

MidAmerican Energy Company
 South Dakota Gas Operating Income Statement
 Pro Forma Adjustment - Sales Growth
 Test Year Ending December 31, 2013

Line	Description (a)	Residential (b)	Commercial (c)	Reference (d)
1.	Average Customers	78,590	9,172	W/P RRT 9 P. 2
2.	EOP Customers	79,920	9,290	W/P RRT 9 P. 2
3.	Change in Customers	1,330	118	Line 2 - Line 1
4.	Test Year Sales (therms)	60,463,098	43,025,337	W/P RRT 9 P. 3
5.	Test Year Billed Revenues -			
6.	Account	480011	481011	
7.	Amount	\$51,836,613	\$28,774,834	W/P RRT 9 P. 4
8.	Less: PGA Recoveries	\$31,834,461	\$22,375,787	W/P RRT 9 P. 5
9.	Energy Efficiency Recoveries	\$1,558,602	\$194,296	W/P RRT 9 P. 6
10.				
11.	Net Revenues	\$18,443,550	\$6,204,751	Line 7 - Line 8 - Line 9
12.	Average Margin -			
13.	Cents per therms	30.50	14.42	Line 11 / Line 4
14.	Average therms			
15.	Per Customer	769	4,691	Line 4 / Line 1
16.	End of Period Customers -			
17.	Sales	61,486,331	43,578,868	Line 2 * Line 15
18.	Margins	\$18,755,675	\$6,284,577	(Line 13 * Line 17)/100
19.	End of Period Customer Pro Forma Adjustments -			
20.	Sales	1,023,233	553,531	Line 17 - Line 4
21.	Revenue	\$312,125	\$79,826	Line 18 - Line 11
	Pro Forma Adjustment:			
22.	Increase Revenue	\$391,951		Line 21 col. B + C, To Exh. RRT 1.1, Sch. I

MidAmerican Energy Company
 South Dakota Gas Residential and Commercial Customers
 Test Year Ended December 31, 2013

Line	Month	Account 480091	Account 481091	
		Residential	Commercial	
	(a)	(b)	(c)	
1.	January 2013	78,606	9,238	
2.	February 2013	78,688	9,244	
3.	March 2013	78,777	9,225	
4.	April 2013	78,609	9,210	
5.	May 2013	78,140	9,150	
6.	June 2013	77,870	9,103	
7.	July 2013	77,797	9,078	
8.	August 2013	77,912	9,045	
9.	September 2013	78,073	9,044	
10.	October 2013	79,052	9,180	
11.	November 2013	79,637	9,251	
12.	December 2013	79,920	9,290	
13.	Total	943,081	110,058	Sum of Lines 1 through 12
14.	Average	78,590	9,172	Line 13 divided by 12
15.	Change	1,330	118	Line 12 minus Line 14

MidAmerican Energy Company
 South Dakota Gas Residential and Commercial Billed Sales
 Test Year Ended December 31, 2013

Line	Month (a)	Account 480081	Account 481081
		Residential (b)	Commercial (c)
1.	January 2013	10,768,500	7,568,362
2.	February 2013	9,936,917	6,713,112
3.	March 2013	8,859,333	5,889,118
4.	April 2013	6,991,845	4,665,149
5.	May 2013	4,135,282	2,666,934
6.	June 2013	1,422,511	1,227,639
7.	July 2013	1,208,720	959,505
8.	August 2013	1,072,076	1,002,460
9.	September 2013	884,150	879,253
10.	October 2013	2,082,581	1,442,499
11.	November 2013	3,727,321	3,346,708
12.	December 2013	9,373,862	6,664,598
13.	Total	<u>60,463,098</u>	<u>43,025,337</u>

MEC SET OF BOOKS
 FRC040 - FERC INCOME STATEMENT - YTD
 Current Period: DEC-13

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Currency: USD
 Co=MEC (MIDAMERICAN ENERGY COMPANY), SI=X (ALL SOURCES), BC=GAS

