

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: MIDAMERICAN ENERGY COMPANY	DOCKET NO. 199 IAC 33.5
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ORDER ACCEPTING MANUAL

(Issued November 3, 2004)

On August 31, 2004, MidAmerican Energy Company (MidAmerican) filed with the Utilities Board (Board) its updated cost allocation manual for the year ending December 31, 2003. The filing was made pursuant to 199 IAC 33.5. No objections to the updated manual were filed.

The updated manual is in the same format as the prior manual for the year ending December 31, 2002. The manual addresses the information required by 199 IAC 33.5(1)"a" through "j." All of MidAmerican's nonutility activities in Iowa are listed, along with a description and location of those activities. All corporate and administrative functions incidental to the provision of nonutility service are also listed together with an identification of the assets and expenses involved in the provision of nonutility service. Accompanying the manual was an accounting report prepared by Deloitte & Touche LLP indicating that MidAmerican complied with its manual for the year ending December 31, 2003.

The manual further describes the cost assignment methodology and assignment rational implemented by MidAmerican. The 2003 manual contains a few revisions from the 2002 manual. The revisions include modifications of accounts and records to reflect changing activities.

The 2003 manual only makes slight revisions to the prior manual. The Board finds the manual to be generally acceptable under the Board's rules and will not schedule an oral presentation pursuant to 199 IAC 33.5(2)"d."

IT IS THEREFORE ORDERED:

The cost allocation manual filed by MidAmerican Energy Company on August 31, 2004, is accepted.

UTILITIES BOARD

/s/ Diane Munns

/s/ Mark O. Lambert

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 3rd day of November, 2004.