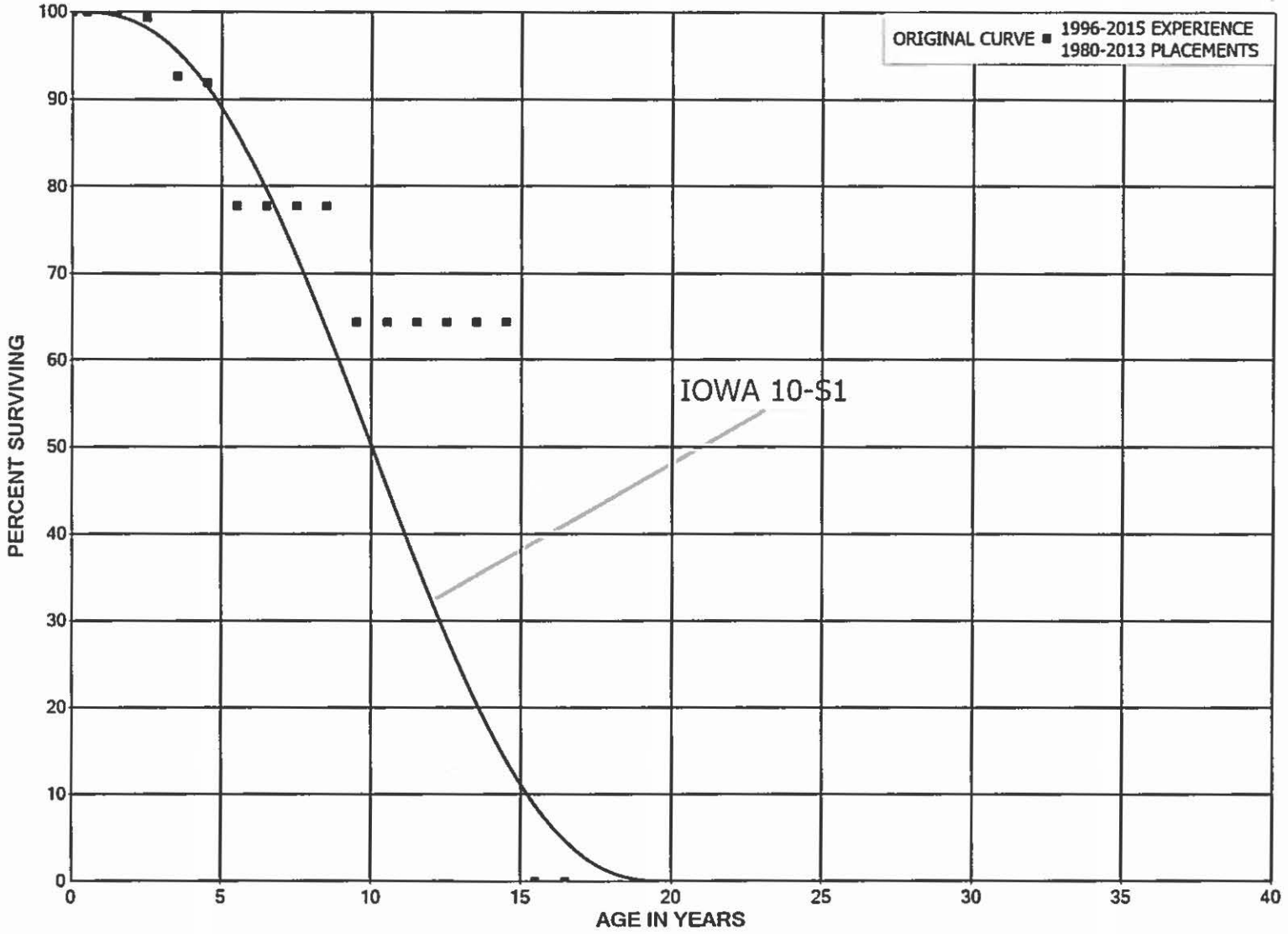
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	559,083	651	0.0012	0.9988	7.05
80.5	556,809	339,092	0.6090	0.3910	7.04
81.5	217,717		0.0000	1.0000	2.75
82.5	217,717	230	0.0011	0.9989	2.75
83.5	235,912	2,677	0.0113	0.9887	2.75
84.5	232,411	33,671	0.1449	0.8551	2.72
85.5	179,438	963	0.0054	0.9946	2.33
86.5	14,118		0.0000	1.0000	2.31
87.5	1,036		0.0000	1.0000	2.31
88.5	177		0.0000	1.0000	2.31
89.5	177		0.0000	1.0000	2.31
90.5	177		0.0000	1.0000	2.31
91.5	177	62	0.3503	0.6497	2.31
92.5	87		0.0000	1.0000	1.50
93.5	87		0.0000	1.0000	1.50
94.5	87		0.0000	1.0000	1.50
95.5	87		0.0000	1.0000	1.50
96.5	87		0.0000	1.0000	1.50
97.5	87		0.0000	1.0000	1.50
98.5					1.50

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 392 TRANSPORTATION EQUIPMENT - PLANES
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

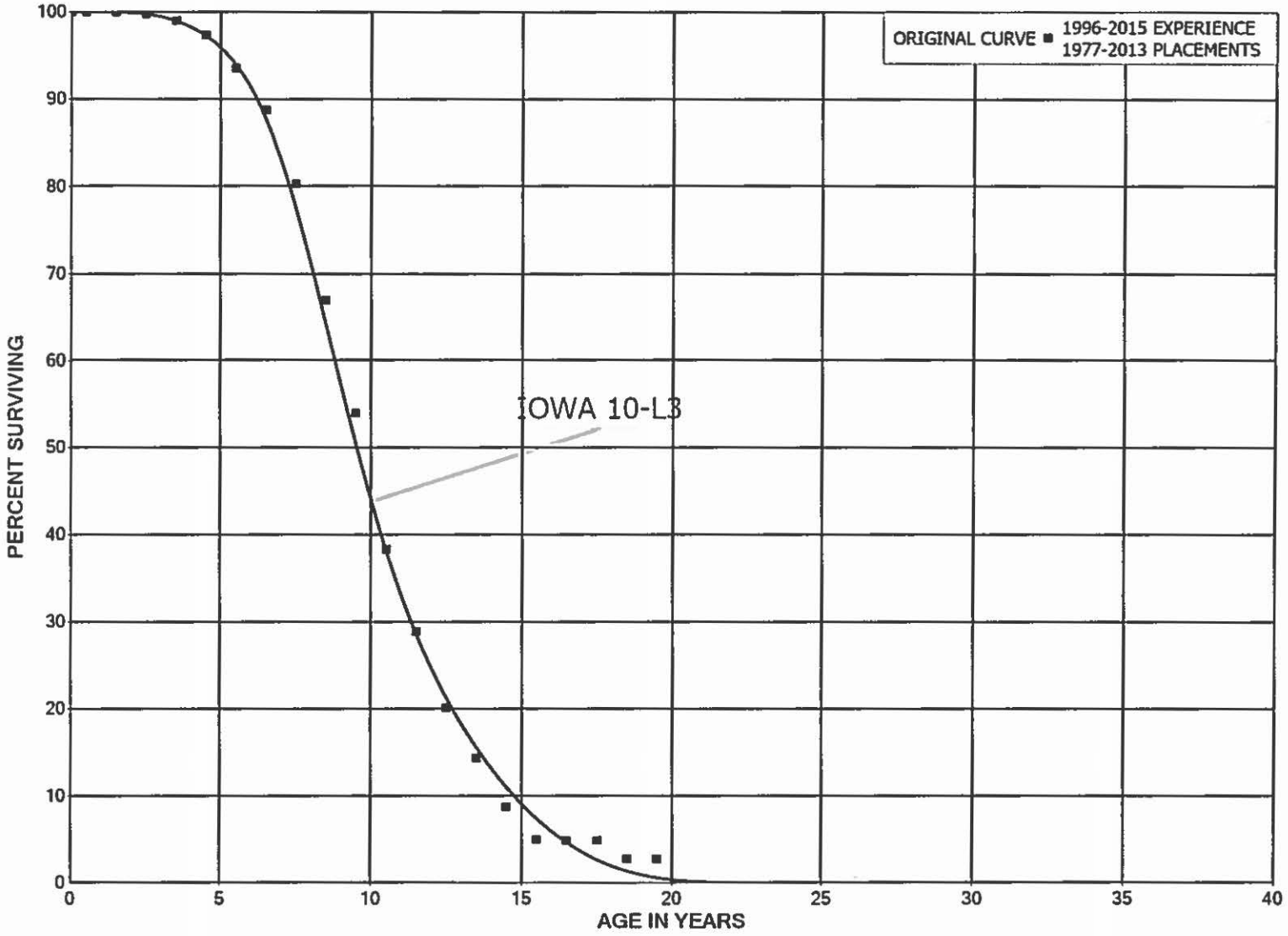
ACCOUNT 392 TRANSPORTATION EQUIPMENT - PLANES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2013 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,590,715		0.0000	1.0000	100.00
0.5	40,804,662		0.0000	1.0000	100.00
1.5	44,450,686	302,942	0.0068	0.9932	100.00
2.5	25,241,342	1,697,140	0.0672	0.9328	99.32
3.5	23,549,269	216,915	0.0092	0.9908	92.64
4.5	23,322,422	3,559,163	0.1526	0.8474	91.79
5.5	19,766,145		0.0000	1.0000	77.78
6.5	19,870,859	463	0.0000	1.0000	77.78
7.5	20,264,951	225	0.0000	1.0000	77.78
8.5	18,823,697	3,243,812	0.1723	0.8277	77.78
9.5	15,470,352		0.0000	1.0000	64.37
10.5	15,509,898	253	0.0000	1.0000	64.37
11.5	15,520,794	102	0.0000	1.0000	64.37
12.5	15,476,784		0.0000	1.0000	64.37
13.5	15,475,076		0.0000	1.0000	64.37
14.5	7,586	7,586	1.0000		64.37
15.5	17,684		0.0000	1.0000	
16.5					

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

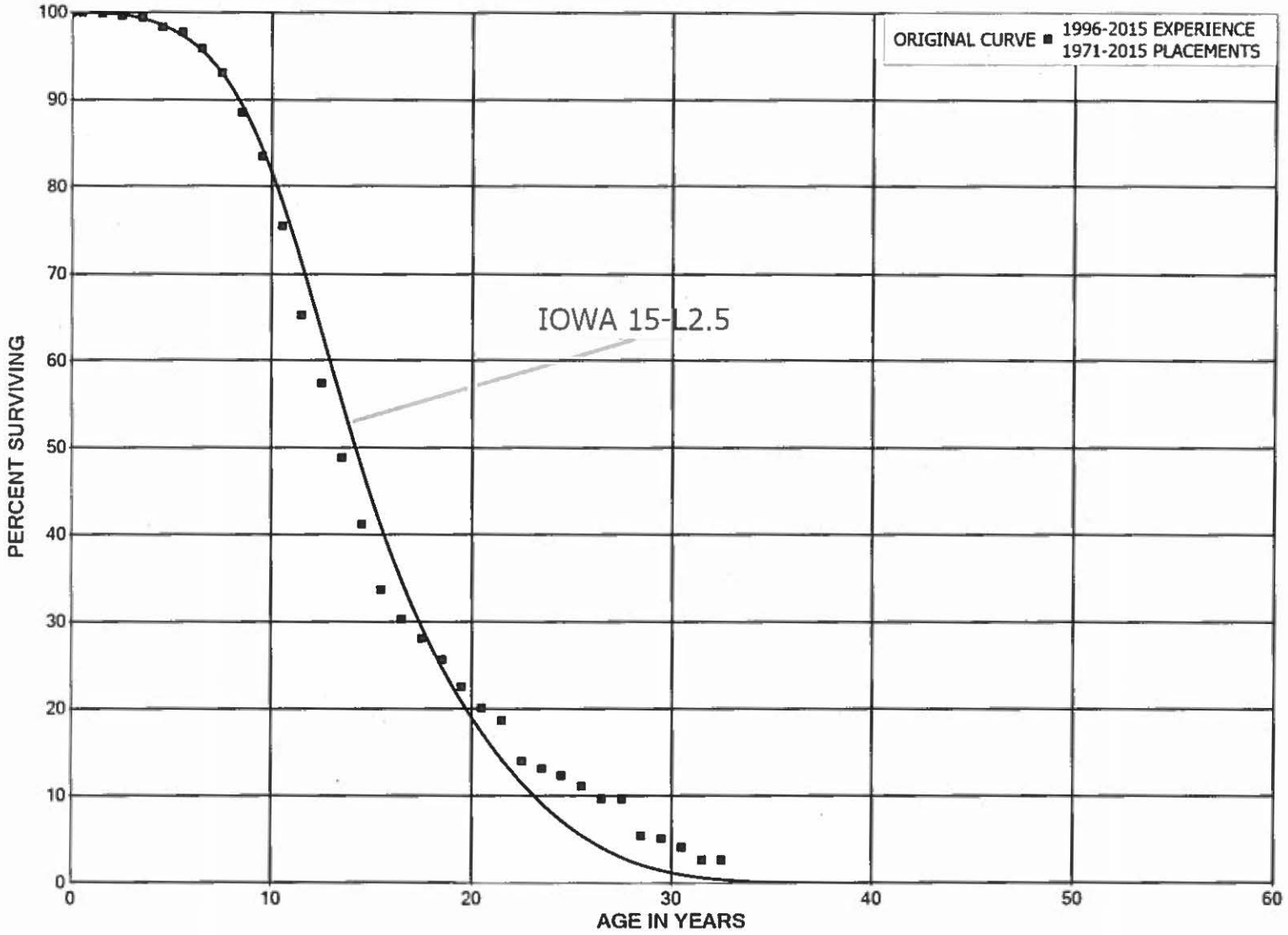
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2013 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,313,435		0.0000	1.0000	100.00
0.5	3,418,952		0.0000	1.0000	100.00
1.5	3,913,002	9,762	0.0025	0.9975	100.00
2.5	4,413,700	37,500	0.0085	0.9915	99.75
3.5	4,553,898	72,957	0.0160	0.9840	98.90
4.5	4,793,009	190,051	0.0397	0.9603	97.32
5.5	5,198,294	263,642	0.0507	0.9493	93.46
6.5	5,413,827	513,914	0.0949	0.9051	88.72
7.5	8,511,777	1,413,227	0.1660	0.8340	80.30
8.5	4,620,757	898,434	0.1944	0.8056	66.97
9.5	3,757,026	1,090,340	0.2902	0.7098	53.95
10.5	2,585,329	641,789	0.2482	0.7518	38.29
11.5	1,838,715	557,064	0.3030	0.6970	28.78
12.5	1,270,943	363,873	0.2863	0.7137	20.06
13.5	732,471	286,201	0.3907	0.6093	14.32
14.5	298,209	129,387	0.4339	0.5661	8.72
15.5	1,850,301	19,278	0.0104	0.9896	4.94
16.5	105,286		0.0000	1.0000	4.89
17.5	67,265	29,627	0.4405	0.5595	4.89
18.5	2,721,938	10,622	0.0039	0.9961	2.73
19.5	21,413		0.0000	1.0000	2.72
20.5	21,413		0.0000	1.0000	2.72
21.5	21,413		0.0000	1.0000	2.72
22.5	21,413		0.0000	1.0000	2.72
23.5	21,413		0.0000	1.0000	2.72
24.5	21,413		0.0000	1.0000	2.72
25.5	21,082		0.0000	1.0000	2.72
26.5	21,082		0.0000	1.0000	2.72
27.5	10,445		0.0000	1.0000	2.72
28.5					2.72

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNTS 392.2 AND 392.3 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

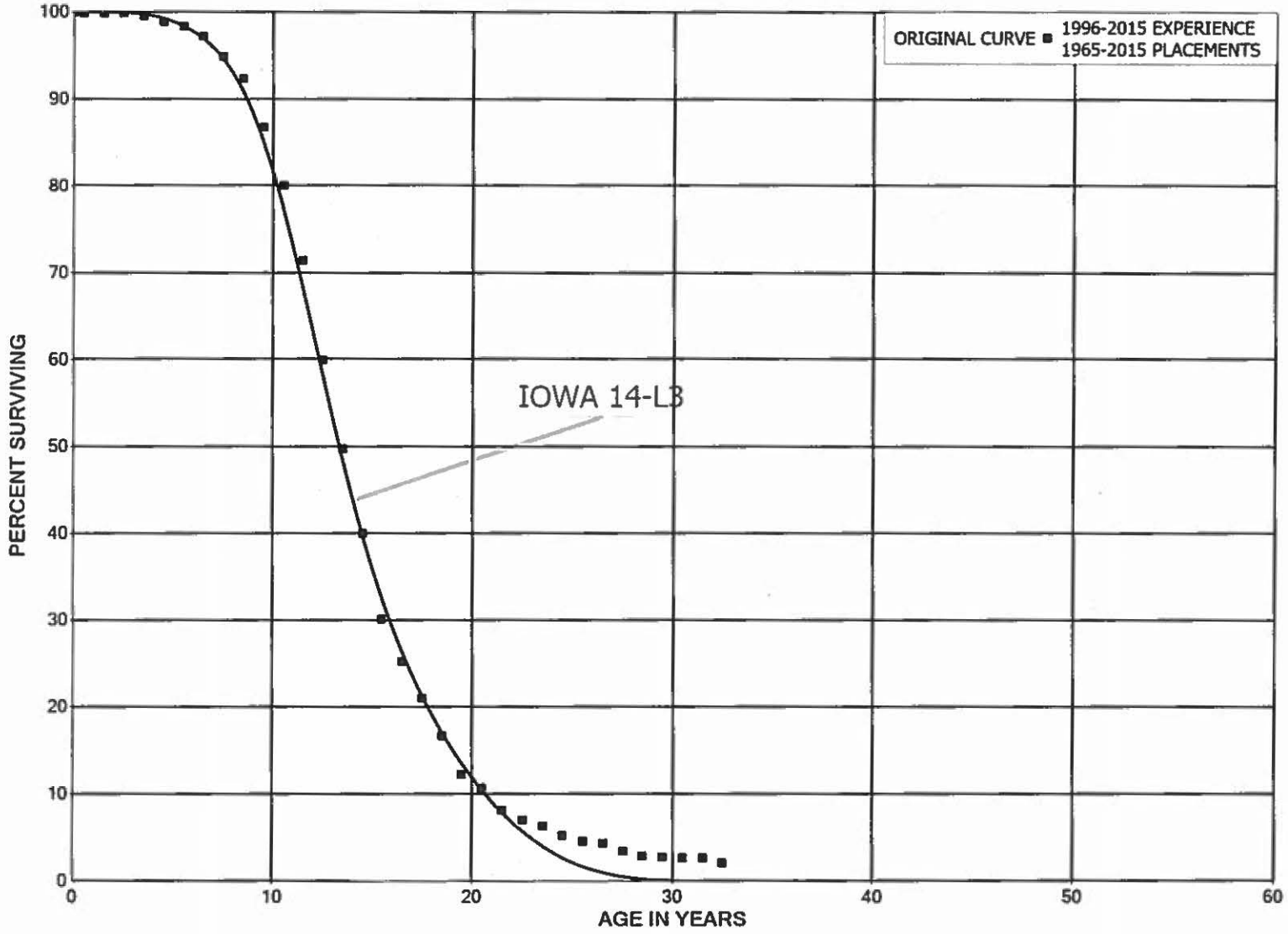
ACCOUNTS 392.2 AND 392.3 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,475,629		0.0000	1.0000	100.00
0.5	16,001,909	19,810	0.0012	0.9988	100.00
1.5	14,692,733	44,393	0.0030	0.9970	99.88
2.5	15,053,003	27,872	0.0019	0.9981	99.57
3.5	14,627,028	159,846	0.0109	0.9891	99.39
4.5	14,421,410	89,782	0.0062	0.9938	98.30
5.5	14,886,633	279,476	0.0188	0.9812	97.69
6.5	15,391,203	447,129	0.0291	0.9709	95.86
7.5	14,545,996	715,465	0.0492	0.9508	93.07
8.5	13,848,533	778,699	0.0562	0.9438	88.50
9.5	12,805,028	1,231,228	0.0962	0.9038	83.52
10.5	11,391,254	1,547,151	0.1358	0.8642	75.49
11.5	9,303,932	1,118,079	0.1202	0.8798	65.24
12.5	7,860,439	1,172,119	0.1491	0.8509	57.40
13.5	5,744,909	902,423	0.1571	0.8429	48.84
14.5	4,308,093	795,408	0.1846	0.8154	41.17
15.5	4,684,479	464,176	0.0991	0.9009	33.57
16.5	1,719,094	122,689	0.0714	0.9286	30.24
17.5	1,460,999	130,433	0.0893	0.9107	28.08
18.5	1,301,872	156,202	0.1200	0.8800	25.57
19.5	1,123,858	123,560	0.1099	0.8901	22.51
20.5	2,716,364	184,950	0.0681	0.9319	20.03
21.5	624,712	158,625	0.2539	0.7461	18.67
22.5	407,676	24,048	0.0590	0.9410	13.93
23.5	306,548	19,131	0.0624	0.9376	13.11
24.5	287,417	29,080	0.1012	0.8988	12.29
25.5	255,387	34,175	0.1338	0.8662	11.04
26.5	176,682		0.0000	1.0000	9.57
27.5	176,682	76,563	0.4333	0.5667	9.57
28.5	79,697	5,177	0.0650	0.9350	5.42
29.5	72,972	14,399	0.1973	0.8027	5.07
30.5	37,518	13,407	0.3573	0.6427	4.07
31.5	24,111		0.0000	1.0000	2.61
32.5	24,111		0.0000	1.0000	2.61
33.5	24,111		0.0000	1.0000	2.61
34.5	15,819		0.0000	1.0000	2.61
35.5	5,590		0.0000	1.0000	2.61
36.5	2,060		0.0000	1.0000	2.61
37.5	2,060		0.0000	1.0000	2.61
38.5	2,060		0.0000	1.0000	2.61
39.5	1,361		0.0000	1.0000	2.61
40.5					2.61

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNTS 392.4 AND 392.7 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

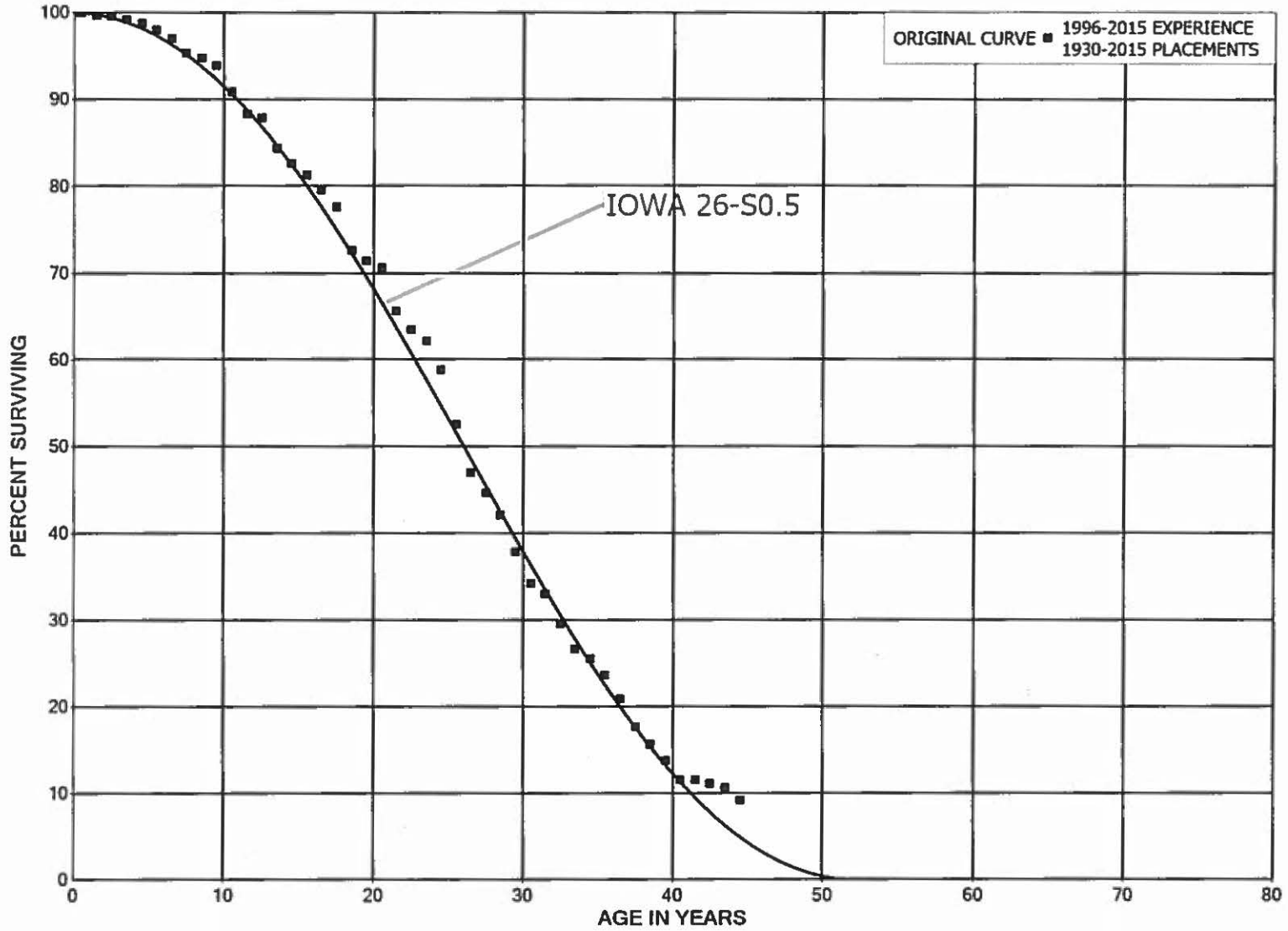
ACCOUNTS 392.4 AND 392.7 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,831,304	183,239	0.0021	0.9979	100.00
0.5	85,073,434		0.0000	1.0000	99.79
1.5	79,609,028	1,080	0.0000	1.0000	99.79
2.5	70,031,332	173,895	0.0025	0.9975	99.79
3.5	71,007,359	500,255	0.0070	0.9930	99.54
4.5	71,855,392	384,128	0.0053	0.9947	98.84
5.5	71,491,084	860,150	0.0120	0.9880	98.31
6.5	72,853,099	1,704,692	0.0234	0.9766	97.12
7.5	70,869,152	1,915,470	0.0270	0.9730	94.85
8.5	66,035,141	3,944,365	0.0597	0.9403	92.29
9.5	63,753,746	4,919,701	0.0772	0.9228	86.78
10.5	55,489,011	6,050,174	0.1090	0.8910	80.08
11.5	47,908,324	7,660,968	0.1599	0.8401	71.35
12.5	37,698,341	6,396,818	0.1697	0.8303	59.94
13.5	28,187,962	5,551,840	0.1970	0.8030	49.77
14.5	17,528,033	4,347,225	0.2480	0.7520	39.97
15.5	11,031,073	1,779,204	0.1613	0.8387	30.05
16.5	6,736,557	1,145,684	0.1701	0.8299	25.21
17.5	4,683,843	968,153	0.2067	0.7933	20.92
18.5	3,861,484	1,037,565	0.2687	0.7313	16.60
19.5	2,944,687	372,394	0.1265	0.8735	12.14
20.5	2,723,775	649,593	0.2385	0.7615	10.60
21.5	2,012,391	270,555	0.1344	0.8656	8.07
22.5	1,707,437	172,263	0.1009	0.8991	6.99
23.5	1,296,245	232,332	0.1792	0.8208	6.28
24.5	900,076	109,792	0.1220	0.8780	5.16
25.5	775,957	40,886	0.0527	0.9473	4.53
26.5	717,208	156,396	0.2181	0.7819	4.29
27.5	506,497	84,887	0.1676	0.8324	3.35
28.5	322,855	5,566	0.0172	0.9828	2.79
29.5	318,561	9,787	0.0307	0.9693	2.74
30.5	307,797	2,446	0.0079	0.9921	2.66
31.5	137,122	30,116	0.2196	0.7804	2.64
32.5	86,971		0.0000	1.0000	2.06
33.5	86,971		0.0000	1.0000	2.06
34.5	21,728	295	0.0136	0.9864	2.06
35.5	21,433		0.0000	1.0000	2.03
36.5	21,433		0.0000	1.0000	2.03
37.5	21,433		0.0000	1.0000	2.03
38.5	21,433		0.0000	1.0000	2.03
39.5	21,433		0.0000	1.0000	2.03
40.5					2.03

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 392.8 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 392.8 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,776,202		0.0000	1.0000	100.00
0.5	6,108,504	24,188	0.0040	0.9960	100.00
1.5	5,821,850	3,828	0.0007	0.9993	99.60
2.5	5,496,222	22,663	0.0041	0.9959	99.54
3.5	5,549,077	21,965	0.0040	0.9960	99.13
4.5	5,656,647	46,413	0.0082	0.9918	98.74
5.5	5,670,391	59,163	0.0104	0.9896	97.93
6.5	5,543,935	90,957	0.0164	0.9836	96.90
7.5	5,556,308	32,722	0.0059	0.9941	95.31
8.5	5,510,495	50,638	0.0092	0.9908	94.75
9.5	5,422,140	178,988	0.0330	0.9670	93.88
10.5	3,897,725	109,576	0.0281	0.9719	90.78
11.5	3,057,234	14,481	0.0047	0.9953	88.23
12.5	2,830,266	111,852	0.0395	0.9605	87.81
13.5	2,518,246	50,567	0.0201	0.9799	84.34
14.5	2,158,091	34,511	0.0160	0.9840	82.65
15.5	1,940,354	39,766	0.0205	0.9795	81.33
16.5	2,010,196	51,691	0.0257	0.9743	79.66
17.5	1,987,567	127,744	0.0643	0.9357	77.61
18.5	1,999,338	34,640	0.0173	0.9827	72.62
19.5	2,005,991	21,611	0.0108	0.9892	71.37
20.5	2,014,468	141,609	0.0703	0.9297	70.60
21.5	1,657,338	52,729	0.0318	0.9682	65.63
22.5	1,357,250	28,648	0.0211	0.9789	63.55
23.5	1,287,107	70,547	0.0548	0.9452	62.20
24.5	1,188,023	127,159	0.1070	0.8930	58.80
25.5	1,047,583	110,400	0.1054	0.8946	52.50
26.5	884,170	45,191	0.0511	0.9489	46.97
27.5	815,630	45,366	0.0556	0.9444	44.57
28.5	751,530	76,006	0.1011	0.8989	42.09
29.5	664,989	63,353	0.0953	0.9047	37.83
30.5	599,233	22,527	0.0376	0.9624	34.23
31.5	566,025	58,509	0.1034	0.8966	32.94
32.5	484,964	47,383	0.0977	0.9023	29.54
33.5	389,532	17,362	0.0446	0.9554	26.65
34.5	361,106	26,049	0.0721	0.9279	25.46
35.5	300,574	35,822	0.1192	0.8808	23.63
36.5	194,066	29,774	0.1534	0.8466	20.81
37.5	139,850	15,577	0.1114	0.8886	17.62
38.5	96,102	11,515	0.1198	0.8802	15.66

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

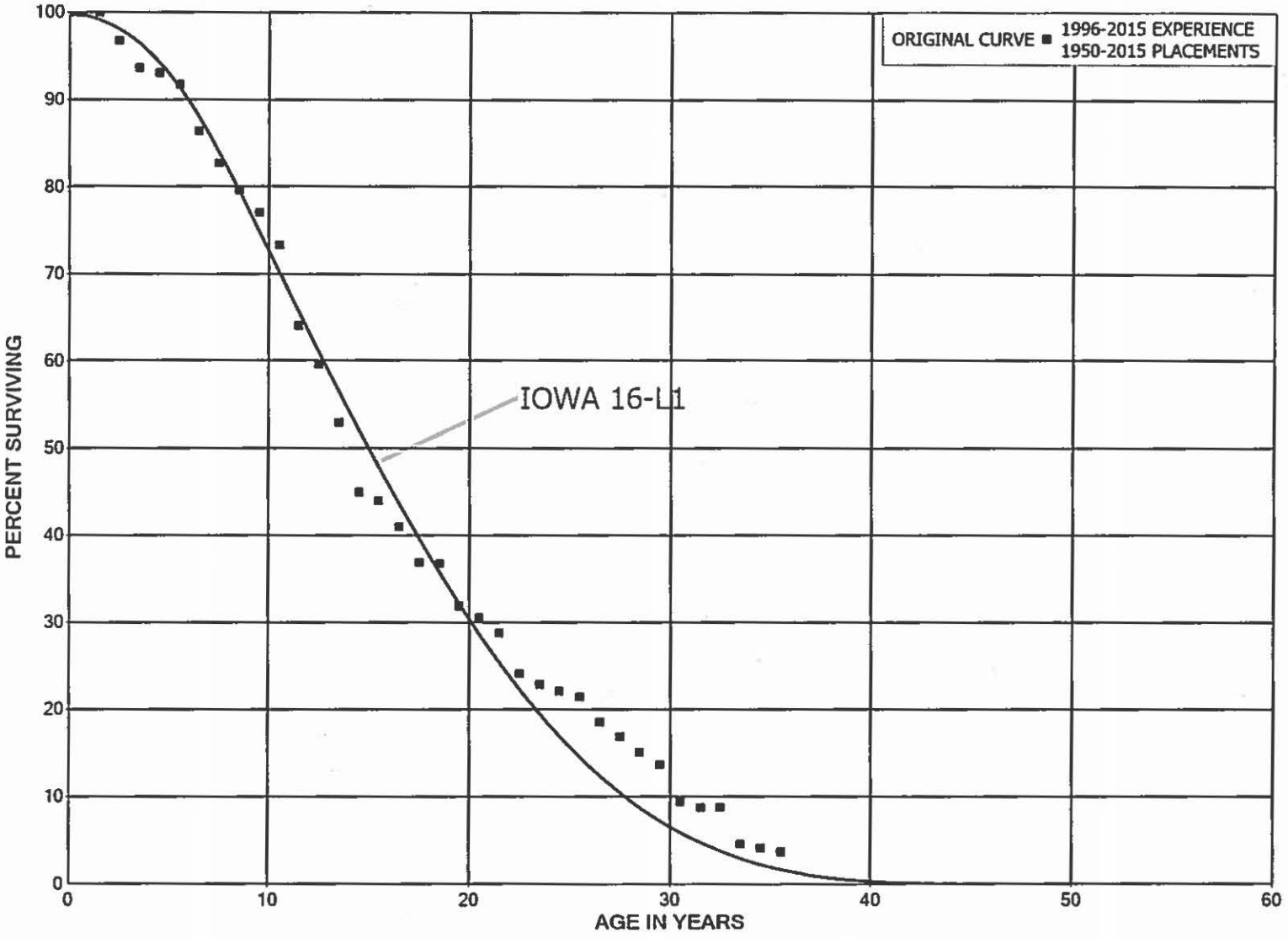
ACCOUNT 392.8 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	83,651	13,937	0.1666	0.8334	13.78
40.5	65,338		0.0000	1.0000	11.48
41.5	46,568	1,784	0.0383	0.9617	11.48
42.5	46,287	1,854	0.0401	0.9599	11.04
43.5	39,550	5,436	0.1374	0.8626	10.60
44.5	41,734	452	0.0108	0.9892	9.14
45.5	30,915		0.0000	1.0000	9.05
46.5	32,740	2,714	0.0829	0.9171	9.05
47.5	30,026	7,733	0.2575	0.7425	8.30
48.5	20,838		0.0000	1.0000	6.16
49.5	19,064	4,169	0.2187	0.7813	6.16
50.5	14,546	1,570	0.1079	0.8921	4.81
51.5	14,099		0.0000	1.0000	4.29
52.5	14,099	571	0.0405	0.9595	4.29
53.5	13,528	1,191	0.0880	0.9120	4.12
54.5	12,337	245	0.0199	0.9801	3.76
55.5	12,092	163	0.0135	0.9865	3.68
56.5	11,929	1,568	0.1314	0.8686	3.63
57.5	10,361	1,503	0.1451	0.8549	3.15
58.5	6,964	2,204	0.3165	0.6835	2.70
59.5	4,760	1,123	0.2359	0.7641	1.84
60.5	3,637		0.0000	1.0000	1.41
61.5	534		0.0000	1.0000	1.41
62.5	534		0.0000	1.0000	1.41
63.5	534		0.0000	1.0000	1.41
64.5	534	103	0.1929	0.8071	1.41
65.5	1,106		0.0000	1.0000	1.14
66.5	1,106		0.0000	1.0000	1.14
67.5	1,106	675	0.6103	0.3897	1.14
68.5					0.44

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,842,470	18,087	0.0009	0.9991	100.00
0.5	18,856,824		0.0000	1.0000	99.91
1.5	16,023,075	501,950	0.0313	0.9687	99.91
2.5	15,213,331	494,649	0.0325	0.9675	96.78
3.5	13,328,275	87,527	0.0066	0.9934	93.63
4.5	12,960,979	177,109	0.0137	0.9863	93.02
5.5	12,496,206	734,572	0.0588	0.9412	91.75
6.5	11,696,120	495,985	0.0424	0.9576	86.35
7.5	11,524,060	434,763	0.0377	0.9623	82.69
8.5	10,467,582	332,630	0.0318	0.9682	79.57
9.5	10,233,713	501,069	0.0490	0.9510	77.04
10.5	10,033,458	1,266,210	0.1262	0.8738	73.27
11.5	8,276,351	570,178	0.0689	0.9311	64.02
12.5	6,023,257	670,861	0.1114	0.8886	59.61
13.5	4,582,603	698,885	0.1525	0.8475	52.97
14.5	3,648,399	81,493	0.0223	0.9777	44.89
15.5	3,488,509	230,828	0.0662	0.9338	43.89
16.5	3,342,996	342,868	0.1026	0.8974	40.99
17.5	3,275,130	1,265	0.0004	0.9996	36.78
18.5	3,325,452	447,723	0.1346	0.8654	36.77
19.5	2,851,590	118,452	0.0415	0.9585	31.82
20.5	2,595,331	151,671	0.0584	0.9416	30.50
21.5	2,939,916	474,465	0.1614	0.8386	28.72
22.5	2,305,840	115,197	0.0500	0.9500	24.08
23.5	1,633,259	60,706	0.0372	0.9628	22.88
24.5	1,048,775	29,335	0.0280	0.9720	22.03
25.5	802,043	107,188	0.1336	0.8664	21.41
26.5	733,479	66,201	0.0903	0.9097	18.55
27.5	752,656	81,127	0.1078	0.8922	16.88
28.5	651,346	63,875	0.0981	0.9019	15.06
29.5	587,280	181,635	0.3093	0.6907	13.58
30.5	404,854	27,730	0.0685	0.9315	9.38
31.5	377,124		0.0000	1.0000	8.74
32.5	273,083	133,424	0.4886	0.5114	8.74
33.5	137,136	13,724	0.1001	0.8999	4.47
34.5	121,864	11,076	0.0909	0.9091	4.02
35.5	103,145	495	0.0048	0.9952	3.66
36.5	98,166	80,365	0.8187	0.1813	3.64
37.5	17,801	914	0.0513	0.9487	0.66
38.5	20,194		0.0000	1.0000	0.63

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,099	5,206	0.2467	0.7533	0.63
40.5	15,893		0.0000	1.0000	0.47
41.5	16,692	3,104	0.1860	0.8140	0.47
42.5	13,884	682	0.0491	0.9509	0.38
43.5	14,139		0.0000	1.0000	0.36
44.5	15,867		0.0000	1.0000	0.36
45.5	17,058	2,231	0.1308	0.8692	0.36
46.5	6,932	905	0.1306	0.8694	0.32
47.5	6,027		0.0000	1.0000	0.28
48.5	6,027	799	0.1326	0.8674	0.28
49.5	5,728	296	0.0517	0.9483	0.24
50.5	5,432	937	0.1725	0.8275	0.23
51.5	4,495	1,728	0.3844	0.6156	0.19
52.5	2,767	2,767	1.0000		0.12
53.5					

PART VIII. NET SALVAGE STATISTICS

MIDAMERICAN ENERGY COMPANY

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION	TOTAL PROJECTED RETIREMENTS	TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS	
		AMOUNT	(%)	AMOUNT	(%)
(1)	(2)	(3)	(4)=(3)/(2)	(6)	(7)=(6)/(2)
STEAM PRODUCTION					
LOUISA	(738,552,954.90)	(616,784,388.24)	83.51	(121,768,566.66)	16.49
OTTUMWA	(543,266,300.30)	(470,773,276.15)	86.66	(72,493,024.15)	13.34
RIVERSIDE	(45,688,719.21)	(42,437,421.73)	92.88	(3,251,297.48)	7.12
NEAL 1	(41,932,295.58)	(41,932,295.58)	100.00	0.00	0.00
NEAL 2	(86,849,457.47)	(86,849,457.47)	100.00	0.00	0.00
NEAL 3	(396,008,879.22)	(353,851,742.63)	89.35	(42,157,136.59)	10.65
NEAL 4	(302,759,048.52)	(225,815,335.44)	74.59	(76,943,713.08)	25.41
WALTER SCOTT 1	(3,037,654.47)	(3,037,654.47)	100.00	0.00	0.00
WALTER SCOTT 2	(1,935,901.43)	(1,935,901.43)	100.00	0.00	0.00
WALTER SCOTT 3	(563,402,090.71)	(477,955,203.28)	84.83	(85,446,887.43)	15.17
WALTER SCOTT 4	(755,301,730.57)	(641,366,513.32)	84.92	(113,935,217.25)	15.08
TOTAL STEAM PRODUCTION	**(3,478,735,032.38)**	**(2,962,739,189.74)**	**85.17**	**(515,995,842.64)**	**14.83**
WIND PRODUCTION					
ADAIR WIND 4 - INITIAL BUILD	(344,858,978.62)	(333,863,259.26)	96.81	(10,995,719.36)	3.19
ADAIR WIND 4	(11,120,484.04)	(10,175,509.62)	91.50	(944,974.42)	8.50
ADAMS WIND 8 - INITIAL BUILD	(141,553,926.60)	(128,165,995.81)	90.54	(13,387,930.79)	9.46
CARROLL WIND 4 - INITIAL BUILD	(295,823,099.88)	(286,489,321.07)	96.84	(9,333,778.81)	3.16
CARROLL WIND 4	(4,099,576.56)	(3,844,984.77)	93.79	(254,591.79)	6.21
CENTURY WIND 1 - INITIAL BUILD	(152,620,773.43)	(148,608,215.53)	97.37	(4,012,557.90)	2.63
CENTURY WIND 1	(3,867,411.81)	(3,579,033.12)	92.54	(288,378.69)	7.46
CENTURY WIND 2 - INITIAL BUILD	(42,955,414.23)	(41,824,536.13)	97.37	(1,130,878.10)	2.63
CENTURY WIND 2	(928,273.27)	(854,266.85)	92.03	(74,006.42)	7.97
CENTURY WIND 4 - INITIAL BUILD	(25,873,162.27)	(25,045,761.44)	96.80	(827,420.83)	3.20
CENTURY WIND 4	(857,332.86)	(780,633.77)	91.05	(76,699.09)	8.95
CHARLES CITY WIND 4 - INITIAL BUILD	(139,292,630.36)	(134,891,821.46)	96.84	(4,400,808.90)	3.16
CHARLES CITY WIND 4	(2,554,369.53)	(2,342,922.00)	91.72	(211,447.53)	8.28
ECLIPSE WIND 7 - INITIAL BUILD	(326,201,872.92)	(264,806,412.42)	81.18	(61,395,460.50)	18.82
ECLIPSE WIND 7	(383,789.70)	(323,619.59)	84.32	(60,170.11)	15.68
HIGHLAND WIND 8	(790,734,285.37)	(640,468,239.94)	81.00	(150,266,045.43)	19.00
HIGHLAND WIND 9	(7,601,403.93)	(6,883,551.19)	90.56	(717,852.74)	9.44
IA STATE FAIR WIND	(877,834.69)	(851,779.02)	97.05	(25,855.67)	2.95
INTREPID WIND 1 - INITIAL BUILD	(157,738,607.95)	(153,944,438.71)	97.59	(3,794,169.24)	2.41
INTREPID WIND 1	(8,760,406.28)	(8,088,687.96)	92.33	(671,718.32)	7.67
INTREPID WIND 2 - INITIAL BUILD	(19,625,576.51)	(19,109,628.46)	97.37	(515,948.05)	2.63
INTREPID WIND 2	(53,920.13)	(51,355.65)	95.24	(2,564.48)	4.76
LAUREL WIND 7 - INITIAL BUILD	(200,888,453.88)	(163,431,539.63)	81.35	(37,456,914.25)	18.65
LAUREL WIND 7	(32,321.42)	(27,329.09)	84.55	(4,992.33)	15.45
LUNDGREN WIND 8	(386,865,704.53)	(314,009,069.01)	81.21	(72,856,635.52)	18.79
MACKSBURG WIND 8	(199,438,752.97)	(161,729,682.67)	81.09	(37,709,070.30)	18.91
MORNING LIGHT WIND 7 - INITIAL BUILD	(158,961,532.84)	(129,080,787.70)	81.20	(29,880,745.14)	18.80
MORNING LIGHT WIND 7	(149,790.47)	(126,232.39)	84.27	(23,558.08)	15.73
POMEROY WIND 3 - INITIAL BUILD	(212,526,843.92)	(206,183,924.44)	97.02	(6,342,919.48)	2.98
POMEROY WIND 3	(86,470.87)	(80,444.18)	93.03	(6,026.69)	6.97
POMEROY WIND 4 - INITIAL BUILD	(239,799,421.66)	(232,166,575.52)	96.82	(7,632,846.14)	3.18
POMEROY WIND 4	(3,892,744.42)	(3,542,457.54)	91.00	(350,286.88)	9.00
POMEROY WIND 5 - INITIAL BUILD	(14,524,839.26)	(14,063,069.84)	96.82	(461,769.42)	3.18
POMEROY WIND 7	(46,753,313.73)	(38,025,214.16)	81.33	(8,728,099.57)	18.67
ROLLING HILLS WIND 7 - INITIAL BUILD	(703,113,377.14)	(571,496,202.79)	81.28	(131,617,174.35)	18.72
ROLLING HILLS WIND 7	(4,632,489.20)	(3,618,023.81)	78.10	(1,014,465.39)	21.90
VICTORY WIND 3 - INITIAL BUILD	(167,776,001.65)	(163,058,739.34)	97.19	(4,717,262.31)	2.81
VICTORY WIND 3	(4,180,506.13)	(3,880,226.19)	92.82	(300,279.94)	7.18
VIENNA WIND 7 - INITIAL BUILD	(170,195,350.09)	(138,166,276.93)	81.18	(32,029,073.16)	18.82
VIENNA WIND 7	(19,719.22)	(16,586.81)	84.11	(3,132.41)	15.89
VIENNA WIND 8 - INITIAL BUILD	(64,006,722.57)	(51,987,112.46)	81.22	(12,019,610.11)	18.78
WALNUT WIND 5 - INITIAL BUILD	(225,405,225.50)	(218,308,014.79)	96.85	(7,097,210.71)	3.15
WALNUT WIND 5	(2,082,963.18)	(1,901,963.69)	91.31	(180,999.49)	8.69
WALNUT WIND 6 - INITIAL BUILD	(114,504,773.15)	(110,871,496.54)	96.83	(3,633,276.61)	3.17
WALNUT WIND 6	(331,728.83)	(299,840.03)	90.39	(31,888.80)	9.61
WELLSBURG WIND 8	(236,143,354.46)	(191,568,814.20)	81.12	(44,574,540.26)	18.88
TOTAL WIND PRODUCTION	**(5,634,495,352.03)**	**(4,932,633,597.52)**	**87.54**	**(701,861,754.51)**	**12.46**
TOTAL PRODUCTION	**(9,113,230,384.41)**	**(7,895,372,787.26)**	**86.64**	**(1,217,857,597.15)**	**13.36**

MIDAMERICAN ENERGY COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

ACCOUNT	TERMINAL RETIREMENTS RETIREMENTS (%)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS (%)	INTERIM RETIREMENTS NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
STEAM PRODUCTION					
LOUISA	83.51	(3)	16.49	(17)	(5)
OTTUMWA	86.66	(2)	13.34	(17)	(4)
RIVERSIDE	92.88	(14)	7.12	(17)	(14)
NEAL 1	100.00	(6)	0.00	(17)	(6)
NEAL 2	100.00	(6)	0.00	(17)	(6)
NEAL 3	89.35	(6)	10.65	(17)	(7)
NEAL 4	74.59	(0)	25.41	(17)	(4)
WALTER SCOTT 1	100.00	(9)	0.00	(17)	(9)
WALTER SCOTT 2	100.00	(9)	0.00	(17)	(9)
WALTER SCOTT 3	84.83	(9)	15.17	(17)	(10)
WALTER SCOTT 4	84.92	(9)	15.08	(17)	(10)
WIND PRODUCTION					
ADAIR WIND 4 - INITIAL BUILD	96.81	(2)	3.19	(9)	(2)
ADAIR WIND 4	91.50	(2)	8.50	(9)	(2)
ADAMS WIND 9 - INITIAL BUILD	90.54	(4)	9.46	(9)	(4)
CARROLL WIND 4 - INITIAL BUILD	96.84	(1)	3.16	(9)	(1)
CARROLL WIND 4	93.79	(1)	6.21	(9)	(1)
CENTURY WIND 1 - INITIAL BUILD	97.37	(2)	2.63	(9)	(2)
CENTURY WIND 1	92.54	(2)	7.46	(9)	(3)
CENTURY WIND 2 - INITIAL BUILD	97.37	(2)	2.63	(9)	(2)
CENTURY WIND 2	92.03	(2)	7.97	(9)	(3)
CENTURY WIND 4 - INITIAL BUILD	96.80	(2)	3.20	(9)	(2)
CENTURY WIND 4	91.05	(2)	8.95	(9)	(3)
CHARLES CITY WIND 4 - INITIAL BUILD	96.84	(1)	3.16	(9)	(1)
CHARLES CITY WIND 4	91.72	(1)	8.28	(9)	(1)
ECLIPSE WIND 7 - INITIAL BUILD	81.18	(2)	18.82	(9)	(3)
ECLIPSE WIND 7	84.32	(2)	15.68	(9)	(3)
HIGHLAND WIND 8	81.00	(2)	19.00	(9)	(3)
HIGHLAND WIND 9	90.56	(2)	9.44	(9)	(3)
IA STATE FAIR WIND	97.05	(1)	2.95	(9)	(1)
INTREPID WIND 1 - INITIAL BUILD	97.59	(2)	2.41	(9)	(2)
INTREPID WIND 1	92.33	(2)	7.67	(9)	(2)
INTREPID WIND 2 - INITIAL BUILD	97.37	(2)	2.63	(9)	(2)
INTREPID WIND 2	95.24	(2)	4.76	(9)	(2)
LAUREL WIND 7 - INITIAL BUILD	81.35	(2)	18.65	(9)	(3)
LAUREL WIND 7	84.55	(2)	15.45	(9)	(3)
LUNDGREN WIND 8	81.21	(2)	18.79	(9)	(3)
MACKSBURG WIND 8	81.09	(2)	18.91	(9)	(3)
MORNING LIGHT WIND 7 - INITIAL BUILD	81.20	(2)	18.80	(9)	(4)
MORNING LIGHT WIND 7	84.27	(2)	15.73	(9)	(3)
POMEROY WIND 3 - INITIAL BUILD	97.02	(1)	2.98	(9)	(1)
POMEROY WIND 3	93.03	(1)	6.97	(9)	(2)
POMEROY WIND 4 - INITIAL BUILD	96.82	(1)	3.18	(9)	(1)
POMEROY WIND 4	91.00	(1)	9.00	(9)	(2)
POMEROY WIND 5 - INITIAL BUILD	96.82	(1)	3.18	(9)	(1)
POMEROY WIND 7	81.33	(1)	18.67	(9)	(3)
ROLLING HILLS WIND 7 - INITIAL BUILD	81.28	(2)	18.72	(9)	(3)
ROLLING HILLS WIND 7	78.10	(2)	21.90	(9)	(4)
VICTORY WIND 3 - INITIAL BUILD	97.19	(1)	2.81	(9)	(1)
VICTORY WIND 3	92.82	(1)	7.18	(9)	(1)
VIENNA WIND 7 - INITIAL BUILD	81.18	(1)	18.82	(9)	(3)
VIENNA WIND 7	84.11	(1)	15.89	(9)	(2)
VIENNA WIND 8 - INITIAL BUILD	81.22	(1)	18.78	(9)	(3)
WALNUT WIND 5 - INITIAL BUILD	96.85	(1)	3.15	(9)	(1)
WALNUT WIND 5	91.31	(1)	8.69	(9)	(1)
WALNUT WIND 6 - INITIAL BUILD	96.83	(1)	3.17	(9)	(1)
WALNUT WIND 6	90.39	(1)	9.61	(9)	(1)
WELLSBURG WIND 8	81.12	(2)	18.88	(9)	(3)

