

## Final MGP Reconciliation Report

### Summary

On February 18, 2005, in Docket No. 04-0059, the Illinois Commerce Commission granted MidAmerican Energy Company authority to modify its Recovery of Environmental Cost Rider No. 14 (Electric) and Rider No. 10 (Gas). The modified riders state that the final application period of the riders shall be the earlier of

- the application period in which all such amounts have been properly refunded or collected and in which the remaining balances result in a refund or surcharge of less than .005 cents per kWh (electric) or therm (gas) for all factors or
- the application period ending February 28, 2005

Modification of the riders also required that MidAmerican, within 60 days of the final application period, file a report with the Commission with a copy to the Commission's *Manager of Accounting* that includes a final reconciliation of Manufactured Gas Plant costs and recoveries and an indication of the treatment of the final balance for each rate class. MidAmerican submits this filing, which includes a reconciliation of electric and gas cost recovery factors and treatment of the final balances, to satisfy that requirement.

Page 1 of 16 shows the calculation of the cost recovery factors based on balances outstanding at the end of the application period ending February 28, 2005. The calculations are to determine if the final balance results in a credit factor greater than .005 cents per billing unit resulting in a refund to customers assigned to that class. Such calculations conclude that customers assigned to Gas Rate 87 meet the criteria and as a group receive a refund of the final balance apportioned on the basis on customer usage for the 12-month period ending with the February 2005 billing period. As per terms of the tariff, the Company will donate the remainder of the total credit balance to an energy assistance program located predominantly with the Company service territory. Disbursement of the funds will occur upon approval of the final reconciliation by the Commission.

MidAmerican Energy Company  
Electric Rider No. 14 & Gas Rider No. 10  
Calculation of Factors Effective May 1, 2005

Electric	Recovery from Customers Thru Feb 2005	Insurance Recovery Plus Interest Thru Feb 2005	Total Electric Recovery	Total Electric Costs Thru Feb 2005	Difference	Forecasted May-Jun 2005 kWh	Recovery Factor
Rate 09	\$ -	\$ -	\$ 117,399	\$ 117,363	\$ (36)	-	Rider ended Oct 2004
Rate 10	-	-	812,588	811,478	(1,110)	-	Rider ended Jun 2004
Rate 22	-	-	238,769	239,412	643	-	Rider ended Jun 2004
Rate 42	-	-	476,505	476,203	(302)	-	Rider ended Jun 2004
Rate 43	-	-	27,754	27,729	(25)	-	Rider ended Oct 2004
Rate 46	-	-	12,537	12,560	23	-	Rider ended Oct 2004
Rate 45	-	-	8,728	8,781	53	-	Rider ended Oct 2004
Rate 41	-	-	129,273	129,834	561	-	Rider ended Jun 2004
Rate 53	-	-	187,605	187,088	(517)	-	Rider ended Jun 2004
Total	\$ -	\$ -	\$ 2,011,157	\$ 2,010,448	\$ (709)		

Gas	Recovery from Customers Thru Feb 2005	Insurance Recovery Plus Interest Thru Feb 2005	Total Gas Recovery	Total Gas Costs Thru Feb 2005	Difference	Forecasted May-Jun 2005 Ccf	Recovery Factor
Rate 60	\$ -	\$ -	\$ 676,319	\$ 675,856	\$ (462)	-	Rider ended Oct 2004
Rate 70	-	-	280,601	280,692	91	-	Rider ended Jun 2004
Rate 87	-	-	2,020	(612)	(2,633)	-	-
Rate 85	-	-	13,892	14,001	109	-	-
Total	\$ -	\$ -	\$ 972,832	\$ 969,937	\$ (2,895)		

Note: Rate 87 customers will have \$2,633 refunded because the \$0.00005 / therm minimum was not realized at the end of February 2005.  
Rate 85 rider ended after February 2005 as the \$0.00005 / therm minimum was realized

