

MidAmerican Energy Company
Docket No. EL14-
South Dakota Electric Operating Income Statement
Pro Forma Adjustment - Out of Period Income Tax Adjustments
Test Year Ended December 31, 2013

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Electric Operating Expenses	
2.	Out of Period Income Tax Adjustment	
3.	Federal Income Tax - Current (35%)	<u>(\$363,055)</u>
4.	Federal Income Tax - Deferred (35%)	<u>\$240,767</u>

Source:

Line 3 - Workpaper RRT 20, Line 10
Line 4 - Workpaper RRT 20, Line 12