

MidAmerican Energy Company  
 Docket No. EL-14-  
 South Dakota Electric Operating Income Statement  
 Depreciation on Rate Base Adjustments  
 Test Year Ended December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1.	MidAmerican witness Anderson supports these adjustments.		
2.	Depreciation Expense:		
3.	Environmental projects	\$199,279	WP MJA B
4.	Wind VIII	\$494,547	WP MJA C
5.	Capital Projects in 2014	\$29,857	WP MJA D
6.	Sales growth	\$4,826	WP MJA E
7.	Annualize impact of 2013 depreciation study	(\$417,690)	WP MJA F
8.	Generating station retirement	(\$122,230)	WP MJA G
9.	Total	<u>\$188,589</u>	

**Pro Forma Adjustments for:**

10. **Increase Depreciation Expense** **\$188,589** To Exh. RRT 1.1 Sch. 8