MidAmerican Energy Company

Exhibit 1

ILLINOIS
COMMERCE COMMISSION
MAR 23 10 49 AM '01
CHIEF CLERK'S OFFICE

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

IN RE:	)	
	)	DOCKET NO. 00-0716
MIDAMERICAN ENERGY COMPANY	)	
	)	

DIRECT TESTIMONY
OF
Roger J. Miltenberger

Q. Please state your name and business address for the record.

A. My name is Roger J. Miltenberger, and my business address is 401 Douglas Street, Sioux City, Iowa 51101.

Q. By whom are you employed and in what position?

A. I am employed by MidAmerican Energy Company (MidAmerican) as a Senior Technical Accountant.

Q. Please describe your educational background.

A. I graduated from Morningside College in Sioux City, Iowa, with a Bachelor of Science degree in Accounting in 1988.

Q. Please describe your employment history.

OFFICIAL FILE
I.C.C. DOCKET NO. 00-0716
MEC Exhibit No. 1
Witness
Date 7/31/01 Reporter

A. I have been employed by MidAmerican or its predecessors, since November 1988. From November 1988 until November 1989, I was a Senior Accounting Clerk. In November 1989, I was promoted to Accounting Technician and in June 1991, I was promoted to Accountant. In February 1993, I was promoted to Senior Accountant and in August 1995, I was promoted to Senior Financial Analyst. In February 1997, I was assigned to my present position as Senior Technical Accountant.

Q. What are your job duties as a Senior Technical Accountant?

A. My duties as a Senior Technical Accountant include Cost of Gas Accounting, preparation and review of the monthly PGA factors, monthly and annual PGA reconciliations and other PGA filings for state regulatory agencies.

Q. The Illinois Commerce Commission in its Order in Docket No. 00-0716 dated November 8, 2000, required MidAmerican to present evidence which would reconcile the actual gas purchased for resale with revenues to recover such costs as provided under the Uniform Purchased Gas Adjustment Clause (PGA). Have you prepared such a reconciliation?

A. The reconciliation was prepared under my direction and is included with my testimony as Schedules (RJM – 1 and – 2).

Q. Please describe the format of Schedules (RJM – 1 and – 2).

A. The format of these schedules were developed in conjunction with staff during the review of the 1996 calendar year reconciliation as noted in my Additional Direct Testimony of Docket No. 97-0020.

1 **Q. Please describe the reconciliation of purchased gas costs and purchased gas**

2 **recoveries for calendar year 2000 as detailed in Schedules (RJM – 1 and - 2).**

3 A. Schedule (RJM – 1), pages 1 through 4, detail MidAmerican's response to

4 requirements 1 through 14 as ordered in Docket No. 00-0716. Schedule (RJM –

5 2), pages 1 through 5, details by month the PGA revenues and Gas Costs.

6 **Q. Has the reconciliation shown on the Schedules been audited by Independent**

7 **public accountants?**

8 A. Yes. The audit certificate of Deloitte & Touche is included as Schedule –

9 (RJM - 3).

10 **Q. Does this conclude your direct testimony?**

11 A. Yes, it does.

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

IN RE:	)	
	)	**DOCKET NO. 00-0716**
MIDAMERICAN ENERGY COMPANY	)	

AFFIDAVIT OF
ROGER J. MILTENBERGER

STATE OF IOWA)
) ss.
COUNTY OF WOODBURY)

I, Roger J. Miltenberger, being first duly sworn on oath, depose and state that I am the same Roger J. Miltenberger identified in the following Direct Testimony and Exhibits; that I have caused the following Direct Testimony and Exhibits are true and correct to the best of my knowledge and belief as of the date of this Affidavit.

Further Affiant sayeth not.

Roger J. Miltenberger
Roger J. Miltenberger

Subscribed and sworn to before me, a Notary Public
In and for said County and State, this 19th day of
March, 2001.

Mary R. Wenal
Notary Public

MidAmerican Energy Company
Docket No. 00-0716
PGA Reconciliation - Commodity Gas Charge
For the Year Ended December 31, 2000