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	520,484	126,681	24	203	0	126,478-	24-
1997	205,749	96,567	47	38,253	19	58,314-	28-
1998	126,284	155,981	124		0	155,981-	124-
1999	200,185	1,000	0	246	0	754-	0
2000	68,398	21,843	32		0	21,843-	32-
2001	113,864	132,545	116	100	0	132,445-	116-
2002	254,856	14,749	6		0	14,749-	6-
2003	26,869	9,233	34		0	9,233-	34-
2004	294,806	13,492	5		0	13,492-	5-
2005	456,317	477,538	105	50,887	11	426,652-	93-
2006	469,306	459,573	98		0	459,573-	98-
2007	544,273	770,826	142		0	770,826-	142-
2008	493,409	75,521	15		0	75,521-	15-
2009	505,330	92,476	18		0	92,476-	18-
2010	819,724	6,022	1		0	6,022-	1-
2011	329,178	75,155	23		0	75,155-	23-
2012	882,614	26,607	3		0	26,607-	3-
2013	1,010,714	63,108	6		0	63,108-	6-
2014	865,742	184,454	21		0	184,454-	21-
2015	1,479,712	362,376	24		0	362,376-	24-
TOTAL	9,667,815	3,165,748	33	89,689	1	3,076,059-	32-
THREE-YEAR MOVING AVERAGES							
96-98	284,172	126,410	44	12,819	5	113,591-	40-
97-99	177,406	84,516	48	12,833	7	71,683-	40-
98-00	131,622	59,608	45	82	0	59,526-	45-
99-01	127,482	51,796	41	115	0	51,681-	41-
00-02	145,706	56,379	39	33	0	56,346-	39-
01-03	131,863	52,176	40	33	0	52,142-	40-
02-04	192,177	12,491	6		0	12,491-	6-
03-05	259,331	166,754	64	16,962	7	149,792-	58-
04-06	406,810	316,868	78	16,962	4	299,906-	74-
05-07	489,965	569,313	116	16,962	3	552,350-	113-
06-08	502,329	435,307	87		0	435,307-	87-
07-09	514,337	312,941	61		0	312,941-	61-
08-10	606,154	58,006	10		0	58,006-	10-
09-11	551,411	57,884	10		0	57,884-	10-
10-12	677,172	35,928	5		0	35,928-	5-
11-13	740,836	54,957	7		0	54,957-	7-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	919,690	91,390	10		0	91,390-	10-
13-15	1,118,723	203,313	18		0	203,313-	18-
FIVE-YEAR AVERAGE							
11-15	913,592	142,340	16		0	142,340-	16-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	8,207,602	954,500	12	34,152	0	920,348-	11-
1997	2,372,645	425,970	18	259,560	11	166,410-	7-
1998	3,019,868	398,417	13	9,045	0	389,372-	13-
1999	852,571	38,906-	5-	17,290	2	56,196	7
2000	3,435,969	383,926	11	46,495	1	337,431-	10-
2001	4,916,991	1,599,097	33	6,311	0	1,592,786-	32-
2002	6,201,844	728,328	12	19,620	0	708,708-	11-
2003	1,316,993	188,364	14	63,435	5	124,929-	9-
2004	1,337,397	48,459	4	1,347	0	47,112-	4-
2005	6,809,381	1,357,437	20	21,549	0	1,335,888-	20-
2006	3,301,642	646,904	20	66,491	2	580,413-	18-
2007	4,159,782	1,107,414	27	2,030	0	1,105,384-	27-
2008	8,465,528	1,551,289	18	94,782	1	1,456,507-	17-
2009	21,532,531	3,545,507	16	19,435	0	3,526,072-	16-
2010	17,945,609	4,060,366	23	4,463	0	4,055,904-	23-
2011	3,317,897	1,939,280	58	7,240	0	1,932,040-	58-
2012	2,264,509	1,871,829	83	146,726	6	1,725,103-	76-
2013	7,480,725	2,537,706	34	5,932	0	2,531,774-	34-
2014	9,575,875	1,902,209	20	11,126	0	1,891,082-	20-
2015	3,746,032	1,270,146	34	4,807	0	1,265,339-	34-
TOTAL	120,261,391	26,478,243	22	841,837	1	25,636,407-	21-
THREE-YEAR MOVING AVERAGES							
96-98	4,533,372	592,962	13	100,919	2	492,043-	11-
97-99	2,081,695	261,827	13	95,298	5	166,529-	8-
98-00	2,436,136	247,812	10	24,277	1	223,536-	9-
99-01	3,068,510	648,039	21	23,365	1	624,674-	20-
00-02	4,851,601	903,784	19	24,142	0	879,642-	18-
01-03	4,145,276	838,596	20	29,789	1	808,808-	20-
02-04	2,952,078	321,717	11	28,134	1	293,583-	10-
03-05	3,154,590	531,420	17	28,777	1	502,643-	16-
04-06	3,816,140	684,267	18	29,796	1	654,471-	17-
05-07	4,756,935	1,037,252	22	30,024	1	1,007,228-	21-
06-08	5,308,984	1,101,869	21	54,434	1	1,047,435-	20-
07-09	11,385,947	2,068,070	18	38,749	0	2,029,321-	18-
08-10	15,981,222	3,052,387	19	39,560	0	3,012,827-	19-
09-11	14,265,345	3,181,717	22	10,379	0	3,171,338-	22-
10-12	7,842,672	2,623,825	33	52,810	1	2,571,016-	33-
11-13	4,354,377	2,116,272	49	53,299	1	2,062,972-	47-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	6,440,370	2,103,915	33	54,595	1	2,049,320-	32-
13-15	6,934,211	1,903,354	27	7,289	0	1,896,065-	27-
FIVE-YEAR AVERAGE							
11-15	5,277,007	1,904,234	36	35,166	1	1,869,068-	35-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 312.8 BOILER PLANT EQUIPMENT - TRAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997	267,092		0	246,359	92	246,359	92
1998							
1999	6,964,907		0		0		0
2000	39,884		0	43,215	108	43,215	108
2001							
2002							
2003	61,299		0		0		0
2004	708,811		0	632,218	89	632,218	89
2005	154,598	160-	0	200,799	130	200,960	130
2006							
2007	170,101		0		0		0
2008							
2009							
2010	61,299		0	8,500	14	8,500	14
2011							
2012	401,501		0	442,103	110	442,103	110
2013							
2014							
2015							
TOTAL	8,829,493	160-	0	1,573,194	18	1,573,354	18
THREE-YEAR MOVING AVERAGES							
97-99	2,410,666		0	82,120	3	82,120	3
98-00	2,334,930		0	14,405	1	14,405	1
99-01	2,334,930		0	14,405	1	14,405	1
00-02	13,295		0	14,405	108	14,405	108
01-03	20,433		0		0		0
02-04	256,703		0	210,739	82	210,739	82
03-05	308,236	53-	0	277,672	90	277,726	90
04-06	287,803	53-	0	277,672	96	277,726	96
05-07	108,233	53-	0	66,933	62	66,987	62
06-08	56,700		0		0		0
07-09	56,700		0		0		0
08-10	20,433		0	2,833	14	2,833	14
09-11	20,433		0	2,833	14	2,833	14
10-12	154,267		0	150,201	97	150,201	97
11-13	133,834		0	147,368	110	147,368	110

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 312.8 BOILER PLANT EQUIPMENT - TRAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	133,834		0	147,368	110	147,368	110
13-15							
FIVE-YEAR AVERAGE							
11-15	80,300		0	88,421	110	88,421	110

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,438,959	99,975	7	375,753	26	275,778	19
1997	394,049	45,105	11		0	45,105-	11-
1998	1,332,096	34,090	3		0	34,090-	3-
1999	253,183	15,577	6		0	15,577-	6-
2000	235,757	32,902	14		0	32,902-	14-
2001	177,624	127,224	72		0	127,224-	72-
2002	1,541,781	137,566	9	100	0	137,466-	9-
2003	71	7	10		0	7-	10-
2004	343,465	2,000	1		0	2,000-	1-
2005	1,342,477	277,883	21	100	0	277,783-	21-
2006	388,846	128,641	33		0	128,641-	33-
2007	4,239,646	37,586	1	7,963	0	29,623-	1-
2008	836,847	65,849	8		0	65,849-	8-
2009	18,020,189	309,192	2	90,365	1	218,826-	1-
2010	968,335	340,328	35		0	340,328-	35-
2011	1,478,389	357,657	24		0	357,657-	24-
2012	134,217	1,326,733	988		0	1,326,733-	988-
2013	3,035,359	20,088	1		0	20,088-	1-
2014	5,241,843	102,310	2		0	102,310-	2-
2015	335,277	160,680	48		0	160,680-	48-
TOTAL	41,738,410	3,621,395	9	474,282	1	3,147,113-	8-
THREE-YEAR MOVING AVERAGES							
96-98	1,055,035	59,723	6	125,251	12	65,528	6
97-99	659,776	31,591	5		0	31,591-	5-
98-00	607,012	27,523	5		0	27,523-	5-
99-01	222,188	58,568	26		0	58,568-	26-
00-02	651,721	99,231	15	33	0	99,197-	15-
01-03	573,159	88,266	15	33	0	88,232-	15-
02-04	628,439	46,524	7	33	0	46,491-	7-
03-05	562,004	93,297	17	33	0	93,263-	17-
04-06	691,596	136,175	20	33	0	136,142-	20-
05-07	1,990,323	148,037	7	2,688	0	145,349-	7-
06-08	1,821,780	77,359	4	2,654	0	74,704-	4-
07-09	7,698,894	137,542	2	32,776	0	104,766-	1-
08-10	6,608,457	238,456	4	30,122	0	208,334-	3-
09-11	6,822,304	335,726	5	30,122	0	305,604-	4-
10-12	860,314	674,906	78		0	674,906-	78-
11-13	1,549,322	568,160	37		0	568,160-	37-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	2,803,807	483,044	17		0	483,044-	17-
13-15	2,870,827	94,359	3		0	94,359-	3-
FIVE-YEAR AVERAGE							
11-15	2,045,017	393,494	19		0	393,494-	19-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	636,776	6,767	1	9,049	1	2,282	0
1997	230,088	22,735	10		0	22,735-	10-
1998	83,659	17,651	21	346	0	17,305-	21-
1999	7,898	1,580	20		0	1,580-	20-
2000	637,129	30,266	5		0	30,266-	5-
2001	1,855,886	622	0	22,880	1	22,258	1
2002	236,569	18,210	8		0	18,210-	8-
2003	27,649	7,309	26		0	7,309-	26-
2004	291,157	6,237	2		0	6,237-	2-
2005	1,056,427	6,593	1		0	6,593-	1-
2006	4,438,499	195,466	4	7,197	0	188,269-	4-
2007	247,323	55,218	22	65,500	26	10,282	4
2008	1,158,799	5,420-	0	24,200	2	29,620	3
2009	139,301	12,955	9		0	12,955-	9-
2010	1,220,270	179,214	15	9,900	1	169,314-	14-
2011	154,644	14,282	9		0	14,282-	9-
2012	349,739	21,516	6		0	21,516-	6-
2013	194,312	21,251	11		0	21,251-	11-
2014	1,954,119	93,909	5		0	93,909-	5-
2015	2,107,686	24,844	1	407	0	24,437-	1-
TOTAL	17,027,930	731,206	4	139,479	1	591,728-	3-
THREE-YEAR MOVING AVERAGES							
96-98	316,841	15,718	5	3,132	1	12,586-	4-
97-99	107,215	13,989	13	115	0	13,873-	13-
98-00	242,895	16,499	7	115	0	16,384-	7-
99-01	833,638	10,823	1	7,627	1	3,196-	0
00-02	909,861	16,366	2	7,627	1	8,739-	1-
01-03	706,701	8,714	1	7,627	1	1,087-	0
02-04	185,125	10,585	6		0	10,585-	6-
03-05	458,411	6,713	1		0	6,713-	1-
04-06	1,928,694	69,432	4	2,399	0	67,033-	3-
05-07	1,914,083	85,759	4	24,232	1	61,527-	3-
06-08	1,948,207	81,755	4	32,299	2	49,456-	3-
07-09	515,141	20,918	4	29,900	6	8,982	2
08-10	839,457	62,250	7	11,367	1	50,883-	6-
09-11	504,738	68,817	14	3,300	1	65,517-	13-
10-12	574,884	71,671	12	3,300	1	68,371-	12-
11-13	232,898	19,016	8		0	19,016-	8-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	832,723	45,559	5		0	45,559-	5-
13-15	1,418,706	46,668	3	136	0	46,533-	3-
FIVE-YEAR AVERAGE							
11-15	952,100	35,161	4	81	0	35,079-	4-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	286,668		0		0		0
1997	190,854	221	0	24,789	13	24,568	13
1998	34,263	2,222	6	5,753	17	3,531	10
1999							
2000							
2001	41,641		0	3,456	8	3,456	8
2002	39,425		0		0		0
2003							
2004	79,988	8,891	11		0	8,891-	11-
2005	28,508	7,901	28		0	7,901-	28-
2006	1,727		0		0		0
2007	298,815	11,892	4		0	11,892-	4-
2008	34,287	7,385	22		0	7,385-	22-
2009	95,683	12,436	13		0	12,436-	13-
2010	38,832	4,275-	11-		0	4,275	11
2011	177,839	2,603	1		0	2,603-	1-
2012	67,738		0		0		0
2013	142,395		0		0		0
2014	4,460	19,317	433		0	19,317-	433-
2015	135,848	5,782	4	7,273	5	1,491	1
TOTAL	1,698,972	74,374	4	41,271	2	33,104-	2-
THREE-YEAR MOVING AVERAGES							
96-98	170,595	814	0	10,181	6	9,366	5
97-99	75,039	814	1	10,181	14	9,366	12
98-00	11,421	741	6	1,918	17	1,177	10
99-01	13,880		0	1,152	8	1,152	8
00-02	27,022		0	1,152	4	1,152	4
01-03	27,022		0	1,152	4	1,152	4
02-04	39,804	2,964	7		0	2,964-	7-
03-05	36,165	5,597	15		0	5,597-	15-
04-06	36,741	5,597	15		0	5,597-	15-
05-07	109,683	6,598	6		0	6,598-	6-
06-08	111,610	6,426	6		0	6,426-	6-
07-09	142,928	10,571	7		0	10,571-	7-
08-10	56,268	5,182	9		0	5,182-	9-
09-11	104,118	3,588	3		0	3,588-	3-
10-12	94,803	557-	1-		0	557	1
11-13	129,324	868	1		0	868-	1-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	71,531	6,439	9		0	6,439-	9-
13-15	94,234	8,366	9	2,424	3	5,942-	6-
FIVE-YEAR AVERAGE							
11-15	105,656	5,540	5	1,455	1	4,086-	4-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	9,950	14,722	148		0	14,722-	148-
2004							
2005							
2006	2,440	5,000	205		0	5,000-	205-
2007	15,969	40,300	252		0	40,300-	252-
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	28,359	60,022	212		0	60,022-	212-
THREE-YEAR MOVING AVERAGES							
03-05	3,317	4,907	148		0	4,907-	148-
04-06	813	1,667	205		0	1,667-	205-
05-07	6,136	15,100	246		0	15,100-	246-
06-08	6,136	15,100	246		0	15,100-	246-
07-09	5,323	13,433	252		0	13,433-	252-
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	97,493	14,624	15		0	14,624-	15-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	97,493	14,624	15		0	14,624-	15-
THREE-YEAR MOVING AVERAGES							
04-06	32,498	4,875	15		0	4,875-	15-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	1,822	510	28		0	510-	28-
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	1,822	510	28		0	510-	28-
THREE-YEAR MOVING AVERAGES							
02-04	607	170	28		0	170-	28-
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	2,825		0		0		0
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	2,825		0		0		0
THREE-YEAR MOVING AVERAGES							
03-05	942		0		0		0
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996		840				840-	
1997	3,259	14,971	459		0	14,971-	459-
1998							
1999							
2000	5,022	500	10		0	500-	10-
2001							
2002							
2003	11,226	561	5		0	561-	5-
2004	153		0		0		0
2005							
2006	23,108	65,086	282		0	65,086-	282-
2007	66,379	1,800	3		0	1,800-	3-
2008							
2009							
2010							
2011							
2012	1,342		0		0		0
2013							
2014	105,186	1,000	1		0	1,000-	1-
2015		5,000				5,000-	
TOTAL	215,675	89,758	42		0	89,758-	42-
THREE-YEAR MOVING AVERAGES							
96-98	1,086	5,270	485		0	5,270-	485-
97-99	1,086	4,990	459		0	4,990-	459-
98-00	1,674	167	10		0	167-	10-
99-01	1,674	167	10		0	167-	10-
00-02	1,674	167	10		0	167-	10-
01-03	3,742	187	5		0	187-	5-
02-04	3,793	187	5		0	187-	5-
03-05	3,793	187	5		0	187-	5-
04-06	7,754	21,696	280		0	21,696-	280-
05-07	29,829	22,296	75		0	22,296-	75-
06-08	29,829	22,296	75		0	22,296-	75-
07-09	22,126	600	3		0	600-	3-
08-10							
09-11							
10-12	447		0		0		0
11-13	447		0		0		0

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	35,509	333	1		0	333-	1-
13-15	35,062	2,000	6		0	2,000-	6-
FIVE-YEAR AVERAGE							
11-15	21,306	1,200	6		0	1,200-	6-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997	8,117		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004	440,794		0	223,241	51	223,241	51
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013	157,371		0		0		0
2014	50,277		0		0		0
2015	19,985	59,704	299		0	59,704-	299-
TOTAL	676,544	59,704	9	223,241	33	163,537	24
THREE-YEAR MOVING AVERAGES							
97-99	2,706		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04	146,931		0	74,414	51	74,414	51
03-05	146,931		0	74,414	51	74,414	51
04-06	146,931		0	74,414	51	74,414	51
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13	52,457		0		0		0

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	69,216		0		0		0
13-15	75,878	19,901	26		0	19,901-	26-
FIVE-YEAR AVERAGE							
11-15	45,527	11,941	26		0	11,941-	26-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,101,902	48,500	4		0	48,500-	4-
1997	1,217,752	34,450	3	43,109	4	8,659	1
1998							
1999	17,754	1,200	7		0	1,200-	7-
2000							
2001	30,094	3,575	12		0	3,575-	12-
2002	83,192	45,316	54		0	45,316-	54-
2003							
2004							
2005							
2006							
2007	25,588	2,610	10		0	2,610-	10-
2008	66,759	3,338	5		0	3,338-	5-
2009							
2010	1,074,340		0		0		0
2011	19,724		0		0		0
2012	20,516	319,744			0	319,744-	
2013	129,570		0		0		0
2014	397,872	64,000	16		0	64,000-	16-
2015	253,951	50,000	20		0	50,000-	20-
TOTAL	4,439,014	572,733	13	43,109	1	529,624-	12-
THREE-YEAR MOVING AVERAGES							
96-98	773,218	27,650	4	14,370	2	13,280-	2-
97-99	411,835	11,883	3	14,370	3	2,486	1
98-00	5,918	400	7		0	400-	7-
99-01	15,949	1,592	10		0	1,592-	10-
00-02	37,762	16,297	43		0	16,297-	43-
01-03	37,762	16,297	43		0	16,297-	43-
02-04	27,731	15,105	54		0	15,105-	54-
03-05							
04-06							
05-07	8,529	870	10		0	870-	10-
06-08	30,782	1,983	6		0	1,983-	6-
07-09	30,782	1,983	6		0	1,983-	6-
08-10	380,366	1,113	0		0	1,113-	0
09-11	364,688		0		0		0
10-12	371,527	106,581	29		0	106,581-	29-
11-13	56,603	106,581	188		0	106,581-	188-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	182,653	127,915	70		0	127,915-	70-
13-15	260,464	38,000	15		0	38,000-	15-
FIVE-YEAR AVERAGE							
11-15	164,327	86,749	53		0	86,749-	53-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 344.01 GENERATORS - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	226,769	873	0		0	873-	0
2007							
2008							
2009	790,458		0		0		0
2010	2,027,152		0		0		0
2011	1,256,352	112,292	9	10,500	1	101,792-	8-
2012	821,104		0		0		0
2013	2,913,407	736,234	25		0	736,234-	25-
2014	9,009,872	1,640,922	18	3,500	0	1,637,422-	18-
2015	6,840,287	456,327	7		0	456,327-	7-
TOTAL	23,885,402	2,946,648	12	14,000	0	2,932,648-	12-
THREE-YEAR MOVING AVERAGES							
06-08	75,590	291	0		0	291-	0
07-09	263,486		0		0		0
08-10	939,203		0		0		0
09-11	1,357,987	37,431	3	3,500	0	33,931-	2-
10-12	1,368,203	37,431	3	3,500	0	33,931-	2-
11-13	1,663,621	282,842	17	3,500	0	279,342-	17-
12-14	4,248,128	792,385	19	1,167	0	791,219-	19-
13-15	6,254,522	944,494	15	1,167	0	943,328-	15-
FIVE-YEAR AVERAGE							
11-15	4,168,205	589,155	14	2,800	0	586,355-	14-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	171,163		0		0		0
1997	175,609		0		0		0
1998							
1999							
2000							
2001	63,752	6,000	9		0	6,000-	9-
2002	86,137		0	26,250	30	26,250	30
2003	21,969		0		0		0
2004	19,936	1,110	6		0	1,110-	6-
2005	84,596	7,001	8		0	7,001-	8-
2006							
2007							
2008	43,628	1,010	2		0	1,010-	2-
2009	359,409		0		0		0
2010							
2011	108,266	1,541	1		0	1,541-	1-
2012	29,784		0		0		0
2013							
2014	252,862	64,730	26		0	64,730-	26-
2015	484,512		0		0		0
TOTAL	1,901,623	81,392	4	26,250	1	55,142-	3-
THREE-YEAR MOVING AVERAGES							
96-98	115,591		0		0		0
97-99	58,536		0		0		0
98-00							
99-01	21,251	2,000	9		0	2,000-	9-
00-02	49,963	2,000	4	8,750	18	6,750	14
01-03	57,286	2,000	3	8,750	15	6,750	12
02-04	42,681	370	1	8,750	21	8,380	20
03-05	42,167	2,704	6		0	2,704-	6-
04-06	34,844	2,704	8		0	2,704-	8-
05-07	28,199	2,334	8		0	2,334-	8-
06-08	14,543	337	2		0	337-	2-
07-09	134,346	337	0		0	337-	0
08-10	134,346	337	0		0	337-	0
09-11	155,892	514	0		0	514-	0
10-12	46,017	514	1		0	514-	1-
11-13	46,017	514	1		0	514-	1-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	94,215	21,577	23		0	21,577-	23-
13-15	245,791	21,577	9		0	21,577-	9-
FIVE-YEAR AVERAGE							
11-15	175,085	13,254	8		0	13,254-	8-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013	23,112		0		0		0
2014	70,204	7,228	10		0	7,228-	10-
2015	37,662	1,712	5		0	1,712-	5-
TOTAL	130,978	8,940	7		0	8,940-	7-
THREE-YEAR MOVING AVERAGES							
13-15	43,659	2,980	7		0	2,980-	7-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	62,460	20,000	32		0	20,000-	32-
2004	9,737		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	72,197	20,000	28		0	20,000-	28-
THREE-YEAR MOVING AVERAGES							
03-05	24,066	6,667	28		0	6,667-	28-
04-06	3,246		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	10,010	51	1		0	51-	1-
1997	3,301	1,106	34		0	1,106-	34-
1998							
1999							
2000	67,189		0		0		0
2001							
2002	25,472		0		0		0
2003	65,310		0		0		0
2004							
2005							
2006	115,579		0		0		0
2007							
2008							
2009							
2010	67,591	4,368	6		0	4,368-	6-
2011							
2012	21,424	3,337	16		0	3,337-	16-
2013	24,579	636	3		0	636-	3-
2014	67,190	29,905	45		0	29,905-	45-
2015	85,996	6,399	7		0	6,399-	7-
TOTAL	553,641	45,801	8		0	45,801-	8-
THREE-YEAR MOVING AVERAGES							
96-98	4,437	386	9		0	386-	9-
97-99	1,100	369	34		0	369-	34-
98-00	22,396		0		0		0
99-01	22,396		0		0		0
00-02	30,887		0		0		0
01-03	30,261		0		0		0
02-04	30,261		0		0		0
03-05	21,770		0		0		0
04-06	38,526		0		0		0
05-07	38,526		0		0		0
06-08	38,526		0		0		0
07-09							
08-10	22,530	1,456	6		0	1,456-	6-
09-11	22,530	1,456	6		0	1,456-	6-
10-12	29,672	2,568	9		0	2,568-	9-
11-13	15,334	1,324	9		0	1,324-	9-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	37,731	11,292	30		0	11,292-	30-
13-15	59,255	12,313	21		0	12,313-	21-
FIVE-YEAR AVERAGE							
11-15	39,838	8,055	20		0	8,055-	20-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,437,083	82,217	6	17,005	1	65,212-	5-
1997	2,336,610	202,488	9		0	202,488-	9-
1998	792,086	9,721	1		0	9,721-	1-
1999	596,871	80,296	13	53,901	9	26,395-	4-
2000	151,280	21,587	14		0	21,587-	14-
2001	530,689	89,542	17		0	89,542-	17-
2002	557,919	44,064	8		0	44,064-	8-
2003	259,174	18,830	7		0	18,830-	7-
2004	201,078	10,836	5	199,469	99	188,633	94
2005	3,033,825	229,293	8	198,802	7	30,491-	1-
2006	2,080,831	73,977	4		0	73,977-	4-
2007	2,431,453	247,110	10	1,868	0	245,243-	10-
2008	633,349	242,317	38	95,874	15	146,442-	23-
2009	3,707,014	159,720	4	214,694	6	54,974	1
2010	824,796	55,123	7		0	55,123-	7-
2011	932,667	177,495	19		0	177,495-	19-
2012	781,899	75,079	10		0	75,079-	10-
2013	6,090,918	363,453	6	3,459-	0	366,912-	6-
2014	1,830,047	165,379	9	4,715	0	160,664-	9-
2015	4,390,831	286,533	7	118,780	3	167,754-	4-
TOTAL	33,600,420	2,635,060	8	901,649	3	1,733,411-	5-
THREE-YEAR MOVING AVERAGES							
96-98	1,521,926	98,142	6	5,668	0	92,474-	6-
97-99	1,241,856	97,502	8	17,967	1	79,535-	6-
98-00	513,412	37,201	7	17,967	3	19,234-	4-
99-01	426,280	63,808	15	17,967	4	45,841-	11-
00-02	413,296	51,731	13		0	51,731-	13-
01-03	449,261	50,812	11		0	50,812-	11-
02-04	339,390	24,577	7	66,490	20	41,913	12
03-05	1,164,692	86,320	7	132,757	11	46,437	4
04-06	1,771,911	104,702	6	132,757	7	28,055	2
05-07	2,515,370	183,460	7	66,890	3	116,570-	5-
06-08	1,715,211	187,801	11	32,581	2	155,221-	9-
07-09	2,257,272	216,382	10	104,145	5	112,237-	5-
08-10	1,721,720	152,387	9	103,523	6	48,864-	3-
09-11	1,821,492	130,779	7	71,565	4	59,215-	3-
10-12	846,454	102,566	12		0	102,566-	12-
11-13	2,601,828	205,342	8	1,153-	0	206,495-	8-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	2,900,954	201,304	7	419	0	200,885-	7-
13-15	4,103,932	271,788	7	40,012	1	231,776-	6-
FIVE-YEAR AVERAGE							
11-15	2,805,272	213,588	8	24,007	1	189,581-	7-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997	86,225	4,454	5		0	4,454-	5-
1998	6,560	1,596	24		0	1,596-	24-
1999	36,541	43,099	118		0	43,099-	118-
2000	5,667		0		0		0
2001	22,541		0		0		0
2002	138,883	24,421	18	5,000	4	19,421-	14-
2003							
2004							
2005	84,078		0		0		0
2006	267,759	58,298	22		0	58,298-	22-
2007	201,301	222,113	110		0	222,113-	110-
2008							
2009	4,158	347	8		0	347-	8-
2010	96,420	662	1		0	662-	1-
2011							
2012	12,872		0		0		0
2013		55,350				55,350-	
2014	18,609		0		0		0
2015	5,503		0		0		0
TOTAL	987,117	410,340	42	5,000	1	405,340-	41-
THREE-YEAR MOVING AVERAGES							
97-99	43,109	16,383	38		0	16,383-	38-
98-00	16,256	14,898	92		0	14,898-	92-
99-01	21,583	14,366	67		0	14,366-	67-
00-02	55,697	8,140	15	1,667	3	6,474-	12-
01-03	53,808	8,140	15	1,667	3	6,474-	12-
02-04	46,294	8,140	18	1,667	4	6,474-	14-
03-05	28,026		0		0		0
04-06	117,279	19,433	17		0	19,433-	17-
05-07	184,379	93,471	51		0	93,471-	51-
06-08	156,353	93,471	60		0	93,471-	60-
07-09	68,486	74,153	108		0	74,153-	108-
08-10	33,526	336	1		0	336-	1-
09-11	33,526	336	1		0	336-	1-
10-12	36,431	221	1		0	221-	1-
11-13	4,291	18,450	430		0	18,450-	430-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	10,494	18,450	176		0	18,450-	176-
13-15	8,038	18,450	230		0	18,450-	230-
FIVE-YEAR AVERAGE							
11-15	7,397	11,070	150		0	11,070-	150-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	843,195	692,675	82	50,264	6	642,411-	76-
1997	561,287	293,331	52	85,604	15	207,727-	37-
1998	55,491	62,686	113		0	62,686-	113-
1999	932,221	606,881	65	222,063	24	384,818-	41-
2000	108,853-	75,546	69-		0	75,546-	69
2001	54,221	52,194	96	8,518	16	43,676-	81-
2002	780,623	142,678	18		0	142,678-	18-
2003	679,853	201,223	30		0	201,223-	30-
2004	181,452	138,437	76		0	138,437-	76-
2005	576,550	180,735	31	6,100	1	174,635-	30-
2006	1,127,164	434,223	39		0	434,223-	39-
2007	1,565,189	1,736,123	111		0	1,736,123-	111-
2008	211,903	162,010	76		0	162,010-	76-
2009	1,183,218	152,338	13		0	152,338-	13-
2010	2,077,581	507,213	24		0	507,213-	24-
2011	726,327	250,969	35		0	250,969-	35-
2012	419,971	177,436	42		0	177,436-	42-
2013	712,842	241,514	34		0	241,514-	34-
2014	1,552,256	121,799	8	8	0	121,791-	8-
2015	3,980,666	627,749	16	86,321	2	541,427-	14-
TOTAL	18,113,158	6,857,760	38	458,878	3	6,398,882-	35-
THREE-YEAR MOVING AVERAGES							
96-98	486,658	349,564	72	45,289	9	304,275-	63-
97-99	516,333	320,966	62	102,556	20	218,410-	42-
98-00	292,953	248,371	85	74,021	25	174,350-	60-
99-01	292,530	244,874	84	76,860	26	168,013-	57-
00-02	241,997	90,139	37	2,839	1	87,300-	36-
01-03	504,899	132,032	26	2,839	1	129,192-	26-
02-04	547,309	160,779	29		0	160,779-	29-
03-05	479,285	173,465	36	2,033	0	171,432-	36-
04-06	628,389	251,132	40	2,033	0	249,099-	40-
05-07	1,089,634	783,694	72	2,033	0	781,661-	72-
06-08	968,085	777,452	80		0	777,452-	80-
07-09	986,770	683,490	69		0	683,490-	69-
08-10	1,157,568	273,854	24		0	273,854-	24-
09-11	1,329,042	303,507	23		0	303,507-	23-
10-12	1,074,626	311,872	29		0	311,872-	29-
11-13	619,713	223,306	36		0	223,306-	36-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	895,023	180,250	20	3	0	180,247-	20-
13-15	2,081,921	330,354	16	28,776	1	301,577-	14-
FIVE-YEAR AVERAGE							
11-15	1,478,412	283,893	19	17,266	1	266,627-	18-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	323,847	361,845	112	139,069	43	222,776-	69-
1997	1,093,679	382,233	35	65,036	6	317,197-	29-
1998	118,587	209,507	177	17,752	15	191,755-	162-
1999	1,147,282	467,483	41	447,849	39	19,634-	2-
2000	2,434	34,196			0	34,196-	
2001	7,597	25,108	330		0	25,108-	330-
2002	845,423	156,496	19	4,346	1	152,150-	18-
2003	2		0		0		0
2004							
2005	8,123	33,204	409		0	33,204-	409-
2006	6,785	4,928	73		0	4,928-	73-
2007	1,056,692	1,201,847	114		0	1,201,847-	114-
2008	56,420	23,209	41		0	23,209-	41-
2009	508,529	43,542	9		0	43,542-	9-
2010	983,950	461,528	47		0	461,528-	47-
2011	108,198	260,567	241		0	260,567-	241-
2012	513,116	18,300	4		0	18,300-	4-
2013	966,201	609,079	63		0	609,079-	63-
2014	238,946	78,330	33	10,471	4	67,860-	28-
2015	2,384,214	196,106	8	57,548	2	138,558-	6-
TOTAL	10,370,025	4,567,509	44	742,070	7	3,825,439-	37-
THREE-YEAR MOVING AVERAGES							
96-98	512,038	317,862	62	73,952	14	243,909-	48-
97-99	786,516	353,074	45	176,879	22	176,195-	22-
98-00	422,768	237,062	56	155,200	37	81,862-	19-
99-01	385,771	175,596	46	149,283	39	26,313-	7-
00-02	285,151	71,933	25	1,449	1	70,485-	25-
01-03	284,341	60,535	21	1,449	1	59,086-	21-
02-04	281,808	52,165	19	1,449	1	50,717-	18-
03-05	2,708	11,068	409		0	11,068-	409-
04-06	4,969	12,711	256		0	12,711-	256-
05-07	357,200	413,326	116		0	413,326-	116-
06-08	373,299	409,995	110		0	409,995-	110-
07-09	540,547	422,866	78		0	422,866-	78-
08-10	516,300	176,093	34		0	176,093-	34-
09-11	533,559	255,213	48		0	255,213-	48-
10-12	535,088	246,799	46		0	246,799-	46-
11-13	529,172	295,982	56		0	295,982-	56-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	572,754	235,236	41	3,490	1	231,746-	40-
13-15	1,196,454	294,505	25	22,673	2	271,832-	23-
FIVE-YEAR AVERAGE							
11-15	842,135	232,476	28	13,604	2	218,873-	26-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	38,340	8,884	23		0	8,884-	23-
1997	30,867	12,081	39		0	12,081-	39-
1998	512		0		0		0
1999	428		0		0		0
2000				192		192	
2001	608		0		0		0
2002	19,333	2,845	15		0	2,845-	15-
2003	23,314		0		0		0
2004							
2005							
2006	61,795	14,541	24		0	14,541-	24-
2007	6,232	1,000	16		0	1,000-	16-
2008	6,445	7,762	120		0	7,762-	120-
2009	3,459	639	18	28	1	610-	18-
2010	40,094	1,000	2		0	1,000-	2-
2011	45,683	1,162	3		0	1,162-	3-
2012	70,060	40,520	58		0	40,520-	58-
2013	25,954	1,874	7		0	1,874-	7-
2014	35,745	4,873	14		0	4,873-	14-
2015	16,422	21,233	129	2,846-	17-	24,079-	147-
TOTAL	425,290	118,414	28	2,626-	1-	121,040-	28-
THREE-YEAR MOVING AVERAGES							
96-98	23,240	6,988	30		0	6,988-	30-
97-99	10,602	4,027	38		0	4,027-	38-
98-00	313		0	64	20	64	20
99-01	345		0	64	19	64	19
00-02	6,647	948	14	64	1	884-	13-
01-03	14,418	948	7		0	948-	7-
02-04	14,216	948	7		0	948-	7-
03-05	7,771		0		0		0
04-06	20,598	4,847	24		0	4,847-	24-
05-07	22,676	5,180	23		0	5,180-	23-
06-08	24,824	7,768	31		0	7,768-	31-
07-09	5,379	3,134	58	9	0	3,124-	58-
08-10	16,666	3,134	19	9	0	3,124-	19-
09-11	29,745	934	3	9	0	924-	3-
10-12	51,945	14,227	27		0	14,227-	27-
11-13	47,232	14,519	31		0	14,519-	31-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	43,919	15,756	36		0	15,756-	36-
13-15	26,040	9,327	36	949-	4-	10,276-	39-
FIVE-YEAR AVERAGE							
11-15	38,773	13,933	36	569-	1-	14,502-	37-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,463,018	257,246	18	45,741	3	211,505-	14-
1997	1,924,222	337,849	18	111,356	6	226,493-	12-
1998	952,506	220,203	23	114,413	12	105,790-	11-
1999	868,878	261,868	30	10,110	1	251,758-	29-
2000	69,646	18,469	27	45,608	65	27,139	39
2001	1,442,060	136,288	9		0	136,288-	9-
2002	878,035	150,119	17		0	150,119-	17-
2003	767,888	4,076	1		0	4,076-	1-
2004	729,976	114,890	16	92	0	114,798-	16-
2005	1,755,162		0		0		0
2006	1,781,233	165,107	9	362,375	20	197,268	11
2007	3,257,519	459,401	14	11,941	0	447,460-	14-
2008	2,201,420	385,366	18	107,149	5	278,217-	13-
2009	1,900,588	438,585	23	71,828	4	366,757-	19-
2010	3,101,944	183,923	6	16,305	1	167,618-	5-
2011	1,130,252	151,097	13	4,500	0	146,597-	13-
2012	2,511,812	129,161	5	10,652	0	118,510-	5-
2013	1,679,116	293,951	18	39,229	2	254,722-	15-
2014	1,085,185	293,178	27	23,797	2	269,381-	25-
2015	1,609,501	143,463	9	6,053	0	137,409-	9-
TOTAL	31,109,959	4,144,239	13	981,148	3	3,163,091-	10-
THREE-YEAR MOVING AVERAGES							
96-98	1,446,582	271,766	19	90,503	6	181,263-	13-
97-99	1,248,535	273,307	22	78,626	6	194,680-	16-
98-00	630,343	166,847	26	56,710	9	110,136-	17-
99-01	793,528	138,875	18	18,573	2	120,302-	15-
00-02	796,580	101,625	13	15,203	2	86,423-	11-
01-03	1,029,328	96,828	9		0	96,828-	9-
02-04	791,966	89,695	11	31	0	89,664-	11-
03-05	1,084,342	39,655	4	31	0	39,624-	4-
04-06	1,422,124	93,332	7	120,822	8	27,490	2
05-07	2,264,638	208,169	9	124,772	6	83,397-	4-
06-08	2,413,391	336,625	14	160,488	7	176,136-	7-
07-09	2,453,176	427,784	17	63,639	3	364,145-	15-
08-10	2,401,317	335,958	14	65,094	3	270,864-	11-
09-11	2,044,262	257,868	13	30,878	2	226,991-	11-
10-12	2,248,003	154,727	7	10,486	0	144,242-	6-
11-13	1,773,726	191,403	11	18,127	1	173,276-	10-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	1,758,704	238,763	14	24,559	1	214,204-	12-
13-15	1,457,934	243,530	17	23,026	2	220,504-	15-
FIVE-YEAR AVERAGE							
11-15	1,603,173	202,170	13	16,846	1	185,324-	12-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	370,156	280,119	76	56,824	15	223,295-	60-
1997	865,669	550,564	64	255,518	30	295,046-	34-
1998	539,965	293,569	54	73,593	14	219,976-	41-
1999	881,789	581,204	66	102,874	12	478,330-	54-
2000	651,881	416,179	64	58,543	9	357,636-	55-
2001	799,239	612,297	77	48,536	6	563,761-	71-
2002	1,294,324	950,501	73	41,468	3	909,033-	70-
2003	49,361	33,930	69		0	33,930-	69-
2004	422,466	289,634	69	2,448	1	287,185-	68-
2005	1,542,137	807,294	52	112,456	7	694,838-	45-
2006	3,478,763	1,873,272	54	231,091	7	1,642,180-	47-
2007	1,403,394	651,683	46	18,737	1	632,946-	45-
2008	1,877,959	837,806	45	21,399	1	816,407-	43-
2009	3,407,058	2,092,284	61	3,596	0	2,088,687-	61-
2010	2,298,560	1,203,240	52	39	0	1,203,201-	52-
2011	2,327,205	995,635	43	2,125	0	993,510-	43-
2012	2,292,265	2,494,816	109	1,788	0	2,493,028-	109-
2013	1,742,914	1,658,592	95	9,095-	1-	1,667,687-	96-
2014	1,728,937	4,230,344	245	482	0	4,229,862-	245-
2015	1,349,560	2,563,259	190		0	2,563,259-	190-
TOTAL	29,323,602	23,416,222	80	1,022,422	3	22,393,800-	76-
THREE-YEAR MOVING AVERAGES							
96-98	591,930	374,751	63	128,645	22	246,106-	42-
97-99	762,474	475,112	62	143,995	19	331,117-	43-
98-00	691,212	430,317	62	78,337	11	351,981-	51-
99-01	777,636	536,560	69	69,984	9	466,576-	60-
00-02	915,148	659,659	72	49,516	5	610,143-	67-
01-03	714,308	532,243	75	30,001	4	502,241-	70-
02-04	588,717	424,688	72	14,639	2	410,049-	70-
03-05	671,321	376,952	56	38,301	6	338,651-	50-
04-06	1,814,456	990,066	55	115,332	6	874,735-	48-
05-07	2,141,431	1,110,749	52	120,761	6	989,988-	46-
06-08	2,253,372	1,120,920	50	90,409	4	1,030,511-	46-
07-09	2,229,470	1,193,924	54	14,577	1	1,179,347-	53-
08-10	2,527,859	1,377,777	55	8,345	0	1,369,432-	54-
09-11	2,677,608	1,430,386	53	1,920	0	1,428,466-	53-
10-12	2,306,010	1,564,564	68	1,317	0	1,563,246-	68-
11-13	2,120,795	1,716,348	81	1,728-	0	1,718,075-	81-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	1,921,372	2,794,584	145	2,275-	0	2,796,859-	146-
13-15	1,607,137	2,817,399	175	2,871-	0	2,820,270-	175-
FIVE-YEAR AVERAGE							
11-15	1,888,176	2,388,529	126	940-	0	2,389,470-	127-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,280,464	298,478	23	112,983	9	185,495-	14-
1997	3,272,140	1,263,150	39	492,243	15	770,907-	24-
1998	1,530,705	488,544	32	252,539	16	236,005-	15-
1999	2,174,773	822,646	38	102,195	5	720,451-	33-
2000	1,687,561	709,231	42	75,694	4	633,537-	38-
2001	2,062,601	937,219	45	245,981	12	691,238-	34-
2002	4,066,556	1,560,189	38	446,788	11	1,113,401-	27-
2003	176,203	103,207	59		0	103,207-	59-
2004	834,577	400,338	48	113,244	14	287,094-	34-
2005	3,141,050	1,653,399	53	279,207	9	1,374,192-	44-
2006	4,297,844	3,660,763	85	468,874	11	3,191,890-	74-
2007	3,532,171	1,872,768	53	302,269	9	1,570,499-	44-
2008	3,163,613	2,568,578	81	558,470	18	2,010,109-	64-
2009	5,179,229	3,305,473	64	578,165	11	2,727,308-	53-
2010	4,136,482	1,866,977	45	394,791	10	1,472,186-	36-
2011	3,937,141	1,386,466	35	257,139	7	1,129,327-	29-
2012	4,936,625	3,207,935	65	405,992	8	2,801,943-	57-
2013	4,817,551	2,805,669	58	665,373	14	2,140,295-	44-
2014	5,174,072	4,951,248	96	200,193	4	4,751,056-	92-
2015	5,033,144	2,794,619	56	274,355	5	2,520,264-	50-
TOTAL	64,434,501	36,656,899	57	6,226,495	10	30,430,404-	47-
THREE-YEAR MOVING AVERAGES							
96-98	2,027,770	683,391	34	285,922	14	397,469-	20-
97-99	2,325,873	858,113	37	282,326	12	575,788-	25-
98-00	1,797,680	673,474	37	143,476	8	529,998-	29-
99-01	1,974,978	823,032	42	141,290	7	681,742-	35-
00-02	2,605,573	1,068,880	41	256,154	10	812,725-	31-
01-03	2,101,787	866,872	41	230,923	11	635,949-	30-
02-04	1,692,445	687,911	41	186,677	11	501,234-	30-
03-05	1,383,943	718,981	52	130,817	9	588,164-	42-
04-06	2,757,823	1,904,833	69	287,108	10	1,617,725-	59-
05-07	3,657,022	2,395,644	66	350,117	10	2,045,527-	56-
06-08	3,664,543	2,700,703	74	443,204	12	2,257,499-	62-
07-09	3,958,338	2,582,273	65	479,635	12	2,102,639-	53-
08-10	4,159,775	2,580,343	62	510,475	12	2,069,868-	50-
09-11	4,417,617	2,186,305	49	410,032	9	1,776,274-	40-
10-12	4,336,749	2,153,793	50	352,641	8	1,801,152-	42-
11-13	4,563,772	2,466,690	54	442,835	10	2,023,855-	44-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	4,976,083	3,654,951	73	423,853	9	3,231,098-	65-
13-15	5,008,256	3,517,179	70	379,974	8	3,137,205-	63-
FIVE-YEAR AVERAGE							
11-15	4,779,707	3,029,188	63	360,610	8	2,668,577-	56-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	19,454	29,532	152	201	1	29,331-	151-
1997	95,091	19,814	21	33,979	36	14,165	15
1998	16,768	364	2	58	0	306-	2-
1999	9,174	3,179	35	20	0	3,159-	34-
2000	383	274	72	865	226	591	154
2001	63,550	16,429	26	11	0	16,418-	26-
2002	56,316	19,711	35		0	19,711-	35-
2003	17,130	8,295	48		0	8,295-	48-
2004	44,570	22,583	51		0	22,583-	51-
2005	27,500	28,275	103		0	28,275-	103-
2006	197,456	20,409	10	1,527	1	18,882-	10-
2007	19,364	111,099	574	882	5	110,218-	569-
2008	73,903	75,213	102		0	75,213-	102-
2009	61,534	18,731	30		0	18,731-	30-
2010	94,515	5,272	6		0	5,272-	6-
2011	67,761	26,822	40		0	26,822-	40-
2012	91,989	62,387	68		0	62,387-	68-
2013	78,395	43,941	56		0	43,941-	56-
2014	108,589	164,560	152	186	0	164,374-	151-
2015	120,813	53,661	44		0	53,661-	44-
TOTAL	1,264,254	730,551	58	37,728	3	692,822-	55-
THREE-YEAR MOVING AVERAGES							
96-98	43,771	16,570	38	11,413	26	5,157-	12-
97-99	40,344	7,786	19	11,352	28	3,567	9
98-00	8,775	1,272	14	314	4	958-	11-
99-01	24,369	6,627	27	299	1	6,329-	26-
00-02	40,083	12,138	30	292	1	11,846-	30-
01-03	45,665	14,812	32	4	0	14,808-	32-
02-04	39,339	16,863	43		0	16,863-	43-
03-05	29,733	19,718	66		0	19,718-	66-
04-06	89,842	23,756	26	509	1	23,247-	26-
05-07	81,440	53,261	65	803	1	52,458-	64-
06-08	96,908	68,907	71	803	1	68,104-	70-
07-09	51,600	68,348	132	294	1	68,054-	132-
08-10	76,650	33,072	43		0	33,072-	43-
09-11	74,603	16,942	23		0	16,942-	23-
10-12	84,755	31,494	37		0	31,494-	37-
11-13	79,382	44,383	56		0	44,383-	56-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	92,991	90,296	97	62	0	90,234-	97-
13-15	102,599	87,387	85	62	0	87,325-	85-
FIVE-YEAR AVERAGE							
11-15	93,509	70,274	75	37	0	70,237-	75-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	130,378	73,616	56	26,893	21	46,723-	36-
1997	297,991	220,872	74	220,937	74	65	0
1998	143,777	34,863	24	71,456	50	36,593	25
1999	190,479	89,475	47	21,661	11	67,814-	36-
2000	303,160	102,213	34	17,216	6	84,997-	28-
2001	275,950	96,843	35	49,464	18	47,379-	17-
2002	459,442	187,361	41	66,175	14	121,186-	26-
2003	151,286	27,117	18	4,332	3	22,785-	15-
2004	198,745	41,759	21		0	41,759-	21-
2005	1,439,610	105,919	7	23,948	2	81,971-	6-
2006	1,743,316	850,557	49	44,156	3	806,401-	46-
2007	978,696	499,818	51	32,825	3	466,993-	48-
2008	2,386,621	715,767	30	42,318	2	673,449-	28-
2009	1,437,467	499,173	35	165,482	12	333,690-	23-
2010	1,343,570	377,330	28	121,751	9	255,578-	19-
2011	2,175,390	291,511	13	62,027	3	229,484-	11-
2012	1,894,101	822,084	43	97,940	5	724,144-	38-
2013	3,526,086	941,899	27	223,139	6	718,760-	20-
2014	5,200,017	2,005,774	39	135,247	3	1,870,527-	36-
2015	3,357,342	2,063,254	61	334,133	10	1,729,121-	52-
TOTAL	27,633,427	10,047,204	36	1,761,100	6	8,286,104-	30-
THREE-YEAR MOVING AVERAGES							
96-98	190,715	109,784	58	106,429	56	3,355-	2-
97-99	210,749	115,070	55	104,685	50	10,385-	5-
98-00	212,472	75,517	36	36,778	17	38,739-	18-
99-01	256,530	96,177	37	29,447	11	66,730-	26-
00-02	346,184	128,806	37	44,285	13	84,521-	24-
01-03	295,559	103,774	35	39,990	14	63,783-	22-
02-04	269,824	85,412	32	23,502	9	61,910-	23-
03-05	596,547	58,265	10	9,427	2	48,838-	8-
04-06	1,127,224	332,745	30	22,701	2	310,044-	28-
05-07	1,387,207	485,431	35	33,643	2	451,788-	33-
06-08	1,702,878	688,714	40	39,766	2	648,948-	38-
07-09	1,600,928	571,586	36	80,208	5	491,377-	31-
08-10	1,722,553	530,756	31	109,850	6	420,906-	24-
09-11	1,652,143	389,338	24	116,420	7	272,918-	17-
10-12	1,804,354	496,975	28	93,906	5	403,069-	22-
11-13	2,531,859	685,165	27	127,702	5	557,463-	22-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	3,540,068	1,256,586	35	152,109	4	1,104,477-	31-
13-15	4,027,815	1,670,309	41	230,840	6	1,439,469-	36-
FIVE-YEAR AVERAGE							
11-15	3,230,587	1,224,904	38	170,497	5	1,054,407-	33-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	164,096	9,334	6	4,206	3	5,128-	3-
1997	667,294	50,511	8	15,606	2	34,905-	5-
1998	515,615	4,448	1	20,447	4	15,999	3
1999	2,001,779	5,364	0	63,936	3	58,572	3
2000	46,225	78	0	3,550	8	3,472	8
2001	27,475	2,317	8	7,728	28	5,411	20
2002	36,896		0	4,065	11	4,065	11
2003	4,906,263	44,241	1	102,111	2	57,870	1
2004		5,498				5,498-	
2005	7,541,407	87,946-	1-	168,343	2	256,289	3
2006	2,887,242	3,533	0	258,370	9	254,836	9
2007	2,751,748	16,437	1	394,306	14	377,869	14
2008	2,184,567		0	600,694	27	600,694	27
2009	2,417,466	4,123	0	1,166,347	48	1,162,225	48
2010	3,443,225	3,837	0	770,712	22	766,876	22
2011	2,741,723		0	997,427	36	997,427	36
2012	2,980,819	12,012	0	919,164	31	907,152	30
2013	5,524,251	1,047,813	19	970,828	18	76,985-	1-
2014	4,578,972	2,465,775	54	1,757,585	38	708,190-	15-
2015	3,536,116	1,238,344	35	539,097	15	699,247-	20-
TOTAL	48,953,179	4,825,719	10	8,764,522	18	3,938,803	8
THREE-YEAR MOVING AVERAGES							
96-98	449,002	21,431	5	13,420	3	8,011-	2-
97-99	1,061,563	20,108	2	33,330	3	13,222	1
98-00	854,540	3,297	0	29,311	3	26,014	3
99-01	691,826	2,586	0	25,071	4	22,485	3
00-02	36,865	798	2	5,114	14	4,316	12
01-03	1,656,878	15,519	1	37,968	2	22,449	1
02-04	1,647,720	16,580	1	35,392	2	18,812	1
03-05	4,149,223	12,736-	0	90,151	2	102,887	2
04-06	3,476,217	26,305-	1-	142,238	4	168,542	5
05-07	4,393,466	22,659-	1-	273,673	6	296,331	7
06-08	2,607,852	6,657	0	417,790	16	411,133	16
07-09	2,451,260	6,853	0	720,449	29	713,596	29
08-10	2,681,753	2,653	0	845,918	32	843,265	31
09-11	2,867,471	2,653	0	978,162	34	975,509	34
10-12	3,055,256	5,283	0	895,768	29	890,485	29
11-13	3,748,931	353,275	9	962,473	26	609,198	16

