

MidAmerican Energy Company
 Docket No. EL14-
 South Dakota Electric Revenue Requirement
 Test Year Ended December 31, 2013
 (Thousands of Dollars)

This Schedule is also in Schedule M in Filing Requirements

Line	Description (a)	South Dakota Electric (b)
1.	Rate Base	66,588
2.	Rate of Return	<u>7.596%</u>
3.	Allowed Return	\$5,058
4.	Adjusted Test Year Operating Income	<u>\$4,021</u>
5.	Change in Operating Income	\$1,036
6.	Income Tax -Effect -	
7.	Federal @ 35%	\$558
8.	Bad Debt Expense @ 0.30%	\$5
9.	Revenue (Excess) Deficiency	\$1,599
10.	Gross Receipts Tax @ .0015	\$2
11.	Total Revenue (Excess) Deficiency	<u><u>\$1,602</u></u>
12.	Test Year Pro Forma Revenue	<u>\$14,951</u>
13.	Revenue Requirement	<u><u>\$16,553</u></u>

Sources:

Line 1 - Exhibit MJA 1.1 Sch. 1, Col.(d), Line 20

Line 2 - Exhibit RRT 1.1, Sch. 25, Line 3, col. (e)

Line 3 - Line 1 multiplied by Line 2

Line 4 - Exhibit RRT 1.1, Sch. 2, col. (d), Line 14

Line 5 - Line 3 minus Line 4

Line 8 - (Line 5 plus line 7) times 0.3%

Line 12 - Exhibit RRT 1.1, Sch. 2, Col. (d), Line 4

Line 13 - Line 11 plus Line 12