Line No.		(a) Description	(b)	(c)
1		Unamortized Balance as of 12-31-99 per 1999 Reconciliation		$ 1,316,236
2		Factor A Adjustments Amortized to Schedule I at 12-31-99 per 1999 Reconciliation		732,380
3		Factor O Collected/(Refunded) During 2000		-
4		Balance to be Collected/(Refunded) During 2000 from prior periods (sum of lines 1-3)		2,048,616
	5a	PGA Costs Booked in 2000	41,376,608	
	5b	Less: PGA Costs Booked in 2000 for 1999, And Flowed Through 1999 PGA Filings	-	
	5c	Less: Imbalance Charge Revenues Offsetting PGA Gas Costs	(23,310)	
5		2000 Gas Costs		41,353,298
	6a	Billed PGA Revenues Booked in 2000	(30,825,087)	
	6b	Unbilled PGA Revenues at 12-31-00	(11,347,244)	
	6c	Unbilled PGA Revenues at 12-31-99 (Reversed)	1,900,494	
6		2000 PGA Revenues		(40,271,837)
	7a	Refunds Booked in 2000	-	
	7b	Less: Refunds Booked in 2000, And Flowed Through 1999 PGA Filings	-	
7		Pipeline Surcharges/(Refunds)		-
8		Other Adjustments		(6,066)
	9a	Interest Booked in 2000	-	
	9b	Less: Interest To Be Booked in 2001, And Flowed Through 2000 PGA Filings	81,087	
9		Interest		81,087
10		2000 Under/(Over)-Recovery (sum of lines 5-9)		$ 1,156,482
11		Under/(Over)-Recovery Balance at 12-31-00 (line 4 + line 10)		$ 3,205,098
12		Factor A Adjustments Amortized to Schedule I at 12-31-00		$ 1,468,777
13		Unamortized Balance as of 12-31-00 (per Filing truing up actuals for December 2000)		$ 1,736,321
14		Requested Factor O (line 11 - line 12 - line 13)		$ -

MidAmerican Energy Company
Docket No. 00-0716
PGA Reconciliation - Non-Commodity Gas Charge
For the Year Ended December 31, 2000

Line No.	(a) Description	(b)	(c)
1	Unamortized Balance as of 12-31-99 per 1999 Reconciliation		$ -
2	Factor A Adjustments Amortized to Schedule I at 12-31-99 per 1999 Reconciliation		1,286,482
3	Factor O Collected/(Refunded) During 2000		-
4	Balance to be Collected/(Refunded) During 2000 from prior periods (sum of lines 1-3)		1,286,482
5	2000 Gas Costs		7,096,570
6	2000 PGA Revenues		(8,291,600)
7a	Refunds Booked in 2000	-	
7b	Less: Refunds Booked in 2000, And Flowed Through 1999 PGA Filings	-	
7	Pipeline Surcharges/(Refunds)		-
8	Other Adjustments		-
9a	Interest Booked in 2000	(6,957)	
9	Interest		(6,957)
10	2000 Under/(Over)-Recovery (sum of lines 5-9)		$ (1,201,987)
11	Under/(Over)-Recovery Balance at 12-31-00 (line 4 + line 10)		$ 84,495
12	Factor A Adjustments Amortized to Schedule I at 12-31-00		$ 84,495
13	Unamortized Balance as of 12-31-00 (per Filing truing up actuals for December 2000)		$ (0)
14	Requested Factor O (line 11 - line 12 - line 13)		$ -

MidAmerican Energy Company
Docket No. 00-0716
PGA Reconciliation - Non-Commodity GSR Gas Cost Charge
For the Year Ended December 31, 2000

	(a)	(b)	(c)
Line No.	Description		
1	Unamortized Balance as of 12-31-99 per 1999 Reconciliation	$	-
2	Factor A Adjustments Amortized to Schedule I at 12-31-99 per 1999 Reconciliation		(19,772)
3	Factor O Collected/(Refunded) During 2000		-
4	Balance to be Collected/(Refunded) During 2000 from prior periods (sum of lines 1-3)		(19,772)
5	2000 Gas Costs		(13)
6	2000 PGA Revenues		16,661
7	Pipeline Surcharges/(Refunds)		-
8	Other Adjustments		618
9	Interest		-
10	2000 Under/(Over)-Recovery (sum of lines 5-9)	$	17,266
11	Under/(Over)-Recovery Balance at 12-31-00 (line 4 + line 10)	$	(2,506)
12	Factor A Adjustments Amortized to Schedule I at 12-31-00	$	(2,506)
13	Unamortized Balance as of 12-31-00 (per Filing truing up actuals for December 2000)	$	(0)
14	Requested Factor O (line 11 - line 12 - line 13)	$	-

MidAmerican Energy Company
Docket No. 00-0716
PGA Reconciliation - Non-Commodity All Other Transition Gas Cost Charge
For the Year Ended December 31, 2000

