

MidAmerican Energy Company
 Docket No. NG-14-XXX
 South Dakota Gas Operating Income Statement
 Depreciation on Rate Base Adjustments
 Test Year Ending December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1.	MidAmerican witness Anderson supports these adjustments.		
2.	Depreciation Expense:		
3.	Cast iron replacement	\$148,572	WP MJA C
4.	Sales growth	\$48,704	WP MJA D
5.	Projects in service during test year	\$14,304	WP MJA E
6.	Projects in service by 12/31/2015	\$18,932	WP MJA F
7.	Total	<u>\$230,512</u>	
8.			
9.	Pro Forma Adjustments for:		
10.			
11.	Increase Depreciation Expense	\$230,512	To Exh. RRT 1.1, Sch. 8