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	4,361,347	1,175,200	27	1,215,859	28	40,659	1
13-15	4,546,446	1,583,977	35	1,089,170	24	494,807-	11-
FIVE-YEAR AVERAGE							
11-15	3,872,376	952,789	25	1,036,820	27	84,031	2

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	31,267	53,777	172	1,086	3	52,691-	169-
1997	43,136	90,367	209	3,310	8	87,057-	202-
1998	69,079	156,295	226	16,441	24	139,854-	202-
1999	29,524	143,478	486	4,726	16	138,752-	470-
2000	70,850	156,823	221	6,023	9	150,800-	213-
2001	77,044	129,360	168	5,846	8	123,514-	160-
2002	272,192	224,638	83	115	0	224,523-	82-
2003	69	146	212		0	146-	212-
2004	164		0		0	-	0
2005	37,637	28,690	76		0	28,690-	76-
2006	434,992	523,898	120	285	0	523,613-	120-
2007	136,339	339,075	249	776	1	338,300-	248-
2008	132,890	350,377	264	551	0	349,826-	263-
2009	269,423	306,999	114		0	306,999-	114-
2010	145,229	361,946	249		0	361,946-	249-
2011	142,189	249,659	176		0	249,659-	176-
2012	149,775	370,012	247		0	370,012-	247-
2013	154,368	244,471	158		0	244,471-	158-
2014	217,714	1,066,318	490	7,300	3	1,059,018-	486-
2015	275,102	543,709	198		0	543,709-	198-
TOTAL	2,688,982	5,340,039	199	46,460	2	5,293,579-	197-
THREE-YEAR MOVING AVERAGES							
96-98	47,827	100,146	209	6,946	15	93,201-	195-
97-99	47,246	130,047	275	8,159	17	121,888-	258-
98-00	56,484	152,199	269	9,063	16	143,135-	253-
99-01	59,139	143,220	242	5,532	9	137,689-	233-
00-02	140,029	170,274	122	3,995	3	166,279-	119-
01-03	116,435	118,048	101	1,987	2	116,061-	100-
02-04	90,808	74,928	83	38	0	74,890-	82-
03-05	12,623	9,612	76		0	9,612-	76-
04-06	157,598	184,196	117	95	0	184,101-	117-
05-07	202,990	297,221	146	354	0	296,867-	146-
06-08	234,740	404,450	172	537	0	403,913-	172-
07-09	179,551	332,151	185	442	0	331,708-	185-
08-10	182,514	339,774	186	184	0	339,591-	186-
09-11	185,614	306,201	165		0	306,201-	165-
10-12	145,731	327,206	225		0	327,205-	225-
11-13	148,777	288,047	194		0	288,047-	194-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	173,952	560,267	322	2,433	1	557,834-	321-
13-15	215,728	618,166	287	2,433	1	615,733-	285-
FIVE-YEAR AVERAGE							
11-15	187,830	494,834	263	1,460	1	493,374-	263-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	544,024		0		0		0
1997	571,652		0		0		0
1998	531,273		0		0		0
1999	129,663		0	715	1	715	1
2000							
2001	1,290,331		0	13,142	1	13,142	1
2002	35,836		0	6,463	18	6,463	18
2003	10,013,459		0	4,379	0	4,379	0
2004							
2005	5,040	4,857-	96-		0	4,857	96
2006							
2007							
2008							
2009				28,632		28,632	
2010	45,890,109		0	64,601	0	64,601	0
2011	2,149,328		0	14,510	1	14,510	1
2012	2,278,034		0		0		0
2013	1,653,565	210,507	13		0	210,507-	13-
2014	805,444	119,574	15		0	119,574-	15-
2015	604,724	59,871	10		0	59,871-	10-
TOTAL	66,502,481	385,095	1	132,442	0	252,653-	0
THREE-YEAR MOVING AVERAGES							
96-98	548,983		0		0		0
97-99	410,863		0	238	0	238	0
98-00	220,312		0	238	0	238	0
99-01	473,331		0	4,619	1	4,619	1
00-02	442,056		0	6,535	1	6,535	1
01-03	3,779,875		0	7,995	0	7,995	0
02-04	3,349,765		0	3,614	0	3,614	0
03-05	3,339,500	1,619-	0	1,460	0	3,079	0
04-06	1,680	1,619-	96-		0	1,619	96
05-07	1,680	1,619-	96-		0	1,619	96
06-08							
07-09				9,544		9,544	
08-10	15,296,703		0	31,078	0	31,078	0
09-11	16,013,146		0	35,914	0	35,914	0
10-12	16,772,490		0	26,370	0	26,370	0
11-13	2,026,975	70,169	3	4,836	0	65,332-	3-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	1,579,014	110,027	7		0	110,027-	7-
13-15	1,021,244	129,984	13		0	129,984-	13-
FIVE-YEAR AVERAGE							
11-15	1,498,219	77,990	5	2,902	0	75,088-	5-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	65,896	28,325	43	8,640	13	19,685-	30-
1997	147,506	38,208	26	16,763	11	21,445-	15-
1998	108,096	24,279	22	11,841	11	12,438-	12-
1999	110,282	36,946	34	7,096	6	29,850-	27-
2000	221,125	39,328	18	67,404	30	28,076	13
2001	131,565	25,837	20	4,543	3	21,294-	16-
2002	148,243	40,658	27	1,556	1	39,102-	26-
2003	31,371	6,091	19	2,577	8	3,514-	11-
2004	6,333	1,453	23		0	1,453-	23-
2005	112,784	51,856	46	2,537	2	49,320-	44-
2006	444,931	164,181	37	9,123	2	155,058-	35-
2007	194,066	66,455	34	5,876	3	60,579-	31-
2008	154,091	65,463	42	114	0	65,349-	42-
2009	274,873	61,599	22	8,123	3	53,476-	19-
2010	174,952	60,403	35	3,549	2	56,854-	32-
2011	156,302	50,439	32	5,919	4	44,520-	28-
2012	246,324	109,852	45	3,668	1	106,184-	43-
2013	252,884	59,334	23		0	59,334-	23-
2014	184,198	260,260	141	6,679	4	253,581-	138-
2015	171,939	94,604	55	3,016	2	91,588-	53-
TOTAL	3,337,760	1,285,572	39	169,025	5	1,116,548-	33-
THREE-YEAR MOVING AVERAGES							
96-98	107,166	30,271	28	12,415	12	17,856-	17-
97-99	121,961	33,144	27	11,900	10	21,244-	17-
98-00	146,501	33,518	23	28,780	20	4,737-	3-
99-01	154,324	34,037	22	26,348	17	7,689-	5-
00-02	166,978	35,274	21	24,501	15	10,773-	6-
01-03	103,726	24,195	23	2,892	3	21,303-	21-
02-04	61,982	16,067	26	1,378	2	14,690-	24-
03-05	50,163	19,800	39	1,705	3	18,095-	36-
04-06	188,016	72,497	39	3,887	2	68,610-	36-
05-07	250,594	94,164	38	5,845	2	88,319-	35-
06-08	264,362	98,700	37	5,038	2	93,662-	35-
07-09	207,676	64,506	31	4,704	2	59,801-	29-
08-10	201,305	62,488	31	3,929	2	58,560-	29-
09-11	202,042	57,480	28	5,864	3	51,617-	26-
10-12	192,526	73,565	38	4,379	2	69,186-	36-
11-13	218,503	73,209	34	3,196	1	70,013-	32-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	227,802	143,149	63	3,449	2	139,700-	61-
13-15	203,007	138,066	68	3,232	2	134,834-	66-
FIVE-YEAR AVERAGE							
11-15	202,329	114,898	57	3,857	2	111,041-	55-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,406,013	93,891	7	16,058	1	77,833-	6-
1997	546,629	118,482	22	19,461	4	99,021-	18-
1998	507,759	43,063	8	9,290	2	33,773-	7-
1999	368,622	91,330	25	56,105	15	35,225-	10-
2000	196,735	42,852	22	1,864	1	40,988-	21-
2001	233,246	40,738	17	2,283	1	38,455-	16-
2002	214,323	41,726	19	1,276	1	40,450-	19-
2003	136,147	318	0		0	318-	0
2004	9,258		0		0		0
2005	173,250	60,565	35	1,271	1	59,294-	34-
2006	762,126	332,270	44	7,584	1	324,685-	43-
2007	211,404	150,851	71	2,052	1	148,799-	70-
2008	261,609	175,908	67		0	175,908-	67-
2009	553,632	212,678	38	4,500	1	208,178-	38-
2010	357,300	110,800	31	1,740	0	109,061-	31-
2011	336,810	69,054	21	3,378	1	65,676-	19-
2012	292,696	209,735	72	14,308	5	195,427-	67-
2013	384,204	145,971	38		0	145,971-	38-
2014	350,951	415,184	118	14,033	4	401,151-	114-
2015	948,422	469,849	50	1,505	0	468,343-	49-
TOTAL	8,251,135	2,825,264	34	156,707	2	2,668,557-	32-
THREE-YEAR MOVING AVERAGES							
96-98	820,134	85,145	10	14,936	2	70,209-	9-
97-99	474,337	84,292	18	28,285	6	56,006-	12-
98-00	357,705	59,082	17	22,420	6	36,662-	10-
99-01	266,201	58,307	22	20,084	8	38,223-	14-
00-02	214,768	41,772	19	1,808	1	39,964-	19-
01-03	194,572	27,594	14	1,186	1	26,408-	14-
02-04	119,909	14,015	12	425	0	13,589-	11-
03-05	106,219	20,294	19	424	0	19,871-	19-
04-06	314,878	130,945	42	2,952	1	127,993-	41-
05-07	382,260	181,229	47	3,636	1	177,593-	46-
06-08	411,713	219,676	53	3,212	1	216,464-	53-
07-09	342,215	179,812	53	2,184	1	177,628-	52-
08-10	390,847	166,462	43	2,080	1	164,382-	42-
09-11	415,914	130,844	31	3,206	1	127,638-	31-
10-12	328,935	129,863	39	6,475	2	123,388-	38-
11-13	337,904	141,586	42	5,895	2	135,691-	40-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	342,617	256,963	75	9,447	3	247,516-	72-
13-15	561,192	343,668	61	5,179	1	338,488-	60-
FIVE-YEAR AVERAGE							
11-15	462,617	261,958	57	6,645	1	255,314-	55-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	13,472	249,288		7,755	58	241,533-	
1997	8,358,554	17,369	0	1,552,760	19	1,535,391	18
1998	301,573	300	0		0	300-	0
1999	1,946,989	80,216	4	211,862	11	131,646	7
2000	1,163,248	58,536	5	381,007	33	322,471	28
2001	983,588	1,769,346	180	82,049	8	1,687,297-	172-
2002	162,684	81,373	50		0	81,373-	50-
2003	209,610		0		0		0
2004	1,822,689	69,366	4	149,876	8	80,510	4
2005	83,287	73,814	89		0	73,814-	89-
2006	561,445	19,957	4		0	19,957-	4-
2007	388,421	83,643	22		0	83,643-	22-
2008	1,814,217		0		0		0
2009	667,725	123,545	19		0	123,545-	19-
2010	854,499	45,656	5	850	0	44,806-	5-
2011	823,220	200,926	24		0	200,926-	24-
2012	1,040,221		0	15,040	1	15,040	1
2013	589,137	10,686	2		0	10,686-	2-
2014	2,596,082	37,780	1		0	37,780-	1-
2015	1,019,241	2-	0	100	0	102	0
TOTAL	25,399,902	2,921,800	12	2,401,299	9	520,501-	2-
THREE-YEAR MOVING AVERAGES							
96-98	2,891,200	88,986	3	520,172	18	431,186	15
97-99	3,535,705	32,628	1	588,207	17	555,579	16
98-00	1,137,270	46,351	4	197,623	17	151,272	13
99-01	1,364,608	636,033	47	224,973	16	411,060-	30-
00-02	769,840	636,418	83	154,352	20	482,066-	63-
01-03	451,961	616,906	136	27,350	6	589,557-	130-
02-04	731,661	50,246	7	49,959	7	288-	0
03-05	705,195	47,727	7	49,959	7	2,232	0
04-06	822,474	54,379	7	49,959	6	4,420-	1-
05-07	344,384	59,138	17		0	59,138-	17-
06-08	921,361	34,533	4		0	34,533-	4-
07-09	956,788	69,062	7		0	69,062-	7-
08-10	1,112,147	56,400	5	283	0	56,117-	5-
09-11	781,815	123,376	16	283	0	123,093-	16-
10-12	905,980	82,194	9	5,297	1	76,898-	8-
11-13	817,526	70,537	9	5,013	1	65,524-	8-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	1,408,480	16,155	1	5,013	0	11,142-	1-
13-15	1,401,487	16,155	1	33	0	16,121-	1-
FIVE-YEAR AVERAGE							
11-15	1,213,580	49,878	4	3,028	0	46,850-	4-

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNTS 392.1 THROUGH 392.8 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	841,322	3,273	0	74,571	9	71,298	8
1997	2,877,075	1,947	0	511,279	18	509,332	18
1998	1,770,606	4,327	0	220,650	12	216,323	12
1999	1,663,855	3,263	0	219,998	13	216,735	13
2000	7,214,732	31,545	0	999,148	14	967,603	13
2001	5,963,148	253,524	4	1,189,733	20	936,209	16
2002	5,527,819	212,292	4	1,156,194	21	943,902	17
2003	1,305,115	6,642	1	40,369	3	33,727	3
2004	12,869,844	313,345	2	1,876,074	15	1,562,730	12
2005	151,568	311,315	205	862,665	569	551,350	364
2006	4,187,313	74,828	2	596,421	14	521,593	12
2007	451,828	44,363	10	351,042	78	306,678	68
2008	3,423,652	20,312	1	191,234	6	170,922	5
2009	4,140,031	53,378	1	424,029	10	370,651	9
2010	3,855,989	69,371	2	397,703	10	328,332	9
2011	348,723	65,607	19	477,481	137	411,874	118
2012	1,528,647	10,825	1	36,247	2	25,421	2
2013	4,826,973	17,629	0	102,269	2	84,640	2
2014	5,133,818	63,369	1	382,880	7	319,512	6
2015	3,180,148	54,107	2	461,004	14	406,897	13
TOTAL	71,262,207	1,615,263	2	10,570,992	15	8,955,729	13
THREE-YEAR MOVING AVERAGES							
96-98	1,829,668	3,182	0	268,833	15	265,651	15
97-99	2,103,845	3,179	0	317,309	15	314,130	15
98-00	3,549,731	13,045	0	479,932	14	466,887	13
99-01	4,947,245	96,111	2	802,960	16	706,849	14
00-02	6,235,233	165,787	3	1,115,025	18	949,238	15
01-03	4,265,361	157,486	4	795,432	19	637,946	15
02-04	6,567,593	177,426	3	1,024,212	16	846,786	13
03-05	4,775,509	210,434	4	926,370	19	715,936	15
04-06	5,736,242	233,163	4	1,111,720	19	878,558	15
05-07	1,596,903	143,502	9	603,376	38	459,874	29
06-08	2,687,598	46,501	2	379,566	14	333,064	12
07-09	2,671,837	39,351	1	322,102	12	282,751	11
08-10	3,806,558	47,687	1	337,655	9	289,968	8
09-11	2,781,581	62,785	2	433,071	16	370,286	13
10-12	1,911,120	48,601	3	303,810	16	255,209	13
11-13	2,234,781	31,354	1	205,332	9	173,978	8

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNTS 392.1 THROUGH 392.8 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	3,829,813	30,608	1	173,799	5	143,191	4
13-15	4,380,313	45,035	1	315,384	7	270,350	6
FIVE-YEAR AVERAGE							
11-15	3,003,662	42,307	1	291,976	10	249,669	8

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	124,634	12	0	53,390	43	53,378	43
1997	396,704		0	175,063	44	175,063	44
1998	150,715	344-	0	106,337	71	106,681	71
1999	151,208	144	0	49,966	33	49,822	33
2000	1,197,969	1,037	0	295,009	25	293,972	25
2001	657,957	135	0	279,556	42	279,421	42
2002	1,164,314	422	0	310,250	27	309,828	27
2003	1,149,873	36	0	605,420	53	605,384	53
2004	363,537	7,630	2	993,536	273	985,906	271
2005	579,496	2,477	0	183,641	32	181,165	31
2006	228,691	1,688	1	60,896	27	59,207	26
2007	81,192	1,181	1	12,785	16	11,604	14
2008		118				118-	
2009	1,058,441	327	0	71,160	7	70,833	7
2010	776,912	1,894	0	212,035	27	210,141	27
2011	11,282	4,501	40	63,216	560	58,715	520
2012	770,431	1,884	0	82,350	11	80,466	10
2013	37,422	725	2	16,107	43	15,383	41
2014	197,928	181-	0	5,144	3	5,325	3
2015	945,592	768	0	62,187	7	61,419	6
TOTAL	10,044,297	24,455	0	3,638,049	36	3,613,594	36
THREE-YEAR MOVING AVERAGES							
96-98	224,018	111-	0	111,597	50	111,707	50
97-99	232,876	67-	0	110,455	47	110,522	47
98-00	499,964	279	0	150,437	30	150,158	30
99-01	669,045	439	0	208,177	31	207,738	31
00-02	1,006,747	531	0	294,938	29	294,407	29
01-03	990,715	198	0	398,409	40	398,211	40
02-04	892,575	2,696	0	636,402	71	633,706	71
03-05	697,635	3,381	0	594,199	85	590,818	85
04-06	390,575	3,932	1	412,691	106	408,759	105
05-07	296,460	1,782	1	85,774	29	83,992	28
06-08	103,294	996	1	24,560	24	23,564	23
07-09	379,878	542	0	27,982	7	27,439	7
08-10	611,784	780	0	94,398	15	93,619	15
09-11	615,545	2,241	0	115,470	19	113,230	18
10-12	519,541	2,760	1	119,200	23	116,441	22
11-13	273,045	2,370	1	53,891	20	51,521	19

MIDAMERICAN ENERGY COMPANY
ELECTRIC ASSETS

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	335,260	809	0	34,534	10	33,724	10
13-15	393,648	437	0	27,813	7	27,376	7
FIVE-YEAR AVERAGE							
11-15	392,531	1,539	0	45,801	12	44,262	11

PART IX. DETAILED DEPRECIATION CALCULATIONS

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOUISA						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1983	115,502,169.53	68,283,959	96,508,158	24,769,120	24.33	1,018,048
1984	82,946.00	48,372	68,366	18,727	24.35	769
1985	71,858.00	41,312	58,388	17,063	24.37	700
1986	277,820.00	157,317	222,342	69,369	24.39	2,844
1987	97,835.68	54,524	77,061	25,667	24.41	1,051
1988	33,440.00	18,322	25,895	9,217	24.43	377
1989	28,883.00	15,548	21,975	8,353	24.45	342
1991	22,117.00	11,448	16,180	7,043	24.49	288
1992	30,696.00	15,561	21,993	10,238	24.50	418
1995	9,937.00	4,684	6,620	3,814	24.55	155
1996	13,636.00	6,249	8,832	5,486	24.57	223
1997	3,139.00	1,397	1,974	1,322	24.58	54
1998	8,994.00	3,874	5,475	3,968	24.60	161
2001	405,774.00	155,769	220,154	205,909	24.64	8,357
2002	374,900.31	137,485	194,312	199,333	24.65	8,087
2003	89,960.35	31,367	44,332	50,126	24.66	2,033
2004	62,021.74	20,446	28,897	36,226	24.67	1,468
2005	1,713,195.23	529,889	748,911	1,049,944	24.69	42,525
2006	12,996.03	3,741	5,287	8,359	24.70	338
2007	292,920.87	77,753	109,891	197,676	24.71	8,000
2008	662,111.69	159,837	225,903	469,314	24.72	18,985
2009	272,084.85	58,735	83,012	202,677	24.73	8,196
2010	223,082.58	42,095	59,494	174,742	24.74	7,063
2011	102,664.42	16,366	23,131	84,667	24.75	3,421
2012	1,233,863.84	158,447	223,939	1,071,618	24.76	43,280
2014	186,521.26	11,042	15,606	180,241	24.77	7,277
2015	80,806.41	1,678	2,372	82,475	24.78	3,328
	121,896,374.79	70,067,217	99,028,500	28,962,694		1,187,788
OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1981	39,696,362.11	23,851,543	37,673,623	3,610,594	24.28	148,707
1982	121,212.40	71,930	113,614	12,447	24.30	512
1983	181,919.85	106,525	168,257	20,940	24.33	861
1984	43,907.00	25,362	40,059	5,604	24.35	230
1985	31,018.00	17,663	27,899	4,360	24.37	179

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1986	80,923.00	45,387	71,689	12,471	24.39	511
1987	54,435.00	30,048	47,461	9,151	24.41	375
1988	41,797.00	22,683	35,828	7,641	24.43	313
1989	20,565.00	10,965	17,319	4,068	24.45	166
1990	17,124.34	8,959	14,151	3,659	24.47	150
1991	20,124.00	10,317	16,296	4,633	24.49	189
1992	40,942.00	20,557	32,470	10,110	24.50	413
1993	29,640.00	14,546	22,975	7,850	24.52	320
1994	53,404.00	25,578	40,401	15,140	24.54	617
1995	25,335.67	11,829	18,684	7,665	24.55	312
1996	104,195.00	47,297	74,706	33,657	24.57	1,370
1997	16,221.00	7,150	11,293	5,576	24.58	227
1998	339,862.00	144,991	229,014	124,443	24.60	5,059
2000	91,073.00	36,126	57,061	37,655	24.62	1,529
2001	1,923,979.28	731,543	1,155,476	845,463	24.64	34,313
2003	17,222.16	5,948	9,395	8,516	24.66	345
2004	311,191.89	101,610	160,493	163,146	24.67	6,613
2005	368,271.03	112,821	178,201	204,801	24.69	8,295
2006	234,374.94	66,829	105,557	138,193	24.70	5,595
2007	2,179,229.31	572,946	904,971	1,361,428	24.71	55,096
2008	116,475.08	27,850	43,989	77,145	24.72	3,121
2009	730,001.07	156,084	246,535	512,666	24.73	20,731
2010	414,053.35	77,386	122,232	308,384	24.74	12,465
2011	297,852.91	47,029	74,283	235,485	24.75	9,515
2012	2,799,848.88	356,118	562,490	2,349,353	24.76	94,885
2013	645,194.12	60,618	95,746	575,255	24.77	23,224
2014	451,562.15	26,477	41,821	427,804	24.77	17,271
2015	403,069.91	8,292	13,097	406,095	24.78	16,388
	51,902,386.45	26,861,007	42,427,085	11,551,397		469,897
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1925	588,696.00	600,915	671,113			
1926	53,966.00	55,026	61,521			
1927	615.00	626	701			
1928	1,245.00	1,267	1,419			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1929	157,515.00	160,071	179,567			
1930	3,801.00	3,858	4,333			
1931	1,384.00	1,403	1,578			
1933	87.00	88	99			
1934	308.00	311	351			
1936	1,728.00	1,741	1,970			
1937	169,282.00	170,302	192,981			
1938	4,386.00	4,406	5,000			
1939	1,055.00	1,058	1,203			
1940	34.00	34	39			
1941	5,623.00	5,624	6,410			
1942	1,591.00	1,589	1,814			
1943	837.00	834	953	1	9.67	
1944	31,088.00	30,944	35,351	90	9.68	9
1948	30.00	30	34			
1949	1,552,545.16	1,531,478	1,749,578	20,323	9.73	2,089
1950	6,486.00	6,385	7,294	100	9.74	10
1951	144,315.00	141,812	162,008	2,511	9.74	258
1952	26,699.00	26,181	29,909	527	9.75	54
1953	23,180.00	22,681	25,911	514	9.76	53
1954	11,549.00	11,275	12,881	285	9.77	29
1955	4,006.00	3,903	4,459	108	9.77	11
1956	11,240.00	10,924	12,480	334	9.78	34
1957	16,339.00	15,841	18,097	530	9.79	54
1958	38,431.00	37,171	42,465	1,347	9.79	138
1959	7,694.00	7,422	8,479	292	9.80	30
1960	16,977.00	16,332	18,658	696	9.81	71
1961	2,634,841.00	2,528,140	2,888,177	115,542	9.81	11,778
1962	15,071.00	14,419	16,472	709	9.82	72
1963	47,998.00	45,791	52,312	2,406	9.82	245
1964	20,400.00	19,400	22,163	1,093	9.83	111
1965	45,624.00	43,248	49,407	2,604	9.84	265
1966	28,093.00	26,545	30,325	1,701	9.84	173
1967	9,463.00	8,910	10,179	609	9.85	62
1968	4,567.00	4,285	4,895	311	9.85	32
1969	123,218.00	115,180	131,583	8,886	9.86	901
1970	19,363.00	18,033	20,601	1,473	9.86	149
1971	1,806.00	1,675	1,914	145	9.86	15
1972	75,546.00	69,782	79,720	6,403	9.87	649
1973	66,142.00	60,835	69,499	5,903	9.87	598
1974	16,970.00	15,536	17,749	1,597	9.88	162

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1975	81,845.00	74,582	85,203	8,100	9.88	820
1976	112,455.00	101,949	116,468	11,731	9.89	1,186
1977	74,210.00	66,937	76,470	8,130	9.89	822
1978	33,591.00	30,137	34,429	3,865	9.89	391
1979	46,334.00	41,325	47,210	5,611	9.90	567
1980	64,943.00	57,583	65,783	8,252	9.90	834
1981	25,651.00	22,602	25,821	3,421	9.90	346
1982	65,675.00	57,477	65,662	9,207	9.91	929
1983	1,030.00	895	1,022	152	9.91	15
1984	16,569.00	14,295	16,331	2,558	9.91	258
1985	1,985.00	1,699	1,941	322	9.92	32
1987	12,444.00	10,471	11,962	2,224	9.92	224
1988	19,231.00	16,033	18,316	3,607	9.92	364
1990	458.00	374	427	95	9.93	10
1991	123,055.00	99,348	113,496	26,786	9.93	2,697
1992	100,587.00	80,237	91,664	23,005	9.93	2,317
1993	24,725.00	19,458	22,229	5,957	9.94	599
1994	59,880.00	46,466	53,083	15,180	9.94	1,527
1995	16,818.00	12,854	14,685	4,488	9.94	452
1996	34,182.00	25,694	29,353	9,614	9.94	967
1998	226,574.00	163,911	187,254	71,041	9.95	7,140
2000	18,618.00	12,871	14,704	6,521	9.95	655
2001	132,951.00	89,503	102,249	49,315	9.95	4,956
2002	555,388.07	362,879	414,557	218,585	9.95	21,968
2003	156,669.35	98,939	113,029	65,574	9.96	6,584
2004	145,937.45	88,756	101,396	64,973	9.96	6,523
2005	676,432.35	393,902	449,998	321,135	9.96	32,242
2006	286,441.47	158,723	181,327	145,216	9.96	14,580
2007	55,850.23	29,186	33,342	30,327	9.96	3,045
2008	135,638.84	66,167	75,590	79,038	9.96	7,936
2009	97,226.10	43,606	49,816	61,022	9.96	6,127
2010	50,224.30	20,261	23,146	34,109	9.97	3,421
2011	227,254.56	80,198	91,619	167,451	9.97	16,795
2012	12,886.10	3,801	4,342	10,348	9.97	1,038
2014	500,682.29	74,213	84,782	485,996	9.97	48,746
2015	69,102.51	3,762	4,298	74,479	9.97	7,470
	10,255,378.78	8,314,405	9,476,658	2,214,474		222,635

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 1						
FULLY ACCRUED						
1964	1,976,014.00	2,094,575	2,094,575			
1965	10,024.00	10,625	10,625			
1968	296.00	314	314			
1972	10,401.00	11,025	11,025			
1974	1,692.00	1,794	1,794			
1978	64,184.00	68,035	68,035			
1979	69,210.00	73,363	73,363			
1980	4,669.00	4,949	4,949			
1981	248,894.00	263,828	263,828			
1982	10,591.00	11,226	11,226			
1983	22,942.00	24,319	24,319			
1984	23,763.00	25,189	25,189			
1986	7,340.00	7,780	7,780			
1988	4,328.00	4,588	4,588			
1989	16,223.00	17,196	17,196			
1990	71,914.00	76,229	76,229			
1991	13,930.00	14,766	14,766			
1992	8,194.00	8,686	8,686			
1993	25,789.00	27,336	27,336			
1994	70,739.00	74,983	74,983			
1997	3,499.00	3,709	3,709			
1998	45,665.00	48,405	48,405			
2005	13,304.62	14,103	14,103			
2006	614,030.68	650,873	650,873			
2011	273,427.39	289,833	289,834			
	3,611,063.69	3,827,729	3,827,728			
NEAL 2						
FULLY ACCRUED						
1972	5,099,181.33	5,405,132	5,405,132			
1973	43,658.00	46,277	46,277			
1974	6,269.00	6,645	6,645			
1975	145,237.00	153,951	153,951			
1976	31,248.00	33,123	33,123			
1977	21,979.00	23,298	23,298			
1978	96,120.00	101,887	101,887			
1979	2,037.00	2,159	2,159			
1980	1,702.00	1,804	1,804			
1981	92,433.00	97,979	97,979			
1982	17,913.00	18,988	18,988			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 2						
FULLY ACCRUED						
1983	76,217.00	80,790	80,790			
1984	27,299.00	28,937	28,937			
1985	33,061.00	35,045	35,045			
1986	55,317.00	58,636	58,636			
1988	30,538.00	32,370	32,370			
1989	39,399.00	41,763	41,763			
1990	9,494.00	10,064	10,064			
1991	10,308.00	10,926	10,926			
1992	47,078.00	49,903	49,903			
1993	30,499.00	32,329	32,329			
1994	176,582.00	187,177	187,177			
1996	10,604.00	11,240	11,240			
1998	135,240.00	143,354	143,354			
2000	67,163.00	71,193	71,193			
2001	1,749,464.32	1,854,432	1,854,432			
2005	96,012.00	101,773	101,773			
2007	397,439.44	421,286	421,286			
2008	77,621.74	82,279	82,279			
2009	2,054.87	2,178	2,178			
2011	271,802.55	288,111	288,111			
2012	274,146.51	290,595	290,595			
	9,175,117.76	9,725,624	9,725,625			
NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1964	362,153.00	277,871	387,504			
1965	1,155.00	881	1,236			
1972	311,692.29	227,474	333,511			
1973	40,227.00	29,141	43,043			
1975	10,618,484.03	7,573,875	11,361,778			
1976	438,374.50	310,068	469,061			
1977	21,266.00	14,914	22,755			
1978	131,561.00	91,420	140,770			
1979	133,134.00	91,632	142,453			
1980	87,888.00	59,905	94,040			
1981	75,091.00	50,646	80,347			
1982	323,214.00	215,669	345,839			
1983	183,917.00	121,334	196,791			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1984	1,322,401.00	861,900	1,414,969			
1985	192,538.00	123,927	206,016			
1986	111,091.00	70,557	118,867			
1987	92,509.00	57,924	98,985			
1988	71,633.00	44,193	76,647			
1989	103,605.00	62,923	110,857			
1990	37,479.00	22,387	40,103			
1991	26,552.00	15,580	28,411			
1992	1,322,870.39	761,821	1,415,471			
1993	931,599.00	525,768	996,811			
1994	228,512.00	126,183	244,508			
1995	58,857.00	31,757	62,967	10	19.73	1
1996	202,530.00	106,568	211,301	5,406	19.74	274
1997	90,968.00	46,587	92,372	4,964	19.75	251
1998	37,042.00	18,422	36,527	3,108	19.76	157
1999	30,177.00	14,537	28,824	3,466	19.77	175
2000	6,423.00	2,991	5,931	942	19.77	48
2001	648,420.54	290,533	576,064	117,746	19.78	5,953
2002	78,287.00	33,638	66,697	17,070	19.79	863
2003	372,413.10	152,690	302,751	95,731	19.80	4,835
2004	598,246.06	232,774	461,540	178,583	19.81	9,015
2005	83,302.12	30,588	60,649	28,484	19.81	1,438
2006	982,163.97	337,102	668,400	382,515	19.82	19,299
2007	91,799.68	29,179	57,856	40,370	19.83	2,036
2008	1,173,273.94	341,168	676,462	578,941	19.83	29,195
2009	893,288.32	233,401	462,784	493,035	19.84	24,851
2011	648,784.10	127,129	252,069	442,130	19.85	22,274
2012	21,975.00	3,490	6,920	16,593	19.85	836
2013	620,873.78	73,482	145,699	518,636	19.86	26,115
2014	1,151,814.30	86,012	170,543	1,061,898	19.86	53,469
2015	357,465.75	9,206	18,254	364,235	19.87	18,331
	25,317,050.87	13,939,247	22,735,382	4,353,862		219,416

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 4						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1979	18,792,104.60	11,556,829	19,543,789			
1980	13,071.00	7,947	13,594			
1981	31,712.00	19,054	32,980			
1982	55,160.00	32,733	57,366			
1983	16,759.00	9,813	17,429			
1984	34,658.00	20,019	36,044			
1985	25,838.00	14,713	26,652	219	24.37	9
1986	116,270.00	65,211	118,127	2,794	24.39	115
1987	1,009,558.00	557,266	1,009,466	40,474	24.41	1,658
1988	477,445.00	259,106	469,361	27,182	24.43	1,113
1989	175,871.19	93,769	169,859	13,047	24.45	534
1990	43,963.00	23,000	41,664	4,058	24.47	166
1991	238,923.00	122,491	221,888	26,592	24.49	1,086
1992	29,287.00	14,705	26,638	3,821	24.50	156
1993	55,795.00	27,382	49,601	8,425	24.52	344
1994	41,167.00	19,717	35,717	7,097	24.54	289
1995	156,600.61	73,115	132,445	30,420	24.55	1,239
1996	50,016.00	22,704	41,127	10,889	24.57	443
1998	84,172.00	35,909	65,048	22,491	24.60	914
2000	12,266.00	4,866	8,815	3,942	24.62	160
2001	20,333.00	7,731	14,004	7,142	24.64	290
2002	60,464.29	21,962	39,783	23,100	24.65	937
2003	108,828.08	37,584	68,082	45,099	24.66	1,829
2004	57,149.72	18,660	33,802	25,634	24.67	1,039
2005	978,720.00	299,834	543,138	474,731	24.69	19,228
2006	43,077.81	12,283	22,250	22,551	24.70	913
2007	117,777.64	30,965	56,092	66,397	24.71	2,687
2008	127,053.10	30,379	55,030	77,105	24.72	3,119
2009	43,911.34	9,389	17,008	28,660	24.73	1,159
2011	109,189.13	17,240	31,230	82,327	24.75	3,326
2012	130,422.70	16,589	30,050	105,589	24.76	4,264
2013	439,080.57	41,253	74,728	381,916	24.77	15,418
2014	28,649.36	1,680	3,043	26,752	24.77	1,080
2015	157,561.54	3,241	5,871	157,993	24.78	6,376
	23,882,854.68	13,529,139	23,111,722	1,726,447		69,891

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALTER SCOTT 1						
FULLY ACCRUED						
1954	456,317.00	497,386	497,386			
	456,317.00	497,386	497,386			
WALTER SCOTT 2						
FULLY ACCRUED						
1954	148,748.00	162,135	162,135			
1955	591.00	644	644			
1958	8,778.00	9,568	9,568			
1961	44,279.00	48,264	48,264			
1967	752.00	820	820			
1987	59,768.00	65,147	65,147			
1992	106,167.00	115,722	115,722			
1993	165,929.00	180,863	180,863			
1994	17,203.00	18,751	18,751			
1995	3,703.00	4,036	4,036			
1996	13,499.00	14,714	14,714			
1998	11,862.00	12,930	12,930			
2001	56,212.00	61,271	61,271			
2002	92,113.03	100,403	100,403			
2003	303,011.40	330,282	330,282			
2004	52,306.03	57,014	57,014			
2008	17,690.66	19,283	19,283			
2009	74,589.35	81,302	81,302			
2010	183,637.61	200,165	200,165			
2011	25,419.19	27,707	27,707			
2013	118,780.55	129,471	129,470			
	1,505,038.82	1,640,492	1,640,492			
WALTER SCOTT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1978	63,413,675.06	41,697,472	62,210,021	7,545,022	24.21	311,649
1979	2,348.00	1,527	2,278	305	24.23	13
1980	945,371.85	607,920	906,979	132,930	24.26	5,479
1981	492,937.06	313,268	467,376	74,854	24.28	3,083
1982	967,331.00	607,155	905,837	158,227	24.30	6,511
1983	343,117.44	212,508	317,049	60,381	24.33	2,482

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALTER SCOTT 3						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1984	129,644.00	79,206	118,170	24,438	24.35	1,004
1986	1,004,363.00	595,807	888,907	215,893	24.39	8,852
1988	37,869.53	21,737	32,430	9,226	24.43	378
1989	1,345,793.00	758,928	1,132,273	348,099	24.45	14,237
1990	397,844.00	220,149	328,449	109,180	24.47	4,462
1992	280,475.00	148,955	222,232	86,291	24.50	3,522
1994	1,350,349.92	684,079	1,020,603	464,782	24.54	18,940
1995	301,718.00	148,995	222,291	109,599	24.55	4,464
1996	571,259.00	274,271	409,195	219,190	24.57	8,921
1998	8,550.00	3,858	5,756	3,649	24.60	148
1999	330,480.11	143,983	214,814	148,714	24.61	6,043
2000	238,080.00	99,887	149,025	112,863	24.62	4,584
2001	388,016.00	156,045	232,809	194,008	24.64	7,874
2002	973,981.20	374,190	558,268	513,111	24.65	20,816
2003	41,647.08	15,213	22,697	23,115	24.66	937
2004	2,316,024.64	799,853	1,193,331	1,354,296	24.67	54,896
2005	79,215.10	25,668	38,295	48,842	24.69	1,978
2006	294,374.84	88,780	132,454	191,358	24.70	7,747
2007	336,045.68	93,448	139,419	230,232	24.71	9,317
2008	862,265.21	218,068	325,344	623,148	24.72	25,208
2009	24,854,815.22	5,620,892	8,386,019	18,954,277	24.73	766,449
2010	8,450,479.71	1,670,499	2,492,280	6,803,248	24.74	274,990
2011	482,863.11	80,639	120,308	410,841	24.75	16,600
2012	406,064.20	54,628	81,502	365,169	24.76	14,748
2013	229,088.26	22,765	33,964	218,033	24.77	8,802
2014	525,880.87	32,614	48,658	529,811	24.77	21,389
2015	164,098.95	3,570	5,326	175,183	24.78	7,070
	112,566,066.04	55,876,577	83,364,359	40,458,314		1,643,593
WALTER SCOTT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -10						
2007	166,092,068.89	35,632,230	38,588,706	144,112,570	34.34	4,196,639
2009	263,758.87	45,281	49,038	241,097	34.39	7,011
2010	328,158.29	48,887	52,943	308,031	34.41	8,952
2011	235,611.19	29,426	31,868	227,305	34.43	6,602

MIDAMERICAN ENERGY COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALTER SCOTT 4						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -10						
2013	1,179,942.10	86,131	93,277	1,204,659	34.47	34,948
2014	86,680.93	3,898	4,221	91,128	34.49	2,642
2015	3,331,151.95	51,300	55,556	3,608,711	34.51	104,570
	171,517,372.22	35,897,153	38,875,610	149,793,499		4,361,364
	532,085,021.10	240,175,976	334,710,547	239,060,687		8,174,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.2	1.54

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOUISA						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1983	242,194,445.49	141,062,522	187,291,841	67,012,327	22.02	3,043,248
1984	690,539.98	396,474	526,407	198,660	22.12	8,981
1985	293,837.83	166,211	220,682	87,848	22.22	3,954
1986	242,067.83	134,815	178,997	75,174	22.31	3,370
1987	297,174.28	162,847	216,216	95,817	22.39	4,279
1988	66,796.26	35,972	47,761	22,375	22.48	995
1989	207,149.46	109,567	145,475	72,032	22.56	3,193
1990	23,743.00	12,317	16,354	8,577	22.64	379
1991	306,721.43	155,911	207,006	115,051	22.72	5,064
1992	44,323.00	22,050	29,276	17,263	22.79	757
1993	112,644.53	54,778	72,730	45,547	22.86	1,992
1994	1,524,924.96	723,665	960,826	640,345	22.93	27,926
1995	52,610.09	24,326	32,298	22,942	22.99	998
1996	59,077.61	26,569	35,276	26,755	23.05	1,161
1997	35,598.04	15,537	20,629	16,749	23.11	725
1998	157,090.00	66,369	88,120	76,825	23.17	3,316
1999	19,659.87	8,017	10,644	9,999	23.23	430
2000	785,998.26	308,546	409,663	415,635	23.28	17,854
2001	596,901.72	224,820	298,499	328,248	23.33	14,070
2002	89,224.69	32,089	42,605	51,081	23.38	2,185
2003	7,266,778.44	2,484,061	3,298,143	4,331,974	23.43	184,890
2004	1,960,657.90	633,624	841,277	1,217,414	23.48	51,849
2005	17,575,222.65	5,333,201	7,081,009	11,372,974	23.52	483,545
2006	140,493.43	39,671	52,672	94,846	23.57	4,024
2007	159,853,703.53	41,600,727	55,234,208	112,612,180	23.61	4,769,681
2008	3,598,653.97	851,505	1,130,562	2,648,025	23.65	111,967
2009	1,622,076.04	343,276	455,775	1,247,405	23.69	52,655
2010	212,087.20	39,203	52,051	170,641	23.73	7,191
2011	2,642,724.36	414,287	550,058	2,224,803	23.76	93,636
2012	1,969,917.95	248,520	329,966	1,738,448	23.80	73,044
2013	4,736,163.18	441,053	585,596	4,387,375	23.84	184,034
2014	660,983.62	38,449	51,050	642,983	23.87	26,937
2015	5,009,749.15	101,470	134,724	5,125,513	23.90	214,457
	455,049,739.75	196,312,449	260,648,395	217,153,832		9,402,787

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1981	80,361,463.17	47,599,830	65,285,067	18,290,854	21.82	838,261
1982	93,492.92	54,674	74,988	22,245	21.92	1,015
1983	69,227.61	39,937	54,775	17,222	22.02	782
1984	418,232.96	237,842	326,210	108,752	22.12	4,916
1985	136,383.12	76,411	104,801	37,038	22.22	1,667
1986	271,233.50	149,620	205,210	76,873	22.31	3,446
1987	149,591.56	81,193	111,359	44,216	22.39	1,975
1988	401,553.08	214,191	293,772	123,844	22.48	5,509
1989	396,580.80	207,765	284,958	127,486	22.56	5,651
1990	1,685,188.48	865,923	1,187,648	564,948	22.64	24,954
1991	287,917.00	144,959	198,817	100,617	22.72	4,429
1992	1,360,912.00	670,578	919,725	495,624	22.79	21,747
1993	504,258.00	242,878	333,117	191,311	22.86	8,369
1994	504,588.89	237,176	325,296	199,476	22.93	8,699
1995	1,134,807.68	519,713	712,807	467,393	22.99	20,330
1996	2,204,916.00	982,186	1,347,107	946,005	23.05	41,041
1997	533,090.00	230,459	316,084	238,330	23.11	10,313
1998	830,763.00	347,645	476,809	387,185	23.17	16,711
1999	672,495.00	271,617	372,534	326,861	23.23	14,071
2000	1,578,708.00	613,824	841,884	799,972	23.28	34,363
2001	507,287.11	189,248	259,561	268,017	23.33	11,488
2002	598,480.86	213,191	292,400	330,020	23.38	14,115
2003	1,049,659.94	355,396	487,440	604,207	23.43	25,788
2004	5,779,331.16	1,849,913	2,537,230	3,473,275	23.48	147,925
2005	858,883.76	258,146	354,058	539,182	23.52	22,924
2006	4,945,133.87	1,383,039	1,896,893	3,246,046	23.57	137,719
2007	27,463,834.64	7,079,188	9,709,389	18,852,999	23.61	798,518
2008	2,156,237.11	505,344	693,099	1,549,387	23.65	65,513
2009	1,952,067.61	409,177	561,203	1,468,948	23.69	62,007
2010	1,747,196.00	319,879	438,727	1,378,357	23.73	58,085
2011	5,225,506.32	811,375	1,112,833	4,321,693	23.76	181,889
2012	7,049,736.07	880,907	1,208,199	6,123,526	23.80	257,291
2013	3,754,990.37	346,351	475,034	3,430,156	23.84	143,882
2014	210,014,985.80	12,100,223	16,595,939	201,819,646	23.87	8,454,950
2015	14,775,689.06	296,424	406,557	14,960,159	23.90	625,948
	381,474,422.45	80,786,222	110,801,529	285,931,870		12,076,291

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1925	30.00	30	30	4	7.24	1
1937	242.00	241	241	35	8.00	4
1939	54.00	54	54	8	8.12	1
1944	3,340.00	3,282	3,285	523	8.38	62
1945	85.00	83	83	14	8.43	2
1949	19,383.00	18,871	18,886	3,211	8.62	373
1950	571.00	555	555	96	8.67	11
1951	921.00	893	894	156	8.71	18
1952	738.00	714	715	127	8.76	14
1953	4,384.00	4,232	4,235	762	8.80	87
1959	641.00	610	610	120	9.02	13
1961	5,516,309.09	5,221,292	5,225,372	1,063,220	9.09	116,966
1962	8,296.00	7,830	7,836	1,621	9.12	178
1963	17,023.00	16,021	16,034	3,373	9.15	369
1964	76,905.00	72,158	72,214	15,457	9.18	1,684
1965	2,581.00	2,414	2,416	526	9.21	57
1966	8,321.00	7,757	7,763	1,723	9.24	186
1967	319.00	296	296	67	9.27	7
1968	1,501.00	1,390	1,391	320	9.29	34
1969	4,374.00	4,034	4,037	949	9.32	102
1970	5,083.00	4,671	4,675	1,120	9.34	120
1971	6,941.00	6,352	6,357	1,556	9.37	166
1972	751,257.00	684,710	685,245	171,188	9.39	18,231
1973	121,948.00	110,674	110,760	28,260	9.41	3,003
1974	199,310.00	180,080	180,221	46,993	9.43	4,983
1975	2,916.00	2,622	2,624	700	9.45	74
1977	13,253.00	11,798	11,807	3,301	9.49	348
1978	28,142.00	24,917	24,936	7,145	9.51	751
1979	2,085.00	1,836	1,837	539	9.52	57
1980	16,472.00	14,417	14,428	4,350	9.54	456
1981	7,932.00	6,899	6,904	2,138	9.56	224
1983	15,885.00	13,629	13,640	4,469	9.59	466
1984	10,682.00	9,100	9,107	3,070	9.60	320
1986	2,030.00	1,702	1,703	611	9.63	63
1987	53,153.00	44,168	44,203	16,392	9.64	1,700
1988	615.00	506	506	195	9.65	20
1989	2,223.00	1,812	1,813	721	9.66	75
1990	224,877.00	181,421	181,563	74,797	9.67	7,735
1991	255,085.00	203,485	203,644	87,153	9.68	9,003
1992	340,062.00	267,997	268,206	119,464	9.69	12,329
1993	2,580,877.00	2,007,404	2,008,973	933,227	9.70	96,209

