

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

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Electric Operating Expenses	
2.	Interest Synchronization	
3.	Federal Income Tax (35%)	<u>(\$153,502)</u>

Source:  
Line 3 - Workpaper RRT 4, Line 11