

MidAmerican Energy Company
Docket No. EL14-
South Dakota Electric Operating Income Statement
Pro Forma Adjustment -LTIP Costs
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 & Maint.	
3.	LTIP Costs	<u>(\$16,230)</u>
4.	Federal Income Tax (35%)	<u>\$5,680</u>

Source:

Line 3 - Workpaper RRT 13, Line 15

Line 4 - Line 3 multiplied by -35%