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1994	97,688.00	74,918	74,977	36,388	9.71	3,747
1996	1,266,931.65	941,151	941,886	502,416	9.73	51,636
1997	2,273.00	1,658	1,659	932	9.74	96
1998	228,702.00	163,547	163,675	97,045	9.75	9,953
1999	15,528.00	10,872	10,880	6,821	9.75	700
2001	9,555.00	6,358	6,363	4,530	9.77	464
2002	5,665.14	3,661	3,664	2,794	9.77	286
2003	1,802,708.07	1,126,743	1,127,623	927,464	9.78	94,833
2005	74,831.71	43,150	43,184	42,124	9.79	4,303
2006	185,632.59	101,775	101,855	109,767	9.80	11,201
2007	580,005.44	299,844	300,078	361,128	9.81	36,812
2008	371,628.86	179,325	179,465	244,192	9.81	24,892
2009	132,149.73	58,591	58,637	92,014	9.82	9,370
2010	132,028.23	52,759	52,800	97,712	9.82	9,950
2011	1,487,932.61	519,525	519,931	1,176,312	9.83	119,666
2012	470,711.88	137,603	137,711	398,901	9.83	40,580
2013	3,929.72	884	885	3,595	9.84	365
2014	3,877,665.79	571,134	571,580	3,848,959	9.84	391,154
2015	39,607.00	2,140	2,142	43,010	9.85	4,366
	21,092,020.51	13,438,595	13,449,096	10,595,807		1,090,876
NEAL 1						
FULLY ACCRUED						
1954	8,439.00	8,945	8,945			
1964	6,403,824.00	6,788,053	6,788,053			
1965	1,033,625.37	1,095,643	1,095,643			
1966	1,438.00	1,524	1,524			
1967	13,658.00	14,477	14,477			
1968	1,751.00	1,856	1,856			
1971	1,665.00	1,765	1,765			
1972	2,399,216.07	2,543,169	2,543,169			
1973	14,356.00	15,217	15,217			
1974	12,507.00	13,257	13,257			
1976	988.00	1,047	1,047			
1977	359,898.00	381,492	381,492			
1978	27,283.00	28,920	28,920			
1979	189,629.00	201,007	201,007			
1980	138,550.00	146,863	146,863			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 1						
FULLY ACCRUED						
1981	361,547.00	383,240	383,240			
1982	62,777.00	66,544	66,544			
1983	130,351.00	138,172	138,172			
1984	23,954.00	25,391	25,391			
1985	758,089.00	803,574	803,574			
1986	10,722.00	11,365	11,365			
1988	87,366.00	92,608	92,608			
1989	189,224.00	200,577	200,577			
1990	600,882.00	636,935	636,935			
1991	463,697.00	491,519	491,519			
1992	159,948.00	169,545	169,545			
1993	1,437,744.34	1,524,009	1,524,009			
1994	579,798.03	614,586	614,586			
1995	156,732.00	166,136	166,136			
1996	160,247.00	169,862	169,862			
1998	59,556.00	63,129	63,129			
1999	261,593.00	277,289	277,289			
2000	361,750.00	383,455	383,455			
2001	932,169.80	988,100	988,100			
2002	384,398.00	407,462	407,462			
2003	337,905.08	358,179	358,179			
2004	289,836.29	307,226	307,226			
2005	143,450.95	152,058	152,058			
2006	4,351,570.17	4,612,664	4,612,664			
2007	107,535.60	113,988	113,988			
2008	578,249.97	612,945	612,945			
2009	24,109.34	25,556	25,556			
2010	381,549.08	404,442	404,442			
2011	22,940.27	24,317	24,317			
2012	14,687.07	15,568	15,568			
2015	531,606.78	563,503	563,503			
	24,572,813.21	26,047,179	26,047,182			
NEAL 2						
FULLY ACCRUED						
1972	15,131,679.32	16,039,580	16,039,580			
1973	1,954,415.00	2,071,680	2,071,680			
1974	7,422.00	7,867	7,867			
1975	22,663.00	24,023	24,023			
1976	75,520.00	80,051	80,051			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 2						
FULLY ACCRUED						
1977	1,090,822.00	1,156,271	1,156,271			
1978	904,595.00	958,871	958,871			
1979	54,765.00	58,051	58,051			
1980	2,567,569.00	2,721,623	2,721,623			
1981	70,159.00	74,369	74,369			
1982	569,937.00	604,133	604,133			
1983	2,001,288.00	2,121,365	2,121,365			
1984	89,543.00	94,916	94,916			
1985	158,882.00	168,415	168,415			
1986	744,028.00	788,670	788,670			
1987	1,551,875.00	1,644,988	1,644,988			
1988	61,136.00	64,804	64,804			
1989	154,382.00	163,645	163,645			
1990	238,146.00	252,435	252,435			
1991	880,951.00	933,808	933,808			
1992	354,395.00	375,659	375,659			
1993	811,619.00	860,316	860,316			
1994	1,995,793.10	2,115,541	2,115,541			
1995	87,959.00	93,237	93,237			
1996	1,260,833.00	1,336,483	1,336,483			
1997	81,493.00	86,383	86,383			
1998	4,689,712.00	4,971,095	4,971,095			
1999	306,491.00	324,880	324,880			
2000	1,420,533.00	1,505,765	1,505,765			
2001	4,556,865.57	4,830,278	4,830,278			
2002	449,096.17	476,042	476,042			
2004	546,205.58	578,978	578,978			
2005	2,122,540.85	2,249,893	2,249,893			
2006	85,285.17	90,402	90,402			
2007	9,765,257.09	10,351,173	10,351,173			
2008	128,683.41	136,404	136,404			
2009	7,759.19	8,225	8,225			
2010	132,339.29	140,280	140,280			
2011	76,276.49	80,853	80,853			
2012	405,498.13	429,828	429,828			
	57,614,412.36	61,071,280	61,071,277			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1964	903,649.00	686,550	966,904			
1965	3,348.00	2,528	3,582			
1972	1,849,340.69	1,331,135	1,978,795			
1973	495,936.00	354,205	530,652			
1975	48,477,084.22	34,061,269	51,870,480			
1976	1,672,124.81	1,164,788	1,789,174			
1977	415,061.00	286,530	444,115			
1978	101,672.00	69,541	108,789			
1979	108,507.69	73,477	116,103			
1980	28,829.38	19,327	30,847			
1981	1,247,226.53	827,517	1,334,532			
1982	540,430.00	354,514	578,260			
1983	287,321.00	186,326	307,433			
1984	885,502.57	567,327	944,429	3,059	18.24	168
1985	268,870.50	170,043	283,070	4,621	18.30	253
1986	502,934.00	313,794	522,373	15,767	18.36	859
1987	524,204.00	322,472	536,819	24,079	18.41	1,308
1988	463,083.33	280,680	467,248	28,251	18.46	1,530
1989	2,313,498.00	1,380,307	2,297,796	177,647	18.51	9,597
1990	6,373,491.00	3,738,524	6,223,517	596,118	18.56	32,118
1991	645,068.00	371,644	618,675	71,547	18.61	3,845
1992	513,591.53	290,406	483,439	66,104	18.65	3,544
1993	647,888.88	358,870	597,411	95,831	18.70	5,125
1994	1,152,803.16	624,866	1,040,214	193,286	18.74	10,314
1995	204,724.00	108,408	180,467	38,588	18.78	2,055
1996	7,515,982.54	3,884,013	6,465,713	1,576,388	18.81	83,806
1997	67,587.67	33,983	56,571	15,747	18.85	835
1998	69,866.00	34,108	56,780	17,977	18.89	952
1999	191,354.44	90,544	150,729	54,021	18.92	2,855
2000	160,704.50	73,450	122,272	49,682	18.95	2,622
2001	376,521.65	165,700	275,841	127,038	18.98	6,693
2002	3,185,075.77	1,344,093	2,237,510	1,170,521	19.01	61,574
2003	150,158.72	60,468	100,661	60,009	19.04	3,152
2004	12,763,615.08	4,879,124	8,122,273	5,534,795	19.07	290,236
2005	4,338,939.97	1,563,696	2,603,083	2,039,582	19.10	106,784
2006	855,432.31	288,717	480,627	434,686	19.12	22,735
2007	69,866.79	21,833	36,345	38,412	19.15	2,006
2008	2,892,525.26	825,808	1,374,722	1,720,280	19.18	89,691
2009	5,780,448.44	1,485,718	2,473,273	3,711,806	19.20	193,323
2010	390,838.75	88,378	147,123	271,075	19.22	14,104
2011	909,721.20	175,018	291,352	682,049	19.25	35,431

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
2012	2,585,229.77	403,394	671,530	2,094,666	19.27	108,701
2013	2,847,700.68	332,158	552,943	2,494,097	19.29	129,295
2014	185,879,203.98	13,624,016	22,679,887	176,210,861	19.31	9,125,368
2015	12,103,278.18	313,791	522,368	12,428,140	19.33	642,946
	313,760,240.99	77,633,058	123,676,727	212,046,731		10,993,825
NEAL 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1976	32,827.00	20,601	33,463	677	21.24	32
1979	76,629,439.65	46,513,763	75,554,687	4,139,930	21.60	191,663
1980	9,620.00	5,770	9,373	632	21.71	29
1981	96,588.08	57,211	92,931	7,521	21.82	345
1982	329,472.45	192,673	312,969	29,683	21.92	1,354
1983	62,762.62	36,207	58,813	6,460	22.02	293
1984	617,882.00	351,379	570,763	71,834	22.12	3,247
1985	399,234.34	223,679	363,333	51,870	22.22	2,334
1986	229,028.00	126,338	205,217	32,972	22.31	1,478
1987	2,054,792.85	1,115,271	1,811,592	325,393	22.39	14,533
1988	4,644,951.00	2,477,643	4,024,562	806,187	22.48	35,862
1989	653,331.00	342,273	555,972	123,493	22.56	5,474
1990	1,282,139.00	658,818	1,070,152	263,273	22.64	11,629
1991	241,570.00	121,624	197,560	53,673	22.72	2,362
1992	187,506.35	92,392	150,077	44,930	22.79	1,971
1993	584,211.09	281,388	457,073	150,507	22.86	6,584
1994	453,267.53	213,053	346,073	125,325	22.93	5,466
1995	376,346.50	172,357	279,968	111,432	22.99	4,847
1996	100,425.41	44,735	72,665	31,777	23.05	1,379
1997	36,954.00	15,975	25,949	12,483	23.11	540
1998	53,708.00	22,475	36,507	19,349	23.17	835
1999	116,036.15	46,866	76,127	44,551	23.23	1,918
2000	61,427.76	23,884	38,796	25,089	23.28	1,078
2001	51,083.21	19,057	30,955	22,171	23.33	950
2002	632,176.86	225,195	365,796	291,668	23.38	12,475
2003	1,148,755.13	388,948	631,788	562,917	23.43	24,025
2004	1,471,681.25	471,072	765,186	765,362	23.48	32,596
2005	3,979,274.80	1,196,011	1,942,742	2,195,704	23.52	93,355

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
2006	877,621.42	245,450	398,697	514,029	23.57	21,809
2007	531,859.76	137,094	222,689	330,445	23.61	13,996
2008	264,793.70	62,058	100,804	174,581	23.65	7,382
2009	721,827.60	151,304	245,771	504,930	23.69	21,314
2010	312,094.29	57,139	92,814	231,764	23.73	9,767
2011	145,869.17	22,649	36,790	114,914	23.76	4,836
2012	330,055.81	41,242	66,991	276,267	23.80	11,608
2013	117,959,856.24	10,880,334	17,673,484	105,004,767	23.84	4,404,562
2014	7,266,109.29	418,644	680,025	6,876,729	23.87	288,091
2015	1,760,757.42	35,324	57,379	1,773,809	23.90	74,218
	226,707,336.73	67,507,896	109,656,532	126,119,098		5,316,237
WALTER SCOTT 1						
FULLY ACCRUED						
1954	15,189.00	16,556	16,556			
1990	972,507.00	1,060,033	1,060,033			
2005	1,385,729.24	1,510,445	1,510,445			
2008	164,635.40	179,453	179,453			
2010	11,452.83	12,484	12,484			
	2,549,513.47	2,778,971	2,778,970			
WALTER SCOTT 2						
FULLY ACCRUED						
1954	93,052.00	101,427	101,427			
1958	90,862.00	99,040	99,040			
1995	9,829.00	10,714	10,714			
2002	60,574.00	66,026	66,026			
2008	96,519.75	105,207	105,206			
	350,836.75	382,414	382,412			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALTER SCOTT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1978	95,308,963.79	61,904,792	85,950,792	18,889,068	21.48	879,379
1979	32,125.00	20,625	28,636	6,701	21.60	310
1980	1,196,983.00	759,356	1,054,317	262,365	21.71	12,085
1981	987,625.00	618,741	859,082	227,306	21.82	10,417
1982	2,217,879.59	1,371,825	1,904,690	534,977	21.92	24,406
1983	1,301,868.82	794,361	1,102,919	329,137	22.02	14,947
1984	1,222,198.00	735,141	1,020,696	323,722	22.12	14,635
1985	78,390.30	46,453	64,497	21,732	22.22	978
1986	758,693.45	442,660	614,605	219,958	22.31	9,859
1987	1,974,181.00	1,133,336	1,573,564	598,036	22.39	26,710
1988	828,202.52	467,254	648,752	262,271	22.48	11,667
1989	1,945,713.43	1,078,147	1,496,937	643,348	22.56	28,517
1990	673,391.00	365,980	508,140	232,591	22.64	10,273
1991	1,713,335.76	912,387	1,266,790	617,879	22.72	27,195
1992	14,205,220.86	7,403,321	10,279,031	5,346,712	22.79	234,608
1993	157,175.00	80,072	111,175	61,718	22.86	2,700
1994	656,902.00	326,583	453,439	269,153	22.93	11,738
1995	4,155,756.55	2,013,032	2,794,964	1,776,368	22.99	77,267
1996	1,100,993.23	518,735	720,230	490,863	23.05	21,296
1997	486,788.00	222,583	309,042	226,425	23.11	9,798
1998	607,589.00	268,923	373,382	294,966	23.17	12,731
1999	290,000.00	123,887	172,009	146,991	23.23	6,328
2000	2,286,189.79	940,186	1,305,387	1,209,421	23.28	51,951
2001	251,230.00	99,131	137,637	138,716	23.33	5,946
2002	3,270,680.97	1,232,301	1,710,970	1,886,779	23.38	80,701
2003	339,021.35	121,409	168,569	204,355	23.43	8,722
2004	6,557,990.70	2,220,260	3,082,687	4,131,103	23.48	175,941
2005	631,777.73	200,842	278,856	416,099	23.52	17,691
2006	15,175,536.59	4,489,106	6,232,833	10,460,257	23.57	443,795
2007	5,607,682.72	1,528,851	2,122,711	4,045,740	23.61	171,357
2008	4,482,578.66	1,111,164	1,542,779	3,388,057	23.65	143,258
2009	136,962,529.95	30,365,278	42,160,221	108,498,562	23.69	4,579,931
2010	5,802,990.72	1,123,714	1,560,204	4,823,086	23.73	203,248
2011	2,548,527.43	418,545	581,123	2,222,258	23.76	93,529
2012	4,859,527.82	642,259	891,735	4,453,746	23.80	187,132
2013	602,953.94	58,824	81,673	581,576	23.84	24,395
2014	2,735,385.07	166,694	231,444	2,777,480	23.87	116,359
2015	24,741,536.96	524,991	728,916	26,486,775	23.90	1,108,233
	348,756,115.70	126,851,749	176,125,433	207,506,294		8,860,033

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALTER SCOTT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -10						
2007	365,131,388.55	76,874,763	89,533,786	312,110,741	31.98	9,759,560
2008	64,012.25	12,168	14,172	56,242	32.07	1,754
2009	959,710.91	161,773	188,412	867,270	32.16	26,967
2010	1,249,077.81	182,561	212,623	1,161,362	32.24	36,022
2013	916,230.03	65,561	76,357	931,496	32.48	28,679
2014	8,743,598.11	388,469	452,438	9,165,519	32.55	281,583
2015	45,749.05	684	797	49,527	32.63	1,518
	377,109,766.71	77,685,979	90,478,586	324,342,157		10,136,083
	2,209,037,218.63	730,495,792	975,116,139	1,383,695,789		57,876,132
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.9	2.62

MIDAMERICAN ENERGY COMPANY

ACCOUNT 312.80 BOILER PLANT EQUIPMENT - TRAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GONDOLA						
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. +10						
1999	12,415,473.63	5,344,824	8,251,974	2,921,952	15.65	186,706
2000	5,546,552.57	2,259,682	3,488,765	1,503,132	16.42	91,543
2002	6,311,777.72	2,270,365	3,505,259	2,175,341	18.01	120,785
2006	20,322,583.71	5,267,614	8,132,768	10,157,557	21.36	475,541
2007	10,941,346.69	2,550,428	3,937,654	5,909,558	22.23	265,837
2013	3,457,346.32	243,733	376,304	2,735,308	27.65	98,926
	58,995,080.64	17,936,646	27,692,724	25,402,849		1,239,338
HOPPER						
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. +10						
1999	14,344,039.44	6,175,066	9,704,399	3,205,237	15.65	204,807
2000	12,729,790.12	5,186,155	8,150,280	3,306,531	16.42	201,372
2002	189,951.00	68,326	107,377	63,578	18.01	3,530
2013	8,234,190.67	580,486	912,260	6,498,511	27.65	235,028
2014	7,896,008.63	334,001	524,898	6,581,510	28.59	230,203
	43,393,979.86	12,344,034	19,399,214	19,655,368		874,940
	102,389,060.50	30,280,680	47,091,938	45,058,217		2,114,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.3	2.06

MIDAMERICAN ENERGY COMPANY

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LOUISA						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1983	55,323,025.37	32,120,410	38,547,812	19,541,365	22.84	855,576
1984	134,179.00	76,835	92,210	48,678	22.90	2,126
1985	2,460,829.20	1,388,753	1,666,647	917,224	22.96	39,949
1986	29,651.63	16,477	19,774	11,360	23.02	493
1987	20,147.00	11,021	13,226	7,928	23.07	344
1988	49,887.00	26,832	32,201	20,180	23.12	873
1989	539,293.62	284,828	341,823	224,435	23.18	9,682
1990	603,982.06	313,013	375,648	258,533	23.23	11,129
1992	124,153.00	61,753	74,110	56,251	23.32	2,412
1993	343,258.00	166,878	200,271	160,150	23.37	6,853
1994	5,341.00	2,535	3,042	2,566	23.41	110
1995	146,872.00	67,927	81,519	72,696	23.45	3,100
1997	1,315,620.00	574,442	689,390	692,011	23.53	29,410
1999	42,199.38	17,221	20,667	23,642	23.61	1,001
2000	89,608.00	35,214	42,260	51,828	23.64	2,192
2001	10,856.00	4,092	4,911	6,488	23.68	274
2002	234,283.00	84,384	101,270	144,728	23.71	6,104
2003	378,452.60	129,489	155,400	241,975	23.75	10,188
2004	68,090.27	22,029	26,437	45,058	23.78	1,895
2005	871,584.19	264,711	317,681	597,483	23.81	25,094
2006	38,987.01	11,027	13,234	27,703	23.84	1,162
2007	35,249,264.66	9,185,941	11,024,079	25,987,649	23.87	1,088,716
2009	11,662.28	2,471	2,965	9,280	23.93	388
2011	3,445,374.29	540,259	648,367	2,969,276	23.98	123,823
2012	77,538.80	9,785	11,743	69,673	24.01	2,902
2013	109,441.91	10,237	12,285	102,629	24.03	4,271
2014	74,766.14	4,346	5,216	73,289	24.06	3,046
	101,798,347.41	45,432,910	54,524,188	52,364,077		2,233,113
OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1981	26,466,574.78	15,620,848	22,422,445	5,102,793	22.71	224,694
1982	18,410.00	10,730	15,402	3,744	22.77	164
1983	37,774.00	21,723	31,182	8,103	22.84	355
1984	8,022.00	4,550	6,531	1,812	22.90	79
1985	3,294.00	1,841	2,643	783	22.96	34

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OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1986	41,699.00	22,952	32,946	10,421	23.02	453
1987	9,874.00	5,350	7,679	2,589	23.07	112
1988	62,613.00	33,356	47,880	17,238	23.12	746
1989	22,269.00	11,649	16,721	6,439	23.18	278
1990	8,301.00	4,261	6,116	2,517	23.23	108
1991	2,675.00	1,346	1,932	850	23.28	37
1992	8,995.00	4,431	6,360	2,994	23.32	128
1993	7,630.00	3,674	5,274	2,661	23.37	114
1994	10,622.00	4,993	7,167	3,880	23.41	166
1995	8,016.00	3,672	5,271	3,066	23.45	131
1996	14,371.40	6,404	9,192	5,754	23.49	245
1997	338,553.00	146,415	210,167	141,928	23.53	6,032
1998	14,684.00	6,147	8,824	6,448	23.57	274
1999	1,860,373.00	751,975	1,079,398	855,390	23.61	36,230
2000	124,513.00	48,466	69,569	59,925	23.64	2,535
2001	96,638.72	36,077	51,786	48,719	23.68	2,057
2002	109,922.35	39,215	56,290	58,029	23.71	2,447
2003	115,554.39	39,161	56,212	63,964	23.75	2,693
2004	927,396.31	297,179	426,576	537,916	23.78	22,621
2005	415,284.24	124,926	179,321	252,575	23.81	10,608
2006	61,798.14	17,313	24,851	39,419	23.84	1,653
2007	6,802,609.38	1,755,873	2,520,412	4,554,302	23.87	190,796
2008	37,645.47	8,840	12,689	26,462	23.90	1,107
2009	944,748.10	198,276	284,609	697,929	23.93	29,165
2010	541,807.21	99,370	142,637	420,842	23.96	17,564
2011	114,450.30	17,776	25,516	93,512	23.98	3,900
2012	79,356.97	9,919	14,238	68,293	24.01	2,844
2013	3,983,036.75	369,001	529,671	3,612,688	24.03	150,341
2014	37,827,758.45	2,177,910	3,126,211	36,214,658	24.06	1,505,181
2015	345,498.59	7,021	10,078	349,240	24.08	14,503
	81,472,768.55	21,912,640	31,453,796	53,277,883		2,230,395
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1925	33,623.00	33,919	38,330			
1949	35,999.00	35,082	40,943	96	9.13	11

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1954	1,894.00	1,827	2,132	27	9.25	3
1960	531.00	505	589	16	9.38	2
1961	4,613,310.00	4,374,475	5,105,296	153,878	9.40	16,370
1962	15,573.00	14,725	17,185	568	9.42	60
1963	7,039.00	6,636	7,745	280	9.44	30
1964	1,146.00	1,077	1,257	50	9.45	5
1966	620.00	579	676	31	9.49	3
1967	3,473.00	3,233	3,773	186	9.50	20
1969	8,096.00	7,483	8,733	496	9.53	52
1974	8,492.00	7,688	8,972	708	9.60	74
1975	21,683.00	19,540	22,804	1,914	9.61	199
1979	42,591.00	37,575	43,852	4,701	9.66	487
1980	433,450.00	380,122	443,627	50,506	9.67	5,223
1981	195,127.00	170,055	198,465	23,980	9.68	2,477
1983	7,341.00	6,313	7,368	1,001	9.69	103
1984	3,822.00	3,263	3,808	549	9.70	57
1985	33,297.00	28,203	32,915	5,044	9.71	519
1992	126,573.00	99,937	116,633	27,660	9.76	2,834
1993	11,463.00	8,932	10,424	2,644	9.77	271
1994	13,821.00	10,621	12,395	3,361	9.77	344
1995	171,983.00	130,145	151,888	44,173	9.78	4,517
1997	615.00	450	525	176	9.79	18
1998	1,936,691.00	1,387,642	1,619,468	588,360	9.80	60,037
1999	51,350.00	36,015	42,032	16,507	9.80	1,684
2000	219,299.00	150,143	175,227	74,774	9.81	7,622
2003	200,335.11	125,411	146,363	82,019	9.82	8,352
2004	20,269.08	12,213	14,253	8,853	9.83	901
2005	5,822.52	3,362	3,924	2,714	9.83	276
2007	11,778.50	6,099	7,118	6,310	9.84	641
	8,237,107.21	7,103,270	8,288,721	1,101,581		113,192
NEAL 1						
FULLY ACCRUED						
1964	5,840,830.83	6,191,281	6,191,281			
1965	57,007.00	60,427	60,427			
1966	1,604.00	1,700	1,700			
1972	15,000.00	15,900	15,900			
1975	558.00	591	591			

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NEAL 1						
FULLY ACCRUED						
1976	2,209.00	2,342	2,342			
1977	149.00	158	158			
1981	9,680.00	10,261	10,261			
1982	20,289.00	21,506	21,506			
1983	26,111.00	27,678	27,678			
1984	32,465.00	34,413	34,413			
1991	27,202.00	28,834	28,834			
1992	128,510.00	136,221	136,221			
1993	323,476.00	342,885	342,885			
1994	800,431.00	848,457	848,457			
1995	591,811.00	627,320	627,320			
1997	37,248.00	39,483	39,483			
1998	78,468.00	83,176	83,176			
2000	15,529.00	16,461	16,461			
2001	148,419.00	157,324	157,324			
2002	83,822.00	88,851	88,851			
2007	127,509.86	135,160	135,160			
2008	147,375.10	156,218	156,218			
2009	3,712.79	3,936	3,936			
2010	67,987.00	72,066	72,066			
	8,587,403.58	9,102,649	9,102,648			
NEAL 2						
FULLY ACCRUED						
1972	9,792,395.00	10,379,939	10,379,939			
1973	14,526.00	15,398	15,398			
1975	1,405.00	1,489	1,489			
1976	803.00	851	851			
1978	26,479.00	28,068	28,068			
1979	33,868.00	35,900	35,900			
1980	2,537.00	2,689	2,689			
1981	159,113.00	168,660	168,660			
1982	354,080.00	375,325	375,325			
1983	1,620.00	1,717	1,717			
1984	28,748.00	30,473	30,473			
1985	44,019.00	46,660	46,660			
1987	40,262.00	42,678	42,678			
1988	13,679.00	14,500	14,500			
1989	59,957.00	63,554	63,554			
1990	5,857.00	6,208	6,208			

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NEAL 2						
FULLY ACCRUED						
1991	38,408.00	40,712	40,712			
1992	508,594.00	539,110	539,110			
1993	11,340.00	12,020	12,020			
1994	41,352.00	43,833	43,833			
1995	1,660,532.00	1,760,164	1,760,164			
1998	92,977.00	98,556	98,556			
2000	79,139.00	83,887	83,887			
2002	69,854.00	74,045	74,045			
2007	111,525.79	118,217	118,217			
2012	45,563.54	48,297	48,297			
2013	109,859.86	116,451	116,452			
	13,348,493.19	14,149,401	14,149,403			
NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1964	4,727.00	3,573	5,058			
1972	367,793.26	264,116	393,539			
1975	13,404,543.48	9,403,754	14,342,862			
1976	292,671.00	203,603	313,158			
1979	59,224.00	40,083	63,370			
1980	375.00	251	401			
1981	4,084.00	2,709	4,370			
1982	187,358.50	122,922	200,474			
1984	336,942.00	215,899	360,528			
1985	9,526.00	6,026	10,193			
1986	11,511.00	7,187	12,317			
1987	24,666.00	15,183	26,393			
1990	1,000.00	587	1,028	42	18.91	2
1991	28,671.00	16,541	28,975	1,703	18.94	90
1992	11,071.00	6,267	10,978	868	18.97	46
1993	195,003.00	108,162	189,470	19,183	19.00	1,010
1994	1,304,668.00	708,481	1,241,066	154,929	19.02	8,146
1995	1,118.00	593	1,039	157	19.05	8
1996	36,575.00	18,922	33,146	5,989	19.08	314
1999	106,359.75	50,396	88,280	25,525	19.15	1,333
2000	302,548.00	138,477	242,574	81,152	19.17	4,233
2001	61,929.00	27,293	47,810	18,454	19.19	962
2002	2,300,723.75	972,302	1,703,208	758,566	19.21	39,488

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NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
2005	1,650,261.41	596,074	1,044,159	721,620	19.27	37,448
2006	106,417.23	35,949	62,973	50,894	19.29	2,638
2007	99,419.57	31,106	54,489	51,890	19.31	2,687
2008	1,217,816.69	348,739	610,896	692,168	19.32	35,827
2009	3,066.50	790	1,384	1,897	19.34	98
2010	37,143.03	8,415	14,741	25,002	19.36	1,291
2012	407,215.59	63,698	111,582	324,139	19.39	16,717
2013	3,535,456.13	411,659	721,115	3,061,824	19.41	157,745
2014	11,878,672.08	871,791	1,527,141	11,183,039	19.42	575,852
2015	370,259.89	9,548	16,725	379,453	19.44	19,519
	38,358,815.86	14,711,096	23,485,440	17,558,493		905,454
NEAL 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1979	17,250,915.80	10,425,667	17,714,141	226,811	22.57	10,049
1980	5,368.00	3,207	5,449	134	22.64	6
1981	952.00	562	955	35	22.71	2
1982	51,941.00	30,273	51,437	2,582	22.77	113
1983	4,667.00	2,684	4,560	293	22.84	13
1984	4,403.00	2,497	4,243	336	22.90	15
1985	3,009.00	1,682	2,858	271	22.96	12
1986	13,661.00	7,519	12,775	1,432	23.02	62
1987	39,490.00	21,396	36,354	4,716	23.07	204
1990	1,741.00	894	1,519	292	23.23	13
1991	361,245.00	181,724	308,765	66,929	23.28	2,875
1992	77,533.00	38,197	64,900	15,734	23.32	675
1994	2,964.00	1,393	2,367	716	23.41	31
1995	2,195.00	1,006	1,709	574	23.45	24
1996	115,649.44	51,534	87,561	32,715	23.49	1,393
1998	2,019,670.00	845,497	1,436,575	663,882	23.57	28,166
2010	112,080.02	20,556	34,926	81,637	23.96	3,407
2012	13,430.00	1,679	2,853	11,114	24.01	463

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NEAL 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
2013	9,643,476.83	893,403	1,517,972	8,511,244	24.03	354,192
2014	1,783,590.22	102,689	174,478	1,680,456	24.06	69,844
2015	198,810.56	4,040	6,864	199,899	24.08	8,301
	31,706,791.87	12,638,099	21,473,261	11,501,803		479,860
WALTER SCOTT 1						
FULLY ACCRUED						
1954	10,042.00	10,946	10,946			
	10,042.00	10,946	10,946			
WALTER SCOTT 2						
FULLY ACCRUED						
1993	1,168.00	1,273	1,273			
2001	8,317.00	9,066	9,066			
	9,485.00	10,339	10,339			
WALTER SCOTT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1978	36,706,058.09	23,725,731	34,356,322	6,020,342	22.50	267,571
1980	269,459.00	170,267	246,557	49,848	22.64	2,202
1981	70,989.00	44,316	64,172	13,916	22.71	613
1982	321,438.00	198,154	286,939	66,643	22.77	2,927
1984	3,817.00	2,290	3,316	883	22.90	39
1985	3,755.01	2,220	3,215	916	22.96	40
1986	290,910.00	169,357	245,239	74,762	23.02	3,248
1987	41,986.00	24,061	34,842	11,343	23.07	492
1989	37,886.00	20,962	30,354	11,320	23.18	488
1991	1,210,441.00	644,039	932,608	398,877	23.28	17,134
1992	467,759.00	243,740	352,951	161,584	23.32	6,929
1997	163,487.00	74,783	108,290	71,545	23.53	3,041
1999	118,335.00	50,591	73,259	56,910	23.61	2,410
2001	303.00	120	174	160	23.68	7

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WALTER SCOTT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
2002	4,019,780.83	1,516,796	2,196,414	2,225,345	23.71	93,857
2004	52,075.90	17,650	25,558	31,725	23.78	1,334
2006	12,380,831.68	3,668,663	5,312,450	8,306,465	23.84	348,426
2009	360,465.00	80,016	115,868	280,643	23.93	11,728
2015	1,918,342.28	41,233	59,708	2,050,469	24.08	85,152
	58,438,118.79	30,694,989	44,448,237	19,833,694		847,638
WALTER SCOTT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -10						
2007	157,402,443.08	33,054,670	35,357,638	137,785,049	32.59	4,227,832
2009	125,256.21	21,085	22,554	115,228	32.71	3,523
2010	107,906.17	15,740	16,837	101,860	32.77	3,108
2011	11,307.77	1,384	1,480	10,958	32.83	334
2012	52,194.18	5,106	5,462	51,952	32.88	1,580
2013	347,940.08	24,878	26,611	356,123	32.94	10,811
2014	592,932.49	26,187	28,011	624,214	32.99	18,921
	158,639,979.98	33,149,050	35,458,594	139,045,384		4,266,109
	500,607,353.44	188,915,389	242,405,573	294,682,915		11,075,761
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.6	2.21

MIDAMERICAN ENERGY COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOUISA						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1983	43,662,230.17	25,430,411	32,225,436	13,619,906	22.02	618,524
1984	215,415.01	123,681	156,729	69,457	22.12	3,140
1985	70,332.00	39,784	50,414	23,434	22.22	1,055
1986	98,866.76	55,062	69,775	34,035	22.31	1,526
1987	7,640.00	4,187	5,306	2,716	22.39	121
1988	4,860.00	2,617	3,316	1,787	22.48	79
1989	31,848.35	16,845	21,346	12,095	22.56	536
1990	51,854.39	26,901	34,089	20,358	22.64	899
1991	71,146.00	36,165	45,828	28,875	22.72	1,271
1992	10,045.42	4,997	6,332	4,215	22.79	185
1993	18,169.00	8,835	11,196	7,882	22.86	345
1996	1,742.00	783	992	837	23.05	36
1998	721,860.00	304,978	386,468	371,485	23.17	16,033
1999	1,632,264.00	665,601	843,450	870,427	23.23	37,470
2000	65,238.00	25,609	32,452	36,048	23.28	1,548
2001	26,735.00	10,070	12,761	15,311	23.33	656
2002	10,979.00	3,949	5,004	6,524	23.38	279
2003	201,914.05	69,022	87,465	124,545	23.43	5,316
2005	6,967,835.24	2,114,390	2,679,357	4,636,870	23.52	197,146
2007	1,187,722.36	309,096	391,687	855,422	23.61	36,231
2009	129,985.46	27,508	34,858	101,627	23.69	4,290
2011	142,924.39	22,406	28,393	121,678	23.76	5,121
2012	198,511.64	25,044	31,736	176,701	23.80	7,424
2013	1,697,620.49	158,090	200,332	1,582,170	23.84	66,366
2015	131,009.31	2,654	3,363	134,197	23.90	5,615
	57,358,748.04	29,488,685	37,368,084	22,858,601		1,011,212
OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1981	16,661,106.61	9,868,733	16,516,778	810,773	21.82	37,157
1982	4,583.00	2,680	4,485	281	21.92	13
1983	20,590.00	11,878	19,880	1,534	22.02	70
1985	802.00	449	751	83	22.22	4
1986	602.00	332	556	70	22.31	3
1987	245.00	133	223	32	22.39	1
1988	2,711.00	1,446	2,420	399	22.48	18

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1989	1,632.00	855	1,431	266	22.56	12
1991	518.00	261	437	102	22.72	4
1992	3,248.00	1,600	2,678	700	22.79	31
1993	294.00	142	238	68	22.86	3
1994	20,153.00	9,473	15,854	5,105	22.93	223
1995	884.00	405	678	242	22.99	11
2004	55,878.45	17,886	29,935	28,179	23.48	1,200
2005	2,488,479.48	747,937	1,251,783	1,336,236	23.52	56,813
2006	21,622.44	6,047	10,121	12,367	23.57	525
2007	666,773.76	171,870	287,650	405,795	23.61	17,187
2008	195,203.58	45,749	76,568	126,444	23.65	5,346
2009	291,073.82	61,013	102,114	200,603	23.69	8,468
2010	649,293.91	118,874	198,953	476,313	23.73	20,072
2012	102,959.34	12,865	21,531	85,546	23.80	3,594
2013	155,588.97	14,351	24,019	137,794	23.84	5,780
2014	437,870.92	25,228	42,223	413,163	23.87	17,309
2015	244,348.89	4,902	8,204	245,919	23.90	10,289
	22,026,462.17	11,125,109	18,619,508	4,288,013		184,133
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1925	2,172.00	2,197	2,432	44	7.24	6
1929	235.00	236	261	7	7.51	1
1935	114.00	114	126	4	7.89	1
1937	1,675.00	1,665	1,843	67	8.00	8
1938	174.00	173	191	7	8.06	1
1940	115.00	114	126	5	8.17	1
1942	271.00	267	296	13	8.28	2
1945	6,970.00	6,837	7,567	378	8.43	45
1946	1,097.00	1,074	1,189	62	8.48	7
1947	256.00	250	277	15	8.53	2
1949	340,911.00	331,905	367,364	21,275	8.62	2,468
1950	3,538.00	3,437	3,804	229	8.67	26
1951	64,859.00	62,889	69,608	4,332	8.71	497
1952	3,282.00	3,175	3,514	227	8.76	26
1953	7,165.00	6,917	7,656	512	8.80	58

MIDAMERICAN ENERGY COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1954	49,709.00	47,881	52,996	3,672	8.84	415
1955	98.00	94	104	8	8.88	1
1956	2,453.00	2,352	2,603	193	8.92	22
1957	14,541.00	13,909	15,395	1,182	8.95	132
1958	114,405.00	109,150	120,811	9,611	8.99	1,069
1959	4,703.00	4,476	4,954	407	9.02	45
1961	997,028.00	943,706	1,044,527	92,085	9.09	10,130
1962	369.00	348	385	35	9.12	4
1963	4,202.00	3,955	4,378	413	9.15	45
1964	11,227.00	10,534	11,659	1,139	9.18	124
1965	5,123.00	4,791	5,303	537	9.21	58
1966	2,089.00	1,947	2,155	226	9.24	24
1967	12,071.00	11,214	12,412	1,349	9.27	146
1968	13,760.00	12,739	14,100	1,586	9.29	171
1972	2,616.00	2,384	2,639	344	9.39	37
1973	31,405.00	28,502	31,547	4,255	9.41	452
1974	38,146.00	34,466	38,148	5,338	9.43	566
1975	18,481.00	16,619	18,394	2,674	9.45	283
1977	761.00	677	749	118	9.49	12
1978	1,043.00	923	1,022	167	9.51	18
1981	19,270.00	16,759	18,549	3,418	9.56	358
1982	2,673.00	2,310	2,557	490	9.57	51
1983	87,077.00	74,713	82,695	16,573	9.59	1,728
1984	153,428.00	130,698	144,661	30,247	9.60	3,151
1986	2,937.00	2,462	2,725	623	9.63	65
1987	1,162,580.56	966,055	1,069,263	256,079	9.64	26,564
1988	62,729.00	51,647	57,165	14,346	9.65	1,487
1990	42,973.00	34,669	38,373	10,616	9.67	1,098
1991	4,423.00	3,528	3,905	1,137	9.68	117
1992	34,528.00	27,211	30,118	9,244	9.69	954
1993	90,075.00	70,060	77,545	25,141	9.70	2,592
1996	168,603.00	125,248	138,629	53,579	9.73	5,507
1997	63,582.00	46,384	51,339	21,144	9.74	2,171
1998	94,369.00	67,484	74,694	32,887	9.75	3,373
1999	30,433.00	21,308	23,584	11,109	9.75	1,139
2000	54,426.00	37,197	41,171	20,875	9.76	2,139
2001	152,004.00	101,150	111,956	61,328	9.77	6,277
2002	336,301.15	217,352	240,573	142,811	9.77	14,617
2003	352,947.26	220,602	244,170	158,190	9.78	16,175
2004	419,995.33	252,679	279,674	199,121	9.79	20,339
2005	2,459.43	1,418	1,569	1,234	9.79	126

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RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
2006	280,000.44	153,513	169,914	149,287	9.80	15,233
2008	5,910.56	2,852	3,157	3,581	9.81	365
2010	79,861.10	31,913	35,322	55,719	9.82	5,674
2011	106,331.59	37,127	41,093	80,125	9.83	8,151
2012	69,872.73	20,426	22,608	57,047	9.83	5,803
2013	74,693.63	16,808	18,604	66,547	9.84	6,763
2014	5,852.64	862	954	5,718	9.84	581
2015	2,412.79	130	144	2,607	9.85	265
	5,719,813.21	4,406,482	4,877,247	1,643,340		169,766
NEAL 1						
FULLY ACCRUED						
1964	547,709.00	580,572	580,572			
1965	575,255.00	609,770	609,770			
1967	53,656.00	56,875	56,875			
1968	43,710.00	46,333	46,333			
1969	5,525.00	5,856	5,857			
1970	10,910.00	11,565	11,565			
1971	3,717.00	3,940	3,940			
1972	85,115.34	90,222	90,222			
1973	65.00	69	69			
1976	1,757.00	1,862	1,862			
1977	12,625.00	13,382	13,383			
1979	17,908.00	18,982	18,982			
1982	15,584.00	16,519	16,519			
1983	53,572.00	56,786	56,786			
1984	3,236.00	3,430	3,430			
1985	2,441.00	2,587	2,587			
1986	7,547.00	8,000	8,000			
1988	198.00	210	210			
1991	94,431.00	100,097	100,097			
1992	413,391.00	438,194	438,194			
1993	94,444.00	100,111	100,111			
1995	163,108.00	172,894	172,894			
2001	17,814.11	18,883	18,883			
2003	67,197.92	71,230	71,230			
2005	96,835.70	102,646	102,646			
2006	1,611,792.78	1,708,500	1,708,500			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 1						
FULLY ACCRUED						
2008	26,253.67	27,829	27,829			
2009	784,980.33	832,079	832,079			
2010	144,845.84	153,537	153,537			
2012	27,438.41	29,085	29,085			
	4,983,063.10	5,282,045	5,282,047			
NEAL 2						
FULLY ACCRUED						
1972	3,382,564.00	3,585,518	3,585,518			
1973	149,487.00	158,456	158,456			
1974	8,736.00	9,260	9,260			
1976	261.00	277	277			
1977	69,758.00	73,943	73,943			
1978	19,945.00	21,142	21,142			
1981	47,164.00	49,994	49,994			
1982	68,750.00	72,875	72,875			
1983	145,554.00	154,287	154,287			
1984	11,835.00	12,545	12,545			
1985	10,786.00	11,433	11,433			
1986	143,640.00	152,258	152,258			
1987	275,546.00	292,079	292,079			
1988	44,486.00	47,155	47,155			
1991	54,256.00	57,511	57,511			
1992	8,319.00	8,818	8,818			
1994	216,009.00	228,970	228,970			
1995	98,126.00	104,014	104,014			
2000	34,444.00	36,511	36,511			
2001	135,205.98	143,318	143,318			
2002	8,084.27	8,569	8,569			
2003	46,231.43	49,005	49,005			
2004	307,188.36	325,620	325,620			
2007	184,462.07	195,530	195,530			
2008	196,137.32	207,906	207,906			
2012	857,538.23	908,991	908,990			
	6,524,513.66	6,915,985	6,915,984			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1972	34,518.00	24,846	36,934			
1973	291,822.00	208,423	311,211	1,038	17.44	60
1975	6,606,292.28	4,641,754	6,930,938	137,795	17.61	7,825
1976	11,735.00	8,175	12,207	350	17.69	20
1978	9,161.00	6,266	9,356	446	17.84	25
1980	4,539.00	3,043	4,544	313	17.99	17
1981	9,901.00	6,569	9,809	785	18.05	43
1982	3,851.00	2,526	3,772	349	18.12	19
1983	48,377.00	31,372	46,844	4,920	18.18	271
1984	48,020.00	30,766	45,939	5,442	18.24	298
1985	26,685.39	16,877	25,200	3,353	18.30	183
1986	16,975.00	10,591	15,814	2,349	18.36	128
1988	279.00	169	252	46	18.46	2
1990	32,237.00	18,909	28,234	6,259	18.56	337
1991	34,325.00	19,776	29,529	7,199	18.61	387
1993	20,067.00	11,115	16,597	4,875	18.70	261
1994	6,612.00	3,584	5,352	1,723	18.74	92
1995	76,822.00	40,680	60,742	21,457	18.78	1,143
1998	9,626.00	4,699	7,016	3,283	18.89	174
2000	838,439.00	383,209	572,197	324,933	18.95	17,147
2002	1,290,758.61	544,697	813,326	567,785	19.01	29,868
2003	37,529.59	15,113	22,566	17,590	19.04	924
2004	82,040.76	31,362	46,829	40,955	19.07	2,148
2005	29,872.89	10,766	16,075	15,889	19.10	832
2007	32,986.35	10,308	15,392	19,904	19.15	1,039
2008	107,030.87	30,557	45,627	68,896	19.18	3,592
2009	5,472,092.90	1,406,463	2,100,091	3,755,048	19.20	195,575
2010	10,531.60	2,381	3,555	7,714	19.22	401
2011	169,538.90	32,617	48,703	132,704	19.25	6,894
2012	132,192.26	20,627	30,800	110,646	19.27	5,742
2013	619,190.44	72,223	107,841	554,692	19.29	28,755
2014	833,158.93	61,066	91,182	800,298	19.31	41,445
2015	39,624.74	1,027	1,533	40,865	19.33	2,114
	16,986,832.51	7,712,556	11,516,009	6,659,902		347,761

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NEAL 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1979	15,025,924.69	9,120,676	15,626,962			
1982	7,057.00	4,127	7,339			
1983	426.00	246	443			
1984	32,595.00	18,536	33,899			
1985	25,761.00	14,433	26,791			
1986	13,164.00	7,262	13,691			
1987	44,479.00	24,142	46,258			
1988	70,959.00	37,850	73,797			
1989	748.00	392	778			
1990	1,384.28	711	1,440			
1991	4,834.00	2,434	5,027			
1992	54,552.00	26,880	56,734			
1993	24,693.61	11,894	25,681			
1994	29,047.00	13,653	30,209			
1995	7,051.00	3,229	7,333			
1996	6,250.00	2,784	6,500			
1998	26,687.00	11,168	27,754			
2000	449,739.00	174,865	467,729			
2001	1,797.73	671	1,870			
2002	15,768.45	5,617	16,399			
2003	227,049.23	76,875	236,131			
2004	33,785.22	10,814	35,137			
2005	9,115.68	2,740	9,480			
2007	4,923.90	1,269	4,672	449	23.61	19
2009	23,701.24	4,968	18,290	6,359	23.69	268
2010	4,504.59	825	3,037	1,648	23.73	69
2011	27,780.17	4,313	15,878	13,013	23.76	548
2012	27,197.38	3,398	12,510	15,775	23.80	663
2013	2,585,972.92	238,524	878,133	1,811,279	23.84	75,976
2014	113,815.02	6,558	24,143	94,224	23.87	3,947
2015	8,680.23	174	641	8,387	23.90	351
	18,909,443.34	9,832,028	17,714,687	1,951,134		81,841
WALTER SCOTT 1						
FULLY ACCRUED						
1954	21,782.00	23,742	23,742			
	21,782.00	23,742	23,742			

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WALTER SCOTT 2						
FULLY ACCRUED						
1980	18,681.00	20,362	20,362			
2011	51,859.86	56,527	56,528			
	70,540.86	76,889	76,890			
WALTER SCOTT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1978	18,576,386.09	12,065,679	17,668,855	2,765,170	21.48	128,732
1979	34,150.00	21,925	32,107	5,458	21.60	253
1980	256,175.66	162,516	237,987	43,806	21.71	2,018
1981	170,130.47	106,586	156,083	31,060	21.82	1,423
1982	437,123.78	270,374	395,933	84,903	21.92	3,873
1983	9,499.00	5,796	8,488	1,961	22.02	89
1984	433.00	260	381	96	22.12	4
1986	1,210.72	706	1,034	298	22.31	13
1988	8,754.00	4,939	7,233	2,397	22.48	107
1989	2,618.00	1,451	2,125	755	22.56	33
1990	147.85	80	117	45	22.64	2
1992	30,478.00	15,884	23,260	10,265	22.79	450
1993	1,496.00	762	1,116	530	22.86	23
1994	487,054.00	242,142	354,590	181,169	22.93	7,901
1996	134,773.00	63,499	92,987	55,263	23.05	2,398
1999	965,806.00	412,588	604,190	458,197	23.23	19,724
2000	179,627.00	73,871	108,176	89,414	23.28	3,841
2001	32,611.00	12,868	18,844	17,028	23.33	730
2004	143,481.18	48,577	71,136	86,694	23.48	3,692
2007	93,576.08	25,512	37,360	65,574	23.61	2,777
2009	14,212,329.71	3,150,945	4,614,211	11,019,352	23.69	465,148
2010	11,878.57	2,300	3,368	9,698	23.73	409
2013	33,172.62	3,236	4,739	31,751	23.84	1,332
2014	186,635.88	11,374	16,656	188,644	23.87	7,903
2015	1,613,565.77	34,238	50,138	1,724,785	23.90	72,167
	37,623,113.38	16,738,108	24,511,111	16,874,314		725,042

MIDAMERICAN ENERGY COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALTER SCOTT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -10						
2006	503,068.40	115,700	111,228	442,148	31.89	13,865
2007	45,629,532.16	9,606,842	9,235,482	40,957,004	31.98	1,280,707
2008	462,265.87	87,873	84,476	424,016	32.07	13,222
2009	34,793.42	5,865	5,638	32,634	32.16	1,015
2010	418,187.14	61,121	58,758	401,248	32.24	12,446
2011	3,141.05	386	371	3,084	32.32	95
2014	880,568.42	39,123	37,611	931,015	32.55	28,603
2015	101,697.01	1,521	1,462	110,405	32.63	3,384
	48,033,253.47	9,918,431	9,535,026	43,301,553		1,353,337
	218,257,565.74	101,520,060	136,440,335	97,576,857		3,873,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.2	1.77

MIDAMERICAN ENERGY COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOUISA						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -5						
1983	2,345,216.48	1,416,934	1,945,815	516,662	20.41	25,314
1984	34,611.00	20,596	28,284	8,058	20.61	391
1985	3,229.00	1,892	2,598	792	20.80	38
1988	37,961.00	21,102	28,978	10,881	21.35	510
1991	21,757.00	11,391	15,643	7,202	21.83	330
1996	2,335.00	1,078	1,480	971	22.51	43
2005	4,635.43	1,437	1,973	2,894	23.41	124
	2,449,744.91	1,474,430	2,024,772	547,460		26,750
OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1901	35.00	36	36			
1981	3,855,465.89	2,375,377	3,739,678	270,007	19.98	13,514
1982	62,779.00	38,131	60,032	5,259	20.20	260
1983	57,496.00	34,407	54,169	5,627	20.41	276
1984	20,487.00	12,075	19,010	2,296	20.61	111
1985	29,923.00	17,362	27,334	3,786	20.80	182
1986	30,549.00	17,433	27,446	4,325	20.99	206
1987	32,978.00	18,496	29,119	5,178	21.17	245
1988	30,034.00	16,537	26,035	5,200	21.35	244
1989	61,900.56	33,453	52,667	11,710	21.51	544
1990	30,369.00	16,089	25,330	6,254	21.67	289
1991	67,027.00	34,758	54,721	14,987	21.83	687
1992	46,969.00	23,826	37,510	11,337	21.97	516
1993	59,566.00	29,500	46,443	15,505	22.12	701
1994	56,197.00	27,148	42,740	15,704	22.25	706
1995	33,217.00	15,624	24,598	9,948	22.38	445
1996	59,508.52	27,200	42,822	19,067	22.51	847
1997	39,688.00	17,592	27,696	13,580	22.63	600
1998	7,158.00	3,070	4,833	2,611	22.74	115
1999	978.00	405	638	380	22.85	17
2000	41,130.00	16,379	25,786	16,989	22.95	740
2001	253,140.73	96,648	152,158	111,108	23.05	4,820
2002	83,822.24	30,551	48,098	39,077	23.15	1,688
2003	260,666.22	90,260	142,101	128,992	23.24	5,550
2004	193,799.90	63,374	99,773	101,779	23.33	4,363

