MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Line No.	Description (a)	Amount (b)	Reference
	Pro Forma Adjustment: Generating Station Retirements		
1	Plant in Service		
2	Intangibles	$ -	
3	Production	(1,430,738.42)	
4	Transmission	-	
5	Distribution	-	
6	General Plant	-	
7	Total Plant in Service	(1,430,738.42)	
8		To MidAmerican Exhibit MJA 1.1, Schedule 8	
9	Accumulated Depreciation and Amortization		
10	Intangibles	-	
11	Production	(1,400,125.19)	
12	Transmission	-	
13	Distribution	-	
14	General Plant	-	
15	Total Accumulated Depreciation and Amortization	(1,400,125.19)	
16		To MidAmerican Exhibit MJA 1.1, Schedule 8	
17	**Deductions to Rate Base**		
18	Accumulated Deferred Income Taxes	14,282.43	
19		To MidAmerican Exhibit MJA 1.1, Schedule 8	
20			
21	Depreciation Expense	(122,229.79)	
		To MidAmerican Exhibit RRT 1.1, WP RRT 8	

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Neal Unit 1

Plant in Service

Line No.	Month/Year	1312-1316 Plant Total	1.312.00	1.314.00	1.315.00	1.316.00
	(a)	(b)	(e)	(f)	(g)	(h)
1	Jan-13	37,865,651.64	24,056,051.30	8,587,403.58	5,044,244.76	177,952.00
2	Feb-13	37,865,651.64	24,056,051.30	8,587,403.58	5,044,244.76	177,952.00
3	Mar-13	37,865,911.79	24,056,311.45	8,587,403.58	5,044,244.76	177,952.00
4	Apr-13	37,864,806.77	24,055,206.43	8,587,403.58	5,044,244.76	177,952.00
5	May-13	37,864,806.77	24,055,206.43	8,587,403.58	5,044,244.76	177,952.00
6	Jun-13	37,864,806.77	24,055,206.43	8,587,403.58	5,044,244.76	177,952.00
7	Jul-13	37,864,806.77	24,055,206.43	8,587,403.58	5,044,244.76	177,952.00
8	Aug-13	37,864,306.77	24,054,706.43	8,587,403.58	5,044,244.76	177,952.00
9	Sep-13	37,850,806.77	24,041,206.43	8,587,403.58	5,044,244.76	177,952.00
10	Oct-13	37,850,806.77	24,041,206.43	8,587,403.58	5,044,244.76	177,952.00
11	Nov-13	37,850,806.77	24,041,206.43	8,587,403.58	5,044,244.76	177,952.00
12	Dec-13	37,850,806.77	24,041,206.43	8,587,403.58	5,044,244.76	177,952.00
13						
14	Total	454,323,976.00	288,608,771.92	103,048,842.96	60,530,937.12	2,135,424.00
15						
16	12 Month Average	37,860,331.33	24,050,730.99	8,587,403.58	5,044,244.76	177,952.00
17	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%
18	Retirement Estimate	35,967,314.76	22,848,194.44	8,158,033.40	4,792,032.52	169,054.40
19	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%
20	South Dakota Total	305,722.18	194,209.65	69,343.28	40,732.28	1,436.96

To WP G, Page 1, Line 3

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly Depr - 1032 report, Ending Plant Balance column