Line No.	(a) Description	(b)	(c)
1	Unamortized Balance as of 12-31-99 per 1999 Reconciliation		$ -
2	Factor A Adjustments Amortized to Schedule I at 12-31-99 per 1999 Reconciliation		(60,055)
3	Factor O Collected/(Refunded) During 2000		-
4	Balance to be Collected/(Refunded) During 2000 from prior periods (sum of lines 1-3)		(60,055)
5	2000 Gas Costs		(16,795)
6	2000 PGA Revenues		39,384
7	Pipeline Surcharges/(Refunds)		-
8	Other Adjustments		6,913
9a	Interest Booked in 2000	-	
9	Interest		-
10	2000 Under/(Over)-Recovery (sum of lines 5-9)		$ 29,502
11	Under/(Over)-Recovery Balance at 12-31-00 (line 4 + line 10)		$ (30,553)
12	Factor A Adjustments Amortized to Schedule I at 12-31-00		$ (30,553)
13	Unamortized Balance as of 12-31-00 (per Filing truing up actuals for December 2000)		$ (0)
14	Requested Factor O (line 11 - line 12 - line 13)		$ -

MIDAMERICAN ENERGY COMPANY
SUMMARY OF RECONCILIATION OF ILLINOIS PURCHASED GAS ADJUSTMENT (PGA) REVENUES TO THE COST OF GAS PURCHASED FOR RESALE
JANUARY 2000 - DECEMBER 2000
TOTAL - ALL GAS CHARGES

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY	$5,729,477.76	$6,238,973.09	$3,961,179.65	$2,935,886.66	$1,827,008.65	$1,493,684.99	$1,164,439.24	$991,208.43	$1,112,116.33	$2,233,394.91	$3,473,138.04	$7,923,444.73	$39,083,952.68
2														
3														
4	COST OF GAS	$5,317,252.19	$4,140,331.77	$2,926,063.67	$1,897,117.49	$2,922,893.45	$1,345,915.74	$1,086,861.44	$1,097,804.08	$1,537,873.97	$2,123,077.06	$6,569,777.14	$17,491,401.43	$48,456,369.43
5		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	TOTAL COST OF GAS	$5,317,252.19	$4,140,331.77	$2,926,063.67	$1,897,117.49	$2,922,893.45	$1,345,915.74	$1,086,861.44	$1,097,804.08	$1,537,873.97	$2,123,077.06	$6,569,777.14	$17,491,401.43	$48,456,369.43
7														
8	OVER/(UNDER) COLLECTION	412,225.57	2,098,641.32	1,035,115.98	1,038,769.37	(1,095,884.80)	147,769.25	77,577.80	(106,595.65)	(425,757.64)	110,317.65	(3,096,639.10)	(9,567,956.70)	
9	PRIOR OVER/(UNDER)	(5,069,366.99)	(4,657,141.42)	(2,558,500.10)	(1,523,384.12)	(484,614.75)	(1,580,499.55)	(1,432,730.30)	(1,355,152.50)	(1,461,748.15)	(1,887,505.79)	(1,777,187.94)	(4,873,827.04)	
10	CUMMUL BAL OVER/(UNDER)	($4,657,141.42)	($2,558,500.10)	($1,523,384.12)	($484,614.75)	($1,580,499.55)	($1,432,730.30)	($1,355,152.50)	($1,461,748.15)	($1,887,505.79)	($1,777,187.94)	($4,873,827.04)	($14,441,783.74)	
11														
12	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	TOTAL OVER/(UNDER)	($4,657,141.42)	($2,558,500.10)	($1,523,384.12)	($484,614.75)	($1,580,499.55)	($1,432,730.30)	($1,355,152.50)	($1,461,748.15)	($1,887,505.79)	($1,777,187.94)	($4,873,827.04)	($14,441,783.74)	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 2
Page 1 of 5