MIDAMERICAN ENERGY COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTTUMWA						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
2005	70,470.66	21,642	34,072	39,217	23.41	1,675
2006	14,709.89	4,204	6,619	8,680	23.49	370
2007	357,787.49	94,115	148,170	223,929	23.57	9,501
2008	45,214.78	10,826	17,044	29,979	23.64	1,268
2009	145,926.96	31,218	49,148	102,616	23.71	4,328
2010	57,899.82	10,822	17,038	43,178	23.78	1,816
2011	58,840.66	9,295	14,634	46,561	23.84	1,953
2013	85,341.79	8,050	12,674	76,082	23.96	3,175
2014	61,099.44	3,571	5,622	57,921	24.02	2,411
2015	78,085.13	1,588	2,500	78,708	24.07	3,270
	6,390,260.68	3,251,062	5,118,293	1,527,578		67,433
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1942	962.00	969	1,067	30	6.37	5
1946	1,351.00	1,347	1,483	57	6.83	8
1949	302.00	299	329	15	7.15	2
1950	6,084.00	6,001	6,607	329	7.25	45
1951	724.00	712	784	41	7.35	6
1952	1,388.00	1,362	1,500	83	7.45	11
1953	1,104.00	1,080	1,189	70	7.55	9
1954	5,238.00	5,111	5,627	344	7.64	45
1957	103.00	100	110	7	7.92	1
1959	28.00	27	30	2	8.09	
1960	10,662.00	10,222	11,254	901	8.17	110
1961	45,051.00	43,057	47,405	3,954	8.25	479
1962	2,863.00	2,728	3,003	260	8.32	31
1964	10,710.00	10,137	11,161	1,049	8.47	124
1965	6,030.00	5,687	6,261	613	8.54	72
1967	583.00	546	601	63	8.67	7
1973	8,885.00	8,120	8,940	1,189	9.00	132
1975	2,072.00	1,875	2,064	298	9.10	33
1976	41,370.00	37,262	41,024	6,137	9.14	671
1977	1,156.00	1,036	1,141	177	9.18	19
1978	727.00	648	713	115	9.22	12
1979	3,658.00	3,241	3,568	602	9.26	65

MIDAMERICAN ENERGY COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERSIDE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -14						
1980	1,069.00	941	1,036	183	9.30	20
1982	52,483.00	45,632	50,240	9,591	9.36	1,025
2005	5,589.44	3,239	3,566	2,806	9.81	286
2008	174,207.06	84,449	92,976	105,620	9.84	10,734
	384,399.50	275,828	303,679	134,536		13,952
NEAL 1						
FULLY ACCRUED						
1964	30,585.00	32,420	32,420			
1965	142,578.00	151,133	151,133			
1968	3,937.00	4,173	4,173			
1970	852.00	903	903			
	177,952.00	188,629	188,629			
NEAL 2						
FULLY ACCRUED						
1972	104,817.00	111,106	111,106			
1977	59,861.00	63,453	63,453			
1980	4,895.00	5,189	5,189			
2001	17,347.50	18,388	18,389			
	186,920.50	198,136	198,136			
NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1964	53,535.00	42,468	57,282			
1972	143,398.00	106,652	153,436			
1973	1,678.00	1,237	1,795			
1975	591,559.00	428,076	632,968			
1976	5,475.00	3,925	5,858			
1981	24,277.00	16,504	25,976			
1982	26,003.00	17,469	27,823			
1984	10,947.00	7,172	11,713			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEAL 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -7						
1985	40,385.00	26,111	43,212			
1986	1,323.00	843	1,416			
1988	7,172.00	4,436	7,674			
1990	25,513.00	15,260	27,299			
1992	28,081.00	16,174	30,047			
1993	36,836.00	20,787	38,835	580	18.29	32
1996	16,923.00	8,895	16,618	1,490	18.53	80
2000	2,500.00	1,161	2,169	506	18.80	27
2001	25,106.00	11,221	20,963	5,900	18.86	313
2002	259,626.55	111,209	207,764	70,037	18.92	3,702
2007	273,867.46	86,739	162,048	130,990	19.17	6,833
2009	11,733.98	3,059	5,715	6,840	19.25	355
	1,585,938.99	929,398	1,480,612	216,343		11,342
NEAL 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1979	1,279,125.89	809,801	1,330,291			
1981	8,575.00	5,283	8,918			
1984	439.32	259	457			
1986	2,632.00	1,502	2,737			
1987	3,182.16	1,785	3,309			
1988	3,306.00	1,820	3,379	59	21.35	3
1989	17,690.00	9,560	17,748	650	21.51	30
1990	2,968.00	1,572	2,918	168	21.67	8
1993	27,348.50	13,544	25,144	3,299	22.12	149
1994	3,123.00	1,509	2,801	447	22.25	20
1996	60,846.00	27,811	51,630	11,650	22.51	518
2001	1,246.00	476	884	412	23.05	18
2007	61,550.24	16,191	30,058	33,954	23.57	1,441
2008	80,589.79	19,296	35,822	47,991	23.64	2,030
	1,552,621.90	910,409	1,516,096	98,631		4,217

MIDAMERICAN ENERGY COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALTER SCOTT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1978	3,429,254.79	2,326,002	3,486,379	285,801	19.28	14,824
1979	5,815.00	3,894	5,837	560	19.52	29
1980	245,416.33	162,161	243,059	26,899	19.75	1,362
1981	94,144.12	61,349	91,954	11,604	19.98	581
1982	56,534.00	36,319	54,438	7,750	20.20	384
1983	66,355.00	41,999	62,951	10,039	20.41	492
1985	63,470.00	38,952	58,384	11,433	20.80	550
1986	10,222.00	6,170	9,248	1,996	20.99	95
1987	54,815.00	32,517	48,739	11,558	21.17	546
1988	94,963.00	55,303	82,892	21,567	21.35	1,010
1989	3,759.00	2,149	3,221	914	21.51	42
1990	36,095.11	20,226	30,316	9,388	21.67	433
1991	3,664.00	2,010	3,013	1,018	21.83	47
1992	2,658.00	1,426	2,137	786	21.97	36
1993	212,313.00	111,214	166,696	66,849	22.12	3,022
1994	838,044.00	428,199	641,815	280,033	22.25	12,586
1995	25,889.00	12,880	19,305	9,172	22.38	410
1996	110,230.00	53,289	79,873	41,380	22.51	1,838
2000	121,897.20	51,342	76,955	57,132	22.95	2,489
2009	221,661.96	50,155	75,176	168,652	23.71	7,113
2013	321,476.29	32,074	48,075	305,549	23.96	12,752
	6,018,676.80	3,529,630	5,290,463	1,330,081		60,641
WALTER SCOTT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. -10						
2009	695.83	121	77	688	31.93	22
2010	599.53	91	58	602	32.08	19
2011	62.83	8	5	64	32.22	2
	1,358.19	220	140	1,354		43
	18,747,873.47	10,757,742	16,120,820	3,855,983		184,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.9	0.98

MIDAMERICAN ENERGY COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -50						
1966	67,145.00	82,114	85,723	14,995	10.61	1,413
1967	5,989.00	7,298	7,619	1,365	10.62	129
1968	107.00	130	136	25	10.63	2
1970	710.00	855	893	172	10.65	16
1976	292.00	342	357	81	10.71	8
1978	2,348.00	2,719	2,838	684	10.73	64
1991	17,655.00	18,282	19,085	7,397	10.85	682
1993	17,908.00	18,046	18,839	8,023	10.87	738
2001	61,645.00	52,615	54,927	37,540	10.93	3,435
2002	61,101.39	50,563	52,785	38,867	10.93	3,556
2003	111,676.17	89,198	93,118	74,396	10.94	6,800
2004	56,915.95	43,659	45,578	39,796	10.95	3,634
2005	6,117.00	4,487	4,684	4,491	10.95	410
	409,609.51	370,308	386,583	227,831		20,887

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 5.10

MIDAMERICAN ENERGY COMPANY

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 100-S1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -50						
1966	326,132.00	398,838	431,654	57,544	10.61	5,424
2001	304,432.00	259,837	281,216	175,432	10.93	16,051
2002	308,659.61	255,422	276,438	186,551	10.93	17,068
	939,223.61	914,097	989,309	419,526		38,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 4.10

MIDAMERICAN ENERGY COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 75-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -50						
1942	92,877.00	121,684	125,986	13,329	8.92	1,494
1945	1,032.00	1,345	1,393	155	9.11	17
1966	202,899.00	250,187	259,033	45,316	10.22	4,434
1967	15,941.00	19,582	20,274	3,637	10.26	354
1969	13,412.00	16,340	16,918	3,200	10.35	309
1970	14,792.00	17,948	18,583	3,605	10.38	347
1983	31,964.00	35,920	37,190	10,756	10.77	999
1993	21,714.00	21,909	22,684	9,887	10.92	905
1994	10,694.00	10,626	11,002	5,039	10.93	461
2000	32,623.00	28,647	29,660	19,275	10.97	1,757
	437,948.00	524,188	542,721	114,201		11,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 2.53

MIDAMERICAN ENERGY COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -50						
1942	8,738.00	11,325	12,274	833	7.99	104
1943	1,172.00	1,516	1,643	115	8.07	14
1988	24,342.00	26,153	28,344	8,169	10.45	782
1992	3,976.00	4,075	4,416	1,548	10.58	146
1993	410,173.00	414,525	449,257	166,003	10.61	15,646
1994	4,310.00	4,290	4,649	1,816	10.64	171
2005	60,563.08	44,507	48,236	42,609	10.88	3,916
	513,274.08	506,391	548,820	221,091		20,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 4.05

MIDAMERICAN ENERGY COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -50						
1966	650.00	820	915	60	7.03	9
2001	9,271.00	7,882	8,794	5,112	10.64	480
	9,921.00	8,702	9,709	5,172		489
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.6	4.93

MIDAMERICAN ENERGY COMPANY

ACCOUNT 340.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRIFARM						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1981	58,361.00	40,720	54,118	4,243	14.47	293
	58,361.00	40,720	54,118	4,243		293
GDMEC - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. 0						
2003	1,324,956.37	581,099	461,990	862,966	15.86	54,411
	1,324,956.37	581,099	461,990	862,966		54,411
SYCAMORE						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1964	1,023.00	930		1,023	4.87	210
1967	137.00	124		137	4.89	28
1975	268.00	238		268	4.93	54
	1,428.00	1,292		1,428		292
	1,384,745.37	623,111	516,108	868,637		54,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 3.97

MIDAMERICAN ENERGY COMPANY

ACCOUNT 340.11 LAND RIGHTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ADAIR WIND 4 - INTIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	1,072,130.62	392,400	524,768	547,363	12.94	42,300
	1,072,130.62	392,400	524,768	547,363		42,300
ADAMS WIND 9 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
2015	2,147,043.84	35,555	47,204	2,099,840	29.69	70,725
	2,147,043.84	35,555	47,204	2,099,840		70,725
CARROLL WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	1,197,917.87	438,438	562,474	635,444	12.94	49,107
	1,197,917.87	438,438	562,474	635,444		49,107
CENTURY WIND 1 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2005	4,002,798.84	2,049,433	1,930,165	2,072,634	9.96	208,096
2006	13,999.93	6,820	6,423	7,577	9.96	761
	4,016,798.77	2,056,253	1,936,588	2,080,211		208,857

MIDAMERICAN ENERGY COMPANY

ACCOUNT 340.11 LAND RIGHTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTURY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	4,262.58	1,560	1,472	2,791	12.94	216
	4,262.58	1,560	1,472	2,791		216
CHARLES CITY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	438,957.41	160,658	408,318	30,639	12.94	2,368
	438,957.41	160,658	408,318	30,639		2,368
ECLIPSE WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2012	1,580,512.71	137,742	323,634	1,256,879	36.24	34,682
	1,580,512.71	137,742	323,634	1,256,879		34,682
HIGHLAND WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. 0						
2015	11,973,645.45	147,755	341,441	11,632,204	39.21	296,664
	11,973,645.45	147,755	341,441	11,632,204		296,664
HIGHLAND WIND 9						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
2015	284,089.35	4,705	8,101	275,988	29.69	9,296
	284,089.35	4,705	8,101	275,988		9,296

MIDAMERICAN ENERGY COMPANY

ACCOUNT 340.11 LAND RIGHTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTREPID WIND 1 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
2004	827,545.42	463,847	430,583	396,962	8.97	44,254
	827,545.42	463,847	430,583	396,962		44,254
LAUREL WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
2011	3,396,224.92	380,683	674,775	2,721,450	35.25	77,204
	3,396,224.92	380,683	674,775	2,721,450		77,204
LUNDGREN WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. 0						
2014	38,114.30	1,421	6,068	32,047	38.22	838
2015	160,198.74	2,067	8,826	151,373	38.27	3,955
	198,313.04	3,488	14,894	183,419		4,793
MACKSBURG WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. 0						
2014	270,960.06	10,101	10,406	260,554	38.22	6,817
2015	2,157.48	28	29	2,129	38.27	56
	273,117.54	10,129	10,435	262,683		6,873

MIDAMERICAN ENERGY COMPANY

ACCOUNT 340.11 LAND RIGHTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MORNING LIGHT WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2012	620,204.35	54,051	153,639	466,565	36.24	12,874
	620,204.35	54,051	153,639	466,565		12,874
POMEROY WIND 3 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
2007	8,305,809.23	3,442,758	3,293,146	5,012,663	11.95	419,470
	8,305,809.23	3,442,758	3,293,146	5,012,663		419,470
POMEROY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	5,561,471.31	2,035,498	1,944,438	3,617,033	12.94	279,523
	5,561,471.31	2,035,498	1,944,438	3,617,033		279,523
POMEROY WIND 5 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	82,054.74	30,032	28,688	53,367	12.94	4,124
	82,054.74	30,032	28,688	53,367		4,124
POMEROY WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
2011	208,396.24	23,359	29,256	179,140	35.25	5,082
	208,396.24	23,359	29,256	179,140		5,082

MIDAMERICAN ENERGY COMPANY

ACCOUNT 340.11 LAND RIGHTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROLLING HILLS WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
2011	3,172,685.31	355,626	747,824	2,424,861	35.25	68,790
	3,172,685.31	355,626	747,824	2,424,861		68,790
VICTORY WIND 3 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. 0						
2006	7,050,277.62	3,267,804	2,974,002	4,076,276	10.95	372,263
	7,050,277.62	3,267,804	2,974,002	4,076,276		372,263
VIENNA WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2012	1,330,761.24	115,976	179,233	1,151,528	36.24	31,775
	1,330,761.24	115,976	179,233	1,151,528		31,775
VIENNA WIND 8 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. 0						
2013	18,517.52	1,152	1,784	16,733	37.23	449
2014	462.72	18	28	435	37.28	12
	18,980.24	1,170	1,812	17,168		461

MIDAMERICAN ENERGY COMPANY

ACCOUNT 340.11 LAND RIGHTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALNUT WIND 5 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	545,803.87	199,764	324,732	221,072	12.94	17,084
	545,803.87	199,764	324,732	221,072		17,084
WALNUT WIND 6 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	285,121.43	104,354	169,636	115,485	12.94	8,925
	285,121.43	104,354	169,636	115,485		8,925
WELLSBURG WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. 0						
2014	380,611.20	14,189	13,219	367,392	38.22	9,613
2015	6,711.18	87	81	6,630	38.27	173
	387,322.38	14,276	13,300	374,022		9,786
	54,979,447.48	13,877,881	15,144,393	39,835,053		2,077,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	3.78

MIDAMERICAN ENERGY COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRIFARM						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -5						
1975	834,556.33	647,513	876,284			
1977	61,038.00	46,632	64,090			
1978	93,172.00	70,613	97,831			
1981	2,351.00	1,735	2,469			
1982	6,443.00	4,710	6,765			
1983	5,118.00	3,704	5,374			
1985	3,663.00	2,594	3,804	42	14.57	3
1987	4,890.00	3,382	4,960	174	14.65	12
1988	2,180.00	1,489	2,184	105	14.68	7
1989	1,906.00	1,284	1,883	118	14.72	8
1996	30,098.00	17,905	26,260	5,342	14.88	359
2001	137,040.55	70,821	103,870	40,023	14.94	2,679
2002	46,751.39	23,276	34,138	14,951	14.95	1,000
2003	233,405.51	111,463	163,478	81,598	14.96	5,454
2006	223,683.62	91,183	133,734	101,134	14.97	6,756
2014	30,387.28	2,902	4,256	27,650	14.99	1,845
2015	10,513.70	356	522	10,517	14.99	702
	1,727,197.38	1,101,562	1,531,902	281,655		18,825
GDMEC - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -5						
2003	35,384,044.11	16,309,161	15,441,626	21,711,620	15.95	1,361,230
2004	102,413.25	45,028	42,633	64,901	15.95	4,069
	35,486,457.36	16,354,189	15,484,259	21,776,521		1,365,299
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1910	2,120.00	2,226	2,226			
1970	36,441.00	34,482	38,263			
1974	18,489.00	17,330	19,413			
1984	15,923.00	14,433	16,719			
1994	14,217.00	12,112	14,928			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1999	7,108.00	5,726	7,463			
2001	96,577.00	75,391	101,406			
2002	324,517.03	248,599	340,743			
2010	97,194.82	53,457	102,055			
2012	68,002.71	29,401	71,403			
	680,589.56	493,157	714,619			
PLEASANT HILL						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
1990	5,105,637.00	3,097,432	3,930,216	1,430,703	18.51	77,294
1994	454,365.00	254,724	323,210	153,874	18.69	8,233
1995	49,040.00	26,857	34,078	17,414	18.73	930
1996	9,881.00	5,279	6,698	3,677	18.76	196
2001	109,199.00	49,783	63,168	51,491	18.87	2,729
2003	32,887.36	13,729	17,420	17,112	18.91	905
2004	934.37	371	471	510	18.92	27
2005	12,446.10	4,660	5,913	7,156	18.93	378
2007	46,566.26	15,128	19,195	29,699	18.95	1,567
2009	31,717.32	8,502	10,788	22,515	18.96	1,188
2014	337,374.74	25,945	32,921	321,323	18.98	16,930
2015	156,598.72	4,218	5,352	159,077	18.99	8,377
	6,346,646.87	3,506,628	4,449,429	2,214,550		118,754
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
1965	10,746.00	10,096	11,283			
1966	297,620.00	278,951	312,501			
1967	5,191.00	4,855	5,451			
1971	80,361.00	74,411	84,379			
1974	5,890.00	5,407	6,185			
1976	3,688.00	3,364	3,872			
1994	38,283.00	31,437	40,197			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
2001	141,798.00	105,341	148,888			
2008	35,685.73	20,817	37,470			
2009	21,753.24	11,877	21,644	1,197	6.00	200
2015	8,139.60	657	1,197	7,349	6.00	1,225
	649,155.57	547,213	673,067	8,546		1,425
SYCAMORE						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1967	2,052.00	1,954	2,030	125	4.82	26
1974	254,763.00	238,796	248,077	19,424	4.90	3,964
1982	55,492.00	50,699	52,669	5,597	4.96	1,128
1983	1,323.00	1,204	1,251	138	4.96	28
1990	5,617.00	4,932	5,124	774	4.98	155
1994	46,439.00	39,562	41,100	7,661	4.99	1,535
1996	9,717.00	8,122	8,438	1,765	4.99	354
2001	118,604.00	92,586	96,184	28,350	5.00	5,670
2002	12,313.69	9,433	9,800	3,130	5.00	626
2003	198,744.43	149,024	154,816	53,866	5.00	10,773
2007	35,930.46	23,754	24,677	13,050	5.00	2,610
2009	36,865.73	21,879	22,729	15,980	5.00	3,196
	777,861.31	641,945	666,894	149,860		30,065
MERL PARR						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1970	20,233.00	17,512	21,245			
1972	856.00	734	899			
1973	1,808.00	1,544	1,898			
1974	465.00	395	488			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERL PARR						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1980	1,513.00	1,243	1,589			
1985	537.00	425	564			
2001	46,413.00	28,858	48,733			
	71,825.00	50,711	75,416			
CORALVILLE						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1970	37,075.00	32,090	36,593	2,336	9.36	250
1975	13,934.00	11,781	13,434	1,197	9.58	125
1977	26,301.00	21,999	25,086	2,530	9.65	262
1996	5,009.00	3,479	3,967	1,292	9.96	130
2001	118,702.00	73,804	84,160	40,477	9.98	4,056
2009	89,688.42	37,121	42,330	51,843	9.99	5,189
	290,709.42	180,274	205,569	99,676		10,012
GDMEC						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -5						
2001	4,930.00	1,783	1,672	3,505	27.52	127
2005	29,081.26	8,380	7,858	22,678	27.71	818
2008	115,495.00	25,731	24,127	97,143	27.81	3,493
2009	364,532.14	72,472	67,954	314,805	27.83	11,312
2010	6,443.86	1,116	1,046	5,720	27.85	205
2012	293,163.38	34,322	32,182	275,639	27.89	9,883
2013	1,206,044.75	104,106	97,615	1,168,732	27.91	41,875
2014	87,128.40	4,665	4,374	87,111	27.92	3,120
2015	142,071.74	2,624	2,460	146,715	27.93	5,253
	2,248,890.53	255,199	239,288	2,122,047		76,086
	48,279,333.00	23,130,878	24,040,443	26,652,855		1,620,466

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 3.36

MIDAMERICAN ENERGY COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRIFARM						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -5						
1975	978,570.00	772,977	1,027,499			
1977	48,665.00	37,850	51,098			
1978	126,454.00	97,534	132,777			
1981	508,181.00	381,351	533,590			
1983	612.00	450	643			
1986	22,318.00	15,856	23,434			
1996	47,722.00	28,618	45,149	4,959	14.53	341
2003	242,803.62	116,504	183,804	71,140	14.83	4,797
	1,975,325.62	1,451,140	1,997,993	76,099		5,138
GDMEC - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -5						
2003	10,903,175.62	5,052,150	5,230,500	6,217,834	15.80	393,534
2004	850,994.85	375,610	388,870	504,675	15.83	31,881
	11,754,170.47	5,427,760	5,619,370	6,722,509		425,415
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1970	77,290.00	73,057	81,155			
1971	7,914.00	7,465	8,310			
1974	176,776.00	165,633	185,615			
1975	559.00	522	587			
1976	17,275.00	16,102	18,139			
1984	82,235.00	74,582	86,347			
1994	12,903.00	10,998	13,549			
	374,952.00	348,359	393,700			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASANT HILL						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
1990	1,197,500.00	742,329	961,465	295,910	17.29	17,115
1994	77,728.00	44,336	57,424	24,190	17.85	1,355
2003	1,106,345.01	465,861	603,384	558,279	18.64	29,951
	2,381,573.01	1,252,526	1,622,273	878,379		48,421
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
1966	61,380.00	57,472	64,449			
1967	60,213.00	56,270	63,224			
1989	26,314.00	22,561	27,630			
1990	14,005.00	11,922	14,706			
	161,912.00	148,225	170,008			
SYCAMORE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1974	173,670.00	162,723	180,280	2,073	4.70	441
1982	10,272.00	9,390	10,403	382	4.84	79
1994	58,580.00	49,931	55,318	6,191	4.96	1,248
1996	55,642.00	46,524	51,544	6,880	4.97	1,384
2014	14,292.55	3,463	3,837	11,171	5.00	2,234
	312,456.55	272,031	301,382	26,697		5,386

MIDAMERICAN ENERGY COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERL PARR						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1973	78,403.00	67,322	82,323			
1981	10,924.00	8,970	11,470			
1985	1,874.00	1,493	1,968			
1996	29,077.00	20,253	30,531			
	120,278.00	98,038	126,292			
CORALVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1970	122,950.00	106,962	129,098			
1971	7,196.00	6,235	7,556			
1975	15,599.00	13,266	16,379			
1995	11,499.00	8,149	10,080	1,994	9.81	203
	157,244.00	134,612	163,112	1,994		203
GDMEC						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -5						
2009	47,998.63	9,669	11,271	39,128	27.38	1,429
2013	12,276.49	1,068	1,245	11,645	27.68	421
	60,275.12	10,737	12,516	50,773		1,850
	17,298,186.77	9,143,428	10,406,646	7,756,451		486,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.9	2.81

MIDAMERICAN ENERGY COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRIFARM						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -5						
1975	49,086.00	39,739	51,038	503	10.84	46
1977	32,885.00	26,160	33,598	931	11.30	82
1978	69,880.00	55,082	70,743	2,631	11.52	228
1982	21,603.00	16,341	20,987	1,696	12.38	137
	173,454.00	137,322	176,366	5,761		493
PLEASANT HILL						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
1990	852,672.00	536,888	644,001	251,305	16.75	15,003
	852,672.00	536,888	644,001	251,305		15,003
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
1966	41,202.00	38,766	43,262			
1967	59,695.00	56,038	62,681	1-		
	100,897.00	94,804	105,943	1-		
SYCAMORE						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1974	100,730.00	94,630	101,116	4,650	4.54	1,024
	100,730.00	94,630	101,116	4,650		1,024
	1,227,753.00	863,644	1,027,426	261,715		16,520

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 1.35

MIDAMERICAN ENERGY COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRIFARM						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -5						
1975	4,124,707.14	3,260,334	4,330,942			
1977	5,552,993.00	4,309,311	5,738,752	91,890	12.96	7,090
1978	6,508,818.00	5,004,796	6,664,937	169,322	13.13	12,896
1982	1,374,918.09	1,015,805	1,352,758	90,906	13.71	6,631
1983	22,794.00	16,659	22,185	1,749	13.83	126
1984	11,520.00	8,325	11,086	1,010	13.94	72
1985	6,219.00	4,443	5,917	613	14.04	44
1986	21,970.00	15,506	20,649	2,419	14.13	171
1990	22,670.00	15,133	20,153	3,651	14.45	253
1995	1,128,577.00	688,240	916,536	268,470	14.71	18,251
1997	58,242.00	33,930	45,185	15,969	14.78	1,080
1999	388,658.00	214,615	285,805	122,286	14.83	8,246
2006	84,323.63	34,380	45,784	42,756	14.95	2,860
2007	189,981.52	72,222	96,179	103,302	14.96	6,905
2014	1,749,530.45	167,094	222,521	1,614,486	14.99	107,704
2015	1,318,795.53	44,699	59,526	1,325,209	14.99	88,406
	22,564,717.36	14,905,492	19,838,915	3,854,038		260,735
GDMEC - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -5						
2003	93,844,422.86	43,346,270	42,942,692	55,593,952	15.89	3,498,675
2004	171,328,714.21	75,399,454	74,697,442	105,197,708	15.91	6,612,050
2010	135,291.19	36,390	36,051	106,005	15.97	6,638
	265,308,428.26	118,782,114	117,676,185	160,897,665		10,117,363
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1970	5,541,843.00	5,248,156	5,818,935			
1971	268.00	253	281			
1974	2,227.00	2,089	2,338			
1976	178,293.00	166,315	187,208			
1979	12,362.00	11,424	12,980			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1982	4,972.00	4,545	5,221			
1983	211,044.00	192,150	221,596			
1984	39,517.00	35,827	41,493			
1989	7,369.00	6,511	7,737			
1996	36,996.00	30,931	38,846			
2001	182,625.00	142,636	191,756			
2006	97,965.00	67,368	102,863			
	6,315,481.00	5,908,205	6,631,255			
PLEASANT HILL						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
1990	22,618,144.00	13,869,208	17,311,533	6,437,518	17.93	359,036
1994	18,019,419.00	10,178,035	12,704,214	6,216,176	18.33	339,126
1995	39,045.00	21,530	26,874	14,124	18.41	767
1999	347,460.00	170,928	213,352	151,481	18.65	8,122
2003	130,325.08	54,553	68,093	68,748	18.81	3,655
2012	8,327.09	1,362	1,700	7,043	18.96	371
2013	10,156.73	1,242	1,550	9,114	18.97	480
2015	6,004.61	162	202	6,103	18.98	322
	41,178,881.51	24,297,020	30,327,519	12,910,307		711,879
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
1966	3,945,958.00	3,713,517	4,143,256			
1967	4,470,896.00	4,194,718	4,694,441			
1985	17,997.00	15,808	18,897			
1990	3,054.00	2,598	3,207			
1991	150,251.00	126,804	157,764			
1995	117,008.00	95,086	122,858			
1996	35,908.00	28,834	37,703			
2000	35,827.00	27,123	37,618			
2001	215,772.00	160,264	226,561			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
2006	97,965.00	63,019	102,863			
2008	37,237.93	21,709	39,100			
2014	1,417,302.83	297,634	1,488,168			
2015	48,100.72	3,885	50,505			
	10,593,277.48	8,750,999	11,122,941			
SYCAMORE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1974	11,202,036.00	10,507,588	11,298,970	463,168	4.77	97,100
1992	50,726.00	43,931	47,240	6,023	4.97	1,212
1994	364,068.00	310,190	333,552	48,719	4.98	9,783
1995	15,140.00	12,783	13,746	2,151	4.98	432
1996	3,403,796.00	2,845,750	3,060,078	513,907	4.98	103,194
2010	1,807,488.05	994,119	1,068,991	828,871	5.00	165,774
2012	213,962.84	92,506	99,473	125,188	5.00	25,038
2013	91,392.00	31,987	34,396	61,565	5.00	12,313
2015	1.74			2	5.00	
	17,148,610.63	14,838,854	15,956,446	2,049,595		414,846
MERL PARR						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1920	27,421.00	28,792	28,792			
1968	1,865.00	1,649	1,958			
1970	2,654,565.00	2,320,450	2,787,293			
1971	23,203.00	20,170	24,363			
1975	350.00	298	368			
1986	2,493.00	1,963	2,618			
1993	350,872.00	255,629	368,416			
1995	157,118.00	111,107	164,974			
1996	418,632.00	290,947	439,564			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERL PARR						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2000	4,866.00	3,107	5,109			
2014	884,206.23	121,093	928,417			
2015	708,583.29	35,430	744,012			
	5,234,174.52	3,190,635	5,495,883			
CORALVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1970	5,507,875.00	4,814,629	5,225,123	558,146	8.51	65,587
1975	773.00	658	714	98	9.06	11
1983	160,773.00	129,840	140,910	27,902	9.56	2,919
1989	7,369.00	5,637	6,118	1,620	9.78	166
2000	35,827.00	22,879	24,830	12,789	9.96	1,284
2009	7,623,514.68	3,155,289	3,424,308	4,580,382	9.99	458,497
2015	585,200.90	29,261	31,756	582,705	10.00	58,270
	13,921,332.58	8,158,193	8,853,758	5,763,641		586,734
PORTABLE POWER MODULES						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. +25						
2000	19,163,938.00	8,741,343	14,372,954			
2001	616,576.00	273,977	462,432			
2002	185,144.00	79,821	138,858			
2011	33,344.53	7,767	25,008			
2013	2,689,589.09	403,438	2,017,192			
2015	984,028.46	35,145	520,042	217,979	10.00	21,798
	23,672,620.08	9,541,491	17,536,486	217,979		21,798

MIDAMERICAN ENERGY COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GDMEC						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -5						
2007	3,903,924.82	965,917	1,016,946	3,082,175	27.54	111,916
2008	46,449.62	10,410	10,960	37,812	27.60	1,370
2010	91,970.86	15,969	16,813	79,757	27.71	2,878
2012	73,290.85	8,586	9,040	67,916	27.79	2,444
2013	503,334.30	43,575	45,877	482,624	27.82	17,348
2014	835,713.46	44,559	46,913	830,586	27.85	29,824
2015	430,939.86	7,973	8,394	444,093	27.87	15,934
	5,885,623.77	1,096,989	1,154,943	5,024,962		181,714
	411,823,147.19	209,469,992	234,594,331	190,718,187		12,295,069
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.5	2.99

MIDAMERICAN ENERGY COMPANY

ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ADAIR WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -2						
2008	324,095,550.08	120,478,956	109,017,773	221,559,688	12.80	17,309,351
	324,095,550.08	120,478,956	109,017,773	221,559,688		17,309,351
ADAIR WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -2						
2013	80,318.40	6,739	6,098	75,827	27.00	2,808
2014	6,651,408.72	344,921	312,109	6,472,328	27.07	239,096
2015	4,388,756.92	77,847	70,441	4,406,091	27.13	162,407
	11,120,484.04	429,507	388,648	10,954,246		404,311
ADAMS WIND 9 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -4						
2015	133,832,391.44	2,271,510	179,005	139,006,682	28.94	4,803,272
	133,832,391.44	2,271,510	179,005	139,006,682		4,803,272
CARROLL WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	264,412,114.84	97,328,645	90,640,139	176,416,097	12.80	13,782,508
	264,412,114.84	97,328,645	90,640,139	176,416,097		13,782,508

MIDAMERICAN ENERGY COMPANY

ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARROLL WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2005	193,815.00	61,570	57,339	138,414	21.99	6,294
2010	88,924.20	17,338	16,147	73,667	22.28	3,306
2011	48,970.98	8,095	7,539	41,922	22.33	1,877
2012	959,199.04	128,142	119,336	849,455	22.37	37,973
2013	742,051.12	73,291	68,254	681,217	22.42	30,384
2014	602,599.00	37,400	34,830	573,795	22.45	25,559
2015	1,432,372.40	30,844	28,724	1,417,972	22.49	63,049
	4,067,931.74	356,680	332,169	3,776,442		168,442
CENTURY WIND 1 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
2005	140,809,304.05	73,310,759	73,077,604	70,547,886	9.86	7,154,958
	140,809,304.05	73,310,759	73,077,604	70,547,886		7,154,958
CENTURY WIND 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2005	252,028.00	77,241	76,995	182,594	23.75	7,688
2009	127,296.73	27,157	27,071	104,045	24.04	4,328
2010	116,569.08	21,712	21,643	98,423	24.10	4,084
2011	337,313.77	53,116	52,947	294,486	24.16	12,189
2013	576,309.39	54,023	53,851	539,748	24.27	22,239
2014	1,481,871.49	86,436	86,161	1,440,167	24.32	59,217
2015	976,023.35	19,825	19,762	985,542	24.36	40,457
	3,867,411.81	339,510	338,430	3,645,004		150,202

MIDAMERICAN ENERGY COMPANY

ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTURY WIND 2 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
2005	39,641,496.21	20,638,893	20,573,254	19,861,072	9.86	2,014,308
	39,641,496.21	20,638,893	20,573,254	19,861,072		2,014,308
CENTURY WIND 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2009	302,325.03	64,496	64,291	247,104	24.04	10,279
2013	201,668.68	18,904	18,844	188,875	24.27	7,782
2014	235,862.24	13,758	13,714	229,224	24.32	9,425
2015	133,048.89	2,702	2,693	134,347	24.36	5,515
	872,904.84	99,860	99,542	799,550		33,001
CENTURY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -2						
2008	24,641,153.01	9,160,078	9,130,946	16,003,030	12.80	1,250,237
	24,641,153.01	9,160,078	9,130,946	16,003,030		1,250,237
CENTURY WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -3						
2011	193,134.39	27,735	27,647	171,281	26.85	6,379
2014	378,312.14	19,810	19,747	369,914	27.07	13,665
2015	285,886.33	5,121	5,105	289,358	27.13	10,666
	857,332.86	52,666	52,499	830,554		30,710

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ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHARLES CITY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	125,131,514.72	46,060,222	47,239,831	79,142,999	12.80	6,183,047
2009	84.67	28	29	57	12.81	4
	125,131,599.39	46,060,250	47,239,860	79,143,055		6,183,051
CHARLES CITY WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -1						
2009	44,500.16	8,539	8,758	36,187	26.69	1,356
2011	193,133.65	27,196	27,893	167,172	26.85	6,226
2013	503,709.93	41,850	42,922	465,825	27.00	17,253
2014	342,666.87	17,595	18,046	328,048	27.07	12,119
2015	356,179.04	6,256	6,416	353,325	27.13	13,023
	1,440,189.65	101,436	104,034	1,350,558		49,977
ECLIPSE WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -3						
2012	299,162,832.02	27,208,560	34,893,815	273,243,902	34.59	7,899,506
2013	15,062.28	1,003	1,286	14,228	34.74	410
2014	5,125.89	209	268	5,012	34.88	144
	299,183,020.19	27,209,772	34,895,369	273,263,142		7,900,060
ECLIPSE WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -3						
2013	16,839.93	1,121	1,438	15,908	34.74	458
2014	21,778.74	889	1,140	21,292	34.88	610
2015	345,171.03	4,906	6,291	349,235	35.01	9,975
	383,789.70	6,916	8,869	386,434		11,043

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGHLAND WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -3						
2015	746,641,589.33	9,728,367	6,279,216	762,761,621	37.46	20,362,029
	746,641,589.33	9,728,367	6,279,216	762,761,621		20,362,029
HIGHLAND WIND 9						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2015	7,042,461.54	118,381	76,410	7,177,325	28.94	248,007
	7,042,461.54	118,381	76,410	7,177,325		248,007
IOWA STATE FAIR WIND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
2007	725,677.74	302,783	312,709	420,226	11.82	35,552
	725,677.74	302,783	312,709	420,226		35,552
INTREPID WIND 1 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -2						
2004	139,241,616.14	79,405,567	78,025,140	64,001,309	8.88	7,207,355
2005	1,186,075.00	649,056	637,772	572,024	8.89	64,345
	140,427,691.14	80,054,623	78,662,912	64,573,333		7,271,700
INTREPID WIND 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -2						
2006	234,867.81	68,180	66,995	172,570	22.95	7,519
2008	2,495,486.38	607,815	597,249	1,948,147	23.08	84,408

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ACCOUNT 344.01 GENERATORS - WIND

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTREPID WIND 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -2						
2010	551,542.86	105,139	103,311	459,262	23.19	19,804
2011	998,268.47	160,789	157,994	860,240	23.25	37,000
2012	252.48	33	32	225	23.30	10
2013	2,194,322.83	211,847	208,164	2,030,045	23.34	86,977
2014	770,166.12	46,152	45,350	740,220	23.39	31,647
2015	1,332,040.35	27,826	27,342	1,331,339	23.43	56,822
	8,576,947.30	1,227,781	1,206,437	7,542,049		324,187
INTREPID WIND 2 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
2005	17,967,269.45	9,354,454	9,191,831	9,134,784	9.86	926,449
	17,967,269.45	9,354,454	9,191,831	9,134,784		926,449
INTREPID WIND 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -2						
2013	53,920.13	6,114	6,008	48,991	19.59	2,501
	53,920.13	6,114	6,008	48,991		2,501
LAUREL WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -3						
2011	187,196,227.94	21,903,456	27,560,309	165,251,806	33.63	4,913,821
	187,196,227.94	21,903,456	27,560,309	165,251,806		4,913,821

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ACCOUNT 344.01 GENERATORS - WIND

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUREL WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -3						
2014	32,321.42	1,360	1,711	31,580	34.05	927
	32,321.42	1,360	1,711	31,580		927
LUNDGREN WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -3						
2014	328,736,658.51	12,849,823	13,870,029	324,728,729	36.50	8,896,678
2015	33,795,963.47	449,743	485,450	34,324,392	36.66	936,290
	362,532,621.98	13,299,566	14,355,479	359,053,122		9,832,968
MACKSBURG WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -3						
2014	185,316,651.32	7,243,750	7,175,954	183,700,197	36.50	5,032,882
2015	1,475,576.43	19,636	19,452	1,500,392	36.66	40,927
	186,792,227.75	7,263,386	7,195,406	185,200,589		5,073,809
MORNING LIGHT WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -4						
2012	145,730,546.86	13,382,728	15,218,949	136,340,820	34.59	3,941,625
	145,730,546.86	13,382,728	15,218,949	136,340,820		3,941,625

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ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MORNING LIGHT WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -3						
2014	29,624.14	1,210	1,376	29,137	34.88	835
2015	120,166.33	1,708	1,942	121,829	35.01	3,480
	149,790.47	2,918	3,318	150,966		4,315
POMEROY WIND 3 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
2007	190,028,755.42	79,287,807	79,110,314	112,818,729	11.82	9,544,732
	190,028,755.42	79,287,807	79,110,314	112,818,729		9,544,732
POMEROY WIND 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -2						
2010	86,470.87	17,640	17,601	70,599	21.36	3,305
	86,470.87	17,640	17,601	70,599		3,305
POMEROY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	223,323,469.24	82,204,141	82,020,119	143,536,585	12.80	11,213,796
	223,323,469.24	82,204,141	82,020,119	143,536,585		11,213,796
POMEROY WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -2						
2009	94,064.40	18,228	18,187	77,758	26.69	2,913
2010	102,720.55	17,310	17,271	87,504	26.78	3,268

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POMEROY WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -2						
2011	21,628.65	3,076	3,069	18,992	26.85	707
2012	355,522.07	40,546	40,455	322,177	26.93	11,963
2013	1,196,018.55	100,352	100,127	1,119,812	27.00	41,475
2014	982,279.31	50,938	50,824	951,101	27.07	35,135
2015	1,135,925.81	20,149	20,104	1,138,540	27.13	41,966
	3,888,159.34	250,599	250,038	3,715,885		137,427
POMEROY WIND 5 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	13,459,219.87	4,954,265	4,943,174	8,650,638	12.80	675,831
	13,459,219.87	4,954,265	4,943,174	8,650,638		675,831
POMEROY WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -3						
2011	44,877,743.27	5,251,055	5,239,300	40,984,776	33.63	1,218,697
	44,877,743.27	5,251,055	5,239,300	40,984,776		1,218,697
ROLLING HILLS WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -3						
2011	647,807,434.06	75,798,652	106,003,955	561,237,702	33.63	16,688,602
	647,807,434.06	75,798,652	106,003,955	561,237,702		16,688,602

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ACCOUNT 344.01 GENERATORS - WIND

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROLLING HILLS WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -4						
2013	226,270.15	15,550	21,747	213,574	33.92	6,296
2014	147,650.52	6,273	8,773	144,784	34.05	4,252
2015	793,674.84	11,671	16,322	809,100	34.17	23,679
	1,167,595.51	33,494	46,841	1,167,458		34,227
VICTORY WIND 3 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -1						
2006	149,811,032.61	69,870,023	67,835,068	83,474,075	10.84	7,700,560
	149,811,032.61	69,870,023	67,835,068	83,474,075		7,700,560
VICTORY WIND 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2041						
NET SALVAGE PERCENT.. -1						
2011	893,528.06	133,438	129,552	772,912	25.07	30,830
2013	208,764.72	18,481	17,943	192,910	25.19	7,658
2014	402,496.73	22,229	21,582	384,940	25.24	15,251
2015	1,477,011.67	28,359	27,533	1,464,249	25.29	57,898
	2,981,801.18	202,507	196,609	2,815,010		111,637
VIENNA WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -3						
2012	156,234,450.31	14,209,367	16,365,138	144,556,346	34.59	4,179,137
	156,234,450.31	14,209,367	16,365,138	144,556,346		4,179,137

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ACCOUNT 344.01 GENERATORS - WIND

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VIENNA WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -2						
2015	12,423.11	175	202	12,470	35.01	356
	12,423.11	175	202	12,470		356
VIENNA WIND 8 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -3						
2013	60,521,028.68	3,943,417	4,541,691	57,794,968	35.54	1,626,195
2014	689,095.63	27,518	31,693	678,076	35.70	18,994
2015	4,288.95	58	67	4,351	35.84	121
	61,214,413.26	3,970,993	4,573,451	58,477,395		1,645,310
WALNUT WIND 5 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	200,334,523.08	73,742,036	68,618,065	133,719,803	12.80	10,446,860
	200,334,523.08	73,742,036	68,618,065	133,719,803		10,446,860
WALNUT WIND 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -1						
2010	63,850.85	10,654	9,914	54,576	26.78	2,038
2011	30,697.13	4,323	4,023	26,982	26.85	1,005
2012	212,041.30	23,945	22,281	191,881	26.93	7,125
2013	263,207.94	21,868	20,348	245,492	27.00	9,092
2014	292,163.78	15,002	13,960	281,126	27.07	10,385
2015	1,221,002.18	21,446	19,956	1,213,256	27.13	44,720
	2,082,963.18	97,238	90,481	2,013,312		74,365

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WALNUT WIND 6 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	105,142,701.97	38,702,450	36,013,208	70,180,921	12.80	5,482,884
	105,142,701.97	38,702,450	36,013,208	70,180,921		5,482,884
WALNUT WIND 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -1						
2012	274,227.45	30,968	28,816	248,154	26.93	9,215
2015	57,501.38	1,010	940	57,137	27.13	2,106
	331,728.83	31,978	29,756	305,290		11,321
WELLSBURG WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -3						
2014	218,223,907.97	8,530,045	7,647,083	217,123,542	36.50	5,948,590
2015	3,847,855.84	51,206	45,906	3,917,386	36.66	106,857
	222,071,763.81	8,581,251	7,692,989	221,040,928		6,055,447
	5,203,082,615.82	1,011,697,026	1,025,195,145	4,304,008,574		189,407,815
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.7	3.64

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRIFARM						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -5						
1975	431,281.00	340,372	446,911	5,934	11.44	519
1977	418,342.00	325,443	427,309	11,950	11.73	1,019
1978	529,266.00	408,494	536,355	19,374	11.88	1,631
1979	9,328.40	7,143	9,379	416	12.02	35
1982	58.00	43	56	4	12.44	
1984	2,457.00	1,795	2,357	223	12.71	18
1985	564.00	408	536	56	12.84	4
1989	267,372.00	183,644	241,126	39,615	13.34	2,970
1993	1,240.00	798	1,048	254	13.79	18
1996	29,266.00	17,701	23,242	7,488	14.08	532
1997	9,789.00	5,780	7,589	2,689	14.17	190
1999	68,869.00	38,491	50,539	21,774	14.34	1,518
2001	828,262.73	433,333	568,969	300,707	14.49	20,753
2003	130,158.53	62,828	82,494	54,173	14.62	3,705
2008	33,873.52	11,941	15,679	19,889	14.84	1,340
2010	219,993.75	62,278	81,771	149,222	14.90	10,015
2011	62,081.79	15,105	19,833	45,353	14.92	3,040
2012	67,472.93	13,447	17,656	53,191	14.94	3,560
2014	92,100.49	8,807	11,564	85,142	14.97	5,688
2015	31,669.55	1,074	1,410	31,843	14.98	2,126
	3,233,445.69	1,938,925	2,545,821	849,297		58,681
GDMEC - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -5						
2003	33,080,388.75	15,442,918	14,345,673	20,388,735	15.54	1,312,016
2004	4,268,200.81	1,897,962	1,763,109	2,718,502	15.60	174,263
	37,348,589.56	17,340,880	16,108,782	23,107,237		1,486,279
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1957	262.00	251	275			
1970	391,729.32	368,975	411,316			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1974	18,016.00	16,833	18,917			
1976	381.00	354	400			
1983	15,818.00	14,385	16,609			
1984	29,040.00	26,308	30,492			
1988	36,472.00	32,415	38,296			
1992	994.00	861	1,044			
1999	247,330.00	199,421	259,697			
2007	14,799.73	9,792	15,540			
2014	159,789.29	38,718	167,779			
2015	8,018.46	765	8,419			
	922,649.80	709,078	968,782			
PLEASANT HILL						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
1990	3,831,245.00	2,404,150	2,783,604	1,239,203	16.32	75,932
1994	2,669,381.00	1,543,558	1,787,182	1,015,668	17.01	59,710
1995	235,897.00	133,184	154,205	93,487	17.17	5,445
1996	48,261.00	26,542	30,731	19,943	17.33	1,151
2001	15,668.00	7,306	8,459	7,992	18.00	444
2008	385,974.93	116,168	134,503	270,771	18.64	14,526
2013	12,715.59	1,562	1,809	11,543	18.87	612
2014	34,784.93	2,686	3,110	33,414	18.90	1,768
2015	95,243.12	2,575	2,981	97,024	18.92	5,128
	7,329,170.57	4,237,731	4,906,584	2,789,045		164,716
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
1966	378,321.00	352,651	397,237			
1967	288,313.00	268,260	302,729			
1981	24,834.00	22,212	26,076			
1989	17,585.00	15,078	18,464			
1994	2,593,473.00	2,132,414	2,723,147			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
1996	224,517.00	180,548	235,743			
2002	37,112.98	27,009	38,969			
2007	11,907.84	7,331	12,503			
2009	57,524.98	31,434	60,401			
2014	128,280.46	26,939	53,907	80,788	6.00	13,465
2015	1,760,576.61	142,195	284,542	1,564,063	6.00	260,677
	5,522,445.87	3,206,071	4,153,717	1,644,851		274,142
SYCAMORE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1961	364.00	348	317	65	4.29	15
1967	84,193.00	79,713	72,668	15,735	4.45	3,536
1969	21,052.00	19,869	18,113	3,992	4.49	889
1970	1,870.00	1,761	1,605	358	4.52	79
1971	68.00	64	58	13	4.54	3
1973	8,536.00	7,993	7,287	1,676	4.58	366
1974	354,113.53	330,871	301,628	70,192	4.60	15,259
1975	272.00	254	232	54	4.62	12
1976	17,737.00	16,493	15,035	3,589	4.64	773
1978	283.00	262	239	58	4.68	12
1979	381.00	351	320	80	4.70	17
1980	1,730.00	1,590	1,449	367	4.72	78
1981	1,427.00	1,308	1,192	306	4.73	65
1983	66,163.00	60,168	54,850	14,621	4.77	3,065
1984	85,280.00	77,259	70,431	19,113	4.78	3,999
1985	59,623.00	53,774	49,021	13,583	4.80	2,830
1986	160.00	144	131	37	4.81	8
1988	9,283.00	8,250	7,521	2,226	4.84	460
1989	2,500.00	2,210	2,015	610	4.85	126
1990	852.00	748	682	213	4.87	44
1991	9,219.00	8,044	7,333	2,347	4.88	481
1992	46.00	40	36	12	4.89	2
1993	9,117.00	7,839	7,146	2,427	4.90	495
1994	17,677.00	15,073	13,741	4,820	4.91	982
1995	57,594.00	48,667	44,366	16,108	4.92	3,274
1996	6,224.00	5,207	4,747	1,788	4.93	363

MIDAMERICAN ENERGY COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYCAMORE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1997	205,293.00	169,855	154,843	60,715	4.94	12,290
2001	737,352.66	576,082	525,166	249,054	4.97	50,111
2002	65,907.47	50,551	46,083	23,120	4.97	4,652
2009	191,713.52	113,778	103,722	97,577	5.00	19,515
2010	88,047.53	48,426	44,146	48,304	5.00	9,661
2011	170,130.59	84,617	77,138	101,499	5.00	20,300
2014	108,306.02	26,243	23,924	89,798	5.00	17,960
2015	109,759.46	10,477	9,551	105,696	5.00	21,139
	2,492,274.78	1,828,329	1,666,736	950,153		192,861
MERL PARR						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1994	3,702.00	2,673	3,887			
1995	803,844.00	571,379	844,036			
2011	5,015.88	1,637	5,267			
2014	130,434.61	17,863	136,956			
2015	3,361.57	168	3,530			
	946,358.06	593,720	993,676			
CORALVILLE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1949	6,819.00	6,307	5,682	1,478	5.93	249
1962	2,092.00	1,862	1,678	519	7.36	71
1963	491.00	436	393	123	7.45	17
1970	240,294.68	208,213	187,591	64,719	8.05	8,040
1975	17,917.00	15,197	13,692	5,121	8.44	607
1981	400,816.47	328,925	296,347	124,510	8.86	14,053
1995	15,171.00	10,784	9,716	6,214	9.62	646
2000	721.86	463	417	341	9.80	35
2004	22,560.68	12,714	11,455	12,234	9.90	1,236