MIDAMERICAN ENERGY COMPANY

Docket No. EL14-XXX

Pro-Forma Adjustment - Generating Station Retirements

Test Year Ending December 31, 2013

Neal Unit 1

Depreciation Expense

Line No.	Month/Year	Depreciation Expense	1.312.00	1.314.00	1.315.00	1.316.00
	(a)	(b)	(e)	(f)	(g)	(h)
21	Jan-13	349,848.83	220,835.59	37,692.15	91,263.83	57.26
22	Feb-13	350,066.91	221,033.39	37,692.15	91,284.11	57.26
23	Mar-13	350,066.92	221,033.40	37,692.15	91,284.11	57.26
24	Apr-13	350,079.53	221,045.98	37,692.16	91,284.13	57.26
25	May-13	350,059.02	221,025.47	37,692.16	91,284.13	57.26
26	Jun-13	350,194.47	221,062.21	37,790.89	91,284.11	57.26
27	Jul-13	350,156.09	221,023.81	37,790.89	91,284.13	57.26
28	Aug-13	133,785.75	83,565.48	(11,279.98)	62,459.86	(959.61)
29	Sep-13	133,758.50	83,538.23	(11,279.98)	62,459.86	(959.61)
30	Oct-13	133,720.87	82,000.03	(11,279.98)	62,740.96	259.86
31	Nov-13	133,720.87	82,000.03	(11,279.98)	62,740.96	259.86
32	Dec-13	133,720.87	82,000.03	(11,279.98)	62,740.96	259.86
33						
34	Total	3,119,178.63	1,960,163.65	207,642.65	952,111.15	(738.82)
35	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%
36	Retirement Estimate	2,963,219.70	1,862,155.47	197,260.52	904,505.59	(701.88)
37	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%
38	South Dakota Total	25,187.37	15,828.32	1,676.71	7,688.30	(5.97)
		To WP G, Page 1, Line 21				

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly MEC - Depr - 0003 report, Depr Charged to Income column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Neal Unit 1

Line No.	Month/Year	Accumulated Depreciation Total	1.312.00	1.314.00	1.315.00	1.316.00	Accum. Deferred Income Tax
	(a)	(b)	(e)	(f)	(g)	(h)	
39	Jan-13	36,365,631.55	23,139,920.44	9,373,070.08	3,638,865.04	213,775.99	198,114.26
40	Feb-13	36,715,698.46	23,360,953.83	9,410,762.23	3,730,149.15	213,833.25	65,610.62
41	Mar-13	37,065,765.38	23,581,987.23	9,448,454.38	3,821,433.26	213,890.51	(66,893.02)
42	Apr-13	37,415,000.04	23,802,188.34	9,486,146.54	3,912,717.39	213,947.77	(199,396.66)
43	May-13	37,762,788.06	24,023,213.81	9,521,567.70	4,004,001.52	214,005.03	(331,900.30)
44	Jun-13	38,112,982.53	24,244,276.02	9,559,358.59	4,095,285.63	214,062.29	(464,451.16)
45	Jul-13	38,463,138.62	24,465,299.83	9,597,149.48	4,186,569.76	214,119.55	(596,990.22)
46	Aug-13	38,696,424.37	24,548,365.31	9,585,869.50	4,349,029.62	213,159.94	(647,620.94)
47	Sep-13	38,716,682.87	24,646,914.30	9,574,589.52	4,306,148.72	189,030.33	(698,231.08)
48	Oct-13	38,850,403.74	24,728,914.33	9,563,309.54	4,368,889.68	189,290.19	(748,843.62)
49	Nov-13	38,984,124.61	24,810,914.36	9,552,029.56	4,431,630.64	189,550.05	(799,456.15)
50	Dec-13	39,117,845.48	24,892,914.39	9,540,749.58	4,494,371.60	189,809.91	(850,080.48)
51							
52	Total	456,266,485.71	290,245,862.19	114,213,056.70	49,339,092.01	2,468,474.81	(5,140,138.75)
53							
54	12 Month Average	38,022,207.14	24,187,155.18	9,517,754.73	4,111,591.00	205,706.23	(428,344.90)
55	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
56	Retirement Estimate	36,121,096.78	22,977,797.42	9,041,866.99	3,906,011.45	195,420.92	(406,927.66)
57	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%
58	South Dakota Total	307,029.32	195,311.28	76,855.87	33,201.10	1,661.08	(3,458.89)
		To WP G, Page 1, Line 11					To WP G, Page 1, Line 18