2000PGAIL.XLS
3/16/01

MIDAMERICAN ENERGY COMPANY
SUMMARY OF GAS CHARGES
JANUARY 2000 - DECEMBER 2000
GAS CHARGE - COMMODITY

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY													
2	COMMODITY	$4,161,609.76	$4,616,299.02	$2,862,775.68	$2,230,899.56	$1,403,497.79	$1,178,153.98	$942,240.09	$786,838.53	$915,339.64	$1,900,732.96	$2,898,535.84	$6,928,164.64	$30,825,087.49
3	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	IMBALANCE CHARGES	0.00	1,901.80	9,508.26	729.62	2,111.14	2,139.96	1,188.05	1,005.60	811.75	823.92	658.28	2,431.55	23,309.93
5	TOTAL REVENUE RECOVERIES	$4,161,609.76	$4,618,200.82	$2,872,283.94	$2,231,629.18	$1,405,608.93	$1,180,293.94	$943,428.14	$787,844.13	$916,151.39	$1,901,556.88	$2,899,194.12	$6,930,596.19	$30,848,397.42
6														
7	LESS: COST OF GAS													
8	COMMODITY	$4,515,948.57	$3,338,418.32	$2,138,005.97	$1,445,844.15	$2,499,629.39	$907,752.51	$655,034.55	$662,382.77	$1,104,836.28	$1,697,975.91	$5,769,216.78	$16,720,574.56	$41,456,619.76
9	COMPANY USE	(493.18)	(13,650.99)	(7,549.83)	(11,724.69)	(3,980.35)	(1,325.89)	(8,331.90)	(1,274.80)	(2,126.00)	(5,921.88)	(7,072.21)	(15,559.86)	(79,011.58)
10	TOTAL COST OF GAS	$4,515,455.39	$3,324,767.33	$2,130,456.14	$1,434,119.46	$2,495,649.04	$906,426.62	$646,702.65	$661,107.97	$1,102,710.28	$1,692,054.03	$5,762,144.57	$16,705,014.70	$41,376,608.18
11														
12	OVER/(UNDER) COLLECTION	(353,845.63)	1,293,433.49	741,827.80	797,509.72	(1,090,040.11)	273,867.32	296,725.49	126,736.16	(186,558.89)	209,502.85	(2,862,950.45)	(9,774,418.51)	
13	PRIOR OVER/(UNDER)	(3,863,800.48)	(4,217,646.11)	(2,924,212.62)	(2,182,384.82)	(1,384,875.10)	(2,474,915.21)	(2,201,047.89)	(1,904,322.40)	(1,777,586.24)	(1,964,145.13)	(1,754,642.28)	(1,617,592.73)	
14	CUMMUL BAL OVER/(UNDER)	($4,217,646.11)	($2,924,212.62)	($2,182,384.82)	($1,384,875.10)	($2,474,915.21)	($2,201,047.89)	($1,904,322.40)	($1,777,586.24)	($1,964,145.13)	($1,754,642.28)	($4,617,592.73)	($14,392,011.24)	
15														
16	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18	TOTAL OVER/(UNDER)	($4,217,646.11)	($2,924,212.62)	($2,182,384.82)	($1,384,875.10)	($2,474,915.21)	($2,201,047.89)	($1,904,322.40)	($1,777,586.24)	($1,964,145.13)	($1,754,642.28)	($4,617,592.73)	($14,392,011.24)	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 2
Page 2 of 5

2000PGAIL.XLS
3/16/01

MIDAMERICAN ENERGY COMPANY
SUMMARY OF GAS CHARGES
JANUARY 2000 - DECEMBER 2000
GAS CHARGE - NON-COMMODITY DEMAND

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY													
2	COMMODITY	$1,554,442.00	$1,611,663.00	$1,082,462.00	$703,105.00	$424,869.00	$314,011.00	$226,205.00	$206,511.00	$203,151.00	$339,369.00	$594,513.00	$1,031,299.00	$8,291,600.00
3	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	TOTAL REVENUE RECOVERIES	$1,554,442.00	$1,611,663.00	$1,082,462.00	$703,105.00	$424,869.00	$314,011.00	$226,205.00	$206,511.00	$203,151.00	$339,369.00	$594,513.00	$1,031,299.00	$8,291,600.00
5														
6	LESS: COST OF GAS													
7	NONCOMMODITY DEMAND	$802,975.63	$816,679.30	$797,753.93	$464,029.57	$428,192.62	$441,220.58	$441,890.25	$438,427.57	$436,895.15	$432,754.49	$809,364.03	$786,386.73	$7,096,569.85
8		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	TOTAL COST OF GAS	$802,975.63	$816,679.30	$797,753.93	$464,029.57	$428,192.62	$441,220.58	$441,890.25	$438,427.57	$436,895.15	$432,754.49	$809,364.03	$786,386.73	$7,096,569.85
10														
11	OVER/(UNDER) COLLECTION	751,466.37	794,983.70	284,708.07	239,075.43	(3,323.62)	(127,209.58)	(215,685.25)	(231,916.57)	(233,744.15)	(93,385.49)	(214,851.03)	244,912.27	
12	PRIOR OVER/(UNDER)	(1,285,611.21)	(534,144.84)	260,838.86	545,546.93	784,622.36	781,298.74	654,089.16	438,403.91	206,487.34	(27,256.81)	(120,642.30)	(335,493.33)	
13	CUMMUL BAL OVER/(UNDER)	($534,144.84)	$260,838.86	$545,546.93	$784,622.36	$781,298.74	$654,089.16	$438,403.91	$206,487.34	($27,256.81)	($120,642.30)	($335,493.33)	($90,581.06)	
14														
15	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	TOTAL OVER/(UNDER)	($534,144.84)	$260,838.86	$545,546.93	$784,622.36	$781,298.74	$654,089.16	$438,403.91	$206,487.34	($27,256.81)	($120,642.30)	($335,493.33)	($90,581.06)	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 2
Page 3 of 5