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORALVILLE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2008	131,938.19	59,463	53,574	84,962	9.96	8,530
2009	1,255,637.72	520,327	468,791	849,628	9.97	85,218
2015	481,551.31	24,078	21,693	483,936	10.00	48,394
	2,576,010.91	1,188,769	1,071,028	1,633,783		167,096
GDMEC						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -5						
2008	70,679.85	16,334	38,348	35,865	26.54	1,351
2009	1,943,810.09	398,852	936,413	1,104,588	26.72	41,339
2013	53,462.66	4,713	11,065	45,071	27.28	1,652
2014	45,118.55	2,461	5,778	41,597	27.38	1,519
2015	225,359.64	4,229	9,929	226,699	27.48	8,250
	2,338,430.79	426,589	1,001,533	1,453,819		54,111
	62,709,376.03	31,470,092	33,416,659	32,428,185		2,397,886
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.5	3.82

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ADAIR WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -2						
2008	20,687,381.40	7,727,022	9,506,734	11,594,395	12.86	901,586
2015	76,047.14	2,886	3,551	74,017	12.94	5,720
	20,763,428.54	7,729,908	9,510,285	11,668,412		907,306
ADAMS WIND 9 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -4						
2015	7,721,535.16	132,582	20,283	8,010,114	29.19	274,413
	7,721,535.16	132,582	20,283	8,010,114		274,413
CARROLL WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	31,410,985.04	11,617,412	11,936,520	19,788,575	12.86	1,538,769
	31,410,985.04	11,617,412	11,936,520	19,788,575		1,538,769
CARROLL WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. -1						
2013	31,644.82	3,150	3,237	28,724	22.59	1,272
	31,644.82	3,150	3,237	28,724		1,272

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTURY WIND 1 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
2005	8,686,565.17	4,541,522	4,236,326	4,623,971	9.89	467,540
2006	2,964,677.87	1,472,856	1,373,878	1,650,093	9.91	166,508
	11,651,243.04	6,014,378	5,610,204	6,274,064		634,048
CENTURY WIND 2 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
2005	3,313,918.02	1,732,587	1,616,155	1,764,041	9.89	178,366
	3,313,918.02	1,732,587	1,616,155	1,764,041		178,366
CENTURY WIND 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2008	55,368.43	13,374	12,475	44,554	24.09	1,849
	55,368.43	13,374	12,475	44,554		1,849
CENTURY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -2						
2008	1,232,029.26	460,180	429,256	827,414	12.86	64,340
	1,232,029.26	460,180	429,256	827,414		64,340

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ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHARLES CITY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	13,975,762.50	5,168,962	5,679,253	8,436,267	12.86	656,008
2012	1,801.95	386	424	1,396	12.91	108
	13,977,564.45	5,169,348	5,679,677	8,437,663		656,116
CHARLES CITY WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -1						
2015	1,114,179.88	20,200	22,194	1,103,128	27.36	40,319
	1,114,179.88	20,200	22,194	1,103,128		40,319
ECLIPSE WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -3						
2012	26,578,650.59	2,476,981	5,164,501	22,211,510	34.68	640,470
2013	17,355.16	1,182	2,464	15,411	34.88	442
2015	132,406.67	1,870	3,899	132,480	35.25	3,758
	26,728,412.42	2,480,033	5,170,864	22,359,401		644,670
HIGHLAND WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2055						
NET SALVAGE PERCENT.. -3						
2015	44,092,696.04	583,589	534,044	44,881,433	37.64	1,192,387
	44,092,696.04	583,589	534,044	44,881,433		1,192,387

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGHLAND WIND 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2015	558,942.39	9,505	8,698	567,013	29.19	19,425
	558,942.39	9,505	8,698	567,013		19,425
IOWA STATE FAIR WIND						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
2007	151,956.95	63,690	53,251	100,226	11.87	8,444
	151,956.95	63,690	53,251	100,226		8,444
INTREPID WIND 1 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -2						
2004	14,689,697.88	8,403,791	7,575,128	7,408,364	8.91	831,466
2005	2,218,233.80	1,217,957	1,097,859	1,164,739	8.92	130,576
	16,907,931.68	9,621,748	8,672,987	8,573,103		962,042
INTREPID WIND 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -2						
2007	105,525.54	28,594	25,775	81,861	23.11	3,542
2013	8,331.47	807	727	7,771	23.53	330
2014	8,813.67	531	479	8,511	23.58	361
2015	60,788.30	1,285	1,158	60,846	23.62	2,576
	183,458.98	31,217	28,139	158,989		6,809

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ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTREPID WIND 2 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -2						
2005	1,658,307.06	866,998	781,507	909,966	9.89	92,009
	1,658,307.06	866,998	781,507	909,966		92,009
LAUREL WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -3						
2011	12,120,939.65	1,450,457	3,145,618	9,338,950	33.70	277,120
2012	1,482,453.04	141,042	305,879	1,221,048	33.90	36,019
2015	88,833.25	1,285	2,787	88,711	34.42	2,577
	13,692,225.94	1,592,784	3,454,284	10,648,709		315,716
LUNDGREN WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -3						
2012	2,909,114.24	260,776	503,503	2,492,885	36.19	68,883
2014	2,833,802.48	113,279	218,717	2,700,099	36.65	73,673
2015	18,390,165.83	248,517	479,833	18,462,038	36.86	500,869
	24,133,082.55	622,572	1,202,053	23,655,022		643,425
MACKSBURG WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -3						
2014	9,895,296.88	395,558	395,986	9,796,170	36.65	267,290
2015	2,751,228.34	37,179	37,219	2,796,546	36.86	75,869
	12,646,525.22	432,737	433,205	12,592,716		343,159

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MORNING LIGHT WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -4						
2012	13,142,152.73	1,236,666	2,345,086	11,322,752	34.68	326,492
2015	88,833.25	1,267	2,403	89,984	35.25	2,553
	13,230,985.98	1,237,933	2,347,489	11,412,736		329,045
POMEROY WIND 3 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -1						
2007	17,499,486.68	7,334,556	8,423,870	9,250,611	11.87	779,327
2008	4,343,861.89	1,689,506	1,940,428	2,446,872	11.88	205,966
2009	473,879.78	168,234	193,220	285,399	11.90	23,983
	22,317,228.35	9,192,296	10,557,518	11,982,883		1,009,276
POMEROY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	16,325,551.42	6,038,036	6,934,794	9,554,013	12.86	742,925
	16,325,551.42	6,038,036	6,934,794	9,554,013		742,925
POMEROY WIND 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -2						
2012	4,585.08	529	608	4,069	27.12	150
	4,585.08	529	608	4,069		150

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POMEROY WIND 5 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	1,065,619.39	394,121	452,655	623,621	12.86	48,493
	1,065,619.39	394,121	452,655	623,621		48,493
POMEROY WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -3						
2011	1,742,953.15	208,571	239,547	1,555,695	33.70	46,163
	1,742,953.15	208,571	239,547	1,555,695		46,163
ROLLING HILLS WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -3						
2009	6,541,640.18	1,084,463	1,399,003	5,338,886	33.26	160,520
2010	905,150.34	129,451	166,997	765,308	33.49	22,852
2011	47,279,290.53	5,657,695	7,298,667	41,399,002	33.70	1,228,457
2012	499,238.93	47,498	61,274	452,942	33.90	13,361
2013	73,950.60	5,127	6,614	69,555	34.09	2,040
2014	6,672.50	285	368	6,505	34.26	190
	55,305,943.08	6,924,519	8,932,924	48,032,197		1,427,420
ROLLING HILLS WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -4						
2009	3,374,269.40	564,812	728,631	2,780,609	33.26	83,602
2015	90,624.29	1,323	1,707	92,543	34.42	2,689
	3,464,893.69	566,135	730,338	2,873,151		86,291

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VICTORY WIND 3 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -1						
2006	17,771,436.82	8,324,457	8,164,689	9,784,462	10.88	899,307
	17,771,436.82	8,324,457	8,164,689	9,784,462		899,307
VICTORY WIND 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2041						
NET SALVAGE PERCENT.. -1						
2015	1,198,704.95	22,822	22,384	1,188,308	25.51	46,582
	1,198,704.95	22,822	22,384	1,188,308		46,582
VIENNA WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -3						
2012	13,705,878.03	1,277,311	2,319,233	11,797,821	34.68	340,191
2013	13,916.84	948	1,721	12,613	34.88	362
2015	88,899.01	1,255	2,279	89,287	35.25	2,533
	13,808,693.88	1,279,514	2,323,233	11,899,722		343,086
VIENNA WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -2						
2015	7,296.11	102	185	7,257	35.25	206
	7,296.11	102	185	7,257		206

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VIENNA WIND 8 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2053						
NET SALVAGE PERCENT.. -3						
2013	2,525,910.19	168,537	306,016	2,295,672	35.66	64,377
2014	39,873.64	1,628	2,956	38,114	35.87	1,063
2015	226,525.48	3,129	5,681	227,640	36.06	6,313
	2,792,309.31	173,294	314,653	2,561,426		71,753
WALNUT WIND 5 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	22,885,572.70	8,464,273	8,684,167	14,430,261	12.86	1,122,104
2009	2,073,005.92	698,994	717,153	1,376,583	12.87	106,961
2010	26,595.35	7,993	8,201	18,661	12.89	1,448
2011	2,988.14	777	797	2,221	12.90	172
2012	82,540.31	17,700	18,160	65,206	12.91	5,051
	25,070,702.42	9,189,737	9,428,478	15,892,931		1,235,736
WALNUT WIND 6 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	9,362,071.18	3,462,580	3,552,534	5,903,158	12.86	459,033
	9,362,071.18	3,462,580	3,552,534	5,903,158		459,033

MIDAMERICAN ENERGY COMPANY

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLSBURG WIND 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -3						
2014	8,886,173.18	355,219	381,887	8,770,871	36.65	239,314
2015	5,185,417.47	70,074	75,335	5,265,645	36.86	142,855
	14,071,590.65	425,293	457,222	14,036,516		382,169
	429,566,001.33	96,637,931	109,638,569	329,705,412		15,652,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.1	3.64

MIDAMERICAN ENERGY COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOLINE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
1971	482.00	453	506			
1974	19,658.00	18,368	20,641			
1984	1,472.00	1,334	1,546			
2002	66,166.00	50,750	69,474			
	87,778.00	70,905	92,167			
PLEASANT HILL						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -5						
1990	66,156.00	41,514	51,202	18,262	16.32	1,119
	66,156.00	41,514	51,202	18,262		1,119
RIVER HILLS						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -5						
1985	24,258.00	21,304	25,471			
2007	90,158.09	55,506	94,666			
	114,416.09	76,810	120,137			
SYCAMORE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. -5						
2003	169,660.77	127,303	141,584	36,560	4.98	7,341
	169,660.77	127,303	141,584	36,560		7,341

MIDAMERICAN ENERGY COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORALVILLE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1970	3,611.00	3,129	3,792			
2002	66,830.00	40,506	62,834	7,337	9.85	745
	70,441.00	43,635	66,626	7,337		745
	508,451.86	360,167	471,716	62,159		9,205
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.8	1.81

MIDAMERICAN ENERGY COMPANY

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTURY WIND 1 - INITIAL BUILD INTERIM SURVIVOR CURVE.. IOWA 40-S2.5 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -2						
2005	160,226.34	84,165	74,626	88,805	9.87	8,997
	160,226.34	84,165	74,626	88,805		8,997
CHARLES CITY WIND 4 - INITIAL BUILD INTERIM SURVIVOR CURVE.. IOWA 40-S2.5 PROBABLE RETIREMENT YEAR.. 12-2028 NET SALVAGE PERCENT.. -1						
2008	183,466.52	68,293	58,184	127,117	12.85	9,892
	183,466.52	68,293	58,184	127,117		9,892
ECLIPSE WIND 7 - INITIAL BUILD INTERIM SURVIVOR CURVE.. IOWA 40-S2.5 PROBABLE RETIREMENT YEAR.. 12-2052 NET SALVAGE PERCENT.. -3						
2012	290,440.31	29,296	12,138	287,016	32.24	8,902
	290,440.31	29,296	12,138	287,016		8,902
INTREPID WIND 1 - INITIAL BUILD INTERIM SURVIVOR CURVE.. IOWA 40-S2.5 PROBABLE RETIREMENT YEAR.. 12-2024 NET SALVAGE PERCENT.. -2						
2004	402,985.13	231,681	207,696	203,349	8.88	22,900
	402,985.13	231,681	207,696	203,349		22,900
POMEROY WIND 3 - INITIAL BUILD INTERIM SURVIVOR CURVE.. IOWA 40-S2.5 PROBABLE RETIREMENT YEAR.. 12-2027 NET SALVAGE PERCENT.. -1						
2007	180,860.15	76,209	55,880	126,789	11.86	10,690
	180,860.15	76,209	55,880	126,789		10,690

MIDAMERICAN ENERGY COMPANY

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POMEROY WIND 4 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 40-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -1						
2008	150,401.00	55,985	41,051	110,854	12.85	8,627
	150,401.00	55,985	41,051	110,854		8,627
POMEROY WIND 7						
INTERIM SURVIVOR CURVE.. IOWA 40-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. -3						
2011	132,617.31	17,199	12,611	123,985	31.24	3,969
	132,617.31	17,199	12,611	123,985		3,969
VICTORY WIND 3 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 40-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -1						
2006	193,532.22	91,154	79,817	115,651	10.86	10,649
	193,532.22	91,154	79,817	115,651		10,649
VIENNA WIND 7 - INITIAL BUILD						
INTERIM SURVIVOR CURVE.. IOWA 40-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. -3						
2012	152,205.90	15,353	5,781	150,991	32.24	4,683
	152,205.90	15,353	5,781	150,991		4,683
	1,846,734.88	669,335	547,784	1,334,557		89,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.9	4.84

MIDAMERICAN ENERGY COMPANY

ACCOUNT 350.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1922	1,273.06	1,192	1,273			
1923	381.40	356	381			
1924	1,214.90	1,128	1,215			
1925	2,558.93	2,368	2,559			
1926	277.81	256	278			
1927	12,668.78	11,627	12,669			
1928	32,750.62	29,930	32,751			
1929	2,561.59	2,331	2,562			
1930	2,147.79	1,946	2,148			
1931	2,037.34	1,837	2,037			
1932	51.54	46	52			
1933	8.84	8	9			
1934	36.82	33	37			
1935	28.72	25	28	1	8.71	
1936	313.66	276	310	4	9.08	
1937	2,764.07	2,415	2,712	52	9.47	5
1938	34.61	30	34	1	9.88	
1939	297.47	257	289	8	10.30	1
1940	24,098.36	20,644	23,184	914	10.75	85
1941	443.99	378	425	19	11.21	2
1942	17,031.35	14,374	16,143	888	11.70	76
1943	10.31	9	10			
1944	1,529.30	1,270	1,426	103	12.74	8
1945	247.40	204	229	18	13.29	1
1946	5,830.02	4,753	5,338	492	13.86	35
1947	3,420.11	2,761	3,101	319	14.46	22
1948	461,761.98	368,980	414,380	47,382	15.07	3,144
1949	72,502.49	57,326	64,379	8,123	15.70	517
1950	9,400.97	7,353	8,258	1,143	16.34	70
1951	12,976.81	10,035	11,270	1,707	17.00	100
1952	29,758.91	22,748	25,547	4,212	17.67	238
1953	88,333.80	66,721	74,930	13,404	18.35	730
1954	238,163.07	177,734	199,603	38,560	19.03	2,026
1955	497,226.20	366,421	411,506	85,720	19.73	4,345
1956	422,406.70	307,288	345,097	77,310	20.44	3,782
1957	723,362.04	519,374	583,278	140,084	21.15	6,623
1958	47,299.20	33,501	37,623	9,676	21.88	442
1959	164,464.04	114,883	129,018	35,446	22.61	1,568
1960	33,898.06	23,340	26,212	7,686	23.36	329
1961	207,827.13	141,017	158,368	49,459	24.11	2,051
1962	131,929.31	88,164	99,012	32,917	24.88	1,323
1963	218,039.60	143,470	161,123	56,917	25.65	2,219
1964	58,446.79	37,843	42,499	15,948	26.44	603

MIDAMERICAN ENERGY COMPANY

ACCOUNT 350.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1965	10,805.15	6,882	7,729	3,076	27.23	113
1966	4,606.10	2,884	3,239	1,367	28.04	49
1967	532,881.15	327,898	368,243	164,638	28.85	5,707
1968	776,547.50	469,244	526,980	249,568	29.68	8,409
1969	1,185,124.48	703,016	789,516	395,608	30.51	12,967
1970	2,837,604.52	1,651,486	1,854,686	982,919	31.35	31,353
1971	108,889.94	62,125	69,769	39,121	32.21	1,215
1972	88,557.52	49,510	55,602	32,956	33.07	997
1973	194,512.41	106,490	119,593	74,919	33.94	2,207
1974	69,855.58	37,434	42,040	27,816	34.81	799
1975	463,705.90	242,982	272,879	190,827	35.70	5,345
1976	2,340,884.83	1,198,837	1,346,343	994,542	36.59	27,181
1977	91,424.61	45,724	51,350	40,075	37.49	1,069
1978	1,196,554.86	583,919	655,765	540,790	38.40	14,083
1979	4,781,211.96	2,274,566	2,554,431	2,226,781	39.32	56,632
1980	356,893.58	165,409	185,761	171,133	40.24	4,253
1981	551,345.43	248,767	279,375	271,970	41.16	6,608
1982	252,084.00	110,582	124,188	127,896	42.10	3,038
1983	2,325,889.30	991,131	1,113,081	1,212,808	43.04	28,179
1984	2,317,551.35	958,539	1,076,478	1,241,073	43.98	28,219
1985	545,094.03	218,545	245,435	299,659	44.93	6,669
1986	133,287.29	51,751	58,118	75,169	45.88	1,638
1987	25,029.62	9,398	10,554	14,476	46.84	309
1988	3,273.00	1,187	1,333	1,940	47.80	41
1989	286,728.92	100,278	112,616	174,113	48.77	3,570
1990	41,147.59	13,864	15,570	25,578	49.73	514
1991	21,930.00	7,102	7,976	13,954	50.71	275
1992	78,728.62	24,479	27,491	51,238	51.68	991
1993	88,206.00	26,274	29,507	58,699	52.66	1,115
1994	47,351.37	13,486	15,145	32,206	53.64	600
1995	59,996.87	16,303	18,309	41,688	54.62	763
1996	718,100.46	185,751	208,606	509,494	55.60	9,164
1997	524,220.11	128,680	144,513	379,707	56.59	6,710
1998	30,327.55	7,044	7,911	22,417	57.58	389
1999	537,101.14	117,663	132,140	404,961	58.57	6,914
2000	1,799,341.79	370,430	416,008	1,383,334	59.56	23,226
2001	821,416.38	158,262	177,735	643,681	60.55	10,631
2002	181,625.70	32,596	36,607	145,019	61.54	2,356
2003	221,216.12	36,782	41,308	179,908	62.53	2,877
2004	170,513.69	26,077	29,286	141,228	63.53	2,223
2005	1,931,307.55	269,862	303,066	1,628,242	64.52	25,236
2006	7,212,824.12	911,701	1,023,877	6,188,947	65.52	94,459
2007	2,953,352.80	333,936	375,024	2,578,329	66.52	38,760

MIDAMERICAN ENERGY COMPANY

ACCOUNT 350.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2008	170,382.66	17,016	19,110	151,273	67.51	2,241
2009	799,798.75	69,207	77,722	722,077	68.51	10,540
2010	137,395.03	10,057	11,294	126,101	69.51	1,814
2011	50,654.26	3,033	3,406	47,248	70.51	670
2013	122,280.83	4,076	4,578	117,703	72.50	1,623
2014	6,017.00	120	135	5,882	73.50	80
2015	34,426.29	230	258	34,168	74.50	459
	43,771,821.60	15,989,267	17,954,989	25,816,833		525,625

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.1 1.20

MIDAMERICAN ENERGY COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -10						
1890	5,139.70	5,654	5,654			
1891	801.23	881	881			
1907	83.73	91	92			
1910	21.76	24	24			
1912	4,656.27	5,003	5,122			
1914	712.52	760	784			
1917	507.91	535	559			
1920	140.36	146	154			
1922	3,659.65	3,778	4,026			
1923	7,606.61	7,819	8,367			
1924	1,628.67	1,667	1,792			
1925	459.84	469	506			
1926	18.80	19	21			
1927	640.04	647	704			
1928	5,478.85	5,512	6,027			
1930	30,975.59	30,891	34,073			
1931	2,780.43	2,761	3,058			
1934	8.10	8	9			
1935	1,251.04	1,219	1,376			
1936	66.21	64	73			
1937	685.57	661	754			
1938	24,815.98	23,808	27,298			
1939	2,941.74	2,806	3,236			
1940	95.61	91	105			
1941	542.77	512	597			
1942	912.28	855	1,002	2	9.63	
1943	835.37	778	911	8	9.99	1
1944	348.95	323	378	6	10.36	1
1945	30.45	28	33			
1946	51.57	47	55	2	11.15	
1947	325.63	294	344	14	11.56	1
1948	22,939.43	20,579	24,108	1,125	11.99	94
1949	69,676.06	61,987	72,616	4,028	12.43	324
1950	36,105.90	31,847	37,308	2,408	12.88	187
1951	9,542.99	8,341	9,771	726	13.35	54
1952	98,234.81	85,051	99,635	8,423	13.84	609
1953	15,289.38	13,111	15,359	1,459	14.33	102
1954	29,206.26	24,787	29,037	3,090	14.85	208
1955	3,055.96	2,566	3,006	356	15.38	23
1956	25,753.64	21,391	25,059	3,270	15.92	205
1957	104,716.95	85,984	100,728	14,461	16.48	877
1958	16,694.75	13,547	15,870	2,494	17.05	146
1959	46,118.99	36,971	43,311	7,420	17.63	421

MIDAMERICAN ENERGY COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -10						
1960	28,697.91	22,714	26,609	4,959	18.23	272
1961	113,280.06	88,490	103,664	20,944	18.84	1,112
1962	11,345.08	8,743	10,242	2,238	19.46	115
1963	16,554.69	12,579	14,736	3,474	20.10	173
1964	9,623.24	7,206	8,442	2,144	20.75	103
1965	7,929.07	5,849	6,852	1,870	21.41	87
1966	40,433.06	29,368	34,404	10,072	22.08	456
1967	413,751.58	295,764	346,481	108,646	22.76	4,774
1968	62,318.66	43,820	51,334	17,217	23.45	734
1969	119,661.56	82,703	96,885	34,743	24.16	1,438
1970	607,940.11	412,863	483,660	185,074	24.87	7,442
1971	108,614.73	72,440	84,862	34,614	25.59	1,353
1972	139,398.33	91,224	106,867	46,471	26.33	1,765
1973	14,618.55	9,384	10,993	5,087	27.07	188
1974	52,852.75	33,255	38,957	19,181	27.82	689
1975	233,897.69	144,161	168,881	88,406	28.58	3,093
1976	542,651.36	327,385	383,524	213,392	29.35	7,271
1977	182,418.16	107,646	126,105	74,555	30.13	2,474
1978	1,005,042.62	579,815	679,240	426,307	30.91	13,792
1979	324,037.75	182,552	213,856	142,586	31.71	4,497
1980	800,081.12	439,913	515,348	364,741	32.51	11,219
1981	528,221.48	283,189	331,750	249,294	33.32	7,482
1982	373,669.32	195,148	228,611	182,425	34.14	5,343
1983	584,308.04	297,042	347,978	294,761	34.96	8,431
1984	57,745.82	28,535	33,428	30,092	35.80	841
1985	28,536.96	13,696	16,045	15,346	36.64	419
1986	2,629.89	1,224	1,434	1,459	37.49	39
1987	96,871.74	43,705	51,199	55,360	38.34	1,444
1988	1,981.69	865	1,013	1,167	39.21	30
1989	418,021.15	176,287	206,516	253,307	40.08	6,320
1990	86,288.80	35,120	41,142	53,776	40.95	1,313
1991	110,427.87	43,299	50,724	70,747	41.83	1,691
1992	149,464.37	56,355	66,019	98,392	42.72	2,303
1993	182,739.71	66,117	77,455	123,559	43.62	2,833
1994	196,588.05	68,135	79,819	136,428	44.52	3,064
1995	411,146.25	136,167	159,517	292,744	45.43	6,444
1996	2,767,317.85	873,886	1,023,737	2,020,313	46.34	43,598
1997	73,661.34	22,114	25,906	55,121	47.26	1,166
1998	222,507.30	63,336	74,197	170,561	48.18	3,540
1999	199,319.37	53,598	62,789	156,462	49.11	3,186
2000	146,705.93	37,117	43,482	117,895	50.05	2,356
2001	61,569.25	14,598	17,101	50,625	50.99	993
2002	75,869.60	16,781	19,659	63,798	51.93	1,229

MIDAMERICAN ENERGY COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -10						
2003	299,861.48	61,503	72,049	257,799	52.88	4,875
2004	919,911.19	173,895	203,714	808,188	53.83	15,014
2005	1,713,368.29	296,332	347,146	1,537,559	54.78	28,068
2006	200,433.57	31,409	36,795	183,682	55.74	3,295
2007	1,517,713.42	212,926	249,438	1,420,047	56.71	25,041
2008	2,567,056.95	318,436	373,040	2,450,723	57.67	42,496
2009	161,401.40	17,372	20,351	157,191	58.64	2,681
2010	1,189,129.14	108,463	127,062	1,180,980	59.61	19,812
2011	3,756,815.48	280,390	328,470	3,804,027	60.59	62,783
2012	470,126.07	27,367	32,060	485,079	61.56	7,880
2013	826,709.15	34,420	40,322	869,058	62.54	13,896
2014	2,259,281.48	56,588	66,292	2,418,918	63.52	38,081
2015	1,779,667.36	14,761	17,292	1,940,342	64.51	30,078
	29,847,773.19	7,662,363	8,969,317	23,863,234		464,365
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					51.4	1.56

MIDAMERICAN ENERGY COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -5						
1900	719.35	734	755			
1902	51.49	52	54			
1905	41.78	41	44			
1906	3,123.78	3,079	3,280			
1909	3,138.00	3,044	3,295			
1910	168.94	163	177			
1911	1,558.66	1,496	1,637			
1912	502.57	480	528			
1918	320.75	296	337			
1919	19.31	18	20			
1920	980.59	894	1,030			
1921	66.74	60	70			
1922	394.28	355	414			
1923	1,726.39	1,544	1,813			
1924	831.61	739	873			
1925	18,976.87	16,744	19,926			
1926	4,483.73	3,930	4,708			
1927	8,371.08	7,287	8,790			
1929	1,444.22	1,239	1,516			
1930	4,771.62	4,065	5,010			
1931	3,779.05	3,195	3,968			
1932	284.22	238	298			
1934	11.01	9	12			
1935	4,574.54	3,748	4,803			
1936	172.38	140	181			
1937	570.38	460	599			
1938	1,012.21	809	1,063			
1939	351.00	278	369			
1940	314.00	246	330			
1941	4,195.00	3,263	4,405			
1942	71,943.22	55,434	75,540			
1943	2,360.02	1,802	2,478			
1944	1,474.00	1,114	1,548			
1945	1,172.08	877	1,231			
1946	9,050.44	6,706	9,503			
1947	3,763.67	2,760	3,952			
1948	6,471.33	4,695	6,795			
1949	857,571.92	615,458	900,451			
1950	130,353.39	92,502	136,871			
1951	221,360.46	155,339	232,428			
1952	126,876.85	87,992	133,221			
1953	476,895.94	326,818	500,741			
1954	839,300.75	568,267	881,266			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -5						
1955	495,620.46	331,407	520,401			
1956	432,253.24	285,332	453,866			
1957	1,625,315.76	1,058,934	1,706,582			
1958	360,267.68	231,572	376,596	1,685	23.27	72
1959	795,774.79	504,538	820,510	15,054	23.77	633
1960	852,445.73	532,861	866,570	28,498	24.28	1,174
1961	1,257,772.79	775,004	1,260,358	60,303	24.79	2,433
1962	394,587.22	239,475	389,449	24,868	25.32	982
1963	743,337.32	444,364	722,651	57,853	25.84	2,239
1964	922,432.63	542,875	882,856	85,698	26.37	3,250
1965	436,116.34	252,544	410,702	47,220	26.91	1,755
1966	976,153.98	555,867	903,984	120,978	27.46	4,406
1967	4,894,042.27	2,739,824	4,455,666	683,078	28.01	24,387
1968	2,571,223.58	1,414,687	2,300,649	399,136	28.56	13,975
1969	2,919,711.07	1,577,822	2,565,949	499,748	29.12	17,162
1970	9,403,366.30	4,987,813	8,111,480	1,762,055	29.69	59,348
1971	2,235,457.21	1,163,452	1,892,075	455,155	30.26	15,041
1972	1,263,688.47	644,860	1,048,710	278,163	30.84	9,020
1973	1,973,733.54	987,156	1,605,372	467,048	31.42	14,865
1974	1,244,847.52	609,757	991,623	315,467	32.01	9,855
1975	2,917,210.56	1,398,292	2,273,986	789,085	32.61	24,198
1976	7,218,338.74	3,384,138	5,503,488	2,075,768	33.21	62,504
1977	4,547,959.16	2,084,443	3,389,846	1,385,511	33.81	40,979
1978	12,821,398.63	5,737,300	9,330,341	4,132,128	34.43	120,015
1979	5,715,276.09	2,496,433	4,059,849	1,941,191	35.04	55,399
1980	9,244,872.67	3,937,886	6,404,026	3,303,090	35.66	92,627
1981	8,312,761.60	3,449,202	5,609,299	3,119,101	36.29	85,949
1982	1,966,980.13	794,470	1,292,015	773,314	36.92	20,946
1983	12,991,280.90	5,103,995	8,300,422	5,340,423	37.55	142,222
1984	3,729,935.63	1,423,623	2,315,181	1,601,251	38.19	41,929
1985	3,052,746.75	1,130,443	1,838,394	1,366,990	38.84	35,195
1986	1,233,721.46	442,809	720,122	575,286	39.49	14,568
1987	3,189,033.49	1,108,349	1,802,463	1,546,022	40.14	38,516
1988	3,617,270.07	1,216,048	1,977,610	1,820,524	40.79	44,632
1989	3,976,133.40	1,290,766	2,099,121	2,075,819	41.45	50,080
1990	3,925,765.31	1,228,372	1,997,652	2,124,402	42.12	50,437
1991	4,842,123.77	1,459,174	2,372,996	2,711,234	42.78	63,376
1992	4,587,057.26	1,328,510	2,160,502	2,655,908	43.45	61,126
1993	6,039,819.04	1,678,487	2,729,656	3,612,154	44.12	81,871
1994	4,203,190.65	1,118,034	1,818,214	2,595,136	44.80	57,927
1995	7,468,023.95	1,897,625	3,086,031	4,755,394	45.48	104,560
1996	12,287,175.07	2,975,997	4,839,744	8,061,790	46.16	174,649
1997	3,000,765.44	691,066	1,123,853	2,026,951	46.84	43,274

MIDAMERICAN ENERGY COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -5						
1998	5,282,545.50	1,153,708	1,876,229	3,670,444	47.52	77,240
1999	2,625,008.46	541,605	880,790	1,875,469	48.21	38,902
2000	8,741,690.67	1,698,073	2,761,508	6,417,267	48.90	131,232
2001	7,650,338.81	1,392,335	2,264,299	5,768,557	49.60	116,302
2002	6,184,266.81	1,050,840	1,708,939	4,784,541	50.29	95,139
2003	9,681,754.64	1,526,605	2,482,656	7,683,186	50.99	150,680
2004	24,813,987.14	3,608,574	5,868,479	20,186,207	51.69	390,524
2005	16,389,049.37	2,179,801	3,544,923	13,663,579	52.40	260,755
2006	18,190,172.76	2,196,463	3,572,020	15,527,661	53.10	292,423
2007	28,285,496.17	3,064,125	4,983,064	24,716,707	53.81	459,333
2008	17,974,773.68	1,720,698	2,798,302	16,075,210	54.53	294,796
2009	18,878,235.74	1,569,319	2,552,121	17,270,027	55.25	312,580
2010	10,756,484.87	758,639	1,233,744	10,060,565	55.97	179,749
2011	20,144,365.62	1,166,933	1,897,736	19,253,848	56.69	339,634
2012	9,382,946.87	423,640	688,949	9,163,145	57.42	159,581
2013	29,273,929.15	947,641	1,541,110	29,196,516	58.15	502,090
2014	33,528,765.96	651,296	1,059,177	34,146,027	58.89	579,827
2015	121,178,212.97	785,053	1,276,700	125,960,424	59.63	2,112,367
	558,464,562.48	95,669,364	155,277,936	431,109,855		8,180,730
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					52.7	1.46

MIDAMERICAN ENERGY COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -25						
1921	1,330.52	1,562	1,663			
1922	40,351.00	47,211	50,439			
1925	39,391.15	45,556	49,239			
1927	5,917.00	6,788	7,396			
1929	9,020.00	10,260	11,275			
1931	1,957.00	2,206	2,446			
1938	3,796.00	4,120	4,745			
1942	6,257.73	6,602	7,822			
1946	12,874.21	13,119	16,093			
1948	20,646.72	20,623	25,337	471	15.07	31
1951	631.76	611	751	39	17.00	2
1953	4,296.50	4,057	4,984	387	18.35	21
1954	169,994.06	158,577	194,822	17,671	19.03	929
1955	13,075.00	12,044	14,797	1,547	19.73	78
1956	15,496.00	14,091	17,312	2,058	20.44	101
1957	1,561.20	1,401	1,721	230	21.15	11
1958	12,509.71	11,075	13,606	2,031	21.88	93
1961	408,628.06	346,583	425,798	84,987	24.11	3,525
1963	546.00	449	552	130	25.65	5
1964	233,033.62	188,603	231,710	59,582	26.44	2,253
1967	2,704,721.33	2,080,370	2,555,862	825,040	28.85	28,598
1968	2,489,821.25	1,880,655	2,310,500	801,777	29.68	27,014
1969	799,940.00	593,156	728,729	271,196	30.51	8,889
1970	8,519,615.73	6,198,020	7,614,648	3,034,872	31.35	96,806
1971	92,560.93	66,011	81,099	34,602	32.21	1,074
1973	134,089.00	91,762	112,735	54,876	33.94	1,617
1974	64,074.00	42,919	52,729	27,364	34.81	786
1975	65,755.00	43,070	52,914	29,280	35.70	820
1976	373,901.05	239,357	294,065	173,311	36.59	4,737
1977	435,833.13	272,467	334,742	210,049	37.49	5,603
1978	594,683.67	362,757	445,669	297,686	38.40	7,752
1979	3,923,643.57	2,333,244	2,866,533	2,038,021	39.32	51,832
1980	650,033.00	376,588	462,661	349,880	40.24	8,695
1981	1,289,049.00	727,024	893,194	718,117	41.16	17,447
1982	72,341.55	39,668	48,735	41,692	42.10	990
1983	1,992,595.00	1,061,381	1,303,972	1,186,772	43.04	27,574
1984	2,020,017.00	1,044,349	1,283,047	1,241,974	43.98	28,240
1988	2,625.00	1,190	1,462	1,819	47.80	38
1989	70,471.00	30,807	37,848	50,241	48.77	1,030
1990	7,682.56	3,236	3,976	5,627	49.73	113
1992	92,630.00	36,002	44,231	71,556	51.68	1,385
1993	58,719.00	21,863	26,860	46,539	52.66	884
1994	270,268.00	96,215	118,206	219,629	53.64	4,095

MIDAMERICAN ENERGY COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -25						
1995	33,025.00	11,217	13,781	27,500	54.62	503
1997	26,665.51	8,182	10,052	23,280	56.59	411
1999	141,796.00	38,829	47,704	129,541	58.57	2,212
2000	228,990.00	58,928	72,397	213,840	59.56	3,590
2001	646,761.00	155,764	191,365	617,086	60.55	10,191
2002	71,648.84	16,074	19,748	69,813	61.54	1,134
2004	114,596.44	21,907	26,914	116,332	63.53	1,831
2005	125,115.03	21,853	26,848	129,546	64.52	2,008
2006	16,030.79	2,533	3,112	16,926	65.52	258
2007	9,080,247.25	1,283,379	1,576,709	9,773,600	66.52	146,927
2009	36,391.50	3,936	4,836	40,653	68.51	593
2011	42,113.09	3,152	3,872	48,769	70.51	692
2012	470,390.12	27,441	33,713	554,275	71.50	7,752
2013	1,032,154.43	43,002	52,830	1,237,363	72.50	17,067
2015	115,374.62	962	1,182	143,036	74.50	1,920
	39,907,682.63	20,234,808	24,841,988	25,042,615		530,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					47.2	1.33

MIDAMERICAN ENERGY COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -30						
1927	1,066.00	1,329	1,386			
1942	18,301.54	21,202	23,792			
1944	115.00	132	150			
1948	337,028.90	378,231	438,138			
1949	34,951.56	38,997	45,437			
1950	126,320.58	140,090	164,217			
1951	3,612.69	3,982	4,696			
1952	3,883.41	4,253	5,021	27	8.19	3
1953	95,017.13	103,355	122,020	1,502	8.49	177
1954	229,973.33	248,428	293,291	5,674	8.79	646
1955	364,850.42	391,212	461,861	12,445	9.11	1,366
1956	13,637.51	14,507	17,127	602	9.45	64
1957	441,337.68	465,721	549,825	23,914	9.79	2,443
1958	11,176.35	11,693	13,805	724	10.15	71
1959	47,395.39	49,137	58,011	3,603	10.53	342
1960	326,773.97	335,597	396,202	28,604	10.92	2,619
1961	527,313.73	536,149	632,972	52,536	11.33	4,637
1962	18,642.67	18,755	22,142	2,093	11.76	178
1963	117,975.18	117,385	138,583	14,785	12.20	1,212
1964	31,473.53	30,954	36,544	4,372	12.66	345
1965	654,935.71	636,434	751,367	100,049	13.13	7,620
1966	550,786.86	528,339	623,751	92,272	13.63	6,770
1967	929,896.84	880,381	1,039,368	169,498	14.13	11,996
1968	1,089,226.78	1,016,798	1,200,420	215,575	14.66	14,705
1969	386,294.59	355,390	419,570	82,613	15.20	5,435
1970	5,868,661.08	5,316,983	6,277,171	1,352,088	15.76	85,792
1971	1,253,634.37	1,117,926	1,319,811	309,914	16.33	18,978
1972	827,513.98	725,735	856,795	218,973	16.92	12,942
1973	597,999.77	515,478	608,568	168,832	17.52	9,637
1974	796,239.35	674,220	795,977	239,134	18.13	13,190
1975	2,395,859.60	1,990,957	2,350,502	764,115	18.76	40,731
1976	3,470,820.11	2,828,705	3,339,538	1,172,528	19.40	60,440
1977	1,896,128.29	1,514,057	1,787,479	677,488	20.06	33,773
1978	2,391,164.01	1,869,895	2,207,577	900,936	20.72	43,481
1979	11,131,896.41	8,515,878	10,053,752	4,417,713	21.40	206,435
1980	5,300,764.19	3,963,631	4,679,419	2,211,574	22.09	100,117
1981	3,593,633.67	2,624,247	3,098,157	1,573,567	22.79	69,046
1982	1,008,857.27	718,815	848,625	462,889	23.50	19,697
1983	7,233,260.32	5,023,492	5,930,679	3,472,559	24.22	143,376
1984	6,181,329.55	4,180,106	4,934,987	3,100,741	24.95	124,278
1985	1,329,995.60	874,473	1,032,393	696,601	25.70	27,105
1986	2,312,337.00	1,477,017	1,743,750	1,262,288	26.45	47,724
1987	976,137.50	604,960	714,209	554,770	27.21	20,388

MIDAMERICAN ENERGY COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -30						
1988	701,908.45	421,493	497,610	414,871	27.98	14,827
1989	2,336,004.19	1,357,209	1,602,306	1,434,499	28.76	49,878
1990	2,558,118.93	1,436,374	1,695,767	1,629,788	29.54	55,172
1991	4,140,164.60	2,241,907	2,646,771	2,735,443	30.34	90,160
1992	16,924,748.84	8,826,172	10,420,081	11,582,092	31.14	371,936
1993	1,826,203.59	914,917	1,080,141	1,293,924	31.96	40,486
1994	2,323,411.47	1,116,413	1,318,025	1,702,410	32.78	51,934
1995	1,096,070.28	503,913	594,914	829,977	33.61	24,694
1996	9,099,381.50	3,992,354	4,713,329	7,115,867	34.45	206,556
1997	14,373,457.81	6,004,584	7,088,946	11,596,549	35.29	328,607
1998	2,352,747.84	932,865	1,101,330	1,957,242	36.14	54,157
1999	1,974,320.02	740,366	874,068	1,692,548	37.00	45,745
2000	6,178,672.81	2,182,610	2,576,765	5,455,510	37.87	144,059
2001	2,276,976.28	754,818	891,130	2,068,939	38.74	53,406
2002	3,893,554.70	1,205,071	1,422,694	3,638,927	39.62	91,846
2003	7,051,887.54	2,027,382	2,393,505	6,773,949	40.50	167,258
2004	5,692,980.45	1,510,074	1,782,777	5,618,098	41.39	135,736
2005	13,620,324.06	3,306,320	3,903,405	13,803,016	42.29	326,390
2006	58,315,581.19	12,843,773	15,163,216	60,647,040	43.19	1,404,192
2007	13,969,000.46	2,758,822	3,257,035	14,902,666	44.10	337,929
2008	9,678,764.34	1,691,325	1,996,759	10,585,635	45.01	235,184
2009	5,163,632.47	783,576	925,081	5,787,641	45.93	126,010
2010	7,972,192.94	1,026,436	1,211,799	9,152,052	46.85	195,348
2011	11,579,625.27	1,221,593	1,442,199	13,611,314	47.78	284,875
2012	2,928,210.48	240,848	284,343	3,522,331	48.71	72,312
2013	8,049,454.41	472,881	558,278	9,906,013	49.65	199,517
2014	12,630,148.42	448,408	529,385	15,889,808	50.58	314,152
2015	37,165,105.33	436,764	515,639	47,798,998	51.53	927,596
	330,800,868.09	112,264,294	132,526,383	297,514,746		7,487,721

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 2.26

MIDAMERICAN ENERGY COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R3						
NET SALVAGE PERCENT.. -35						
1924	2,029.04	2,684	2,739			
1925	5,249.30	6,915	7,087			
1927	3,908.00	5,103	5,276			
1932	2,932.23	3,742	3,959			
1940	50,334.53	61,776	66,775	1,177	5.18	227
1942	41,993.36	51,012	55,140	1,551	5.71	272
1945	18,527.03	22,142	23,934	1,077	6.54	165
1948	550,779.45	646,630	698,959	44,593	7.43	6,002
1949	145,826.07	170,099	183,864	13,001	7.75	1,678
1950	76,737.57	88,892	96,086	7,510	8.09	928
1951	17,824.22	20,504	22,163	1,900	8.43	225
1952	58,730.57	67,060	72,487	6,799	8.79	773
1953	435,391.54	493,323	533,246	54,533	9.16	5,953
1954	554,186.48	622,806	673,207	74,945	9.55	7,848
1955	631,266.89	703,295	760,210	92,000	9.96	9,237
1956	78,117.26	86,253	93,233	12,225	10.38	1,178
1957	269,508.89	294,835	318,695	45,142	10.81	4,176
1958	446,561.11	483,661	522,802	80,055	11.27	7,103
1959	336,336.96	360,538	389,715	64,340	11.74	5,480
1960	344,526.44	365,396	394,966	70,145	12.22	5,740
1961	359,227.34	376,651	407,132	77,825	12.73	6,114
1962	322,390.54	334,054	361,088	74,139	13.25	5,595
1963	187,159.99	191,584	207,088	45,578	13.78	3,308
1964	84,617.24	85,494	92,413	21,820	14.34	1,522
1965	472,350.85	470,986	509,101	128,573	14.90	8,629
1966	506,616.24	498,073	538,380	145,552	15.49	9,397
1967	2,901,138.76	2,810,977	3,038,457	878,080	16.09	54,573
1968	2,729,504.58	2,605,249	2,816,081	868,750	16.70	52,021
1969	3,902,565.11	3,666,639	3,963,365	1,305,098	17.33	75,309
1970	8,178,888.92	7,560,557	8,172,401	2,869,099	17.97	159,660
1971	1,228,858.04	1,116,744	1,207,117	451,841	18.63	24,253
1972	633,997.11	566,090	611,901	243,995	19.30	12,642
1973	836,406.35	733,348	792,695	336,454	19.98	16,840
1974	637,747.30	548,749	593,157	267,802	20.67	12,956
1975	2,076,451.46	1,751,754	1,893,516	909,693	21.38	42,549
1976	3,594,069.51	2,970,779	3,211,192	1,640,802	22.10	74,244
1977	1,858,487.11	1,504,045	1,625,761	883,197	22.83	38,686
1978	1,458,682.22	1,154,928	1,248,391	720,830	23.57	30,583
1979	11,619,433.57	8,996,213	9,724,238	5,961,997	24.31	245,249
1980	3,359,781.85	2,540,812	2,746,429	1,789,276	25.07	71,371
1981	3,558,805.29	2,626,414	2,838,959	1,965,428	25.84	76,061
1982	838,146.26	603,066	651,870	479,627	26.62	18,018
1983	4,085,698.25	2,863,306	3,095,021	2,420,672	27.41	88,313

MIDAMERICAN ENERGY COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R3						
NET SALVAGE PERCENT.. -35						
1984	4,339,515.75	2,958,992	3,198,451	2,659,895	28.21	94,289
1985	730,811.88	484,300	523,492	463,104	29.02	15,958
1986	669,560.89	430,703	465,558	438,349	29.84	14,690
1987	404,260.79	252,197	272,606	273,146	30.66	8,909
1988	259,343.69	156,630	169,305	180,809	31.50	5,740
1989	1,349,238.74	788,024	851,795	969,677	32.34	29,984
1990	3,569,487.14	2,012,912	2,175,808	2,643,000	33.19	79,632
1991	2,713,232.99	1,474,779	1,594,127	2,068,738	34.05	60,756
1992	6,228,571.94	3,257,229	3,520,823	4,887,749	34.92	139,970
1993	1,247,054.75	626,456	677,152	1,006,372	35.79	28,119
1994	2,843,919.55	1,369,360	1,480,177	2,359,114	36.67	64,334
1995	998,377.31	459,670	496,869	850,940	37.56	22,655
1996	5,944,377.01	2,610,182	2,821,413	5,203,496	38.46	135,296
1997	12,525,780.88	5,233,077	5,656,568	11,253,236	39.36	285,905
1998	2,300,409.46	911,511	985,276	2,120,277	40.27	52,652
1999	2,793,332.62	1,045,962	1,130,607	2,640,392	41.19	64,103
2000	4,144,385.28	1,461,561	1,579,839	4,015,081	42.11	95,347
2001	1,489,582.99	492,499	532,355	1,478,582	43.04	34,354
2002	2,571,085.58	793,463	857,675	2,613,291	43.97	59,434
2003	2,250,404.92	644,400	696,549	2,341,498	44.91	52,138
2004	3,784,183.04	998,434	1,079,233	4,029,414	45.86	87,863
2005	12,872,663.93	3,106,682	3,358,093	14,020,003	46.81	299,509
2006	29,748,743.33	6,510,468	7,037,332	33,123,471	47.76	693,540
2007	31,007,769.85	6,080,655	6,572,737	35,287,752	48.72	724,297
2008	12,514,632.66	2,169,624	2,345,202	14,549,552	49.68	292,865
2009	5,152,309.54	774,856	837,562	6,118,056	50.65	120,791
2010	5,140,469.68	655,032	708,041	6,231,593	51.62	120,721
2011	11,537,397.21	1,205,075	1,302,596	14,272,890	52.59	271,399
2012	2,267,038.67	184,181	199,086	2,861,416	53.57	53,415
2013	4,715,047.09	274,727	296,960	6,068,354	54.54	111,264
2014	10,053,841.91	352,347	380,861	13,191,826	55.52	237,605
2015	37,184,081.13	431,707	466,643	49,731,867	56.51	880,054
	284,852,703.03	101,340,873	109,541,087	275,010,062		6,422,466

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 2.25

MIDAMERICAN ENERGY COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -10						
1954	237.00	225	214	47	8.11	6
1988	1,028,749.00	508,665	484,869	646,755	33.03	19,581
1999	9,274.00	2,788	2,658	7,543	43.60	173
2003	46,697.60	10,659	10,160	41,207	47.55	867
2004	63,134.14	13,264	12,643	56,805	48.54	1,170
2006	21,205.76	3,686	3,514	19,812	50.52	392
2010	9,229.46	929	885	9,267	54.51	170
2012	84,989.02	5,453	5,198	88,290	56.50	1,563
	1,263,515.98	545,669	520,141	869,727		23,922

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 1.89

MIDAMERICAN ENERGY COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -10						
1954	10,460.00	9,951	10,056	1,450	8.11	179
1958	184,577.57	169,094	170,879	32,156	10.03	3,206
1960	1,822.25	1,632	1,649	355	11.15	32
1961	118.73	105	106	25	11.75	2
1964	715.45	608	614	173	13.67	13
1967	128,134.40	104,020	105,118	35,830	15.72	2,279
1968	22,126.94	17,679	17,866	6,474	16.42	394
1970	27,704.92	21,399	21,625	8,850	17.87	495
1971	62,837.86	47,682	48,185	20,937	18.61	1,125
1972	10,987.28	8,184	8,270	3,816	19.37	197
1980	268,547.00	168,134	169,909	125,493	25.85	4,855
1988	1,150,500.00	568,865	574,871	690,679	33.03	20,911
1994	16,819.00	6,562	6,631	11,870	38.72	307
1998	25,793.00	8,219	8,306	20,066	42.62	471
1999	156.00	47	47	125	43.60	3
2000	760.73	215	217	620	44.58	14
2002	62,158.09	15,316	15,478	52,896	46.56	1,136
2003	148,353.11	33,862	34,220	128,968	47.55	2,712
2004	116,457.86	24,468	24,726	103,378	48.54	2,130
2005	1,160.01	223	225	1,051	49.53	21
2006	55,925.38	9,720	9,823	51,695	50.52	1,023
2007	21,913.39	3,407	3,443	20,662	51.52	401
2010	250,981.82	25,261	25,528	250,552	54.51	4,596
2011	14,495.03	1,193	1,206	14,739	55.51	266
2012	197,724.15	12,687	12,820	204,677	56.50	3,623
	2,781,229.97	1,258,533	1,271,818	1,787,535		50,391

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.5 1.81

MIDAMERICAN ENERGY COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1961	14,764.00	10,018	12,230	2,534	24.11	105
2011	139,330.15	8,342	10,184	129,146	70.51	1,832
	154,094.15	18,360	22,414	131,680		1,937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 68.0 1.26

