

Individual Responsible: Jean Turner

MIDAMERICAN ENERGY COMPANY Jurisdictional Allocation Bases

1. **2-Factor** - The sum of labor and plant. Labor is 12-months ended December of the prior year. Plant is gross plant including CWIP as of December of the prior year.
2. **Labor Dollars** - Labor, including allocations, charged to the income statement; current month.
3. **Plant** - Gross plant balance including CWIP as of December of the prior year.
4. **Meters** – Average of customer meter counts for the prior year.
5. **Average & Excess** – An allocator that incorporates both maximum jurisdictional peak demand and jurisdictional energy usage, weighted based on system load factor.
6. **Kilowatt Hours** – Kilowatt hour sales; current month.
7. **Existing (Old) Average & Excess** - allocates costs related to generation facilities in service prior to the development of GDMEC, Walter Scott 4 and wind units
8. **New Average & Excess** - allocates costs related to 'new' generation facilities including GDMEC, Walter Scott 4 and wind units