

MidAmerican Energy Company
Docket No. EL14-
South Dakota Electric Operating Income Statement
Pro Forma Adjustment - Retirement Plan 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 and Maintenance	
3.	Retirement Plan Costs	<u>(\$18,221)</u>
4.	Federal Income Tax (35%)	<u>\$6,377</u>

Source:

Line 3 - Workpaper RRT 7, Page 1, Line 16

Line 4 - Line 3 multiplied by -35%