MIDAMERICAN ENERGY COMPANY

ACCOUNT 360.10 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1912	1,804.00	1,748	1,804			
1913	1,215.00	1,174	1,215			
1922	455.94	427	456			
1923	241.60	225	242			
1924	2,712.10	2,519	2,712			
1925	1,128.07	1,044	1,128			
1926	2,509.19	2,312	2,509			
1927	8,978.22	8,240	8,952	26	6.17	4
1928	12,341.38	11,278	12,252	89	6.46	14
1929	2,884.41	2,625	2,852	32	6.75	5
1930	11,669.21	10,572	11,485	184	7.05	26
1931	5,286.66	4,768	5,180	107	7.36	15
1932	985.46	885	961	24	7.68	3
1933	372.16	332	361	11	8.01	1
1934	131.18	117	127	4	8.35	
1935	58.28	52	56	2	8.71	
1936	640.34	563	612	28	9.08	3
1937	1,144.93	1,000	1,086	59	9.47	6
1938	1,055.39	916	995	60	9.88	6
1939	204.53	176	191	14	10.30	1
1940	9,068.64	7,769	8,440	629	10.75	59
1941	229.01	195	212	17	11.21	2
1942	6,655.65	5,617	6,102	554	11.70	47
1943	675.69	566	615	61	12.21	5
1944	806.70	670	728	79	12.74	6
1945	508.60	418	454	55	13.29	4
1946	2,435.98	1,986	2,158	278	13.86	20
1947	1,356.89	1,095	1,190	167	14.46	12
1948	1,818.02	1,453	1,578	240	15.07	16
1949	12,674.51	10,021	10,886	1,789	15.70	114
1950	7,693.03	6,017	6,537	1,156	16.34	71
1951	4,524.19	3,499	3,801	723	17.00	43
1952	11,551.09	8,830	9,593	1,958	17.67	111
1953	22,505.20	16,999	18,467	4,038	18.35	220
1954	9,307.93	6,946	7,546	1,762	19.03	93
1955	4,663.80	3,437	3,734	930	19.73	47
1956	4,675.30	3,401	3,695	980	20.44	48
1957	23,254.96	16,697	18,139	5,116	21.15	242
1958	15,038.80	10,652	11,572	3,467	21.88	158
1959	5,102.96	3,565	3,873	1,230	22.61	54
1960	17,640.94	12,146	13,195	4,446	23.36	190
1961	18,833.87	12,779	13,883	4,951	24.11	205
1962	8,091.69	5,407	5,874	2,218	24.88	89

MIDAMERICAN ENERGY COMPANY

ACCOUNT 360.10 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1963	7,520.40	4,948	5,375	2,145	25.65	84
1964	13,960.21	9,039	9,820	4,140	26.44	157
1965	2,691.85	1,715	1,863	829	27.23	30
1966	2,500.90	1,566	1,701	800	28.04	29
1967	49,960.85	30,742	33,397	16,564	28.85	574
1968	28,743.50	17,369	18,869	9,874	29.68	333
1969	30,635.52	18,173	19,742	10,894	30.51	357
1970	11,509.36	6,698	7,276	4,233	31.35	135
1971	17,661.31	10,076	10,946	6,715	32.21	208
1972	27,998.48	15,653	17,005	10,993	33.07	332
1973	9,216.59	5,046	5,482	3,735	33.94	110
1974	21,146.42	11,332	12,311	8,835	34.81	254
1975	7,254.10	3,801	4,129	3,125	35.70	88
1976	38,216.57	19,572	21,262	16,955	36.59	463
1977	21,435.39	10,720	11,646	9,789	37.49	261
1978	10,334.24	5,043	5,478	4,856	38.40	126
1979	34,902.58	16,604	18,038	16,865	39.32	429
1980	25,765.42	11,941	12,972	12,793	40.24	318
1981	20,262.28	9,142	9,931	10,331	41.16	251
1982	4,000.00	1,755	1,907	2,093	42.10	50
1983	19,276.70	8,214	8,923	10,354	43.04	241
1984	102,635.65	42,450	46,116	56,520	43.98	1,285
1985	8,422.97	3,377	3,669	4,754	44.93	106
1986	45,194.71	17,548	19,063	26,132	45.88	570
1987	8,022.38	3,012	3,272	4,750	46.84	101
1988	2,861.00	1,038	1,128	1,733	47.80	36
1989	44,182.08	15,452	16,786	27,396	48.77	562
1990	40,703.41	13,714	14,898	25,805	49.73	519
1991	24,974.00	8,088	8,786	16,188	50.71	319
1992	45,387.38	14,112	15,331	30,056	51.68	582
1993	83,896.00	24,990	27,148	56,748	52.66	1,078
1994	37,859.63	10,782	11,713	26,147	53.64	487
1995	38,543.13	10,473	11,377	27,166	54.62	497
1996	106,893.54	27,650	30,038	76,856	55.60	1,382
1997	25,234.84	6,194	6,729	18,506	56.59	327
1998	26,265.45	6,101	6,628	19,637	57.58	341
1999	60,641.81	13,285	14,432	46,210	58.57	789
2000	51,484.21	10,599	11,514	39,970	59.56	671
2001	444,257.35	85,595	92,987	351,270	60.55	5,801
2002	406,200.50	72,901	79,196	327,004	61.54	5,314
2003	96,835.09	16,101	17,491	79,344	62.53	1,269
2004	241,355.32	36,910	40,098	201,257	63.53	3,168
2005	259,171.61	36,214	39,341	219,831	64.52	3,407

MIDAMERICAN ENERGY COMPANY

ACCOUNT 360.10 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2006	364,490.02	46,072	50,051	314,439	65.52	4,799
2007	716,154.48	80,976	87,969	628,185	66.52	9,444
2008	146,682.88	14,649	15,914	130,769	67.51	1,937
2009	35,499.14	3,072	3,337	32,162	68.51	469
2010	102,365.73	7,493	8,140	94,226	69.51	1,356
2011	144,615.54	8,658	9,406	135,210	70.51	1,918
2012	15,011.26	701	761	14,250	71.50	199
2013	1,600.00	53	58	1,542	72.50	21
2014	76,892.54	1,538	1,671	75,222	73.50	1,023
2015	45,645.56	304	330	45,316	74.50	608
	4,499,903.38	1,050,389	1,140,899	3,359,004		57,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.8 1.27

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -20						
1890	6,892.30	8,271	8,271			
1891	2,709.76	3,252	3,252			
1907	6,150.28	7,134	7,380			
1908	2,946.00	3,405	3,535			
1910	10.24	12	12			
1912	19,599.73	22,313	23,520			
1914	1,387.48	1,567	1,665			
1917	5,649.09	6,307	6,779			
1918	182.00	202	218			
1920	40.64	45	49			
1922	7,806.35	8,543	9,368			
1923	10,442.39	11,380	12,531			
1924	2,195.33	2,383	2,634			
1925	439.16	475	527			
1926	25.20	27	30			
1927	18,006.96	19,296	21,499	109	7.49	15
1928	2,826.15	3,015	3,359	32	7.77	4
1930	64,096.41	67,752	75,487	1,429	8.34	171
1931	11,806.57	12,419	13,837	331	8.64	38
1933	308.00	321	358	12	9.26	1
1934	16.90	18	20			
1935	1,900.96	1,958	2,182	99	9.91	10
1936	88.79	91	101	6	10.25	1
1937	322.43	328	365	22	10.61	2
1938	35,600.54	36,026	40,139	2,582	10.97	235
1939	6,203.26	6,237	6,949	495	11.35	44
1940	807.39	806	898	71	11.74	6
1941	1,472.23	1,460	1,627	140	12.15	12
1942	3,285.72	3,235	3,604	339	12.56	27
1943	1,148.63	1,123	1,251	127	12.99	10
1944	2,068.05	2,006	2,235	247	13.43	18
1945	132.55	127	141	18	13.89	1
1946	175.43	167	186	25	14.36	2
1947	2,704.37	2,557	2,849	396	14.84	27
1948	6,089.57	5,706	6,357	950	15.34	62
1949	30,047.27	27,892	31,076	4,981	15.85	314
1950	35,898.10	33,004	36,772	6,306	16.37	385
1951	12,332.01	11,224	12,505	2,293	16.91	136
1952	15,204.19	13,694	15,257	2,988	17.46	171
1953	33,165.38	29,548	32,921	6,877	18.03	381
1954	34,262.74	30,191	33,638	7,477	18.60	402
1955	5,669.04	4,938	5,502	1,301	19.19	68
1956	5,562.36	4,788	5,335	1,340	19.79	68

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -20						
1957	24,437.77	20,775	23,147	6,178	20.41	303
1958	58,821.25	49,379	55,017	15,568	21.03	740
1959	50,036.01	41,456	46,189	13,854	21.67	639
1960	30,879.40	25,240	28,122	8,933	22.32	400
1961	61,108.94	49,257	54,881	18,450	22.98	803
1962	14,704.36	11,684	13,018	4,627	23.65	196
1963	30,050.31	23,527	26,213	9,847	24.33	405
1964	1,625.76	1,254	1,397	554	25.02	22
1965	33,497.93	25,428	28,331	11,867	25.72	461
1966	74,350.44	55,534	61,874	27,347	26.43	1,035
1967	56,743.42	41,692	46,452	21,640	27.14	797
1968	217,223.34	156,886	174,797	85,871	27.87	3,081
1969	223,709.44	158,733	176,855	91,596	28.61	3,202
1970	330,768.93	230,497	256,813	140,110	29.35	4,774
1971	261,210.27	178,624	199,017	114,435	30.11	3,801
1972	377,914.74	253,505	282,447	171,051	30.87	5,541
1973	31,876.45	20,962	23,355	14,897	31.64	471
1974	49,004.25	31,570	35,174	23,631	32.42	729
1975	517,478.67	326,452	363,723	257,251	33.20	7,749
1976	640,812.62	395,584	440,747	328,228	33.99	9,657
1977	303,467.99	183,173	204,086	160,076	34.79	4,601
1978	364,663.71	215,048	239,600	197,996	35.60	5,562
1979	399,071.49	229,726	255,954	222,932	36.42	6,121
1980	462,016.07	259,468	289,091	265,328	37.24	7,125
1981	435,655.89	238,464	265,689	257,098	38.07	6,753
1982	44,499.68	23,717	26,425	26,975	38.91	693
1983	164,039.30	85,066	94,778	102,069	39.75	2,568
1984	50,065.18	25,233	28,114	31,964	40.60	787
1985	227,527.01	111,318	124,027	149,005	41.46	3,594
1986	326,908.11	155,123	172,833	219,457	42.32	5,186
1987	352,738.26	162,119	180,628	242,658	43.19	5,618
1988	30,669.31	13,633	15,189	21,614	44.07	490
1989	148,520.85	63,780	71,062	107,163	44.95	2,384
1990	254,556.20	105,429	117,466	188,001	45.84	4,101
1991	250,664.78	99,994	111,410	189,388	46.73	4,053
1992	657,317.99	252,071	280,850	507,932	47.63	10,664
1993	659,980.87	242,796	270,516	521,461	48.54	10,743
1994	679,187.95	239,267	266,584	548,442	49.45	11,091
1995	1,634,211.66	550,213	613,030	1,348,024	50.36	26,768
1996	288,430.86	92,514	103,076	243,041	51.29	4,739
1997	202,257.95	61,682	68,724	173,986	52.21	3,332
1998	48,988.56	14,159	15,776	43,010	53.14	809
1999	536,290.49	146,362	163,072	480,477	54.08	8,885

MIDAMERICAN ENERGY COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -20						
2000	288,891.88	74,187	82,657	264,013	55.02	4,798
2001	303,584.86	73,068	81,410	282,892	55.96	5,055
2002	69,795.83	15,662	17,450	66,305	56.91	1,165
2003	320,623.20	66,727	74,345	310,403	57.86	5,365
2004	930,513.98	178,502	198,881	917,736	58.81	15,605
2005	584,936.92	102,579	114,290	587,634	59.77	9,832
2006	298,655.46	47,461	52,880	305,507	60.73	5,031
2007	1,535,547.33	218,484	243,428	1,599,229	61.70	25,919
2008	772,763.13	97,099	108,185	819,131	62.67	13,071
2009	29,416.66	3,207	3,573	31,727	63.64	499
2010	64,368.67	5,948	6,627	70,615	64.61	1,093
2011	610,689.01	46,168	51,439	681,388	65.59	10,389
2012	442,865.97	26,115	29,096	502,343	66.56	7,547
2013	713,007.45	30,066	33,499	822,110	67.54	12,172
2014	3,928,600.37	99,661	111,039	4,603,281	68.52	67,182
2015	273,596.99	2,298	2,560	325,756	69.51	4,686
	23,173,520.12	7,150,869	7,963,129	19,845,095		373,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.1	1.61

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1900	217.65	239	239			
1901	945.00	1,040	1,040			
1902	109.51	120	120			
1905	97.22	106	107			
1906	1,191.22	1,299	1,310			
1910	393.06	421	432			
1911	3,626.34	3,869	3,989			
1912	1,351.43	1,436	1,487			
1917	926.00	960	1,019			
1918	746.25	771	821			
1919	14.69	15	16			
1920	2,281.41	2,336	2,510			
1921	286.26	292	315			
1922	688.72	699	758			
1923	4,517.61	4,569	4,969			
1924	702.39	708	773			
1925	28,474.13	28,571	31,322			
1926	14,225.27	14,216	15,648			
1927	30,607.92	30,470	33,669			
1928	40,598.00	40,244	44,658			
1929	8,713.78	8,603	9,585			
1930	68,615.38	67,451	75,477			
1931	43,324.68	42,407	47,657			
1932	13.78	13	15			
1933	844.00	819	928			
1934	1,199.99	1,159	1,320			
1935	7,987.46	7,681	8,786			
1936	10,993.62	10,521	12,093			
1937	14,439.62	13,752	15,884			
1938	13,650.27	12,938	15,015			
1939	9,518.00	8,976	10,470			
1940	31,161.00	29,233	34,277			
1941	4,289.00	4,002	4,718			
1942	73,990.55	68,652	81,390			
1943	7,971.98	7,354	8,769			
1944	996.00	913	1,096			
1945	13,132.92	11,969	14,446			
1946	42,868.39	38,809	47,155			
1947	22,629.33	20,349	24,892			
1948	143,553.96	128,170	157,909			
1949	887,100.87	786,182	975,811			
1950	385,003.27	338,591	423,504			
1951	453,245.34	395,366	498,570			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1952	477,974.56	413,430	525,772			
1953	912,463.22	782,392	1,003,710			
1954	1,340,395.86	1,138,751	1,474,435			
1955	487,709.53	410,316	536,480			
1956	1,212,219.85	1,009,642	1,333,442			
1957	876,634.71	722,578	964,298			
1958	1,421,629.46	1,159,036	1,563,792			
1959	1,242,019.41	1,001,208	1,352,832	13,389	16.03	835
1960	1,128,781.60	899,173	1,214,962	26,698	16.55	1,613
1961	891,264.30	701,303	947,600	32,791	17.08	1,920
1962	891,491.38	692,656	935,917	44,724	17.62	2,538
1963	658,484.35	504,860	682,167	42,166	18.18	2,319
1964	535,436.42	404,924	547,133	41,847	18.75	2,232
1965	758,993.13	565,782	764,484	70,408	19.34	3,641
1966	1,650,036.14	1,212,138	1,637,841	177,199	19.93	8,891
1967	2,055,818.19	1,487,255	2,009,579	251,821	20.54	12,260
1968	3,234,579.83	2,303,225	3,112,117	445,921	21.16	21,074
1969	2,595,005.59	1,817,835	2,456,258	398,248	21.79	18,277
1970	4,907,016.31	3,378,971	4,565,665	832,053	22.44	37,079
1971	4,667,495.72	3,158,434	4,267,675	866,570	23.09	37,530
1972	4,102,297.35	2,725,566	3,682,784	829,743	23.76	34,922
1973	2,111,500.06	1,376,937	1,860,517	462,133	24.43	18,917
1974	3,232,770.15	2,067,841	2,794,066	761,981	25.11	30,346
1975	6,959,610.74	4,362,374	5,894,438	1,761,134	25.81	68,235
1976	7,566,971.14	4,646,022	6,277,704	2,045,964	26.51	77,177
1977	3,511,052.98	2,109,395	2,850,214	1,011,944	27.23	37,163
1978	5,553,647.05	3,263,251	4,409,304	1,699,708	27.95	60,812
1979	4,979,786.96	2,859,394	3,863,612	1,614,154	28.68	56,282
1980	8,495,585.87	4,762,940	6,435,683	2,909,461	29.42	98,894
1981	9,708,547.31	5,309,478	7,174,165	3,505,237	30.17	116,183
1982	6,101,095.69	3,252,720	4,395,074	2,316,131	30.92	74,907
1983	3,191,303.41	1,656,328	2,238,030	1,272,404	31.69	40,152
1984	2,219,240.95	1,120,495	1,514,013	927,152	32.46	28,563
1985	2,895,051.68	1,420,312	1,919,125	1,265,432	33.24	38,070
1986	946,497.00	450,640	608,905	432,242	34.03	12,702
1987	4,643,848.17	2,143,772	2,896,664	2,211,569	34.82	63,514
1988	2,594,210.55	1,159,060	1,566,122	1,287,510	35.63	36,136
1989	3,098,457.27	1,338,338	1,808,362	1,599,941	36.44	43,906
1990	7,360,052.53	3,069,782	4,147,888	3,948,170	37.25	105,991
1991	10,435,571.88	4,193,670	5,666,486	5,812,643	38.08	152,643
1992	5,147,046.05	1,990,105	2,689,029	2,972,722	38.91	76,400
1993	6,288,540.18	2,335,796	3,156,127	3,761,267	39.74	94,647
1994	7,920,981.80	2,818,681	3,808,601	4,904,479	40.59	120,830

MIDAMERICAN ENERGY COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1995	13,792,297.21	4,693,008	6,341,191	8,830,336	41.44	213,087
1996	5,464,767.14	1,773,317	2,396,105	3,615,139	42.30	85,464
1997	6,756,599.61	2,086,012	2,818,619	4,613,641	43.16	106,896
1998	5,066,198.53	1,483,317	2,004,257	3,568,561	44.03	81,048
1999	7,454,795.50	2,063,763	2,788,556	5,411,719	44.90	120,528
2000	13,013,263.01	3,392,558	4,584,023	9,730,566	45.78	212,551
2001	14,104,167.13	3,446,875	4,657,416	10,857,168	46.67	232,637
2002	17,832,405.45	4,066,912	5,495,210	14,120,436	47.56	296,897
2003	12,396,045.83	2,624,863	3,546,714	10,088,936	48.45	208,234
2004	15,962,067.85	3,116,594	4,211,141	13,347,134	49.35	270,459
2005	15,839,391.07	2,828,329	3,821,637	13,601,693	50.26	270,627
2006	6,861,625.91	1,110,808	1,500,924	6,046,865	51.17	118,172
2007	17,716,497.19	2,572,435	3,475,873	16,012,274	52.08	307,455
2008	21,744,453.43	2,790,618	3,770,682	20,148,217	53.00	380,155
2009	7,235,127.54	806,449	1,089,674	6,868,966	53.92	127,392
2010	10,327,173.02	975,019	1,317,446	10,042,444	54.85	183,089
2011	9,598,546.44	744,367	1,005,788	9,552,613	55.77	171,286
2012	11,272,094.62	679,854	918,619	11,480,685	56.71	202,446
2013	27,390,898.49	1,185,012	1,601,188	28,528,800	57.64	494,948
2014	21,942,100.55	571,306	771,948	23,364,363	58.58	398,845
2015	21,239,352.59	182,935	247,182	23,116,106	59.53	388,310
	436,396,227.71	129,527,448	174,532,234	305,503,616		6,508,127

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.9 1.49

MIDAMERICAN ENERGY COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R3						
NET SALVAGE PERCENT.. -60						
1912	15,768.00	25,229	25,229			
1921	3,122.86	4,997	4,997			
1923	3,150.00	5,040	5,040			
1925	17,513.64	27,866	28,022			
1927	83.00	131	133			
1929	690.00	1,081	1,104			
1932	624.76	965	1,000			
1933	1,859.47	2,859	2,975			
1934	1,173.08	1,795	1,877			
1935	185.17	282	296			
1936	8,852.82	13,414	14,165			
1937	5,631.16	8,491	9,010			
1938	1,749.93	2,625	2,800			
1939	706.62	1,055	1,131			
1940	206,771.24	307,001	330,834			
1941	1,224.93	1,809	1,960			
1942	4,980.48	7,319	7,969			
1943	8,528.49	12,468	13,646			
1944	18,400.48	26,758	29,441			
1945	98,729.15	142,813	157,967			
1946	24,912.01	35,836	39,859			
1947	4,319.36	6,179	6,911			
1948	151,583.86	215,630	242,534			
1949	200,323.80	283,242	320,518			
1950	391,580.70	550,299	626,529			
1951	123,843.99	172,942	198,150			
1952	123,629.78	171,507	197,808			
1953	118,266.95	162,911	189,227			
1954	241,045.18	329,607	385,672			
1955	1,095,109.00	1,486,107	1,752,174			
1956	187,202.19	251,989	299,524			
1957	250,832.51	334,739	400,219	1,113	8.96	124
1958	196,581.61	260,013	310,875	3,656	9.36	391
1959	205,647.82	269,445	322,152	6,885	9.78	704
1960	1,426,996.26	1,851,511	2,213,693	69,501	10.21	6,807
1961	413,299.51	530,736	634,556	26,723	10.66	2,507
1962	691,710.28	878,627	1,050,499	56,237	11.13	5,053
1963	659,793.57	828,500	990,566	65,104	11.62	5,603
1964	855,721.84	1,061,862	1,269,577	99,578	12.12	8,216
1965	2,433,170.84	2,981,082	3,564,224	328,849	12.65	25,996
1966	1,081,284.62	1,307,472	1,563,232	166,823	13.19	12,648
1967	1,700,866.44	2,028,957	2,425,850	295,536	13.74	21,509
1968	1,622,912.41	1,908,052	2,281,294	315,366	14.32	22,023

MIDAMERICAN ENERGY COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R3						
NET SALVAGE PERCENT.. -60						
1969	2,436,063.22	2,821,507	3,373,434	524,267	14.91	35,162
1970	6,337,821.16	7,227,955	8,641,847	1,498,667	15.51	96,626
1971	3,830,575.10	4,297,047	5,137,611	991,309	16.14	61,419
1972	3,494,724.69	3,855,045	4,609,147	982,413	16.77	58,582
1973	3,005,004.68	3,256,992	3,894,106	913,901	17.42	52,463
1974	3,353,770.84	3,568,412	4,266,445	1,099,588	18.09	60,784
1975	4,812,613.18	5,023,675	6,006,378	1,693,803	18.77	90,240
1976	4,992,056.53	5,108,911	6,108,287	1,879,003	19.46	96,557
1977	4,450,321.81	4,462,213	5,335,086	1,785,429	20.16	88,563
1978	4,430,927.85	4,348,194	5,198,763	1,890,722	20.88	90,552
1979	3,830,447.08	3,676,065	4,395,156	1,733,559	21.61	80,220
1980	5,096,203.59	4,780,647	5,715,810	2,438,116	22.34	109,137
1981	5,046,199.62	4,621,592	5,525,642	2,548,277	23.09	110,363
1982	5,091,171.43	4,546,620	5,436,004	2,709,870	23.86	113,574
1983	4,300,982.71	3,742,818	4,474,967	2,406,605	24.63	97,710
1984	4,651,150.04	3,940,008	4,710,730	2,731,110	25.41	107,482
1985	5,217,785.53	4,297,869	5,138,594	3,209,863	26.20	122,514
1986	4,800,269.68	3,840,216	4,591,417	3,089,014	27.00	114,408
1987	4,787,442.46	3,715,055	4,441,773	3,218,135	27.81	115,719
1988	5,016,930.75	3,771,207	4,508,909	3,518,180	28.63	122,884
1989	8,026,371.71	5,836,007	6,977,614	5,864,581	29.46	199,069
1990	6,359,747.41	4,465,967	5,339,574	4,836,022	30.30	159,605
1991	9,804,575.19	6,638,090	7,936,596	7,750,724	31.15	248,819
1992	8,495,965.80	5,535,564	6,618,400	6,975,145	32.01	217,905
1993	9,801,818.92	6,136,723	7,337,154	8,345,756	32.87	253,902
1994	11,118,874.12	6,674,705	7,980,373	9,809,826	33.74	290,748
1995	6,297,809.81	3,614,439	4,321,475	5,755,021	34.63	166,186
1996	5,403,368.42	2,960,268	3,539,339	5,106,050	35.51	143,792
1997	4,522,632.20	2,357,124	2,818,211	4,418,001	36.41	121,340
1998	5,361,833.50	2,651,491	3,170,161	5,408,773	37.31	144,968
1999	3,808,656.23	1,780,745	2,129,084	3,964,766	38.22	103,735
2000	4,297,402.78	1,892,164	2,262,299	4,613,545	39.14	117,873
2001	7,258,706.72	2,995,930	3,581,977	8,031,954	40.07	200,448
2002	5,276,815.20	2,032,545	2,430,140	6,012,764	41.00	146,653
2003	4,561,350.72	1,631,285	1,950,388	5,347,773	41.93	127,540
2004	6,254,251.21	2,062,502	2,465,957	7,540,845	42.87	175,900
2005	6,746,687.08	2,035,017	2,433,096	8,361,603	43.82	190,817
2006	8,575,638.56	2,345,334	2,804,115	10,916,907	44.77	243,844
2007	10,167,350.70	2,491,408	2,978,763	13,288,998	45.73	290,597
2008	12,765,478.65	2,764,901	3,305,756	17,119,010	46.69	366,653
2009	13,770,828.55	2,590,899	3,097,716	18,935,610	47.65	397,390
2010	10,709,802.57	1,707,228	2,041,187	15,094,497	48.62	310,459
2011	12,863,506.01	1,680,900	2,009,708	18,571,902	49.59	374,509

MIDAMERICAN ENERGY COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R3						
NET SALVAGE PERCENT.. -60						
2012	12,789,608.65	1,299,834	1,554,100	18,909,274	50.57	373,923
2013	14,386,269.60	1,048,702	1,253,843	21,764,188	51.54	422,278
2014	22,448,995.60	984,523	1,177,111	34,741,282	52.52	661,487
2015	15,741,508.69	228,441	273,127	24,913,287	53.51	465,582
	351,198,696.36	181,846,027	217,222,609	344,695,305		8,852,562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.9	2.52

MIDAMERICAN ENERGY COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -50						
1924	734.88	1,017	1,102			
1925	2,832.14	3,901	4,248			
1926	3,626.00	4,970	5,439			
1927	35,637.96	48,626	53,342	115	4.70	24
1928	3,844.97	5,221	5,727	40	4.93	8
1929	13,355.70	18,046	19,796	238	5.16	46
1930	4,927.17	6,623	7,265	126	5.40	23
1931	2,152.79	2,878	3,157	72	5.65	13
1932	1,963.79	2,611	2,864	82	5.90	14
1933	561.92	743	815	28	6.16	5
1934	2,741.50	3,605	3,955	157	6.42	24
1936	16.00	21	23	1	6.96	
1937	3,909.33	5,048	5,538	326	7.24	45
1938	5,031.63	6,456	7,082	465	7.52	62
1939	5,719.81	7,291	7,998	582	7.81	75
1940	48,709.98	61,684	67,667	5,398	8.10	666
1941	4,722.19	5,940	6,516	567	8.39	68
1942	25,138.92	31,407	34,453	3,255	8.69	375
1943	1,441.29	1,788	1,961	201	8.99	22
1944	10,421.02	12,836	14,081	1,551	9.30	167
1945	41,724.09	51,020	55,969	6,617	9.61	689
1946	15,700.33	19,058	20,906	2,644	9.92	267
1947	86,125.09	103,722	113,782	15,406	10.25	1,503
1948	102,798.16	122,824	134,737	19,460	10.58	1,839
1949	294,316.76	348,849	382,685	58,790	10.91	5,389
1950	748,363.79	879,683	965,005	157,541	11.25	14,004
1951	253,055.93	294,906	323,510	56,074	11.60	4,834
1952	312,901.67	361,401	396,454	72,899	11.96	6,095
1953	478,748.67	547,842	600,978	117,145	12.33	9,501
1954	502,122.00	569,233	624,444	128,739	12.70	10,137
1955	1,155,208.64	1,296,941	1,422,734	310,079	13.08	23,706
1956	558,687.09	620,947	681,174	156,857	13.47	11,645
1957	518,193.19	569,963	625,245	152,045	13.87	10,962
1958	535,603.52	582,774	639,299	164,106	14.28	11,492
1959	408,106.17	439,108	481,698	130,461	14.70	8,875
1960	1,267,371.25	1,347,925	1,478,663	422,394	15.13	27,918
1961	458,517.36	481,842	528,577	159,199	15.57	10,225
1962	400,596.02	415,771	456,098	144,796	16.02	9,038
1963	363,875.27	372,834	408,996	136,817	16.48	8,302
1964	369,886.29	373,977	410,250	144,579	16.95	8,530
1965	1,204,334.12	1,200,980	1,317,466	489,035	17.43	28,057
1966	559,096.63	549,631	602,941	235,704	17.92	13,153
1967	1,278,155.04	1,238,091	1,358,176	559,057	18.42	30,351

MIDAMERICAN ENERGY COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -50						
1968	1,195,725.06	1,140,650	1,251,284	542,304	18.93	28,648
1969	1,483,768.66	1,393,170	1,528,297	697,356	19.45	35,854
1970	6,040,065.53	5,578,937	6,120,050	2,940,048	19.98	147,150
1971	4,904,211.68	4,453,368	4,885,310	2,471,008	20.52	120,419
1972	4,467,685.33	3,986,136	4,372,760	2,328,768	21.07	110,525
1973	4,101,361.21	3,593,039	3,941,536	2,210,506	21.63	102,196
1974	4,671,978.82	4,016,126	4,405,659	2,602,309	22.20	117,221
1975	6,028,499.75	5,081,302	5,574,149	3,468,601	22.78	152,265
1976	7,242,734.15	5,983,621	6,563,986	4,300,115	23.36	184,080
1977	6,263,694.72	5,066,358	5,557,755	3,837,787	23.96	160,175
1978	6,344,602.13	5,021,975	5,509,067	4,007,836	24.56	163,186
1979	5,829,971.23	4,510,386	4,947,858	3,797,099	25.18	150,798
1980	7,944,767.27	6,004,456	6,586,841	5,330,310	25.80	206,601
1981	7,241,042.54	5,340,957	5,858,988	5,002,576	26.43	189,276
1982	6,449,678.60	4,638,157	5,088,022	4,586,496	27.07	169,431
1983	5,552,684.30	3,890,655	4,268,018	4,061,008	27.71	146,554
1984	5,645,959.52	3,848,455	4,221,725	4,247,214	28.37	149,708
1985	5,801,116.89	3,843,791	4,216,609	4,485,066	29.03	154,498
1986	5,969,032.03	3,839,729	4,212,153	4,741,395	29.70	159,643
1987	5,323,922.43	3,320,291	3,642,333	4,343,551	30.38	142,974
1988	5,914,751.38	3,572,717	3,919,243	4,952,884	31.06	159,462
1989	11,156,340.95	6,516,753	7,148,827	9,585,684	31.75	301,911
1990	9,749,218.81	5,497,974	6,031,235	8,592,593	32.45	264,795
1991	11,826,780.02	6,430,812	7,054,551	10,685,619	33.15	322,341
1992	10,236,284.20	5,356,392	5,875,920	9,478,506	33.86	279,932
1993	9,881,250.06	4,965,328	5,446,926	9,374,949	34.58	271,109
1994	11,473,211.27	5,526,933	6,063,002	11,146,815	35.30	315,774
1995	8,713,225.35	4,014,009	4,403,337	8,666,501	36.03	240,536
1996	7,500,276.74	3,297,272	3,617,082	7,633,333	36.76	207,653
1997	6,378,721.78	2,668,060	2,926,841	6,641,242	37.50	177,100
1998	6,215,662.84	2,467,183	2,706,480	6,617,014	38.24	173,039
1999	6,663,676.49	2,500,778	2,743,334	7,252,181	38.99	186,001
2000	10,506,744.55	3,712,768	4,072,878	11,687,239	39.75	294,019
2001	14,043,418.76	4,658,553	5,110,396	15,954,732	40.50	393,944
2002	9,473,964.45	2,932,429	3,216,852	10,994,095	41.27	266,394
2003	8,949,586.08	2,573,856	2,823,500	10,600,879	42.03	252,222
2004	14,716,294.50	3,905,410	4,284,204	17,790,238	42.80	415,660
2005	15,286,841.96	3,712,868	4,072,987	18,857,276	43.58	432,705
2006	17,249,660.99	3,801,480	4,170,194	21,704,297	44.36	489,276
2007	27,359,206.59	5,406,042	5,930,386	35,108,424	45.15	777,595
2008	27,105,499.11	4,738,312	5,197,891	35,460,358	45.94	771,884
2009	15,672,011.62	2,382,538	2,613,626	20,894,391	46.73	447,130
2010	29,184,157.81	3,763,005	4,127,987	39,648,250	47.53	834,173

MIDAMERICAN ENERGY COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -50						
2011	20,464,439.62	2,166,570	2,376,710	28,319,949	48.33	585,970
2012	21,999,294.46	1,814,942	1,990,977	31,007,965	49.14	631,013
2013	20,241,801.23	1,196,898	1,312,988	29,049,714	49.95	581,576
2014	19,740,034.58	700,278	768,200	28,841,852	50.77	568,088
2015	21,173,280.58	250,268	274,542	31,485,379	51.59	610,300
	519,469,114.70	198,102,021	217,316,312	561,887,360		14,300,953
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.3	2.75

MIDAMERICAN ENERGY COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -50						
1921	63,875.24	94,398	92,084	3,729	0.96	3,729
1922	11,570.08	17,043	16,625	730	1.17	624
1923	30,746.84	45,141	44,035	2,085	1.38	1,511
1924	4,929.80	7,214	7,037	358	1.59	225
1925	2,771.04	4,040	3,941	216	1.82	119
1926	6,766.31	9,831	9,590	559	2.04	274
1927	186,301.47	269,649	263,040	16,412	2.28	7,198
1928	742.18	1,070	1,044	69	2.51	27
1929	11,004.39	15,806	15,419	1,088	2.76	394
1930	15,383.29	22,006	21,467	1,608	3.01	534
1931	23,894.38	34,044	33,210	2,632	3.26	807
1932	938.65	1,332	1,299	109	3.52	31
1933	5,738.30	8,107	7,908	699	3.78	185
1934	2,750.44	3,869	3,774	352	4.04	87
1935	3,282.26	4,598	4,485	438	4.30	102
1936	4,807.30	6,704	6,540	671	4.57	147
1937	15,517.71	21,540	21,012	2,265	4.85	467
1938	20,135.13	27,824	27,142	3,061	5.12	598
1939	23,656.01	32,536	31,739	3,745	5.40	694
1940	142,374.27	194,866	190,090	23,471	5.69	4,125
1941	22,420.72	30,532	29,784	3,847	5.99	642
1942	13,072.82	17,709	17,275	2,334	6.30	370
1943	309.00	416	406	58	6.61	9
1944	2,788.94	3,737	3,645	538	6.94	78
1945	8,733.64	11,631	11,346	1,754	7.29	241
1946	19,415.01	25,695	25,065	4,058	7.65	530
1947	48,853.42	64,227	62,653	10,627	8.03	1,323
1948	56,526.74	73,806	71,997	12,793	8.42	1,519
1949	34,865.99	45,186	44,079	8,220	8.84	930
1950	118,360.98	152,194	148,464	29,077	9.28	3,133
1951	76,522.78	97,567	95,176	19,608	9.75	2,011
1952	118,227.62	149,403	145,741	31,600	10.24	3,086
1953	105,508.63	132,089	128,852	29,411	10.75	2,736
1954	134,502.86	166,679	162,594	39,160	11.30	3,465
1955	174,433.71	213,910	208,667	52,984	11.86	4,467
1956	141,606.88	171,725	167,516	44,894	12.45	3,606
1957	275,699.80	330,459	322,360	91,190	13.06	6,982
1958	158,366.76	187,517	182,921	54,629	13.69	3,990
1959	101,224.50	118,339	115,439	36,398	14.34	2,538
1960	216,670.52	250,004	243,877	81,129	15.00	5,409
1961	88,206.24	100,412	97,951	34,358	15.67	2,193
1962	83,560.86	93,794	91,495	33,846	16.36	2,069
1963	54,760.08	60,594	59,109	23,031	17.05	1,351

MIDAMERICAN ENERGY COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -50						
1964	77,524.10	84,513	82,442	33,844	17.76	1,906
1965	187,507.34	201,296	196,363	84,898	18.48	4,594
1966	127,184.15	134,425	131,130	59,646	19.20	3,107
1967	139,016.07	144,555	141,012	67,512	19.94	3,386
1968	159,408.70	163,001	159,006	80,107	20.69	3,872
1969	220,399.98	221,452	216,025	114,575	21.46	5,339
1970	647,335.07	638,920	623,261	347,742	22.23	15,643
1971	377,071.16	365,297	356,344	209,263	23.02	9,090
1972	1,226,928.16	1,166,238	1,137,655	702,737	23.81	29,514
1973	460,660.38	429,264	418,743	272,248	24.62	11,058
1974	693,176.29	632,821	617,312	422,452	25.44	16,606
1975	1,134,049.49	1,013,585	988,744	712,330	26.27	27,116
1976	469,464.32	410,385	400,327	303,869	27.12	11,205
1977	654,883.65	559,621	545,906	436,419	27.97	15,603
1978	513,346.73	428,485	417,984	352,036	28.83	12,211
1979	581,878.07	474,010	462,393	410,424	29.70	13,819
1980	637,695.88	506,528	494,114	462,430	30.58	15,122
1981	468,458.95	362,482	353,598	349,090	31.47	11,093
1982	363,595.53	273,787	267,077	278,316	32.37	8,598
1983	554,279.41	405,733	395,789	435,630	33.28	13,090
1984	248,946.32	176,945	172,608	200,811	34.20	5,872
1985	408,960.93	281,993	275,082	338,359	35.12	9,634
1986	615,564.50	411,240	401,161	522,186	36.05	14,485
1987	1,152,207.00	744,764	726,511	1,001,800	36.99	27,083
1988	504,675.65	315,266	307,539	449,474	37.93	11,850
1989	747,473.90	450,559	439,517	681,694	38.88	17,533
1990	492,377.87	285,995	278,986	459,581	39.83	11,539
1991	1,499,640.79	837,834	817,300	1,432,161	40.79	35,111
1992	1,293,496.97	694,006	676,997	1,263,248	41.75	30,257
1993	830,129.94	426,815	416,354	828,841	42.72	19,402
1994	657,566.59	323,375	315,450	670,900	43.69	15,356
1995	1,415,367.22	664,345	648,063	1,474,988	44.66	33,027
1996	1,062,285.42	474,603	462,971	1,130,457	45.64	24,769
1997	309,303.91	131,193	127,978	335,978	46.62	7,207
1998	595,582.69	239,147	233,286	660,088	47.60	13,867
1999	823,674.64	312,115	304,466	931,046	48.58	19,165
2000	340,973.25	121,410	118,434	393,026	49.57	7,929
2001	1,556,826.20	518,773	506,059	1,829,180	50.56	36,178
2002	3,904,378.97	1,211,841	1,182,141	4,674,427	51.55	90,678
2003	1,017,317.96	292,515	285,346	1,240,631	52.54	23,613
2004	1,626,404.58	430,493	419,942	2,019,665	53.53	37,730
2005	1,441,126.25	348,205	339,671	1,822,018	54.53	33,413
2006	2,194,739.43	480,154	468,386	2,823,723	55.52	50,860

MIDAMERICAN ENERGY COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -50						
2007	4,339,056.89	849,110	828,300	5,680,285	56.52	100,500
2008	2,055,219.84	355,234	346,528	2,736,302	57.51	47,580
2009	786,185.71	117,751	114,865	1,064,414	58.51	18,192
2010	1,607,146.61	203,609	198,619	2,212,101	59.51	37,172
2011	2,003,314.08	207,583	202,495	2,802,476	60.51	46,314
2012	1,899,408.24	153,425	149,665	2,699,447	61.50	43,893
2013	2,230,391.68	128,671	125,517	3,220,071	62.50	51,521
2014	2,240,487.16	77,566	75,665	3,285,066	63.50	51,733
2015	2,385,614.57	27,518	26,844	3,551,578	64.50	55,063
	56,611,532.78	24,229,694	23,635,864	61,281,435		1,335,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.9 2.36

MIDAMERICAN ENERGY COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -30						
1921	1,746.79	2,188	2,271			
1922	2,312.74	2,882	3,007			
1923	6,125.41	7,595	7,963			
1924	794.27	980	1,033			
1925	966.00	1,185	1,256			
1927	4,469.94	5,422	5,811			
1929	1,053.22	1,263	1,369			
1930	944.09	1,126	1,227			
1931	2,536.12	3,007	3,297			
1932	259.89	306	338			
1933	918.00	1,076	1,193			
1934	1,587.80	1,850	2,064			
1935	543.69	630	707			
1936	960.77	1,106	1,249			
1937	235.31	269	306			
1938	2,455.54	2,793	3,192			
1939	8,764.73	9,907	11,374	20	7.18	3
1940	121,069.85	135,986	156,119	1,272	7.48	170
1941	7,627.48	8,513	9,773	143	7.78	18
1942	5,408.47	5,997	6,885	146	8.09	18
1943	2,214.28	2,438	2,799	80	8.41	10
1944	2,385.93	2,609	2,995	107	8.73	12
1945	11,379.23	12,356	14,185	608	9.06	67
1946	552.65	596	684	34	9.39	4
1947	6,520.33	6,977	8,010	466	9.73	48
1948	13,999.96	14,864	17,065	1,135	10.08	113
1949	142,942.08	150,585	172,879	12,946	10.43	1,241
1950	176,564.14	184,462	211,772	17,761	10.80	1,645
1951	144,704.14	149,911	172,106	16,009	11.17	1,433
1952	115,271.29	118,384	135,911	13,942	11.55	1,207
1953	93,110.13	94,744	108,771	12,272	11.95	1,027
1954	114,862.25	115,791	132,934	16,387	12.35	1,327
1955	223,903.32	223,545	256,641	34,433	12.76	2,699
1956	191,288.33	189,082	217,076	31,599	13.18	2,397
1957	115,396.80	112,866	129,576	20,440	13.62	1,501
1958	281,474.55	272,374	312,700	53,217	14.06	3,785
1959	148,407.96	142,031	163,059	29,871	14.51	2,059
1960	286,175.71	270,703	310,781	61,247	14.98	4,089
1961	138,191.14	129,183	148,309	31,339	15.45	2,028
1962	109,951.88	101,511	116,540	26,397	15.94	1,656
1963	64,786.75	59,048	67,790	16,433	16.44	1,000
1964	19,342.41	17,396	19,972	5,173	16.95	305
1965	200,415.31	177,782	204,103	56,437	17.47	3,231

MIDAMERICAN ENERGY COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -30						
1966	117,822.88	103,069	118,329	34,841	17.99	1,937
1967	175,199.24	150,984	173,338	54,421	18.54	2,935
1968	203,275.78	172,537	198,081	66,178	19.09	3,467
1969	385,165.33	321,825	369,472	131,243	19.65	6,679
1970	809,443.85	665,418	763,935	288,342	20.22	14,260
1971	673,890.52	544,750	625,401	250,657	20.80	12,051
1972	1,606,345.82	1,275,733	1,464,608	623,642	21.40	29,142
1973	1,319,340.92	1,029,086	1,181,444	533,699	22.00	24,259
1974	1,934,749.44	1,481,211	1,700,508	814,666	22.61	36,031
1975	2,892,172.30	2,171,825	2,493,368	1,266,456	23.23	54,518
1976	2,297,139.60	1,690,235	1,940,478	1,045,803	23.87	43,812
1977	3,542,469.45	2,552,944	2,930,913	1,674,297	24.51	68,311
1978	3,704,855.22	2,613,090	2,999,964	1,816,348	25.16	72,192
1979	3,204,387.92	2,210,114	2,537,326	1,628,378	25.82	63,067
1980	4,006,848.11	2,700,087	3,099,841	2,109,062	26.49	79,617
1981	2,742,341.15	1,803,912	2,070,985	1,494,058	27.17	54,989
1982	2,663,990.05	1,709,568	1,962,673	1,500,514	27.85	53,878
1983	2,320,592.15	1,450,795	1,665,588	1,351,182	28.55	47,327
1984	3,241,164.26	1,972,683	2,264,743	1,948,771	29.25	66,625
1985	2,762,723.32	1,635,121	1,877,204	1,714,336	29.96	57,221
1986	3,497,485.67	2,010,474	2,308,129	2,238,602	30.68	72,966
1987	2,882,358.99	1,607,154	1,845,097	1,901,970	31.41	60,553
1988	3,636,626.29	1,964,087	2,254,874	2,472,740	32.15	76,913
1989	5,290,817.04	2,764,981	3,174,343	3,703,719	32.89	112,609
1990	5,675,226.34	2,865,240	3,289,445	4,088,349	33.64	121,532
1991	9,876,669.05	4,809,098	5,521,096	7,318,574	34.40	212,749
1992	8,192,491.71	3,839,944	4,408,456	6,241,783	35.17	177,475
1993	5,830,090.91	2,626,543	3,015,408	4,563,710	35.94	126,981
1994	9,934,365.08	4,292,321	4,927,809	7,986,866	36.72	217,507
1995	7,842,988.47	3,242,291	3,722,319	6,473,566	37.51	172,582
1996	7,304,836.48	2,881,648	3,308,282	6,188,005	38.31	161,525
1997	6,512,228.28	2,445,882	2,808,000	5,657,897	39.11	144,666
1998	8,498,582.26	3,029,184	3,477,661	7,570,496	39.92	189,642
1999	13,192,515.12	4,449,637	5,108,416	12,041,854	40.73	295,651
2000	11,284,580.34	3,587,537	4,118,680	10,551,274	41.55	253,942
2001	19,756,028.51	5,892,927	6,765,388	18,917,449	42.38	446,377
2002	18,080,340.03	5,038,412	5,784,360	17,720,082	43.21	410,092
2003	14,682,118.23	3,799,982	4,362,578	14,724,176	44.05	334,261
2004	27,717,670.76	6,623,581	7,604,217	28,428,755	44.89	633,298
2005	26,136,322.56	5,714,289	6,560,302	27,416,917	45.75	599,277
2006	29,488,321.37	5,854,877	6,721,704	31,613,114	46.60	678,393
2007	25,124,740.10	4,477,656	5,140,583	27,521,579	47.46	579,890
2008	24,017,391.74	3,786,366	4,346,946	26,875,663	48.33	556,087

MIDAMERICAN ENERGY COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -30						
2009	13,487,358.36	1,848,915	2,122,651	15,410,915	49.20	313,230
2010	22,609,410.34	2,629,135	3,018,384	26,373,849	50.08	526,634
2011	21,573,995.22	2,054,945	2,359,184	25,687,010	50.97	503,963
2012	26,599,112.65	1,980,331	2,273,523	32,305,323	51.85	623,053
2013	27,008,130.68	1,436,373	1,649,031	33,461,539	52.75	634,342
2014	34,993,329.95	1,116,812	1,282,159	44,209,170	53.65	824,029
2015	31,732,549.50	337,444	387,403	40,864,911	54.55	749,128
	515,837,220.02	130,006,372	149,251,719	521,336,667		11,634,758

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.8 2.26

MIDAMERICAN ENERGY COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -5						
1921	754.00	792	792			
1923	2,806.00	2,946	2,946			
1924	57.00	60	60			
1925	238.16	250	250			
1926	52.00	55	55			
1929	3,878.00	4,072	4,072			
1930	2,068.85	2,172	2,172			
1931	2,652.12	2,785	2,785			
1932	899.42	942	944			
1933	242.50	253	255			
1934	1,735.00	1,800	1,822			
1935	4,195.00	4,327	4,405			
1936	1,167.34	1,197	1,226			
1937	1,533.22	1,563	1,610			
1938	3,375.00	3,419	3,544			
1939	401.74	404	422			
1940	4,668.50	4,670	4,902			
1941	3,155.50	3,136	3,313			
1942	60,522.13	59,749	63,548			
1943	2,623.66	2,572	2,755			
1944	869.28	846	913			
1945	13,636.05	13,185	14,318			
1946	18,221.18	17,495	19,132			
1947	17,084.67	16,289	17,939			
1948	112,525.93	106,521	118,152			
1949	110,423.23	103,783	115,944			
1950	56,635.63	52,847	59,467			
1951	236,794.37	219,350	248,634			
1952	133,187.13	122,444	139,846			
1953	95,230.97	86,882	99,993			
1954	132,964.81	120,377	139,613			
1955	135,345.41	121,553	142,113			
1956	160,982.62	143,413	169,032			
1957	288,022.43	254,438	302,424			
1958	301,459.91	263,988	316,533			
1959	456,787.90	396,383	479,627			
1960	638,045.61	548,614	669,136	812	8.15	100
1961	443,675.08	377,863	460,874	4,985	8.50	586
1962	393,256.71	331,529	404,361	8,559	8.87	965
1963	329,828.37	275,210	335,669	10,651	9.24	1,153
1964	320,486.93	264,498	322,604	13,907	9.63	1,444
1965	909,101.80	741,796	904,757	49,800	10.03	4,965
1966	818,827.70	660,303	805,361	54,408	10.44	5,211

MIDAMERICAN ENERGY COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -5						
1967	1,564,286.26	1,246,116	1,519,868	122,633	10.86	11,292
1968	1,339,029.62	1,052,925	1,284,236	121,745	11.30	10,774
1969	1,434,902.74	1,113,247	1,357,810	148,838	11.75	12,667
1970	5,487,517.52	4,198,519	5,120,868	641,025	12.21	52,500
1971	2,400,533.69	1,809,762	2,207,338	313,222	12.69	24,683
1972	2,658,179.32	1,973,606	2,407,176	383,912	13.18	29,128
1973	3,719,360.42	2,718,109	3,315,235	590,093	13.68	43,135
1974	5,226,203.55	3,757,136	4,582,520	904,994	14.19	63,777
1975	3,297,157.01	2,329,555	2,841,322	620,693	14.72	42,167
1976	3,628,270.29	2,517,782	3,070,899	738,785	15.26	48,413
1977	4,702,834.14	3,201,981	3,905,406	1,032,570	15.82	65,270
1978	5,191,314.74	3,465,561	4,226,891	1,223,989	16.39	74,679
1979	4,488,008.29	2,935,312	3,580,154	1,132,255	16.97	66,721
1980	2,883,080.83	1,845,947	2,251,473	775,762	17.56	44,178
1981	3,285,945.83	2,057,863	2,509,943	940,300	18.16	51,779
1982	2,971,383.71	1,817,903	2,217,268	902,685	18.78	48,066
1983	3,212,852.00	1,918,405	2,339,849	1,033,646	19.41	53,253
1984	3,647,602.03	2,123,495	2,589,994	1,239,988	20.05	61,845
1985	4,698,010.30	2,663,772	3,248,961	1,683,950	20.70	81,350
1986	5,225,248.92	2,881,022	3,513,938	1,972,573	21.37	92,306
1987	5,397,493.96	2,891,605	3,526,846	2,140,523	22.04	97,120
1988	5,412,761.72	2,812,658	3,430,555	2,252,845	22.73	99,113
1989	6,175,129.22	3,109,412	3,792,501	2,691,385	23.42	114,918
1990	3,967,152.84	1,931,880	2,356,284	1,809,226	24.13	74,978
1991	5,390,157.04	2,535,530	3,092,546	2,567,119	24.84	103,346
1992	5,493,406.57	2,490,540	3,037,673	2,730,404	25.57	106,782
1993	3,770,196.34	1,645,080	2,006,478	1,952,228	26.30	74,229
1994	9,937,183.68	4,162,035	5,076,369	5,357,674	27.05	198,066
1995	8,367,271.38	3,358,045	4,095,755	4,689,880	27.80	168,701
1996	5,600,019.76	2,146,854	2,618,484	3,261,537	28.57	114,160
1997	5,457,607.86	1,994,210	2,432,307	3,298,181	29.34	112,412
1998	5,547,507.63	1,926,114	2,349,251	3,475,632	30.12	115,393
1999	4,903,495.89	1,612,100	1,966,253	3,182,418	30.91	102,958
2000	6,295,711.18	1,952,278	2,381,163	4,229,334	31.71	133,375
2001	7,669,618.87	2,235,218	2,726,261	5,326,839	32.51	163,852
2002	7,066,295.53	1,925,834	2,348,910	5,070,700	33.32	152,182
2003	18,534,694.84	4,692,345	5,723,180	13,738,250	34.15	402,291
2004	10,477,176.05	2,449,600	2,987,739	8,013,296	34.98	229,082
2005	11,989,474.42	2,570,915	3,135,705	9,453,243	35.81	263,983
2006	13,963,990.61	2,717,344	3,314,302	11,347,888	36.66	309,544
2007	15,311,097.94	2,675,798	3,263,629	12,813,024	37.51	341,590
2008	304,732.73	47,215	57,587	262,382	38.36	6,840
2009	9,533,885.66	1,283,557	1,565,535	8,445,045	39.23	215,270