2000PGAIL.XLS
3/16/01

MIDAMERICAN ENERGY COMPANY
SUMMARY OF GAS CHARGES
JANUARY 2000 - DECEMBER 2000
GAS CHARGE - NON-COMMODITY GSR

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY	($1,492.00)	($5,761.98)	($1,357.38)	($1,019.25)	($676.82)	($472.01)	($516.16)	($329.70)	($594.36)	($437.38)	($1,354.84)	($2,649.22)	($16,661.10)
2														
3	LESS: COST OF GAS													
4	NONCOMMODITY GSR	($13.22)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($13.22)
5		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	TOTAL COST OF GAS	($13.22)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($13.22)
7														
8	OVER/(UNDER) COLLECTION	(1,478.78)	(5,761.98)	(1,357.38)	(1,019.25)	(676.82)	(472.01)	(516.16)	(329.70)	(594.36)	(437.38)	(1,354.84)	(2,649.22)	
9	PRIOR OVER/(UNDER)	19,771.95	18,293.17	12,531.19	11,173.81	10,154.56	9,477.74	9,005.73	8,489.57	8,159.87	7,565.51	7,128.13	5,773.29	
10	CUMMUL BAL OVER/(UNDER)	$18,293.17	$12,531.19	$11,173.81	$10,154.56	$9,477.74	$9,005.73	$8,489.57	$8,159.87	$7,565.51	$7,128.13	$5,773.29	$3,124.07	
11														
12	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	TOTAL OVER/(UNDER)	$18,293.17	$12,531.19	$11,173.81	$10,154.56	$9,477.74	$9,005.73	$8,489.57	$8,159.87	$7,565.51	$7,128.13	$5,773.29	$3,124.07	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 2
Page 4 of 5

2000PGAIL.XLS
3/16/01

MIDAMERICAN ENERGY COMPANY
SUMMARY OF GAS CHARGES
JANUARY 2000 - DECEMBER 2000
GAS CHARGE - NON-COMMODITY ALL OTHER TRANSACTIONS

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY	$14,918.00	$14,871.25	$7,791.09	$2,171.93	($2,792.46)	($147.94)	($4,677.74)	($2,817.00)	($6,591.70)	($7,093.59)	($19,214.24)	($35,801.24)	($39,383.64)
2	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	TOTAL REVENUE RECOVERIES	$14,918.00	$14,871.25	$7,791.09	$2,171.93	($2,792.46)	($147.94)	($4,677.74)	($2,817.00)	($6,591.70)	($7,093.59)	($19,214.24)	($35,801.24)	($39,383.64)
4														
5	LESS. COST OF GAS													
6	NONCOMMODITY OTHER	($1,165.61)	($1,114.86)	($2,146.40)	($1,031.54)	($948.21)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	$0.00	($16,795.38)
7		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	TOTAL COST OF GAS	($1,165.61)	($1,114.86)	($2,146.40)	($1,031.54)	($948.21)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	$0.00	($16,795.38)
9														
10	OVER/(UNDER) COLLECTION	16,083.61	15,986.11	9,937.49	3,203.47	(1,844.25)	1,583.52	(2,946.28)	(1,085.54)	(4,860.24)	(5,362.13)	(17,482.78)	(35,801.24)	
11	PRIOR OVER/(UNDER)	60,272.75	76,356.36	92,342.47	102,279.96	105,483.43	103,639.18	105,222.70	102,276.42	101,190.88	96,330.64	90,968.51	73,485.73	
12	CUMMUL BAL OVER/(UNDER)	$76,356.36	$92,342.47	$102,279.96	$105,483.43	$103,639.18	$105,222.70	$102,276.42	$101,190.88	$96,330.64	$90,968.51	$73,485.73	$37,684.49	
13														
14	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	TOTAL OVER/(UNDER)	$76,356.36	$92,342.47	$102,279.96	$105,483.43	$103,639.18	$105,222.70	$102,276.42	$101,190.88	$96,330.64	$90,968.51	$73,485.73	$37,684.49	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 2
Page 5 of 5

2000PGAIL.XLS
3/16/01

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Deloitte & Touche

To the Board of Directors
MidAmerican Energy Company
Des Moines, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of MidAmerican Energy Company (the Company) for the year ended December 31, 2000 and have issued our report thereon dated January 18, 2001. We have also audited the accompanying Summary of Reconciliation of Illinois Purchased Gas Adjustment Revenues to the Cost of Gas Purchased for Resale and Supporting Schedules of Summary of Gas Charges (Summary and Supporting Schedules) filed by the Company with the Illinois Commerce Commission for the year ended December 31, 2000. This Summary and Supporting Schedules are the responsibility of the Company's management. Our responsibility is to express an opinion on the Summary and Supporting Schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Summary and Supporting Schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Summary and Supporting Schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Summary and Supporting Schedules presentation. We believe that our audit provides a reasonable basis for our opinion.