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly MEC - Depr - 0003 report, End Balance column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Neal Unit 2

Plant in Service

Line No.	Month/Year	1312-1316 Plant Total	1.312.00	1.314.00	1.315.00	1.316.00
	(a)	(b)	(e)	(f)	(g)	(h)
1	Jan-13	78,028,013.69	57,964,601.41	13,193,069.79	6,670,327.99	200,014.50
2	Feb-13	78,028,013.69	57,964,601.41	13,193,069.79	6,670,327.99	200,014.50
3	Mar-13	78,008,030.69	57,964,601.41	13,193,069.79	6,650,344.99	200,014.50
4	Apr-13	77,994,936.69	57,964,601.41	13,193,069.79	6,650,344.99	186,920.50
5	May-13	77,989,351.89	57,913,453.07	13,238,633.33	6,650,344.99	186,920.50
6	Jun-13	77,989,351.89	57,898,182.60	13,238,633.33	6,665,615.46	186,920.50
7	Jul-13	77,989,351.89	57,898,182.60	13,238,633.33	6,665,615.46	186,920.50
8	Aug-13	77,830,160.99	57,880,093.50	13,238,633.33	6,524,513.66	186,920.50
9	Sep-13	77,809,235.99	57,859,168.50	13,238,633.33	6,524,513.66	186,920.50
10	Oct-13	77,668,160.91	57,718,093.42	13,238,633.33	6,524,513.66	186,920.50
11	Nov-13	77,668,160.91	57,718,093.42	13,238,633.33	6,524,513.66	186,920.50
12	Dec-13	77,731,871.74	57,781,804.25	13,238,633.33	6,524,513.66	186,920.50
13						
14	Total	934,734,640.97	694,525,477.00	158,681,345.80	79,245,490.17	2,282,328.00
15						
16	12 Month Average	77,894,553.41	57,877,123.08	13,223,445.48	6,603,790.85	190,194.00
17	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%
18	Retirement Estimate	73,999,825.74	54,983,266.93	12,562,273.21	6,273,601.31	180,684.30
19	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%
20	South Dakota Total	628,998.52	467,357.77	106,779.32	53,325.61	1,535.82
		To WP G, Page 1, Line 3				

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly Depr - 1032 report, Ending Plant Balance column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Neal Unit 2

Depreciation Expense

Line No.	Month/Year	Depreciation Expense	1.312.00	1.314.00	1.315.00	1.316.00
	(a)	(b)	(e)	(f)	(g)	(h)
21	Jan-13	785,796.09	684,362.71	30,937.73	70,006.26	489.39
22	Feb-13	790,953.33	689,519.95	30,937.73	70,006.26	489.39
23	Mar-13	790,953.33	689,519.95	30,937.73	70,006.26	489.39
24	Apr-13	790,801.51	689,519.96	30,937.76	69,854.40	489.39
25	May-13	790,697.82	689,519.96	30,937.73	69,854.39	385.74
26	Jun-13	790,408.86	686,873.58	33,295.15	69,854.39	385.74
27	Jul-13	790,559.52	686,198.23	33,295.15	70,680.40	385.74
28	Aug-13	419,181.62	410,492.58	(29,745.96)	38,939.36	(504.36)
29	Sep-13	411,137.71	409,785.97	(29,745.96)	31,602.06	(504.36)
30	Oct-13	410,373.33	383,330.81	(4,079.65)	31,230.74	(108.57)
31	Nov-13	401,830.45	374,375.43	(4,079.65)	31,643.24	(108.57)
32	Dec-13	401,830.44	374,375.42	(4,079.65)	31,643.24	(108.57)
33						
34	Total	7,574,524.01	6,767,874.55	149,548.11	655,321.00	1,780.35
35	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%
36	Retirement Estimate	7,195,797.81	6,429,480.82	142,070.71	622,554.95	1,691.33
37	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%
38	South Dakota Total	61,164.28	54,650.59	1,207.60	5,291.72	14.38
		To WP G, Page 1, Line 21				

