

MidAmerican Energy Company  
Docket No. EL14-  
South Dakota Electric Operating Income Statement  
Pro Forma Adjustment - Scrubber Chemicals  
Test Year Ended December 31, 2013

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Electric Operating Expenses	
2.	Other Operation and Maintenance	
3.	Scrubber Chemical Costs	<u>\$39,359</u>
4.	Federal Income Tax (35%)	<u>(\$13,776)</u>

Source:

Line 3 - Workpaper RRT 12, Page 1, Line 24

Line 4 - Line 3 multiplied by -35%