The Summary and Supporting Schedules are prepared for the purpose of complying with the rules of the Illinois Commerce Commission governing automatic adjustment of energy charges and is not intended to be a complete presentation of the Company's revenues and expenses, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, such Summary and Supporting Schedules present fairly, in all material respects, the information set forth therein for the year ended December 31, 2000, in accordance with the Annual Reconciliation Provision of Section D of the Company's Rider No. 5, Cost of Purchased Gas and Refund Adjustments, as filed with the Illinois Commerce Commission.

This report is intended solely for the information and use of the Boards of Directors, the management of the Company, and for filing with the Illinois Commerce Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP
January 18, 2001

Deloitte
Touche
Tohmatsu

MIDAMERICAN ENERGY COMPANY

SUMMARY OF RECONCILIATION OF ILLINOIS PURCHASED GAS ADJUSTMENT (PGA) REVENUES TO THE COST OF GAS PURCHASED FOR RESALE

JANUARY 2000 - DECEMBER 2000

TOTAL - ALL GAS CHARGES

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY	$5,729,477.76	$6,238,973.09	$3,961,179.65	$2,935,886.86	$1,827,008.65	$1,493,684.99	$1,164,439.24	$991,208.43	$1,112,116.33	$2,233,394.91	$3,473,138.04	$7,923,444.73	$39,083,952.68
2														
3														
4	COST OF GAS	$5,317,252.19	$4,140,331.77	$2,926,063.67	$1,897,117.49	$2,922,893.45	$1,345,915.74	$1,086,861.44	$1,097,804.08	$1,537,873.97	$2,123,077.06	$6,569,777.14	$17,491,401.43	$48,456,369.43
5		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	TOTAL COST OF GAS	$5,317,252.19	$4,140,331.77	$2,926,063.67	$1,897,117.49	$2,922,893.45	$1,345,915.74	$1,086,861.44	$1,097,804.08	$1,537,873.97	$2,123,077.06	$6,569,777.14	$17,491,401.43	$48,456,369.43
7														
8	OVER/(UNDER) COLLECTION	412,225.57	2,098,641.32	1,035,115.98	1,038,769.37	(1,095,884.80)	147,769.25	77,577.80	(106,595.65)	(425,757.64)	110,317.85	(3,096,639.10)	(9,567,956.70)	
9	PRIOR OVER/(UNDER)	(5,069,366.99)	(4,657,141.42)	(2,558,500.10)	(1,523,384.12)	(484,614.75)	(1,580,499.55)	(1,432,730.30)	(1,355,152.50)	(1,461,748.15)	(1,887,505.79)	(1,777,187.94)	(4,873,827.04)	
10	CUMMUL BAL OVER/(UNDER)	($4,657,141.42)	($2,558,500.10)	($1,523,384.12)	($484,614.75)	($1,580,499.55)	($1,432,730.30)	($1,355,152.50)	($1,461,748.15)	($1,887,505.79)	($1,777,187.94)	($4,873,827.04)	($14,441,783.74)	
11														
12	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	TOTAL OVER/(UNDER)	($4,657,141.42)	($2,558,500.10)	($1,523,384.12)	($484,614.75)	($1,580,499.55)	($1,432,730.30)	($1,355,152.50)	($1,461,748.15)	($1,887,505.79)	($1,777,187.94)	($4,873,827.04)	($14,441,783.74)	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 3
Page 2 of 6

