

MidAmerican Energy Company  
Docket No. EL14-  
South Dakota Electric Operating Income Statement  
Pro Forma Adjustment - Payroll Adjustment  
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.	Labor Increase	<u>\$19,646</u>
4.	Other Taxes	
5.	Labor Increase	<u>\$1,683</u>
6.	Federal Income Tax (35%)	<u>(\$7,465)</u>

Source:

Line 3 - Workpaper RRT 6, Page 1, Line 38 plus Line 40

Line 5 - Workpaper RRT 6, Page 1, Line 42

Line 6 - Sum of Line 3 plus Line 5 multiplied by -35%