**MidAmerican Energy Company**  
**Electric Rider No. 14 & Gas Rider No. 10**  
**Recoveries Through February 2005**

	Electric	Gas					
Rate 09	\$ -	\$ -	\$ 117,399	\$ 117,363	\$ (36)		
Rate 10 (a)	-	-	812,588	811,478	(1,110)		
Rate 22 (b)	-	-	238,769	239,412	643		
Rate 42	-	-	476,505	476,203	(302)		
Rate 43	-	-	27,754	27,729	(25)		
Rate 46	-	-	12,537	12,560	23		
Rate 45	-	-	8,728	8,781	53		
Rate 41	-	-	129,273	129,834	561		
Rate 53	-	-	187,605	187,088	(517)		
Total	\$ -	\$ -	\$ 2,011,157	\$ 2,010,448	\$ (709)		
Rate 60	\$ -	\$ -	\$ 676,319	\$ 675,856	\$ (462)		
Rate 70	-	-	280,601	280,692	91		
Rate 87	-	-	2,020	(612)	(2,633)		
Rate 85	-	-	13,892	14,001	109		
Total	\$ -	\$ -	\$ 972,832	\$ 969,937	\$ (2,895)		
	Recovery from Insurance	Recovery from Customers	Total Gas Recovery	Total Gas Costs	Difference		
	Thru Feb. 2005	Thru Feb. 2005	Thru Feb. 2005	Thru Feb. 2005			
	Plus Interest						

MidAmerican Energy Company  
Calculation of 2003-05 Electric Rider No. 14 Factor  
Recoveries Through February 2005

Electric	Recoveries from Customers								Insurance Recovery Plus Interest Thru Feb. 2005	Total Customer & Insurance Recovery	
	Jan. 1994 Thru Sept. 1997	Oct. 1997 Thru Sept. 1998	Oct. 1998 Thru Sep. 1999	Oct. 1999 Thru Sep. 2000	Oct. 2000 Thru Sep. 2001	Oct. 2001 Thru Sep. 2002	Oct. 2002 Thru Sep. 2003	Oct. 2003 Thru Feb. 2005			
Rate 09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,399
Rate 10 (a)	-	-	-	-	-	-	-	-	-	-	812,588
Rate 22 (b)	-	-	-	-	-	-	-	-	-	-	238,769
Rate 42	-	-	-	-	-	-	-	-	-	-	476,505
Rate 43	-	-	-	-	-	-	-	-	-	-	27,754
Rate 46	-	-	-	-	-	-	-	-	-	-	12,537
Rate 45	-	-	-	-	-	-	-	-	-	-	8,728
Rate 41	-	-	-	-	-	-	-	-	-	-	129,273
Rate 53	-	-	-	-	-	-	-	-	-	-	187,605
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,011,157</b>

(a) Data for Rate 10 includes revenue from Rates 11 and 51.



**MidAmerican Energy Company**  
**Manufactured Gas Plant Recoveries**  
**Illinois Electric**  
**October 2003 - February 2005**

Month	Rate 9	Rate 10 (A)	Rate 22	Rate 42	Rate 43	Rate 46	Rate 45	Rate 41	Rate 53*	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Oct-03	(162.79)	(859.02)	10.36	(535.03)	85.51	12.93	(68.60)	(258.39)	(177.08)	(1,952.11)
Nov-03	(152.48)	(702.91)	(0.39)	(437.52)	2.87	11.10	(26.13)	(224.07)	(249.71)	(1,779.24)
Dec-03	(237.84)	(1,028.39)	0.32	(552.82)	57.70	15.47	(37.84)	(252.85)	(281.25)	(2,317.50)
Jan-04	1,623.47	(1,377.97)	1,155.79	1,891.38	91.45	121.05	(458.49)	(1,188.01)	(5,288.42)	(3,429.75)
Feb-04	1,577.31	(1,232.63)	1,017.73	1,606.98	498.33	105.28	(398.84)	(1,154.32)	(791.10)	1,228.74
Mar-04*	19.36	(2.97)	31.34	25.08	15.59	4.64	(12.27)	(409.85)	(3,009.24)	(3,338.32)
Apr-04	(2.32)	4.75	4.35	0.49	-	-	(7.16)	-	-	0.11
May-04	1,290.45	3.09	1,950.19	2,917.31	60.60	142.55	(609.62)	(1,542.66)	(3,489.20)	722.71
Jun-04	1,701.76	2.05	2,500.42	3,714.05	1,059.90	155.82	(921.79)	(3,107.75)	(6,167.90)	(1,063.44)
Jul-04**	21.29	(4.16)	33.88	43.32	910.65	7.74	(9.45)	(159.79)	(697.39)	146.09
Aug-04	(0.84)	0.61	(15.39)	7.89	-	-	(1.28)	(4.37)	-	(13.38)
Sep-04	394.24	0.05	(0.03)	(0.32)	(13.73)	43.21	133.31	-	-	556.73
Oct-04	421.43	0.12	(0.36)	(0.17)	(234.61)	50.39	109.91	-	-	346.71
Nov-04***	6.12	0.01	(2.52)	2.26	(256.49)	2.16	0.30	-	-	(248.16)
Dec-04	(0.09)	0.16	(24.13)	13.63						(10.43)
Jan-05	0.12	0.04	(0.11)							0.05
Feb-05	0.24	(0.20)	(0.83)				0.15			(0.64)
Total	\$ 6,499.43	\$ (5,197.37)	\$ 6,660.62	\$ 8,696.53	\$ 2,277.77	\$ 672.34	\$ (2,307.80)	\$ (8,302.06)	\$ (20,151.29)	\$ (11,151.83)
Rounded	\$ 6,499	\$ (5,197)	\$ 6,661	\$ 8,697	\$ 2,278	\$ 672	\$ (2,308)	\$ (8,302)	\$ (20,151)	\$ (11,152)

Notes: (A) Data for Rate 10 includes Rate 11 and Rate 51.

