

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

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Electric Operating Revenues	
2.	Other Electric Revenue	
3.	Late Payment Charges	<u>(\$87,355)</u>
4.	Federal Income Tax (35%)	<u>(\$30,574)</u>

Source:

Line 3 - Workpaper RRT 18, Page 1 Line 7

Line 7 - Line 3 multiplied by 35%