

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**Pro Forma Adjustment - Depreciation Study**  
**Test Year Ending December 31, 2013**  
(Thousands of Dollars)

<u>Line</u>	<u>Description</u>	<u>South Dakota Electric</u>	
	(a)	(b)	
1	Plant in Service		
2	Intangible Plant	\$	- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 2
3	Production Plant		- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 3
4	Transmission Plant		- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 4
5	Distribution Plant		- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 5
6	General Plant		- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 6
7	Total	<u>\$</u>	<u>-</u>
8	Accumulated Depreciation/Amortization		
9	Intangible Plant	\$	- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 10
10	Production Plant		(274) To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 11
11	Transmission Plant		- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 12
12	Distribution Plant		- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 13
13	General Plant		- To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 14
14	Total	<u>\$</u>	<u>(274)</u>
15	Deductions to Rate Base		
16	Accum. Deferred Income Taxes	<u>\$</u>	<u>96</u> To Exhibit MJA 1.1, Sch. 2, Col. (g), Line 25

Source:

- Line 2 - WP F, Page 1, Line 2
- Line 3 - WP F, Page 1, Line 3
- Line 4 - WP F, Page 1, Line 4
- Line 5 - WP F, Page 1, Line 5
- Line 6 - WP F, Page 1, Line 6
- Line 9 - WP F, Page 1, Line 10
- Line 10 - WP F, Page 1, Line 11
- Line 11 - WP F, Page 1, Line 12
- Line 12 - WP F, Page 1, Line 13
- Line 13 - WP F, Page 1, Line 14
- Line 16 - WP F, Page 1, Line 18