\*included as March are customers whose meters were read last working day in February, but not processed (billed) until March 1

\*\*included as July are customers whose meters were read last working day in June, but not processed (billed) until July 1

\*\*\*included as November are customers whose meters were read last working day in October, but not processed (billed) until November 1

**MidAmerican Energy Company  
Manufactured Gas Plant Recoveries  
Illinois Gas  
October 2003 - February 2005**

Month	Rate 60	Rate 70	Rate 87	Rate 85	Total
(1)	(2)	(3)	(4)	(5)	(6)
Oct-03	445.22	(479.82)	(59.12)	(358.96)	(452.68)
Nov-03	681.78	(603.39)	(90.58)	(624.60)	(636.79)
Dec-03	1,474.59	(1,103.73)	-	(776.30)	(405.44)
Jan-04	(6,041.02)	(2,054.86)	(25.96)	(4,992.43)	(13,114.27)
Feb-04	(6,572.50)	(1,344.18)	-	-	(7,916.68)
Mar-04*	(41.92)	6.14	-	-	(35.78)
Apr-04	1.96	3.47	-	-	5.43
May-04	5,206.90	199.01	(1,339.05)	(3,800.61)	266.25
Jun-04	3,389.69	161.22	(1,090.64)	(3,245.17)	(784.90)
Jul-04**	12.49	1.25	-	(258.60)	(244.86)
Aug-04	(1.94)	(0.28)	-	-	(2.22)
Sep-04	(20.76)	1.79	2,093.99	(346.93)	1,728.09
Oct-04	(110.76)	(0.06)	2,391.38	(591.77)	1,688.79
Nov-04***	(2.83)	1.24	-	(117.86)	(119.45)
Dec-04	0.66	0.11	-	-	0.77
Jan-05	0.22	2.37	-	89.53	92.12
Feb-05	0.02	0.05	-	80.93	81.00
Total	\$ (1,578.20)	\$ (5,209.67)	\$ 1,880.02	\$ (14,942.77)	\$ (19,850.62)
Rounded	\$ (1,578)	\$ (5,210)	\$ 1,880	\$ (14,943)	\$ (19,851)

\*included as March are customers whose meters were read last working day in February, but not processed (billed) until March 1

\*\*included as July are customers whose meters were read last working day in June, but not processed (billed) until July 1

\*\*\*included as November are customers whose meters were read last working day in October, but not processed (billed) until November 1