2000PGAIL.XLS
1/25/2001

MIDAMERICAN ENERGY COMPANY
SUMMARY OF GAS CHARGES
JANUARY 2000 - DECEMBER 2000
GAS CHARGE - COMMODITY

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY													
2	COMMODITY	$4,161,609.76	$4,616,299.02	$2,862,775.68	$2,230,899.56	$1,403,497.79	$1,178,153.98	$942,240.09	$786,838.53	$915,339.64	$1,900,732.96	$2,898,535.84	$6,928,164.64	$30,825,087.49
3	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	IMBALANCE CHARGES	0.00	1,901.80	9,508.26	729.62	2,111.14	2,139.96	1,188.05	1,005.60	811.75	823.92	658.28	2,431.55	23,309.93
5	TOTAL REVENUE RECOVERIES	$4,161,609.76	$4,618,200.82	$2,872,283.94	$2,231,629.18	$1,405,608.93	$1,180,293.94	$943,428.14	$787,844.13	$916,151.39	$1,901,556.88	$2,899,194.12	$6,930,596.19	$30,848,397.42
6														
7	LESS: COST OF GAS													
8	COMMODITY	$4,515,948.57	$3,338,418.32	$2,138,005.97	$1,445,844.15	$2,499,629.39	$907,752.51	$655,034.55	$662,382.77	$1,104,836.28	$1,697,975.91	$5,769,216.78	$16,720,574.58	$41,455,619.76
9	COMPANY USE	(493.18)	(13,650.99)	(7,549.83)	(11,724.69)	(3,980.35)	(1,325.89)	(8,331.90)	(1,274.80)	(2,126.00)	(5,921.88)	(7,072.21)	(15,559.86)	(79,011.58)
10	TOTAL COST OF GAS	$4,515,455.39	$3,324,767.33	$2,130,456.14	$1,434,119.46	$2,495,649.04	$906,426.62	$646,702.65	$661,107.97	$1,102,710.28	$1,692,054.03	$5,762,144.57	$16,705,014.70	$41,376,608.18
11														
12	OVER/(UNDER) COLLECTION	(353,845.63)	1,293,433.49	741,827.80	797,509.72	(1,090,040.11)	273,867.32	296,725.49	126,736.16	(186,558.89)	209,502.85	(2,862,950.45)	(9,774,418.51)	
13	PRIOR OVER/(UNDER)	(3,863,800.48)	(4,217,646.11)	(2,924,212.62)	(2,182,384.82)	(1,384,875.10)	(2,474,915.21)	(2,201,047.89)	(1,904,322.40)	(1,777,586.24)	(1,964,145.13)	(1,754,642.28)	(4,617,592.73)	
14	CUMMUL BAL OVER/(UNDER)	($4,217,646.11)	($2,924,212.62)	($2,182,384.82)	($1,384,875.10)	($2,474,915.21)	($2,201,047.89)	($1,904,322.40)	($1,777,586.24)	($1,964,145.13)	($1,754,642.28)	($4,617,592.73)	($14,392,011.24)	
15														
16	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18	TOTAL OVER/(UNDER)	($4,217,646.11)	($2,924,212.62)	($2,182,384.82)	($1,384,875.10)	($2,474,915.21)	($2,201,047.89)	($1,904,322.40)	($1,777,586.24)	($1,964,145.13)	($1,754,642.28)	($4,617,592.73)	($14,392,011.24)	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 3
Page 3 of 6

MIDAMERICAN ENERGY COMPANY
SUMMARY OF GAS CHARGES
JANUARY 2000 - DECEMBER 2000
GAS CHARGE - NON-COMMODITY DEMAND

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY													
2	COMMODITY	$1,554,442.00	$1,611,663.00	$1,082,462.00	$703,105.00	$424,869.00	$314,011.00	$226,205.00	$206,511.00	$203,151.00	$339,369.00	$594,513.00	$1,031,299.00	$8,291,600.00
3	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	TOTAL REVENUE RECOVERIES	$1,554,442.00	$1,611,663.00	$1,082,462.00	$703,105.00	$424,869.00	$314,011.00	$226,205.00	$206,511.00	$203,151.00	$339,369.00	$594,513.00	$1,031,299.00	$8,291,600.00
5														
6	LESS: COST OF GAS													
7	NONCOMMODITY DEMAND	$802,975.63	$816,679.30	$797,753.93	$464,029.57	$428,192.62	$441,220.58	$441,890.25	$438,427.57	$436,895.15	$432,754.49	$809,364.03	$786,386.73	$7,096,569.85
8		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	TOTAL COST OF GAS	$802,975.63	$816,679.30	$797,753.93	$464,029.57	$428,192.62	$441,220.58	$441,890.25	$438,427.57	$436,895.15	$432,754.49	$809,364.03	$786,386.73	$7,096,569.85
10														
11	OVER/(UNDER) COLLECTION	751,466.37	794,983.70	284,708.07	239,075.43	(3,323.62)	(127,209.58)	(215,685.25)	(231,916.57)	(233,744.15)	(93,385.49)	(214,851.03)	244,912.27	
12	PRIOR OVER/(UNDER)	(1,285,611.21)	(534,144.84)	260,838.86	545,546.93	784,622.36	781,298.74	654,089.16	438,403.91	206,487.34	(27,256.81)	(120,642.30)	(335,493.33)	
13	CUMMUL BAL OVER/(UNDER)	($534,144.84)	$260,838.86	$545,546.93	$784,622.36	$781,298.74	$654,089.16	$438,403.91	$206,487.34	($27,256.81)	($120,642.30)	($335,493.33)	($90,581.06)	
14														
15	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	TOTAL OVER/(UNDER)	($534,144.84)	$260,838.86	$545,546.93	$784,622.36	$781,298.74	$654,089.16	$438,403.91	$206,487.34	($27,256.81)	($120,642.30)	($335,493.33)	($90,581.06)	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 3
Page 4 of 6