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly MEC - Depr - 0003 report, Depr Charged to Income column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Neal Unit 2

Line No.	Month/Year	Accumulated Depreciation Total	1.312.00	1.314.00	1.315.00	1.316.00	Accum. Deferred Income Tax
	(a)	(b)	(e)	(f)	(g)	(h)	
39	Jan-13	71,497,596.21	50,360,836.98	14,864,434.31	6,047,521.37	224,803.55	479,244.98
40	Feb-13	72,288,549.54	51,050,356.93	14,895,372.04	6,117,527.63	225,292.94	276,489.59
41	Mar-13	73,059,519.87	51,739,876.88	14,926,309.77	6,167,550.89	225,782.33	73,731.72
42	Apr-13	73,837,227.35	52,429,396.84	14,957,247.50	6,237,405.29	213,177.72	(128,976.60)
43	May-13	74,624,611.37	53,115,603.00	14,988,185.23	6,307,259.68	213,563.46	(331,664.67)
44	Jun-13	75,415,020.23	53,802,476.58	15,021,480.38	6,377,114.07	213,949.20	(534,275.09)
45	Jul-13	76,205,579.75	54,488,674.81	15,054,775.53	6,447,794.47	214,334.94	(736,924.33)
46	Aug-13	76,624,761.37	54,899,167.39	15,025,029.57	6,486,733.83	213,830.58	(844,261.57)
47	Sep-13	77,014,974.08	55,783,208.36	14,507,623.61	6,518,335.89	205,806.22	(949,607.95)
48	Oct-13	77,425,347.41	56,173,964.17	14,503,543.96	6,542,141.63	205,697.65	(1,054,588.03)
49	Nov-13	77,827,177.86	56,548,339.60	14,499,464.31	6,573,784.87	205,589.08	(1,157,555.33)
50	Dec-13	78,229,008.30	56,922,715.02	14,495,384.66	6,605,428.11	205,480.51	(1,260,654.80)
51							
52	Total	904,049,373.34	647,314,616.56	177,738,850.87	76,428,597.73	2,567,308.18	(6,169,042.08)
53							
54	12 Month Average	75,337,447.78	53,942,884.71	14,811,570.91	6,369,049.81	213,942.35	(514,086.84)
55	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
56	Retirement Estimate	71,570,575.39	51,245,740.47	14,070,992.36	6,050,597.32	203,245.23	(488,382.50)
57	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%
58	South Dakota Total	608,349.89	435,588.79	119,603.44	51,430.08	1,727.58	(4,151.25)
		To WP G, Page 1, Line 11					To WP G, Page 1, Line 18

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly MEC - Depr - 0003 report, End Balance column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Walter Scott Unit 1

Plant in Service

Line No.	Month/Year	Plant Total	1.312.00	1.314.00	1.315.00	1.316.00
	(a)	(b)	(e)	(f)	(g)	(h)
1	Jan-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
2	Feb-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
3	Mar-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
4	Apr-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
5	May-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
6	Jun-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
7	Jul-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
8	Aug-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
9	Sep-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
10	Oct-13	13,041,425.10	9,325,483.36	2,240,123.93	1,475,082.81	735.00
11	Nov-13	13,083,752.02	9,325,483.36	2,240,123.93	1,517,409.73	735.00
12	Dec-13	13,085,022.29	9,325,483.36	2,240,123.93	1,518,680.00	735.00
13						
14	Total	156,583,025.31	111,905,800.32	26,881,487.16	17,786,917.83	8,820.00
15						
16	12 Month Average	13,048,585.44	9,325,483.36	2,240,123.93	1,482,243.15	735.00
17	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%
18	Retirement Estimate	12,396,156.17	8,859,209.19	2,128,117.73	1,408,130.99	698.25
19	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%
20	South Dakota Total	105,367.33	75,303.28	18,089.00	11,969.11	5.94
		To WP G, Page 1, Line 3				