**MidAmerican Energy Company**  
**Manufactured Gas Plant Costs**  
**1992 - Current**

	<u>Moline</u>	<u>Mason City</u>	<u>Litigation</u>	<u>Total</u>
1992	150,304.93	87,317.41	0.00	237,622.34
1993	119,597.29	2,355.33	26,782.02	148,734.63
Jan-94	0.00	0.00	0.00	0.00
Feb-94	957.67	0.00	0.00	957.67
Mar-94	23.50	380.63	0.00	404.13
Apr-94	8,762.90	0.00	0.00	8,762.90
May-94	0.00	0.00	0.00	0.00
Jun-94	30.38	0.00	0.00	30.38
Jul-94	0.00	0.00	0.00	0.00
Aug-94	4,087.21	123.52	109.96	4,320.69
Sep-94	1,064.98	0.00	0.00	1,064.98
	<u>284,828.86</u>	<u>90,176.88</u>	<u>26,891.98</u>	<u>401,897.72</u>
Oct-94	2,058.47	0.00	0.00	2,058.47
Nov-94	0.00	0.00	136.14	136.14
Dec-94	979.89	187.17	0.00	1,167.06
Jan-95	877.50	0.00	0.00	877.50
Feb-95	21.00	0.00	0.00	21.00
Mar-95	1,451.67	0.00	0.00	1,451.67
Apr-95	250.00	0.00	0.00	250.00
May-95	46.80	73.98	0.00	120.78
Jun-95	21,208.67	0.00	0.00	21,208.67
Jul-95	332,290.89	0.00	0.00	332,290.89
Aug-95	1,017,256.18	0.00	0.00	1,017,256.18
Sep-95	407,593.64	0.00	0.00	407,593.64
	<u>1,784,034.71</u>	<u>261.15</u>	<u>136.14</u>	<u>1,784,432.00</u>
Cumulative Subtotal	2,068,863.57	90,438.03	27,028.12	2,186,329.72
Oct-95	23,176.87	0.00	0.00	23,176.87
Nov-95	69,159.44	0.00	0.00	69,159.44
Dec-95	2,264.00	0.00	0.00	2,264.00
Jan-96	209.27	0.00	0.00	209.27
Feb-96	73.08	0.00	0.00	73.08
Mar-96	55,046.77	0.00	0.00	55,046.77
Apr-96	336.16	0.00	0.00	336.16
May-96	21,206.00	0.00	0.00	21,206.00
Jun-96	726.16	0.00	0.00	726.16
Jul-96	0.00	0.00	0.00	0.00
Aug-96	(31,582.18)	0.00	0.00	(31,582.18)
Sep-96	14,190.48	0.00	0.00	14,190.48
	<u>154,806.05</u>	<u>0.00</u>	<u>0.00</u>	<u>154,806.05</u>
Cumulative Subtotal	2,223,669.62	90,438.03	27,028.12	2,341,135.77
Oct-96	0.00	0.00	0.00	0.00
Nov-96	0.00	0.00	0.00	0.00
Dec-96	4,715.07	0.00	0.00	4,715.07
Jan-97	1,237.99	0.00	0.00	1,237.99
Feb-97	16,415.44	0.00	0.00	16,415.44
Mar-97	126,438.25	0.00	0.00	126,438.25
Apr-97	13,022.66	0.00	0.00	13,022.66
May-97	85.00	0.00	0.00	85.00
Jun-97	67.12	0.00	0.00	67.12
Jul-97	0.00	0.00	0.00	0.00
Aug-97	1,338.26	0.00	0.00	1,338.26
Sep-97	33,015.77	0.00	0.00	33,015.77
	<u>196,335.56</u>	<u>0.00</u>	<u>0.00</u>	<u>196,335.56</u>
Cumulative Subtotal	2,420,005.18	90,438.03	27,028.12	2,537,471.33

MidAmerican Energy Company  
 Manufactured Gas Plant Costs  
 1992 - Current

	<u>Moline</u>	<u>Mason City</u>	<u>Litigation</u>	<u>Total</u>
Oct-97	0.00	0.00	0.00	0.00
Nov-97	0.00	0.00	0.00	0.00
Dec-97	1,468.00	0.00	0.00	1,468.00
Jan-98	0.00	0.00	0.00	0.00
Feb-98	0.00	0.00	0.00	0.00
Mar-98	0.00	0.00	0.00	0.00
Apr-98	0.00	0.00	0.00	0.00
May-98	0.00	0.00	0.00	0.00
Jun-98	0.00	0.00	0.00	0.00
Jul-98	2,321.68	0.00	0.00	2,321.68
Aug-98	0.00	0.00	0.00	0.00
Sep-98	5,022.50	0.00	0.00	5,022.50
	8,812.18	0.00	0.00	8,812.18
Cumulative Subtotal	2,428,817.36	90,438.03	27,028.12	2,546,283.51
Oct-98	3,020.00	0.00	0.00	3,020.00
Nov-98	4,020.15	0.00	0.00	4,020.15
Dec-98	0.00	0.00	0.00	0.00
Jan-99	0.00	0.00	0.00	0.00
Feb-99	2,645.00	0.00	0.00	2,645.00
Mar-99	0.00	0.00	0.00	0.00
Apr-99	251.90	0.00	0.00	251.90
May-99	6,316.79	0.00	0.00	6,316.79
Jun-99	0.00	0.00	0.00	0.00
Jul-99	0.00	0.00	0.00	0.00
Aug-99	3,301.00	0.00	0.00	3,301.00
Sep-99	1,269.10	0.00	0.00	1,269.10
	20,823.94	0.00	0.00	20,823.94
Cumulative Subtotal	2,449,641.30	90,438.03	27,028.12	2,567,107.45
Oct-99	89.29	0.00	0.00	89.29
Nov-99	2,795.00	0.00	0.00	2,795.00
Dec-99	88,299.00	0.00	0.00	88,299.00
Jan-00	1,108.00	0.00	0.00	1,108.00
Feb-00	7,005.94	0.00	0.00	7,005.94
Mar-00	4,023.00	0.00	0.00	4,023.00
Apr-00	187.50	0.00	0.00	187.50
May-00	2,694.97	0.00	0.00	2,694.97
Jun-00	4,368.04	0.00	0.00	4,368.04
Jul-00	1,613.00	0.00	0.00	1,613.00
Aug-00	7,651.04	0.00	0.00	7,651.04
Sep-00	1,737.44	0.00	0.00	1,737.44
	121,572.22	0.00	0.00	121,572.22
Cumulative Subtotal	2,571,213.52	90,438.03	27,028.12	2,688,679.67