MIDAMERICAN ENERGY COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -5						
2010	12,142,720.86	1,388,332	1,693,327	11,056,530	40.10	275,724
2011	13,387,932.45	1,255,741	1,531,608	12,525,721	40.98	305,654
2012	17,069,222.58	1,250,645	1,525,392	16,397,292	41.86	391,717
2013	17,270,196.15	906,685	1,105,870	17,027,836	42.75	398,312
2014	29,250,496.73	921,391	1,123,806	29,589,216	43.65	677,874
2015	20,511,641.04	215,372	262,686	21,274,537	44.55	477,543
	363,480,411.60	114,069,122	139,007,471	242,646,961		7,219,416
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.6	1.99

MIDAMERICAN ENERGY COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -100						
1940	2,325.34	4,244	4,474	177	5.69	31
1945	65.20	116	122	8	7.29	1
1946	1,947.45	3,437	3,623	272	7.65	36
1947	9,785.45	17,153	18,081	1,490	8.03	186
1948	22,440.66	39,067	41,182	3,699	8.42	439
1949	11,599.30	20,044	21,129	2,070	8.84	234
1950	11,585.19	19,862	20,937	2,233	9.28	241
1951	58,608.72	99,635	105,028	12,189	9.75	1,250
1952	47,049.65	79,275	83,566	10,533	10.24	1,029
1953	56,374.03	94,102	99,195	13,553	10.75	1,261
1954	66,636.95	110,104	116,063	17,211	11.30	1,523
1955	332,388.60	543,482	572,899	91,878	11.86	7,747
1956	275,755.11	445,874	470,007	81,503	12.45	6,546
1957	295,491.68	472,243	497,804	93,179	13.06	7,135
1958	326,023.66	514,713	542,572	109,475	13.69	7,997
1959	336,915.75	525,171	553,596	120,236	14.34	8,385
1960	527,073.12	810,881	854,771	199,375	15.00	13,292
1961	327,068.50	496,438	523,308	130,829	15.67	8,349
1962	341,396.66	510,941	538,596	144,197	16.36	8,814
1963	340,363.76	502,166	529,346	151,382	17.05	8,879
1964	360,636.99	524,200	552,573	168,701	17.76	9,499
1965	1,039,735.32	1,488,256	1,568,809	510,662	18.48	27,633
1966	494,281.88	696,562	734,264	254,300	19.20	13,245
1967	427,033.63	592,065	624,111	229,956	19.94	11,532
1968	772,838.44	1,053,672	1,110,703	434,974	20.69	21,023
1969	757,780.08	1,015,198	1,070,147	445,413	21.46	20,755
1970	2,082,849.75	2,741,030	2,889,391	1,276,308	22.23	57,414
1971	1,428,565.58	1,845,278	1,945,156	911,975	23.02	39,617
1972	1,398,434.32	1,772,348	1,868,278	928,591	23.81	39,000
1973	1,468,846.27	1,824,983	1,923,762	1,013,931	24.62	41,183
1974	1,474,868.97	1,795,270	1,892,441	1,057,297	25.44	41,560
1975	1,751,687.60	2,087,486	2,200,473	1,302,902	26.27	49,597
1976	2,105,221.90	2,453,720	2,586,530	1,623,914	27.12	59,879
1977	2,372,213.17	2,702,852	2,849,147	1,895,279	27.97	67,761
1978	2,432,337.22	2,706,997	2,853,516	2,011,158	28.83	69,759
1979	2,006,278.89	2,179,140	2,297,088	1,715,470	29.70	57,760
1980	1,720,174.63	1,821,803	1,920,410	1,519,939	30.58	49,704
1981	1,962,344.19	2,024,551	2,134,132	1,790,556	31.47	56,897
1982	1,642,161.38	1,648,730	1,737,969	1,546,354	32.37	47,771
1983	1,375,286.66	1,342,280	1,414,932	1,335,641	33.28	40,133
1984	1,647,424.58	1,561,264	1,645,769	1,649,080	34.20	48,219
1985	1,488,916.91	1,368,880	1,442,972	1,534,862	35.12	43,703
1986	1,413,759.21	1,259,320	1,327,482	1,500,036	36.05	41,610

MIDAMERICAN ENERGY COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -100						
1987	1,436,666.68	1,238,177	1,305,195	1,568,138	36.99	42,394
1988	1,558,589.02	1,298,180	1,368,445	1,748,733	37.93	46,104
1989	1,486,310.12	1,194,547	1,259,203	1,713,417	38.88	44,069
1990	2,029,047.02	1,571,416	1,656,471	2,401,623	39.83	60,297
1991	1,938,589.57	1,444,094	1,522,257	2,354,922	40.79	57,733
1992	2,249,782.40	1,609,449	1,696,562	2,803,003	41.75	67,138
1993	1,974,685.18	1,353,726	1,426,998	2,522,372	42.72	59,044
1994	2,015,858.42	1,321,798	1,393,342	2,638,375	43.69	60,389
1995	1,082,311.08	677,354	714,016	1,450,606	44.66	32,481
1996	1,915,099.52	1,140,825	1,202,573	2,627,626	45.64	57,573
1997	2,338,069.40	1,322,272	1,393,841	3,282,298	46.62	70,405
1998	2,136,366.11	1,143,768	1,205,676	3,067,056	47.60	64,434
1999	3,536,484.14	1,786,773	1,883,484	5,189,484	48.58	106,823
2000	3,671,272.28	1,742,973	1,837,313	5,505,232	49.57	111,060
2001	5,111,915.13	2,271,224	2,394,156	7,829,674	50.56	154,859
2002	3,491,513.70	1,444,928	1,523,136	5,459,891	51.55	105,914
2003	5,240,684.95	2,009,174	2,117,923	8,363,447	52.54	159,182
2004	5,360,542.93	1,891,843	1,994,241	8,726,845	53.53	163,027
2005	6,567,786.89	2,115,878	2,230,402	10,905,172	54.53	199,985
2006	9,302,911.91	2,713,659	2,860,539	15,745,285	55.52	283,597
2007	4,840,347.41	1,262,943	1,331,301	8,349,394	56.52	147,725
2008	9,907,577.88	2,283,300	2,406,886	17,408,270	57.51	302,700
2009	4,267,514.19	852,223	898,351	7,636,677	58.51	130,519
2010	5,822,097.76	983,469	1,036,700	10,607,496	59.51	178,247
2011	5,961,598.36	823,654	868,235	11,054,962	60.51	182,696
2012	7,395,343.33	796,478	839,588	13,951,099	61.50	226,847
2013	6,367,674.11	489,801	516,312	12,219,036	62.50	195,505
2014	6,285,187.60	290,124	305,828	12,264,547	63.50	193,142
2015	6,838,876.94	105,182	110,875	13,566,879	64.50	210,339
	159,145,276.38	82,994,065	87,486,203	230,804,350		4,752,857

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.6 2.99

MIDAMERICAN ENERGY COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. -5						
1938	33.00	35	35			
1939	1,017.26	1,068	1,068			
1940	951.72	999	999			
1941	1,306.68	1,372	1,372			
1942	1,725.10	1,811	1,811			
1943	1,100.18	1,155	1,155			
1944	1,574.02	1,653	1,653			
1945	2,298.02	2,413	2,413			
1946	1,837.48	1,929	1,929			
1947	5,937.33	6,234	6,234			
1948	9,628.74	10,110	10,110			
1949	14,312.79	15,028	15,028			
1950	17,732.50	18,619	18,619			
1951	12,658.54	13,291	13,291			
1952	15,910.35	16,706	16,706			
1953	13,343.33	13,730	4,532	9,478	0.40	9,478
1954	15,342.39	15,666	5,171	10,939	0.55	10,939
1955	41,413.58	42,006	13,865	29,619	0.68	29,619
1956	21,509.79	21,659	7,149	15,436	0.82	15,436
1957	20,497.16	20,467	6,756	14,766	0.98	14,766
1958	19,488.00	19,306	6,372	14,090	1.13	12,469
1959	27,001.15	26,523	8,755	19,596	1.29	15,191
1960	76,659.46	74,616	24,629	55,863	1.46	38,262
1961	23,872.36	23,048	7,608	17,458	1.61	10,843
1962	26,504.69	25,367	8,373	19,457	1.77	10,993
1963	36,652.24	34,790	11,483	27,002	1.92	14,064
1964	20,068.06	18,891	6,235	14,836	2.07	7,167
1965	72,988.62	68,170	22,501	54,137	2.21	24,496
1966	34,216.42	31,688	10,459	25,468	2.36	10,792
1967	72,519.62	66,627	21,992	54,154	2.50	21,662
1968	40,498.81	36,889	12,176	30,348	2.65	11,452
1969	13,247.95	11,956	3,946	9,964	2.81	3,546
1970	100,277.53	89,708	29,610	75,681	2.96	25,568
1971	53,525.65	47,434	15,657	40,545	3.12	12,995
1972	60,746.06	53,291	17,590	46,193	3.29	14,040
1973	61,653.22	53,537	17,671	47,065	3.46	13,603
1974	136,388.06	117,144	38,666	104,541	3.64	28,720
1975	64,201.46	54,536	18,001	49,411	3.82	12,935
1976	119,145.16	100,082	33,034	92,068	4.00	23,017
1977	128,579.97	106,725	35,227	99,782	4.19	23,814
1978	89,696.90	73,509	24,263	69,919	4.39	15,927
1979	116,573.58	94,311	31,130	91,272	4.59	19,885
1980	90,827.19	72,528	23,940	71,429	4.79	14,912

MIDAMERICAN ENERGY COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. -5						
1981	81,443.03	64,136	21,170	64,345	5.00	12,869
1982	48,264.44	37,451	12,362	38,316	5.22	7,340
1983	64,031.34	48,946	16,156	51,077	5.44	9,389
1984	64,644.45	48,634	16,053	51,824	5.67	9,140
1985	48,942.79	36,230	11,959	39,431	5.90	6,683
1986	54,613.44	39,739	13,117	44,227	6.14	7,203
1987	86,498.35	61,805	20,400	70,423	6.39	11,021
1988	80,977.26	56,840	18,761	66,265	6.63	9,995
1989	116,892.78	80,454	26,556	96,181	6.89	13,960
1990	160,046.55	108,055	35,666	132,383	7.14	18,541
1991	116,029.87	76,754	25,334	96,497	7.40	13,040
1992	171,638.97	111,196	36,703	143,518	7.66	18,736
1993	65,876.25	41,779	13,790	55,380	7.92	6,992
1994	219,598.12	136,156	44,942	185,636	8.19	22,666
1995	382,962.21	232,219	76,649	325,461	8.45	38,516
1996	325,207.44	192,588	63,568	277,900	8.72	31,869
1997	251,218.88	145,079	47,887	215,893	9.00	23,988
1998	306,623.53	172,568	56,960	264,995	9.28	28,555
1999	646,154.59	353,818	116,786	561,676	9.57	58,691
2000	1,654,550.14	879,062	290,155	1,447,123	9.88	146,470
2001	779,842.85	400,410	132,165	686,670	10.22	67,189
2002	1,208,640.34	597,733	197,296	1,071,776	10.58	101,302
2003	1,755,351.07	832,168	274,677	1,568,442	10.97	142,976
2004	1,941,334.50	875,493	288,977	1,749,424	11.41	153,324
2005	2,145,347.28	913,435	301,501	1,951,114	11.89	164,097
2006	1,877,440.20	746,142	246,282	1,725,030	12.43	138,780
2007	10,120,455.16	3,708,641	1,224,126	9,402,352	13.02	722,147
2008	24,627,045.26	8,171,254	2,697,118	23,161,280	13.68	1,693,076
2009	7,033,215.84	2,075,150	684,953	6,699,924	14.38	465,920
2010	1,980,379.51	506,334	167,127	1,912,271	15.13	126,389
2011	1,165,629.95	249,678	82,412	1,141,499	15.92	71,702
2012	1,470,179.72	250,078	82,544	1,461,145	16.76	87,180
2013	1,517,570.77	188,027	62,063	1,531,386	17.64	86,813
2014	2,718,929.69	205,551	67,847	2,787,029	18.56	150,163
2015	1,868,844.56	47,095	15,545	1,946,742	19.52	99,731
	68,841,883.25	24,197,325	8,048,821	64,235,156		5,233,044

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 7.60

MIDAMERICAN ENERGY COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S0.5						
NET SALVAGE PERCENT.. -30						
1964	72.00	78	94			
1967	2,549.82	2,664	3,315			
1968	1,736.18	1,791	2,257			
1969	2,172.03	2,211	2,806	18	7.38	2
1970	8,623.93	8,659	10,988	223	7.74	29
1971	18,699.73	18,518	23,498	812	8.10	100
1972	60,291.81	58,853	74,680	3,699	8.47	437
1973	84,596.12	81,381	103,267	6,708	8.84	759
1974	106,655.84	101,053	128,229	10,424	9.22	1,131
1975	85,538.15	79,802	101,263	9,937	9.60	1,035
1976	98,282.54	90,264	114,538	13,229	9.98	1,326
1977	138,818.17	125,370	159,085	21,379	10.38	2,060
1978	150,204.31	133,413	169,291	25,975	10.77	2,412
1979	122,822.71	107,167	135,987	23,683	11.18	2,118
1980	216,985.73	185,926	235,927	46,154	11.59	3,982
1981	195,258.03	164,171	208,321	45,514	12.01	3,790
1982	217,320.04	179,231	227,431	55,085	12.43	4,432
1983	191,574.62	154,847	196,490	52,557	12.86	4,087
1984	202,396.31	160,190	203,270	59,845	13.30	4,500
1985	184,852.91	143,126	181,617	58,692	13.75	4,269
1986	164,964.60	124,887	158,473	55,981	14.20	3,942
1987	227,947.88	168,474	213,781	82,551	14.67	5,627
1988	294,250.84	212,191	269,255	113,271	15.14	7,482
1989	286,872.12	201,604	255,821	117,113	15.62	7,498
1990	432,833.15	295,904	375,481	187,202	16.12	11,613
1991	556,466.67	369,791	469,238	254,169	16.62	15,293
1992	576,060.01	371,354	471,221	277,657	17.14	16,199
1993	684,759.18	427,815	542,866	347,321	17.66	19,667
1994	706,127.49	426,588	541,309	376,657	18.20	20,695
1995	678,810.28	395,807	502,250	380,203	18.75	20,277
1996	444,176.74	249,311	316,358	261,072	19.32	13,513
1997	488,606.11	263,419	334,260	300,928	19.90	15,122
1998	517,012.41	267,065	338,886	333,230	20.49	16,263
1999	538,361.19	265,538	336,948	362,922	21.10	17,200
2000	521,797.73	244,798	310,631	367,706	21.73	16,922
2001	526,227.12	234,002	296,932	387,163	22.37	17,307
2002	368,608.89	154,750	196,367	282,825	23.02	12,286
2003	432,123.09	170,180	215,946	345,814	23.70	14,591
2004	443,696.65	162,861	206,659	370,147	24.40	15,170
2005	387,190.42	131,610	167,003	336,345	25.11	13,395
2006	530,795.49	165,408	209,891	480,143	25.85	18,574
2007	517,937.34	146,548	185,959	487,360	26.60	18,322
2008	440,484.12	111,497	141,481	431,148	27.38	15,747

MIDAMERICAN ENERGY COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S0.5						
NET SALVAGE PERCENT.. -30						
2009	407,187.02	90,613	114,981	414,362	28.18	14,704
2010	403,202.76	77,083	97,813	426,351	29.00	14,702
2011	495,734.46	78,662	99,816	544,639	29.85	18,246
2012	527,841.38	66,197	83,999	602,195	30.72	19,603
2013	582,998.68	53,053	67,321	690,577	31.62	21,840
2014	486,777.33	26,989	34,247	598,564	32.55	18,389
2015	499,576.63	9,359	11,876	637,574	33.51	19,026
	16,258,878.76	7,762,073	9,849,423	11,287,119		495,684

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 3.05

MIDAMERICAN ENERGY COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -30						
1925	2,469.00	3,210	3,210			
1926	165.00	214	214			
1927	36,947.67	48,032	48,032			
1928	4,510.17	5,863	5,863			
1929	10,562.52	13,731	13,731			
1930	3,217.84	4,183	4,183			
1931	3,895.95	5,065	5,065			
1932	837.72	1,089	1,089			
1933	1,014.73	1,319	1,319			
1935	557.00	724	724			
1936	25.48	33	33			
1937	14,673.72	18,775	19,076			
1938	454.73	577	591			
1939	1,598.39	2,011	2,078			
1940	5,827.36	7,267	7,576			
1941	320.36	396	416			
1942	271.00	332	352			
1943	20.90	25	27			
1944	468.55	566	609			
1945	3,900.45	4,681	5,071			
1946	1,585.21	1,891	2,061			
1947	3,425.83	4,062	4,454			
1948	5,906.09	6,958	7,678			
1949	28,412.33	33,261	36,936			
1950	21,883.25	25,447	28,448			
1951	11,924.00	13,769	15,501			
1952	26,988.76	30,937	35,085			
1953	24,531.99	27,913	31,892			
1954	29,240.94	33,014	38,013			
1955	44,725.25	50,090	58,143			
1956	18,220.31	20,240	23,686			
1957	9,499.62	10,466	12,350			
1958	1,932.20	2,110	2,512			
1960	3,006.41	3,224	3,908			
1961	50,194.69	53,328	65,253			
1962	96,381.32	101,427	125,296			
1963	68,844.08	71,710	89,497			
1964	50,090.60	51,638	65,118			
1965	111,502.34	113,716	144,953			
1966	33,262.82	33,545	43,242			
1967	23,584.56	23,508	30,660			
1968	84,207.76	82,924	109,470			
1969	76,955.43	74,831	100,042			

MIDAMERICAN ENERGY COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -30						
1970	613,155.70	588,461	797,102			
1971	543,725.31	514,582	706,843			
1972	321,474.41	299,855	417,917			
1973	410,722.31	377,361	533,939			
1974	403,547.53	364,999	517,426	7,186	12.17	590
1975	314,856.58	280,073	397,034	12,280	12.63	972
1976	562,971.65	492,178	697,717	34,146	13.10	2,607
1977	469,840.84	403,429	571,905	38,888	13.58	2,864
1978	461,777.74	389,152	551,666	48,645	14.07	3,457
1979	552,624.46	456,551	647,211	71,201	14.58	4,883
1980	615,224.07	497,870	705,786	94,005	15.10	6,225
1981	515,060.49	407,773	578,063	91,516	15.64	5,851
1982	364,176.01	281,809	399,495	73,934	16.19	4,567
1983	352,876.26	266,642	377,994	80,745	16.75	4,821
1984	421,466.96	310,663	440,399	107,508	17.32	6,207
1985	675,159.89	484,934	687,447	190,261	17.90	10,629
1986	526,243.98	367,713	521,274	162,843	18.50	8,802
1987	762,793.88	517,880	734,152	257,480	19.11	13,474
1988	1,459,202.50	961,760	1,363,401	533,562	19.72	27,057
1989	2,317,352.44	1,479,919	2,097,948	914,610	20.35	44,944
1990	2,670,545.17	1,649,930	2,338,957	1,132,752	20.99	53,966
1991	5,157,956.61	3,076,076	4,360,677	2,344,667	21.65	108,299
1992	3,853,814.09	2,215,654	3,140,934	1,869,024	22.31	83,775
1993	2,217,595.10	1,226,663	1,738,930	1,143,944	22.98	49,780
1994	3,197,659.53	1,698,117	2,407,268	1,749,689	23.66	73,951
1995	2,268,848.73	1,153,993	1,635,912	1,313,591	24.35	53,946
1996	1,271,427.86	618,168	876,321	776,535	25.04	31,012
1997	923,700.61	427,789	606,438	594,373	25.75	23,082
1998	861,330.06	379,028	537,314	582,415	26.46	22,011
1999	1,313,206.48	547,147	775,641	931,527	27.18	34,273
2000	1,327,334.19	521,543	739,345	986,189	27.91	35,335
2001	1,937,408.82	714,662	1,013,112	1,505,519	28.65	52,549
2002	1,382,392.38	476,683	675,751	1,121,359	29.39	38,154
2003	2,227,203.39	713,707	1,011,758	1,883,606	30.14	62,495
2004	1,982,846.64	587,071	832,238	1,745,463	30.89	56,506
2005	2,472,447.77	670,961	951,161	2,263,021	31.65	71,501
2006	4,194,828.72	1,033,396	1,464,952	3,988,325	32.42	123,021
2007	3,947,768.84	873,740	1,238,623	3,893,476	33.19	117,309
2008	2,082,387.42	408,096	578,521	2,128,583	33.97	62,661
2009	3,362,139.68	572,572	811,684	3,559,098	34.76	102,391
2010	2,869,327.90	414,977	588,275	3,141,851	35.55	88,378
2011	2,259,776.35	268,800	381,054	2,556,655	36.34	70,354
2012	3,489,792.53	323,242	458,231	4,078,499	37.15	109,785

MIDAMERICAN ENERGY COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -30						
2013	3,520,791.43	234,573	332,533	4,244,496	37.95	111,844
2014	2,208,433.18	88,282	125,149	2,745,814	38.77	70,823
2015	6,833,856.28	91,061	129,089	8,754,924	39.59	221,140
	83,417,117.10	31,717,637	44,688,044	63,754,208		2,076,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.7	2.49

MIDAMERICAN ENERGY COMPANY

ACCOUNT 389.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1949	40.00	33	30	10	12.01	1
1963	1,966.00	1,368	1,250	716	21.28	34
1968	107,136.00	68,689	62,742	44,394	25.12	1,767
1994	1,267.00	386	353	914	48.66	19
1995	404,000.00	117,507	107,334	296,666	49.64	5,976
1996	371.00	103	94	277	50.62	5
1998	5,664.00	1,409	1,287	4,377	52.59	83
	520,444.00	189,495	173,090	347,354		7,885

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.1 1.52

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. -5						
1917	87.00	91	91			
1923	28.00	29	29			
1927	859.00	902	902			
1928	13,082.00	13,736	13,736			
1929	164,356.67	172,575	172,575			
1930	19,302.38	20,267	20,267			
1931	824.18	865	865			
1932	8,730.00	9,121	9,166			
1935	1,623.00	1,652	1,689	15	1.28	12
1940	2,084.00	2,025	2,070	118	3.14	38
1941	791.00	761	778	53	3.51	15
1942	180.00	171	175	14	3.89	4
1943	4,473.00	4,220	4,315	382	4.26	90
1944	1,168.00	1,091	1,115	111	4.64	24
1946	843.00	771	788	97	5.41	18
1947	55.00	50	51	7	5.79	1
1948	13,722.00	12,292	12,568	1,840	6.17	298
1949	8,363.00	7,410	7,576	1,205	6.56	184
1950	592,567.94	519,235	530,876	91,320	6.95	13,140
1951	6,041.00	5,235	5,352	991	7.34	135
1952	4,118.00	3,528	3,607	717	7.73	93
1953	29,369.00	24,868	25,426	5,411	8.13	666
1954	45,248.27	37,873	38,722	8,789	8.52	1,032
1955	4,777.00	3,951	4,040	976	8.92	109
1956	7,658.00	6,257	6,397	1,644	9.32	176
1957	10,381.67	8,378	8,566	2,335	9.72	240
1958	8,861.00	7,062	7,220	2,084	10.12	206
1959	12,879.00	10,133	10,360	3,163	10.53	300
1960	1,666.00	1,294	1,323	426	10.94	39
1961	9,046.00	6,931	7,086	2,412	11.35	213
1962	6,085.00	4,600	4,703	1,686	11.76	143
1963	27,299.00	20,351	20,807	7,857	12.18	645
1964	6,918.00	5,086	5,200	2,064	12.59	164
1965	106,052.00	76,861	78,584	32,771	13.01	2,519
1966	389,552.66	278,141	284,377	124,653	13.44	9,275
1967	12,472.00	8,774	8,971	4,125	13.86	298
1968	22,537.59	15,613	15,963	7,701	14.29	539
1969	707,298.14	482,375	493,189	249,474	14.72	16,948
1970	913,477.20	613,176	626,923	332,228	15.15	21,929
1971	93,493.00	61,729	63,113	35,055	15.59	2,249
1972	428,115.58	277,953	284,184	165,337	16.03	10,314
1973	31,974.00	20,399	20,856	12,717	16.48	772
1974	2,134,525.54	1,338,341	1,368,345	872,907	16.92	51,590

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. -5						
1975	1,002,254.83	617,140	630,975	421,393	17.37	24,260
1976	448,052.10	270,737	276,807	193,648	17.83	10,861
1977	1,441,868.68	854,662	873,822	640,140	18.29	34,999
1978	633,222.00	368,059	376,310	288,573	18.75	15,391
1979	909,752.17	518,332	529,952	425,288	19.21	22,139
1980	1,072,554.27	598,217	611,628	514,554	19.69	26,133
1981	689,034.64	376,213	384,647	338,839	20.16	16,807
1982	1,473,977.94	787,102	804,748	742,929	20.64	35,995
1983	283,431.00	147,950	151,267	146,336	21.12	6,929
1984	232,974.00	118,759	121,421	123,202	21.61	5,701
1985	4,546,397.57	2,260,689	2,311,371	2,462,346	22.11	111,368
1986	854,142.46	414,049	423,331	473,519	22.61	20,943
1987	458,796.03	216,666	221,523	260,213	23.11	11,260
1988	170,837.00	78,457	80,216	99,163	23.63	4,196
1989	6,559,860.28	2,928,991	2,994,655	3,893,198	24.14	161,276
1990	745,922.64	323,172	330,417	452,802	24.67	18,354
1991	11,512,061.80	4,835,066	4,943,462	7,144,203	25.20	283,500
1992	565,720.00	229,963	235,118	358,888	25.74	13,943
1993	1,383,169.91	543,592	555,779	896,549	26.28	34,115
1994	1,781,487.40	675,179	690,316	1,180,246	26.84	43,973
1995	23,605,596.31	8,616,066	8,809,228	15,976,648	27.40	583,089
1996	2,376,221.64	833,466	852,151	1,642,882	27.97	58,737
1997	1,298,884.66	436,753	446,544	917,285	28.55	32,129
1998	622,039.99	199,986	204,469	448,673	29.14	15,397
1999	8,274,665.49	2,536,144	2,593,001	6,095,398	29.74	204,956
2000	2,877,921.86	838,192	856,983	2,164,835	30.35	71,329
2001	1,775,035.72	489,468	500,441	1,363,347	30.97	44,022
2002	1,251,184.23	325,309	332,602	981,141	31.60	31,049
2003	1,281,671.92	312,404	319,408	1,026,348	32.25	31,825
2004	1,607,850.76	365,386	373,578	1,314,665	32.91	39,947
2005	2,581,645.58	543,447	555,631	2,155,097	33.58	64,178
2006	2,237,061.34	432,318	442,010	1,906,904	34.27	55,644
2007	2,359,006.30	413,999	423,280	2,053,677	34.98	58,710
2008	4,093,439.75	643,685	658,116	3,639,996	35.71	101,932
2009	3,569,807.85	494,401	505,485	3,242,813	36.46	88,942
2010	3,242,311.45	386,641	395,309	3,009,118	37.23	80,825
2011	2,027,592.15	201,741	206,264	1,922,708	38.02	50,571
2012	6,066,150.71	479,238	489,982	5,879,476	38.84	151,377

MIDAMERICAN ENERGY COMPANY

ACCOUNT 390.00 OFFICE STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. -5						
2013	3,754,526.47	216,824	221,685	3,720,568	39.69	93,741
2014	6,436,676.94	228,505	233,628	6,524,883	40.58	160,791
2015	13,266,750.48	162,564	166,208	13,763,880	41.51	331,580
	137,224,542.14	40,405,705	41,306,714	102,779,055		3,387,332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.3	2.47

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	7,306.00	7,306	7,306			
2002	30,859.00	30,859	30,859			
2006	356,973.23	339,125	356,973			
2007	742,199.39	630,869	716,213	25,986	1.50	17,324
2008	218,654.14	163,991	186,176	32,478	2.50	12,991
2009	384,959.43	250,224	284,074	100,885	3.50	28,824
2010	1,711,364.73	941,251	1,068,582	642,783	4.50	142,841
2011	182,147.83	81,967	93,055	89,093	5.50	16,199
2012	400,731.20	140,256	159,230	241,501	6.50	37,154
2013	343,100.38	85,775	97,379	245,721	7.50	32,763
2014	1,566,573.85	234,986	266,775	1,299,799	8.50	152,918
2015	198,450.01	9,923	11,265	187,185	9.50	19,704
	6,143,319.19	2,916,532	3,277,887	2,865,432		460,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 7.50

MIDAMERICAN ENERGY COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	28,059.00	28,059	28,059			
1994	3,533.00	3,533	3,533			
1995	10,837.00	10,837	10,837			
1996	18,247.00	18,247	18,247			
2005	6,891.89	6,892	6,892			
2006	9,123.50	9,124	9,124			
2007	19,388.15	19,388	19,388			
2011	5,150,077.95	4,635,070	4,835,201	314,877	0.50	314,877
2012	6,002,333.17	4,201,633	4,383,049	1,619,284	1.50	1,079,523
2013	5,414,167.21	2,707,084	2,823,969	2,590,198	2.50	1,036,079
2014	4,279,734.67	1,283,920	1,339,356	2,940,379	3.50	840,108
2015	7,266,031.95	726,603	757,976	6,508,056	4.50	1,446,235
	28,208,424.49	13,650,390	14,235,631	13,972,793		4,716,822

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 16.72

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - PLANES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-S1						
NET SALVAGE PERCENT.. +40						
2007	4,178,647.50	1,536,907	1,513,918	993,270	3.87	256,659
2013	18,860,246.13	2,647,979	2,608,370	8,707,778	7.66	1,136,786
	23,038,893.63	4,184,886	4,122,288	9,701,048		1,393,445
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.0	6.05

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
NET SALVAGE PERCENT.. +10						
1987	10,445.00	9,400	9,400			
1988	10,637.00	9,573	9,573			
1990	331.00	298	298			
1996	0.52					
1998	43,623.00	34,235	39,261			
1999	16,999.00	12,989	15,299			
2000	34,305.50	25,472	30,875			
2001	158,683.00	114,109	142,815			
2002	174,930.00	121,699	157,437			
2003	29,874.16	20,111	26,887			
2004	45,359.91	29,638	40,824			
2005	84,327.98	53,734	75,895			
2006	31,683.03	19,704	28,515			
2008	125,669.30	71,707	111,813	1,289	3.66	352
2009	112,797.60	59,185	92,287	9,231	4.17	2,214
2011	70,069.72	27,243	42,480	20,583	5.68	3,624
2012	355,661.46	109,473	170,701	149,394	6.58	22,704
2013	231,757.75	51,728	80,659	127,923	7.52	17,011
2014	7,456.83	1,007	1,570	5,141	8.50	605
	1,544,611.76	771,305	1,076,589	313,562		46,510

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 3.01

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. +10						
1976	699.00	604	629			
1981	5,772.00	4,689	5,195			
1985	14,986.00	11,626	13,487			
1986	1,548.00	1,187	1,393			
1987	18,991.00	14,391	17,092			
1989	23,619.00	17,417	21,257			
1993	23,535.00	16,211	21,182			
1994	61,395.06	41,405	55,256			
1995	41,636.00	27,505	37,472			
1996	23,776.00	15,364	21,398			
1997	27,675.00	17,485	24,908			
1998	41,580.00	25,721	37,422			
1999	149,306.00	90,569	134,375			
2000	458,039.00	272,623	410,346	1,889	5.08	372
2001	372,572.00	217,509	327,389	7,926	5.27	1,504
2002	260,496.68	148,951	224,198	10,249	5.47	1,874
2003	122,136.79	68,006	102,361	7,562	5.72	1,322
2004	249,219.05	134,130	201,889	22,408	6.03	3,716
2005	142,749.03	73,401	110,481	17,993	6.43	2,798
2006	192,412.19	93,166	140,231	32,940	6.93	4,753
2007	94,869.27	42,578	64,087	21,295	7.52	2,832
2008	741,261.38	301,992	454,552	212,583	8.21	25,893
2009	117,325.28	42,448	63,892	41,701	8.97	4,649
2010	37,576.21	11,724	17,647	16,172	9.80	1,650
2011	394,639.50	102,529	154,324	200,852	10.67	18,824
2012	521,578.10	106,713	160,622	308,798	11.59	26,643
2013	930,402.74	137,888	207,546	629,816	12.53	50,265
2014	1,861,790.69	166,439	250,520	1,425,092	13.51	105,484
2015	2,129,650.60	63,883	96,155	1,820,531	14.50	125,554
	9,061,236.57	2,268,154	3,377,306	4,777,807		378,133

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 4.17

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. +10						
1975	1,361.00	1,190	1,225			
1979	3,530.00	2,942	3,177			
1980	10,229.00	8,421	9,206			
1981	2,520.00	2,047	2,268			
1985	6,069.00	4,708	5,462			
1987	1,431.00	1,084	1,288			
1989	20,911.00	15,420	18,820			
1990	2,950.00	2,143	2,655			
1992	77,080.00	54,110	69,372			
1993	34,876.00	24,022	31,388			
1994	69,723.00	47,021	62,751			
1995	37,875.00	25,020	34,088			
1997	5,172.00	3,268	4,655			
1998	128,122.00	79,256	115,310			
1999	188,908.00	114,592	170,017			
2000	755,251.00	449,523	679,726			
2001	219,664.62	128,241	197,698			
2002	702,945.80	401,942	631,113	1,538	5.47	281
2003	332,398.89	185,081	290,607	8,552	5.72	1,495
2004	515,963.00	277,691	436,019	28,348	6.03	4,701
2005	116,393.74	59,849	93,973	10,781	6.43	1,677
2006	299,975.49	145,248	228,062	41,916	6.93	6,048
2008	217,313.36	88,534	139,013	56,569	8.21	6,890
2009	99,585.59	36,030	56,573	33,054	8.97	3,685
2010	66,486.41	20,744	32,571	27,267	9.80	2,782
2011	209,672.95	54,474	85,533	103,173	10.67	9,669
2012	399,981.13	81,835	128,494	231,489	11.59	19,973
2013	97,286.71	14,418	22,638	64,920	12.53	5,181
2014	158,136.79	14,137	22,198	120,125	13.51	8,892
2015	49,762.12	1,493	2,344	42,442	14.50	2,927
	4,831,574.60	2,344,484	3,578,244	770,173		74,201

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 1.54

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L3						
NET SALVAGE PERCENT.. +10						
1984	14,415.00	12,612	12,974			
1988	7,065.00	5,832	6,358			
1990	32,095.00	25,625	28,886			
1991	69,883.00	54,853	62,895			
1992	62,522.00	48,151	56,270			
1999	120,414.00	79,344	108,373			
2000	345,139.25	222,985	305,581	5,044	3.95	1,277
2001	529,891.76	336,555	461,219	15,684	4.12	3,807
2002	698,111.00	435,770	597,184	31,116	4.29	7,253
2003	872,176.92	533,215	730,724	54,235	4.49	12,079
2004	358,976.53	213,461	292,529	30,550	4.75	6,432
2005	756,175.20	431,671	591,567	88,991	5.12	17,381
2006	126,779.31	68,380	93,709	20,392	5.61	3,635
2007	1,901,857.10	949,978	1,301,860	409,811	6.23	65,780
2008	219,364.75	99,137	135,858	61,570	6.97	8,834
2009	2,011,330.77	804,253	1,102,157	708,041	7.78	91,008
2010	545,392.40	187,226	256,576	234,277	8.66	27,053
2011	173,981.58	49,435	67,746	88,837	9.58	9,273
2012	567,917.22	126,688	173,615	337,510	10.53	32,052
2013	4,349,584.66	696,255	954,155	2,960,471	11.51	257,209
2014	1,760,054.42	169,715	232,579	1,351,470	12.50	108,118
2015	1,411,701.62	45,371	62,177	1,208,354	13.50	89,508
	16,934,828.49	5,596,512	7,634,992	7,606,354		740,699

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 4.37

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L3						
NET SALVAGE PERCENT.. +10						
1975	21,433.00	19,290	19,290			
1981	65,243.00	58,719	58,719			
1983	20,035.00	17,748	18,032			
1984	153,814.00	134,576	138,433			
1987	98,755.00	82,785	88,880			
1988	47,250.00	39,001	42,525			
1989	31,767.00	25,813	28,590			
1991	93,954.00	73,747	84,559			
1992	176,407.00	135,858	158,766			
1993	42,411.00	32,008	38,170			
1994	61,791.00	45,681	55,612			
1998	982,970.00	662,240	884,673			
1999	2,784,698.00	1,834,910	2,506,228			
2000	2,528,707.45	1,633,732	2,256,860	18,977	3.95	4,804
2001	3,917,908.32	2,488,416	3,437,532	88,585	4.12	21,501
2002	4,854,917.00	3,030,502	4,186,378	183,047	4.29	42,668
2003	2,478,612.23	1,515,327	2,093,294	137,457	4.49	30,614
2004	1,777,534.78	1,056,992	1,460,143	139,638	4.75	29,397
2005	4,189,927.46	2,391,866	3,304,157	466,778	5.12	91,168
2006	116,076.12	62,607	86,486	17,983	5.61	3,206
2007	3,011,317.18	1,504,153	2,077,858	632,327	6.23	101,497
2008	1,804,075.45	815,309	1,126,279	497,389	6.97	71,361
2009	217,792.32	87,087	120,303	75,710	7.78	9,731
2010	2,767,774.95	950,141	1,312,538	1,178,459	8.66	136,081
2011	545,577.63	155,020	214,147	276,873	9.58	28,901
2012	2,404,050.07	536,281	740,826	1,422,819	10.53	135,121
2013	8,002,625.60	1,281,012	1,769,608	5,432,755	11.51	472,003
2014	1,265,646.16	122,041	168,589	970,493	12.50	77,639
2015	3,653,460.67	117,419	162,204	3,125,911	13.50	231,549
	48,116,531.39	20,910,281	28,639,679	14,665,199		1,487,241

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 3.09

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-S0.5						
NET SALVAGE PERCENT.. +10						
1947	431.00	388	388			
1954	3,103.00	2,793	2,793			
1957	1,894.00	1,705	1,705			
1965	452.00	398	407			
1966	1,937.00	1,684	1,743			
1967	1,886.00	1,617	1,697			
1970	10,367.00	8,526	9,330			
1972	4,883.00	3,903	4,395			
1974	21,873.00	16,975	19,686			
1975	5,949.00	4,547	5,354			
1976	3,383.00	2,546	3,045			
1977	30,065.00	22,261	27,058			
1978	24,442.00	17,801	21,998			
1979	76,199.00	54,573	68,579			
1980	34,741.00	24,460	31,267			
1981	22,456.00	15,531	20,210			
1982	48,894.00	33,190	44,005			
1983	22,552.00	15,020	20,297			
1984	12,281.00	8,018	11,053			
1985	5,161.00	3,301	4,645			
1986	21,283.00	13,327	19,155			
1987	28,436.00	17,413	25,592			
1988	26,599.00	15,910	23,939			
1989	57,975.00	33,855	52,178			
1990	65,967.00	37,540	59,370			
1991	89,122.00	49,391	80,210			
1992	63,910.00	34,445	57,519			
1993	259,874.00	135,923	231,499	2,388	10.89	219
1994	312,748.00	158,599	270,121	11,352	11.35	1,000
1995	10,681.00	5,239	8,923	690	11.83	58
1996	34,888.00	16,509	28,118	3,281	12.33	266
1998	148,444.00	65,002	110,709	22,891	13.35	1,715
1999	71,654.00	30,037	51,158	13,331	13.89	960
2000	308,549.00	123,468	210,287	67,407	14.44	4,668
2001	386,352.68	146,977	250,326	97,391	15.01	6,488
2002	289,300.00	104,148	177,381	82,989	15.60	5,320
2003	298,616.00	101,197	172,355	96,399	16.21	5,947
2004	756,782.55	239,960	408,692	272,412	16.84	16,176
2005	1,369,799.18	403,514	687,251	545,568	17.49	31,193
2006	66,478.98	18,041	30,727	29,104	18.16	1,603
2007	129,678.88	32,051	54,588	62,123	18.86	3,294
2008	48,031.89	10,658	18,152	25,077	19.59	1,280
2009	276,798.35	54,231	92,365	156,754	20.34	7,707

MIDAMERICAN ENERGY COMPANY

ACCOUNT 392.80 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-S0.5						
NET SALVAGE PERCENT.. +10						
2010	113,923.40	19,244	32,776	69,755	21.12	3,303
2011	13,389.14	1,886	3,212	8,838	21.93	403
2012	51,571.49	5,748	9,790	36,624	22.78	1,608
2013	673,862.65	54,813	93,356	513,120	23.65	21,696
2014	380,096.05	18,945	32,266	309,820	24.56	12,615
2015	925,803.56	15,706	26,750	806,473	25.51	31,614
	7,613,563.80	2,203,014	3,618,420	3,233,787		159,133

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.3 2.09

MIDAMERICAN ENERGY COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	66,301.00	66,301	66,301			
1984	22,025.00	22,025	22,025			
1987	38,837.00	38,837	38,837			
1988	241.00	241	241			
1990	2,056.00	2,056	2,056			
1995	120,088.48	120,088	120,088			
1998	21,266.65	21,267	21,267			
2000	34,216.00	34,216	34,216			
2001	120,231.00	120,231	120,231			
2002	28,773.00	28,773	28,773			
2005	45,386.98	45,387	45,387			
2006	158,057.45	150,155	157,950	107	0.50	107
2007	216,043.55	183,637	193,171	22,873	1.50	15,249
2008	8,681.23	6,511	6,849	1,832	2.50	733
2009	1,101.99	716	753	349	3.50	100
2010	3,025.68	1,664	1,750	1,276	4.50	284
2011	20,741.07	9,333	9,818	10,923	5.50	1,986
2012	92,585.89	32,405	34,087	58,499	6.50	9,000
2013	29,294.05	7,324	7,704	21,590	7.50	2,879
2014	97,656.57	14,648	15,409	82,248	8.50	9,676
2015	90,863.50	4,543	4,779	86,084	9.50	9,061
	1,217,473.09	910,358	931,692	285,781		49,075

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 4.03

MIDAMERICAN ENERGY COMPANY

ACCOUNT 394.00 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	28,252.00	28,252	28,252			
1984	57,759.00	57,759	57,759			
1988	5,664.85	5,665	5,665			
1990	24,190.36	24,190	24,190			
1991	4,861.00	4,861	4,861			
1992	7,786.26	7,786	7,786			
1993	53,395.95	53,396	53,396			
1994	155,380.00	155,380	155,380			
1995	74,081.00	74,081	74,081			
1996	57,326.89	57,327	57,327			
1997	13,440.84	13,441	13,441			
1998	22,070.00	22,070	22,070			
2000	94,264.38	94,264	94,264			
2001	623,902.57	603,108	621,960	1,943	0.50	1,943
2002	706,544.07	635,890	655,767	50,777	1.50	33,851
2003	575,654.41	479,710	494,705	80,949	2.50	32,380
2004	1,164,020.68	892,420	920,316	243,705	3.50	69,630
2005	635,537.71	444,876	458,782	176,756	4.50	39,279
2006	1,120,089.65	709,386	731,561	388,529	5.50	70,642
2007	2,215,266.00	1,255,325	1,294,565	920,701	6.50	141,646
2008	482,452.01	241,226	248,766	233,686	7.50	31,158
2009	1,597,811.36	692,380	714,023	883,788	8.50	103,975
2010	840,914.80	308,338	317,976	522,939	9.50	55,046
2011	728,925.23	218,678	225,514	503,411	10.50	47,944
2012	1,660,967.51	387,554	399,668	1,261,300	11.50	109,678
2013	2,827,480.81	471,256	485,987	2,341,494	12.50	187,320
2014	2,601,818.73	260,182	268,315	2,333,504	13.50	172,852
2015	2,952,138.60	98,395	101,471	2,850,668	14.50	196,598
	21,331,996.67	8,297,196	8,537,848	12,794,149		1,293,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 6.07

MIDAMERICAN ENERGY COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	518.00	518	518			
1984	273.00	273	273			
1995	130.00	130	130			
2006	201,200.16	191,140	192,553	8,647	0.50	8,647
2007	28,599.88	24,310	24,490	4,110	1.50	2,740
2008	3,655.03	2,741	2,761	894	2.50	358
2011	48,323.98	21,746	21,906	26,418	5.50	4,803
2012	26,565.59	9,298	9,367	17,199	6.50	2,646
2013	1,692.56	423	426	1,267	7.50	169
2014	79,373.02	11,906	11,994	67,379	8.50	7,927
	390,331.22	262,485	264,418	125,913		27,290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 6.99

MIDAMERICAN ENERGY COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L1						
NET SALVAGE PERCENT.. +20						
1969	7,895.00	5,992	6,316			
1979	4,483.56	3,015	3,587			
1980	8,325.00	5,519	6,660			
1981	4,652.00	3,038	3,722			
1982	2,523.00	1,624	2,018			
1983	104,041.00	65,858	83,233			
1985	1,705.00	1,044	1,364			
1986	485.93	292	389			
1987	41,802.00	24,684	33,442			
1988	37,618.50	21,800	30,095			
1989	46,651.00	26,475	37,321			
1990	217,397.00	120,873	173,918			
1991	532,143.24	289,222	425,715			
1992	557,384.00	295,971	445,907			
1993	136,171.00	70,604	108,937			
1994	76,216.00	38,489	60,973			
1995	192,759.00	94,742	154,207			
1996	112,010.00	53,485	89,608			
1998	55,278.00	24,792	44,222			
1999	186,869.55	80,915	149,496			
2000	605,083.00	252,625	474,035	10,031	7.65	1,311
2001	369,190.00	148,045	277,797	17,555	7.98	2,200
2002	848,333.52	326,181	612,058	66,609	8.31	8,016
2003	1,490,157.22	546,888	1,026,201	165,925	8.66	19,160
2004	888,352.48	310,035	581,761	128,921	9.02	14,293
2005	283,700.92	93,762	175,938	51,023	9.39	5,434
2006	46,160.91	14,356	26,938	9,991	9.78	1,022
2007	824,152.05	239,828	450,022	209,300	10.18	20,560
2008	640,094.89	172,186	323,096	188,980	10.62	17,795
2009	1,241,034.48	302,812	568,208	424,620	11.12	38,185
2010	1,311,578.41	283,951	532,816	516,447	11.67	44,254
2011	590,310.71	109,207	204,920	267,329	12.30	21,734
2012	1,975,130.59	295,290	554,094	1,026,010	13.01	78,863
2013	731,759.78	80,857	151,723	433,685	13.79	31,449
2014	1,427,700.46	97,792	183,500	958,660	14.63	65,527
2015	2,735,849.79	64,303	120,661	2,068,019	15.53	133,163
	18,334,998.99	4,566,552	8,124,898	6,543,101		502,966

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 2.74

MIDAMERICAN ENERGY COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1969	137,141.00	137,141	137,141			
1978	51,623.00	51,623	51,623			
1983	35,462.00	35,462	35,462			
1984	197,902.00	197,902	197,902			
1985	84,701.00	84,701	84,701			
1986	682,943.00	682,943	682,943			
1988	29,060.00	29,060	29,060			
1990	118,392.00	118,392	118,392			
1991	315,559.00	315,559	315,559			
1992	1,097,103.00	1,097,103	1,097,103			
1993	474,397.00	474,397	474,397			
1994	397,412.00	397,412	397,412			
1995	211,692.00	211,692	211,692			
1996	19,918.00	19,918	19,918			
1997	147,807.00	147,807	147,807			
1998	54,072.00	54,072	54,072			
1999	283,515.86	283,516	283,516			
2000	4,205.00	4,205	4,205			
2001	1,135,724.21	1,097,871	1,135,724			
2002	2,916,724.38	2,625,052	2,916,724			
2003	814,594.43	678,826	814,594			
2004	2,498,345.80	1,915,407	2,498,346			
2005	283,176.90	198,224	260,007	23,170	4.50	5,149
2006	2,040,852.72	1,292,533	1,695,395	345,458	5.50	62,811
2007	517,795.44	293,419	384,873	132,922	6.50	20,450
2008	553,014.98	276,507	362,690	190,325	7.50	25,377
2009	701,345.31	303,914	398,639	302,706	8.50	35,612
2010	234,506.30	85,986	112,787	121,719	9.50	12,813
2011	13,753,127.27	4,125,938	5,411,928	8,341,199	10.50	794,400
2012	323,979.51	75,594	99,156	224,824	11.50	19,550
2013	1,684,436.94	280,745	368,249	1,316,188	12.50	105,295
2014	185,685.29	18,569	24,357	161,328	13.50	11,950
2015	212,690.34	7,089	9,298	203,392	14.50	14,027
	32,198,904.68	17,618,579	20,835,672	11,363,233		1,107,434

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 3.44

MIDAMERICAN ENERGY COMPANY

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - PHONES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	559,495.40	454,590	360,155	199,340	1.50	132,893
2011	1,572,111.25	884,313	700,608	871,503	3.50	249,001
2014	133,391.26	25,011	19,815	113,576	6.50	17,473
	2,264,997.91	1,363,914	1,080,578	1,184,420		399,367
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.0	17.63

MIDAMERICAN ENERGY COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	274.00	274	274			
1982	3,904.00	3,904	3,904			
1983	3,764.00	3,764	3,764			
1985	2,263.00	2,263	2,263			
1986	2,815.33	2,815	2,815			
1998	3,159.00	3,159	3,159			
1999	388,789.00	388,789	388,789			
2000	120,326.00	120,326	120,326			
2005	2,560.81	2,561	2,561			
2006	15,525.02	14,749	12,611	2,914	0.50	2,914
2007	69,529.93	59,100	50,535	18,995	1.50	12,663
2008	106,395.15	79,796	68,231	38,164	2.50	15,266
2009	297,291.35	193,239	165,233	132,058	3.50	37,731
2010	1,063,091.17	584,700	499,960	563,131	4.50	125,140
2011	40,869.46	18,391	15,726	25,143	5.50	4,571
2012	30,037.45	10,513	8,989	21,048	6.50	3,238
2013	352,214.87	88,054	75,292	276,923	7.50	36,923
2014	1,420,061.21	213,009	182,138	1,237,923	8.50	145,638
2015	84,645.70	4,232	3,619	81,027	9.50	8,529
	4,007,516.45	1,793,638	1,610,189	2,397,327		392,613

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 9.80