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly Depr - 1032 report, Ending Plant Balance column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Walter Scott Unit 1

Depreciation Expense

Line No.	Month/Year	Depreciation Expense	1.312.00	1.314.00	1.315.00	1.316.00
	(a)	(b)	(e)	(f)	(g)	(h)
21	Jan-13	76,529.26	69,142.91	639.82	6,746.32	0.21
22	Feb-13	76,529.25	69,142.91	639.81	6,746.32	0.21
23	Mar-13	76,529.24	69,142.91	639.80	6,746.32	0.21
24	Apr-13	76,529.25	69,142.91	639.81	6,746.32	0.21
25	May-13	76,529.26	69,142.91	639.82	6,746.32	0.21
26	Jun-13	76,529.24	69,142.91	639.80	6,746.32	0.21
27	Jul-13	76,529.26	69,142.91	639.82	6,746.32	0.21
28	Aug-13	(4,203.38)	11,413.73	(13,227.63)	(2,385.14)	(4.34)
29	Sep-13	(4,203.38)	11,413.73	(13,227.63)	(2,385.14)	(4.34)
30	Oct-13	(22,915.49)	(22,208.91)	1,678.16	(2,385.14)	0.40
31	Nov-13	(22,915.49)	(22,208.90)	1,678.16	(2,385.14)	0.39
32	Dec-13	(20,326.08)	(22,208.91)	1,678.16	204.27	0.40
33						
34	Total	461,140.94	440,201.11	(16,942.10)	37,887.95	(6.02)
35	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%
36	Retirement Estimate	438,083.89	418,191.05	(16,095.00)	35,993.55	(5.72)
37	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%
38	South Dakota Total	3,723.71	3,554.62	(136.81)	305.95	(0.05)
		To WP G, Page 1, Line 21				

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly MEC - Depr - 0003 report, Depr Charged to Income column

MIDAMERICAN ENERGY COMPANY
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Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Walter Scott Unit 1

Line No.	Month/Year	Accumulated Depreciation Total	1.312.00	1.314.00	1.315.00	1.316.00	Accum. Deferred Income Tax
	(a)	(b)	(e)	(f)	(g)	(h)	
39	Jan-13	13,192,177.62	9,043,957.01	2,603,670.15	1,543,696.18	854.28	98,342.68
40	Feb-13	13,268,706.87	9,113,099.92	2,604,309.96	1,550,442.50	854.49	72,713.39
41	Mar-13	13,345,236.11	9,182,242.83	2,604,949.76	1,557,188.82	854.70	47,084.10
42	Apr-13	13,421,765.36	9,251,385.74	2,605,589.57	1,563,935.14	854.91	21,454.80
43	May-13	13,498,294.62	9,320,528.65	2,606,229.39	1,570,681.46	855.12	(4,180.02)
44	Jun-13	13,574,823.86	9,389,671.56	2,606,869.19	1,577,427.78	855.33	(29,843.23)
45	Jul-13	13,651,353.12	9,458,814.47	2,607,509.01	1,584,174.10	855.54	(55,506.44)
46	Aug-13	13,647,149.74	9,470,228.20	2,594,281.38	1,581,788.96	851.20	(54,096.17)
47	Sep-13	13,998,476.36	10,120,471.93	2,297,843.75	1,579,403.82	756.86	(52,685.90)
48	Oct-13	13,975,560.87	10,098,263.02	2,299,521.91	1,577,018.68	757.26	(45,002.09)
49	Nov-13	13,952,645.38	10,076,054.12	2,301,200.07	1,574,633.54	757.65	(37,342.01)
50	Dec-13	13,932,319.30	10,053,845.21	2,302,878.23	1,574,837.81	758.05	(30,519.03)
51							
52	Total	163,458,509.21	114,578,562.66	30,034,852.37	18,835,228.79	9,865.39	(69,579.92)
53							
54	12 Month Average	13,621,542.43	9,548,213.56	2,502,904.36	1,569,602.40	822.12	(5,798.33)
55	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
56	Retirement Estimate	12,940,465.31	9,070,802.88	2,377,759.14	1,491,122.28	781.01	(5,508.41)
57	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%
58	South Dakota Total	109,993.96	77,101.82	20,210.95	12,674.54	6.64	(46.82)
		To WP G, Page 1, Line 11				To WP G, Page 1, Line 18	