MidAmerican Energy Company  
 Manufactured Gas Plant Costs  
 1992 - Current

	<u>Moline</u>	<u>Mason City</u>	<u>Litigation</u>	<u>Total</u>
Oct-00	187.50	0.00	0.00	187.50
Nov-00	13,069.76	0.00	0.00	13,069.76
Dec-00	2,550.39	0.00	0.00	2,550.39
Jan-01	0.00	0.00	0.00	0.00
Feb-01	2,252.23	0.00	0.00	2,252.23
Mar-01	1,570.26	0.00	0.00	1,570.26
Apr-01	782.08	0.00	0.00	782.08
May-01	4,602.41	0.00	0.00	4,602.41
Jun-01	375.00	0.00	0.00	375.00
Jul-01	17,045.87	0.00	0.00	17,045.87
Aug-01	187.50	0.00	0.00	187.50
Sep-01	210.00	0.00	0.00	210.00
	<u>42,833.00</u>	<u>0.00</u>	<u>0.00</u>	<u>42,833.00</u>
Cumulative Subtotal	2,614,046.52	90,438.03	27,028.12	2,731,512.67
Oct-01	826.88	0.00	0.00	826.88
Nov-01	0.00	0.00	0.00	0.00
Dec-01	35,760.64	0.00	0.00	35,760.64
Jan-02	55.00	0.00	0.00	55.00
Feb-02	8,448.12	0.00	0.00	8,448.12
Mar-02	0.00	0.00	0.00	0.00
Apr-02	0.00	0.00	0.00	0.00
May-02	53.68	0.00	0.00	53.68
Jun-02	0.00	0.00	0.00	0.00
Jul-02	0.00	0.00	0.00	0.00
Aug-02	2,936.10	0.00	0.00	2,936.10
Sep-02	0.00	0.00	0.00	0.00
	<u>48,080.42</u>	<u>0.00</u>	<u>0.00</u>	<u>48,080.42</u>
Cumulative Subtotal	2,662,126.94	90,438.03	27,028.12	2,779,593.09
Oct-02	0.00	0.00	0.00	0.00
Nov-02	0.00	0.00	0.00	0.00
Dec-02	0.00	0.00	0.00	0.00
Jan-03	0.00	0.00	0.00	0.00
Feb-03	0.00	0.00	0.00	0.00
Mar-03	0.00	0.00	0.00	0.00
Apr-03	0.00	0.00	0.00	0.00
May-03	0.00	0.00	0.00	0.00
Jun-03	0.00	0.00	0.00	0.00
Jul-03	0.00	0.00	0.00	0.00
Aug-03	0.00	0.00	0.00	0.00
Sep-03	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Cumulative Subtotal	2,662,126.94	90,438.03	27,028.12	2,779,593.09
Oct-03	0.00	0.00	0.00	0.00
Nov-03	0.00	0.00	0.00	0.00
Dec-03	0.00	0.00	0.00	0.00
Jan-04	0.00	0.00	0.00	0.00
Feb-04	0.00	0.00	0.00	0.00
Mar-04	0.00	0.00	0.00	0.00
Apr-04	0.00	0.00	0.00	0.00
May-04	0.00	0.00	0.00	0.00
Jun-04	0.00	0.00	0.00	0.00
Jul-04	0.00	0.00	0.00	0.00
Aug-04	0.00	0.00	0.00	0.00
Sep-04	0.00	0.00	0.00	0.00
Oct-04	0.00	0.00	0.00	0.00
Nov-04	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Cumulative Subtotal	2,662,126.94	90,438.03	27,028.12	2,779,593.09

MidAmerican Energy Company  
 Calculation of 2005 Electric Rider No. 14 Factor  
 Recoveries through February 2005