MIDAMERICAN ENERGY COMPANY
SUMMARY OF GAS CHARGES
JANUARY 2000 - DECEMBER 2000
GAS CHARGE - NON-COMMODITY GSR

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY	($1,492.00)	($5,761.98)	($1,357.38)	($1,019.25)	($676.82)	($472.01)	($516.16)	($329.70)	($594.36)	($437.38)	($1,354.84)	($2,649.22)	($16,661.10)
2														
3	LESS: COST OF GAS													
4	NONCOMMODITY GSR	($13.22)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($13.22)
5		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	TOTAL COST OF GAS	($13.22)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($13.22)
7														
8	OVER/(UNDER) COLLECTION	(1,478.78)	(5,761.98)	(1,357.38)	(1,019.25)	(676.82)	(472.01)	(516.16)	(329.70)	(594.36)	(437.38)	(1,354.84)	(2,649.22)	
9	PRIOR OVER/(UNDER)	19,771.95	18,293.17	12,531.19	11,173.81	10,154.56	9,477.74	9,005.73	8,489.57	8,159.87	7,565.51	7,128.13	5,773.29	
10	CUMMUL BAL OVER/(UNDER)	$18,293.17	$12,531.19	$11,173.81	$10,154.56	$9,477.74	$9,005.73	$8,489.57	$8,159.87	$7,565.51	$7,128.13	$5,773.29	$3,124.07	
11														
12	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	TOTAL OVER/(UNDER)	$18,293.17	$12,531.19	$11,173.81	$10,154.56	$9,477.74	$9,005.73	$8,489.57	$8,159.87	$7,565.51	$7,128.13	$5,773.29	$3,124.07	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 3
Page 5 of 6

MIDAMERICAN ENERGY COMPANY
SUMMARY OF GAS CHARGES
JANUARY 2000 - DECEMBER 2000
GAS CHARGE - NON-COMMODITY ALL OTHER TRANSACTIONS

LINE NO.	(A) DESCRIPTION	(B) JANUARY	(C) FEBRUARY	(D) MARCH	(E) APRIL	(F) MAY	(G) JUNE	(H) JULY	(I) AUGUST	(J) SEPTEMBER	(K) OCTOBER	(L) NOVEMBER	(M) DECEMBER	(N) TOTAL
1	REVENUE RECOVERY	$14,918.00	$14,871.25	$7,791.09	$2,171.93	($2,792.46)	($147.94)	($4,677.74)	($2,817.00)	($6,591.70)	($7,093.59)	($19,214.24)	($35,801.24)	($39,383.64)
2	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	TOTAL REVENUE RECOVERIES	$14,918.00	$14,871.25	$7,791.09	$2,171.93	($2,792.46)	($147.94)	($4,677.74)	($2,817.00)	($6,591.70)	($7,093.59)	($19,214.24)	($35,801.24)	($39,383.64)
4														
5	LESS: COST OF GAS													
6	NONCOMMODITY OTHER	($1,165.61)	($1,114.86)	($2,146.40)	($1,031.54)	($948.21)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	$0.00	($16,795.38)
7		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	TOTAL COST OF GAS	($1,165.61)	($1,114.86)	($2,146.40)	($1,031.54)	($948.21)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	($1,731.46)	$0.00	($16,795.38)
9														
10	OVER/(UNDER) COLLECTION	16,083.61	15,986.11	9,937.49	3,203.47	(1,844.25)	1,583.52	(2,946.28)	(1,085.54)	(4,860.24)	(5,362.13)	(17,482.78)	(35,801.24)	
11	PRIOR OVER/(UNDER)	60,272.75	76,356.36	92,342.47	102,279.96	105,483.43	103,639.18	105,222.70	102,276.42	101,190.88	96,330.64	90,968.51	73,485.73	
12	CUMMUL BAL OVER/(UNDER)	$76,356.36	$92,342.47	$102,279.96	$105,483.43	$103,639.18	$105,222.70	$102,276.42	$101,190.88	$96,330.64	$90,968.51	$73,485.73	$37,684.49	
13														
14	REFUNDS OWED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	ILLINOIS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	TOTAL OVER/(UNDER)	$76,356.36	$92,342.47	$102,279.96	$105,483.43	$103,639.18	$105,222.70	$102,276.42	$101,190.88	$96,330.64	$90,968.51	$73,485.73	$37,684.49	

Basis of Presentation - This Summary has been prepared from the Company's books and records in accordance with the Annual Reconciliation Provision of Section G of Rider No. 5 of the Company's rate schedule in effect and on file with the Illinois Commerce Commission.

SCHEDULE 3
Page 6 of 6

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