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly MEC - Depr - 0003 report, End Balance column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Walter Scott Unit 2

Plant in Service

Line No.	Month/Year	Plant Total	1.312.00	1.314.00	1.315.00	1.316.00
	(a)	(b)	(e)	(f)	(g)	(h)
1	Jan-13	48,367,286.80	37,048,077.15	5,426,265.08	4,259,181.57	1,633,763.00
2	Feb-13	48,367,286.80	37,048,077.15	5,426,265.08	4,259,181.57	1,633,763.00
3	Mar-13	48,367,286.80	37,048,077.15	5,426,265.08	4,259,181.57	1,633,763.00
4	Apr-13	48,367,286.80	37,048,077.15	5,426,265.08	4,259,181.57	1,633,763.00
5	May-13	48,367,388.63	37,048,077.15	5,426,265.08	4,259,283.40	1,633,763.00
6	Jun-13	48,367,388.63	37,048,077.15	5,426,265.08	4,259,283.40	1,633,763.00
7	Jul-13	48,367,388.63	37,048,077.15	5,426,265.08	4,259,283.40	1,633,763.00
8	Aug-13	48,367,388.63	37,048,077.15	5,426,265.08	4,259,283.40	1,633,763.00
9	Sep-13	48,398,595.86	37,048,077.15	5,426,265.08	4,290,490.63	1,633,763.00
10	Oct-13	48,398,595.86	37,048,077.15	5,426,265.08	4,290,490.63	1,633,763.00
11	Nov-13	48,398,595.86	37,048,077.15	5,426,265.08	4,290,490.63	1,633,763.00
12	Dec-13	48,398,595.86	37,048,077.15	5,426,265.08	4,290,490.63	1,633,763.00
13						
14	Total	580,533,085.16	444,576,925.80	65,115,180.96	51,235,822.40	19,605,156.00
15						
16	12 Month Average	48,377,757.10	37,048,077.15	5,426,265.08	4,269,651.87	1,633,763.00
17	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%
18	Retirement Estimate	45,958,869.25	35,195,673.29	5,154,951.83	4,056,169.28	1,552,074.85
19	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%
20	South Dakota Total	390,650.39	299,163.22	43,817.09	34,477.44	13,192.64
		To WP G, Page 1, Line 3				

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly Depr - 1032 report, Ending Plant Balance column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Walter Scott Unit 2

Depreciation Expense

Line No.	Month/Year	Depreciation Expense	1.312.00	1.314.00	1.315.00	1.316.00
	(a)	(b)	(e)	(f)	(g)	(h)
21	Jan-13	456,158.16	403,954.80	18,272.90	32,401.53	1,528.93
22	Feb-13	456,158.14	403,954.79	18,272.90	32,401.52	1,528.93
23	Mar-13	456,158.15	403,954.79	18,272.90	32,401.53	1,528.93
24	Apr-13	456,158.17	403,954.80	18,272.91	32,401.53	1,528.93
25	May-13	456,158.16	403,954.80	18,272.90	32,401.53	1,528.93
26	Jun-13	456,163.35	403,954.80	18,272.91	32,406.71	1,528.93
27	Jul-13	456,163.36	403,954.81	18,272.91	32,406.71	1,528.93
28	Aug-13	156,746.17	174,609.56	(15,318.26)	6,039.72	(8,584.85)
29	Sep-13	156,746.19	174,609.56	(15,318.26)	6,039.73	(8,584.84)
30	Oct-13	158,454.38	152,421.67	(2,678.26)	7,747.91	963.06
31	Nov-13	158,454.38	152,421.67	(2,678.26)	7,747.92	963.05
32	Dec-13	158,454.38	152,421.67	(2,678.26)	7,747.91	963.06
33						
34	Total	3,981,972.99	3,634,167.72	89,239.03	262,144.25	(3,578.01)
35	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%
36	Retirement Estimate	3,782,874.34	3,452,459.33	84,777.08	249,037.04	(3,399.11)
37	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%
38	South Dakota Total	32,154.43	29,345.90	720.61	2,116.81	(28.89)