Illinois Jurisdiction MGP Costs

Year	Illinois Expense	Electric Share	Electric
1992	\$ 237,622	68.57%	\$ 162,938
1993	148,734	68.57%	101,987
1994	18,902	68.57%	12,961
1995	1,875,671	66.49%	1,247,133
1996	64,921	67.56%	43,861
1997	193,088	70.26%	135,664
1998	14,384	72.14%	10,377
1999	104,967	69.85%	73,319
2000	46,197	61.39%	28,360
2001	63,613	64.15%	40,808
2002	11,493	64.15%	7,373
2003-05	-	69.17%	-
<b>Total Thru 2005</b>	<b>\$ 2,779,592</b>		<b>\$ 1,864,781</b>
Electric Carrying Charges (April 1995 - Sept 1997)			\$ 145,667
<b>Total Through 2005 (Adjusted)</b>			<b>\$ 2,010,448</b>

Electric Rate	Revenue Jan 1994 thru Sep 2002	Revenue Oct 2002 thru Mar 2004*	Total	Percentage of Revenue
Rate 09	\$ 94,929	\$ (2,381)	\$ 92,548	5.84%
Rate 10 (a)	710,914	(71,012)	639,903	40.36%
Rate 22	198,555	(9,763)	188,792	11.91%
Rate 42	403,880	(28,363)	375,516	23.69%
Rate 43	22,944	(1,078)	21,866	1.38%
Rate 46	10,282	(378)	9,904	0.62%
Rate 45	9,904	(2,979)	6,924	0.44%
Rate 41	122,729	(20,347)	102,382	6.46%
Rate 53	185,522	(37,991)	147,531	9.31%
Total	<u>\$ 1,759,659</u>	<u>\$ (174,291)</u>	<u>\$ 1,585,368</u>	100.00%

Electric Rate	Allocate Cost Based off Revenue
Rate 09	\$ 117,363
Rate 10 (a)	811,478
Rate 22	239,412
Rate 42	476,203
Rate 43	27,729
Rate 46	12,560
Rate 45	8,781
Rate 41	129,834
Rate 53	187,088
Total	<u>\$ 2,010,448</u>

\* allocation of expense based on revenues through March 2004 so that allocations of expense will not shift among individual rate classes each cycle.

**MidAmerican Energy Company  
Calculation of 2005 Gas Rider No. 10 Factor  
Recoveries through February 2005**

Illinois Jurisdiction MGP Costs:

	<u>Illinois Expense</u>	<u>Gas Share</u>	<u>Gas</u>
1992	\$ 237,622	31.43%	\$ 74,685
1993	148,734	31.43%	46,747
1994	18,902	31.43%	5,941
1995	1,875,671	33.51%	628,537
1996	64,921	32.44%	21,060
1997	193,088	29.74%	57,424
1998	14,384	27.86%	4,007
1999	104,967	30.15%	31,648
2000	46,197	38.61%	17,836
2001	63,613	35.85%	22,805
2002	11,493	35.85%	4,120
2003-05	-	30.83%	-
<b>Total Thru 2005</b>	<b>\$ 2,779,592</b>		<b>\$ 914,810</b>
Gas Carrying Charges (April 1995 - Sept. 1997)			\$ 55,127
<b>Total Through 2005 (Adjusted)</b>			<b>\$ 969,937</b>

<u>Gas Rate</u>	<u>Revenue Jan 1994 thru Sep 2002</u>	<u>Revenue Oct 2002 thru Mar 2004*</u>	<u>Total Revenue</u>	<u>Percentage</u>
Rate 60	\$ 548,476	\$ (57,385)	\$ 491,091	69.68%
Rate 70	239,441	(35,484)	203,956	28.94%
Rate 87	280	(725)	(445)	-0.06%
Rate 85	26,626	(16,452)	10,173	1.44%
Total	<u>\$ 814,822</u>	<u>\$ (110,047)</u>	<u>\$ 704,775</u>	<u>100.00%</u>

<u>Gas Rate</u>	<u>Allocate Cost Based off Revenue</u>
Rate 60	\$ 675,856
Rate 70	280,692
Rate 87	(612)
Rate 85	14,001
Total	<u>\$ 969,937</u>

\* allocation of expense based on revenues through March 2004 so that allocations of expense will not shift among individual rate classes each cycle.





