

STATE OF IOWA  
DEPARTMENT OF COMMERCE  
UTILITIES BOARD

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

(Issued November 2, 2005)

On August 31, 2005, MidAmerican Energy Company (MidAmerican) filed with the Utilities Board (Board) its updated cost allocation manual for the year ending December 31, 2004. 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 manual for the year ending December 31, 2003. 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, 2004.

The manual further describes the cost assignment methodology and assignment rationale implemented by MidAmerican. The updated manual contains a

few revisions from the 2003 manual. The revisions include modifications of accounts and records to reflect changing activities and a modification of the "Plant Allocation Factor Amount" so that gross plant balance includes construction work in progress plus average anticipated expenditures for the current year.

The updated 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, 2005, is accepted.

**UTILITIES BOARD**

/s/ John R. Norris

/s/ Diane Munns

ATTEST:

/s/ Judi K. Cooper  
Executive Secretary

/s/ Curtis W. Stamp

Dated at Des Moines, Iowa, this 2<sup>nd</sup> day of November, 2005.