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*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly MEC - Depr - 0003 report, Depr Charged to Income column

MIDAMERICAN ENERGY COMPANY
Docket No. EL14-XXX
Pro-Forma Adjustment - Generating Station Retirements
Test Year Ending December 31, 2013

Walter Scott Unit 2

Line No.	Month/Year	Accumulated Depreciation Total	1.312.00	1.314.00	1.315.00	1.316.00	Accum. Deferred Income Tax
	(a)	(b)	(e)	(f)	(g)	(h)	
39	Jan-13	44,273,454.69	32,439,470.61	5,855,361.61	4,108,400.88	1,870,221.59	(299,484.50)
40	Feb-13	44,729,612.83	32,843,425.40	5,873,634.51	4,140,802.40	1,871,750.52	(411,108.59)
41	Mar-13	45,185,770.98	33,247,380.19	5,891,907.41	4,173,203.93	1,873,279.45	(522,732.68)
42	Apr-13	45,641,929.15	33,651,334.99	5,910,180.32	4,205,605.46	1,874,808.38	(632,970.18)
43	May-13	46,098,087.31	34,055,289.79	5,928,453.22	4,238,006.99	1,876,337.31	(744,350.28)
44	Jun-13	46,554,250.66	34,459,244.59	5,946,726.13	4,270,413.70	1,877,866.24	(855,730.38)
45	Jul-13	47,010,414.02	34,863,199.40	5,964,999.04	4,302,820.41	1,879,395.17	(967,110.47)
46	Aug-13	47,167,160.19	35,037,808.96	5,949,680.78	4,308,860.13	1,870,810.32	(1,005,377.94)
47	Sep-13	47,323,906.38	35,633,988.52	5,694,202.52	4,314,899.86	1,680,815.48	(1,043,727.47)
48	Oct-13	47,482,360.76	35,786,410.19	5,691,524.26	4,322,647.77	1,681,778.54	(1,082,416.04)
49	Nov-13	47,640,815.14	35,938,831.86	5,688,846.00	4,330,395.69	1,682,741.59	(1,121,104.62)
50	Dec-13	47,799,269.52	36,091,253.53	5,686,167.74	4,338,143.60	1,683,704.65	(1,159,783.46)
51							
52	Total	556,907,031.63	414,047,638.03	70,081,683.54	51,054,200.82	21,723,509.24	(9,845,896.61)
53							
54	12 Month Average	46,408,919.30	34,503,969.84	5,840,140.30	4,254,516.74	1,810,292.44	(820,491.38)
55	Retirement %*	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
56	Retirement Estimate	44,088,473.34	32,778,771.35	5,548,133.29	4,041,790.90	1,719,777.82	(779,466.81)
57	South Dakota %	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%
58	South Dakota Total	374,752.02	278,619.56	47,159.13	34,355.22	14,618.11	(6,625.47)
		To WP G, Page 1, Line 11					To WP G, Page 1, Line 18

*Engineer's current estimate of percent of equipment retired when unit is retired.

Source: Monthly MEC - Depr - 0003 report, End Balance column