**MidAmerican Energy Company**  
**Incremental MGP Costs by Category**  
**At February 28, 2005**

Description	Moline	Mason City	Litigation	Totals Before Carrying Charges
1. <b>Cumulative</b> balance at September 30, 1994	\$336,056.51	\$90,176.89	\$26,891.98	\$453,125.38
2. Staff adjustments for twelve months (Docket No. 95-0114)	(51,227.65)			(51,227.65)
3. <b>Cumulative</b> balance at September 30, 1994	\$284,828.86	\$90,176.89	\$26,891.98	\$401,897.73
4. October '94 through September '95 costs	1,784,034.71	261.15	136.14	1,784,432.00
5. <b>Cumulative</b> balance at September 30, 1995	\$2,068,863.57	\$90,438.04	\$27,028.12	\$2,186,329.73
6. October '95 through September '96 costs	238,145.30			238,145.30
7. Staff adjustments for twelve months (Docket No. 97-0063)	(83,339.25)			(83,339.25)
8. <b>Cumulative</b> balance at September 30, 1996	\$2,223,669.62	\$90,438.04	\$27,028.12	\$2,341,135.78
9. October '96 through September '97 costs	196,985.99			196,985.99
10. Staff adjustments for twelve months (Docket No. 98-0233)	(650.43)			(650.43)
11. <b>Cumulative</b> balance at September 30, 1997	\$2,420,005.18	\$90,438.04	\$27,028.12	\$2,537,471.34
12. October '97 through September '98 costs	8,887.02			\$8,887.02
13. Staff adjustments for twelve months (Docket No. 99-0333)	(74.84)			(\$74.84)
14. <b>Cumulative</b> balance at September 30, 1998	\$2,428,817.36	\$90,438.04	\$27,028.12	\$2,546,283.52
15. October '98 through September '99 costs	20,823.94			\$20,823.94
16. <b>Cumulative</b> balance at September 30, 1999	\$2,449,641.30	\$90,438.04	\$27,028.12	\$2,567,107.46
17. October '99 through September '00 costs	121,572.22			\$121,572.22
18. <b>Cumulative</b> balance at September 30, 2000	\$2,571,213.52	\$90,438.04	\$27,028.12	\$2,688,679.68
19. October '00 through September '01 costs	42,833.00			\$42,833.00
20. <b>Cumulative</b> balance at September 30, 2001	\$2,614,046.52	\$90,438.04	\$27,028.12	\$2,731,512.68
21. October '01 through September '02 costs	48,080.42			\$48,080.42
22. <b>Cumulative</b> balance at September 30, 2002	\$2,662,126.94	\$90,438.04	\$27,028.12	\$2,779,593.10
23. October '02 through September '03 costs	0.00			\$0.00
24. <b>Cumulative</b> balance at September 30, 2003	\$2,662,126.94	\$90,438.04	\$27,028.12	\$2,779,593.10
25. October '03 through February '05 costs	0.00			\$0.00
26. <b>Cumulative</b> balance at February 28, 2005	\$2,662,126.94	\$90,438.04	\$27,028.12	\$2,779,593.10

**MidAmerican Energy Company  
Incremental MGP Costs by Category  
At February 28, 2005**

Description	Carrying Charges	Totals Including Carrying Charges
1. <b>Cumulative</b> balance at September 30, 1994		\$453,125.38
2. Staff adjustments for twelve months (Docket No. 95-0114)	(\$10,680.00)	(\$61,907.65)
3. <b>Cumulative</b> balance at September 30, 1994	(\$10,680.00)	\$391,217.73
4. October '94 through September '95 costs		\$1,784,432.00
5. <b>Cumulative</b> balance at September 30, 1995	\$ (10,680.00)	\$2,175,649.73
6. April '95 through September '96 costs	\$ 152,066.00	\$390,211.30
7. Staff adjustments for twelve months (Docket No. 97-0063)	(\$952.77)	(\$84,292.02)
8. <b>Cumulative</b> balance at September 30, 1996	\$ 140,433.23	\$2,481,569.01
9. October '96 through September '97 costs	\$60,361.00	\$257,346.99
10. Staff adjustments for twelve months (Docket No. 98-0233)		(\$650.43)
11. <b>Cumulative</b> balance at September 30, 1997	\$ 200,794.23	\$2,738,265.57
12. October '97 through September '98 costs		\$8,887.02
13. Staff adjustments for twelve months (Docket No. 99-0333)		(\$74.84)
14. <b>Cumulative</b> balance at September 30, 1998	\$ 200,794.23	\$2,747,077.75
15. October '98 through September '99 costs		\$20,823.94
16. <b>Cumulative</b> balance at September 30, 1999	\$ 200,794.23	\$2,767,901.69
17. October '99 through September '00 costs		\$121,572.22
18. <b>Cumulative</b> balance at September 30, 2000	\$ 200,794.23	\$2,889,473.91
19. October '00 through September '01 costs		\$42,833.00
20. <b>Cumulative</b> balance at September 30, 2001	\$ 200,794.23	\$2,932,306.91
21. October '01 through September '02 costs		\$48,080.42
22. <b>Cumulative</b> balance at September 30, 2002	\$ 200,794.23	\$2,980,387.33
23. October '02 through September '03 costs		\$0.00
24. <b>Cumulative</b> balance at September 30, 2003	\$ 200,794.23	\$2,980,387.33
25. October '03 through February '05 costs		\$0.00
24. <b>Cumulative</b> balance at February 28, 2005	\$ 200,794.23	\$ 2,980,387.33

\* AFUDC recovery allowed during initial MFG cost recovery process, however recovery terminated September 1997 by agreement with ICC.

