

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
South Dakota Gas Operating Income Statement
Pro Forma Adjustment - Out of Period Income Tax Adjustments
Test Year Ending December 31, 2013

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Out of Period Income Tax Adjustment	
3.	Federal Income Tax - Current (35%)	<u>\$145,506</u>
4.	Federal Income Tax - Deferred (35%)	<u>(\$36,860)</u>

Source:

Line 3 - Workpaper RRT 17, Line 10

Line 4 - Workpaper RRT 17, Line 12