**MidAmerican Energy Company**  
**Cumulative Recoveries**  
**At February 28, 2005**

Description	Electric	Gas	Total
1. <b>Cumulative</b> recoveries through September 30, 1994	\$291,142.29	\$107,870.62	\$399,012.91
2. Recoveries during twelve months ended September 30, 1995	<u>96,744.30</u>	<u>69,726.22</u>	<u>166,470.52</u>
3. <b>Cumulative</b> recoveries through September 30, 1995	\$387,886.59	\$177,596.84	565,483.43
4. Recoveries during twelve months ended September 30, 1996	<u>226,924.08</u>	<u>154,974.70</u>	<u>381,898.78</u>
5. <b>Cumulative</b> recoveries through September 30, 1996	\$614,810.67	\$332,571.54	947,382.21
6. Recoveries during twelve months ended September 30, 1997	<u>1,210,624.00</u>	<u>760,277.00</u>	<u>1,970,901.00</u>
7. <b>Cumulative</b> recoveries through September 30, 1997	\$1,825,434.67	\$1,092,848.54	2,918,283.21
8. Recoveries during twelve months ended September 30, 1998	<u>391,215.36</u>	<u>60,340.70</u>	<u>451,556.06</u>
9. <b>Cumulative</b> recoveries through September 30, 1998	\$2,216,650.03	\$1,153,189.24	\$ 3,369,839.27
10. Recoveries during twelve months ended September 30, 1999	<u>(58,093.24)</u>	<u>(71,196.05)</u>	<u>(129,289.29)</u>
11. <b>Cumulative</b> recoveries through September 30, 1999	\$2,158,556.79	\$1,081,993.19	\$ 3,240,549.98
12. Tariffed Recoveries during twelve months ended Sept. 30, 2000	<u>53,448.00</u>	<u>(20,170.47)</u>	<u>33,277.53</u>
13. Insurance Recovery during twelve months ended Sept. 30, 2000	<u>395,967.26</u>	<u>249,035.61</u>	<u>645,002.87</u>
14. <b>Cumulative</b> recoveries through September 30, 2000	\$2,607,972.05	\$1,310,858.33	\$ 3,918,830.38
15. Tariffed Recoveries during twelve months ended Sept. 30, 2001	<u>9,199.00</u>	<u>(24,186.00)</u>	<u>(14,987.00)</u>
16. Insurance Recovery during twelve months ended Sept. 30, 2001	<u>20,297.47</u>	<u>11,343.17</u>	<u>31,640.64</u>
17. <b>Cumulative</b> recoveries through September 30, 2001	<u>\$2,637,468.52</u>	<u>\$1,298,015.50</u>	<u>\$ 3,935,484.02</u>
18. Tariffed Recoveries during twelve months ended Sept. 30, 2002	<u>(461,543.10)</u>	<u>(222,815.86)</u>	<u>(684,358.96)</u>
19. Insurance Recovery during twelve months ended Sept. 30, 2002	<u>8,096.48</u>	<u>4,524.69</u>	<u>12,621.17</u>
20. <b>Cumulative</b> recoveries through September 30, 2002	<u>\$2,184,021.90</u>	<u>\$1,079,724.33</u>	<u>\$ 3,263,746.23</u>
21. Tariffed Recoveries during twelve months ended Sept. 30, 2003	<u>(162,703.27)</u>	<u>(87,485.48)</u>	<u>(250,188.75)</u>
22. Insurance Recovery during twelve months ended Sept. 30, 2003	<u>880.67</u>	<u>392.53</u>	<u>1,273.20</u>
23. <b>Cumulative</b> recoveries through Sept. 30, 2003	<u>\$2,022,199.30</u>	<u>\$992,631.38</u>	<u>\$3,014,830.68</u>
24. Tariffed Recoveries during seventeen months ended Feb. 28, 2005	<u>(11,151.83)</u>	<u>(19,850.62)</u>	<u>(31,002.45)</u>
25. Insurance Recovery during seventeen months ended Feb. 28, 2005	<u>109.61</u>	<u>48.85</u>	<u>158.46</u>
26. <b>Cumulative</b> recoveries through Feb. 28, 2005	<u>\$2,011,157.08</u>	<u>\$972,829.61</u>	<u>\$2,983,986.69</u>