Activity	IOWA	%	ILLINOIS	%	SOUTH DAKOTA	%	NEBRASKA	%	FERC	%	COMMON	%	TOTAL
OPERATING REVENUES													
ELECTRIC REVENUE													
E-RETAIL REVENUE													
E-WHOLESALE SALES													
GAS REVENUE													
G-RETAIL REVENUE													
G-RESID SALES REV:													
480011 G-RESID-BILLED REV	365,766,654.58	78	47,996,347.16	10	51,836,612.89	11	2,663,030.59	1	0.00		0.00		468,262,645.22
480021 G-RESID-UNBILLED REV	1,057,436.52	77	89,691.63	7	228,508.71	17	662.86	0	0.00		0.00		1,376,299.72
480041 G-RESID-BILLED PGA	685,983.29	***	(167,514.57)	648	(415,227.70)	***	(129,107.24)	499	0.00		0.00		(25,866.22)
480042 G-RESID-EE RECVR O/U	(4,506,947.00)	88	(369,692.00)	7	(264,692.00)	5	0.00		0.00		0.00		(5,141,331.00)
TOTAL G-RESID SALES REV	363,003,127.39	78	47,548,832.22	10	51,385,201.90	11	2,534,586.21	1	0.00		0.00		464,471,747.72
G-COMM SALES REV:													
481011 G-COMM-BILLED REV	137,664,149.21	74	17,134,583.04	9	28,774,833.92	16	1,617,848.92	1	0.00		0.00		185,191,415.09
481021 G-COMM-UNBILLED REV	563,930.27	76	45,395.20	6	128,447.62	17	1,702.19	0	0.00		0.00		739,475.28
481041 G-COMM-BILLED PGA	359,561.70	***	(72,141.31)	68	(298,239.80)	279	(95,946.26)	90	0.00		0.00		(106,765.67)
481042 G-COMM-EE RECVR O/U	(1,365,931.00)	99	36,437.00	(3)	(45,465.00)	3	0.00		0.00		0.00		(1,374,959.00)
TOTAL G-COMM SALES REV	137,221,710.18	74	17,144,273.93	9	28,559,576.74	15	1,523,604.85	1	0.00		0.00		184,449,165.70
G-IND SALES REV:													
481211 G-IND-BILLED REV	11,376,857.96	74	1,430,281.09	9	1,531,803.47	10	1,102,165.16	7	0.00		0.00		15,441,107.68
481212 G-IND-TRANSPORT REV	7,041,233.59	77	884,528.19	10	1,182,730.02	13	25,860.23	0	0.00		0.00		9,134,352.03
481221 G-IND-UNBILLED REV	82,285.33	70	6,251.24	5	23,794.24	20	5,370.38	5	0.00		0.00		117,701.19
481241 G-IND-BILLED PGA	5,457.75	(5)	(35,244.90)	33	(2,037.34)	2	(75,650.25)	70	0.00		0.00		(107,474.74)
481242 G-IND-EE RECOVER O/U	(121,735.00)	100	4,289.00	(4)	(4,238.00)	3	0.00		0.00		0.00		(121,684.00)
TOTAL G-IND SALES REV	18,384,099.63	75	2,290,104.62	9	2,732,052.39	11	1,057,745.52	4	0.00		0.00		24,464,002.16
TOTAL G-RETAIL REVENUE	518,608,937.20	77	66,983,210.77	10	82,676,831.03	12	5,115,936.58	1	0.00		0.00		673,384,915.58
G-RESALE REVENUE:													
483111 G-WHOLESALE SALES	86,589,172.31	76	11,044,243.48	10	14,464,858.33	13	1,157,211.47	1	0.00		0.00		113,255,485.59
TOTAL G-RESALE REVENUE	86,589,172.31	76	11,044,243.48	10	14,464,858.33	13	1,157,211.47	1	0.00		0.00		113,255,485.59
G-INTERDEPT SALES REV:													
484011 G-REV-INTERNAL	253,089.45	84	46,716.97	16	0.00		0.00		0.00		0.00		299,806.42
484015 G-REV-INTERDEPT-TRNS	832,023.20	99	7,778.32	1	0.00		0.00		0.00		0.00		839,801.52
484016 G-REV-INTDPT NON REG	39,932.53	77	5,237.62	10	6,472.94	12	529.40	1	0.00		0.00		52,172.49
TOTAL G-INTERDEPT SALES REV	1,125,045.18	94	59,732.91	5	6,472.94	1	529.40	0	0.00		0.00		1,191,780.43
G-FORFEITED DISCOUNT:													
487011 G-FORFEITED DISCOUNT	776,884.66	75	111,111.99	11	137,560.22	13	15,317.91	1	0.00		0.00		1,040,874.78
TOTAL G-FORFEITED DISCOUNT	776,884.66	75	111,111.99	11	137,560.22	13	15,317.91	1	0.00		0.00		1,040,874.78
G-OTHER GAS REVENUE:													

MidAmerican Energy Company
 January 2013 through December 2013
 CSS PGA Recoveries - SOUTH DAKOTA

Revenue Class	Rate Code	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Residential	SVF	\$ 5,870,401.92	\$ 5,502,499.41	\$ 4,722,566.07	\$ 3,802,112.10	\$ 2,380,228.86	\$ 740,429.19	\$ 558,100.35	\$ 438,892.43	\$ 356,813.23	\$ 914,729.14	\$ 1,703,565.48	\$ 4,844,123.40	\$ 31,834,461.58
Commercial	SVF	2,039,748.46	1,866,251.64	1,560,809.44	1,225,301.62	511,405.12	190,974.84	150,706.11	126,132.89	108,274.99	213,990.63	599,096.81	1,604,999.78	10,197,692.53
Commercial	SVI	20,313.25	23,242.31	19,633.11	21,300.52	17,361.60	9,286.29	3,941.08	3,036.28	4,826.90	4,592.63	23,055.69	38,664.10	191,233.76
Commercial	SSS	6,789.59	7,040.09	6,272.08	5,515.75	76,416.62	51,670.19	20,431.55	19,500.01	11,064.80	35,353.04	70,194.74	174,372.82	484,621.28
Commercial	MVF	2,003,139.71	1,746,964.16	1,494,015.51	1,252,104.19	882,844.63	358,600.41	266,819.81	246,065.66	220,450.13	366,989.18	812,728.76	1,583,494.53	11,234,216.68
Commercial	LVI	30,158.95	35,323.40	29,206.71	33,120.66	28,190.43	17,501.35	11,567.58	10,984.71	10,532.61	11,932.48	20,832.81	28,651.74	268,003.43
Industrial	SVF	17,867.47	13,106.17	(29,271.08)	5,125.63	1,429.71	140.72	2,949.91	54.64	79.28	326.71	3,005.96	13,859.56	28,674.68
Industrial	MVF	154,208.03	130,323.32	167,256.79	110,736.03	55,003.92	38,052.25	27,095.80	26,223.94	26,101.56	36,111.09	76,787.00	171,819.92	1,019,919.65
Industrial	SVI	7,785.90	10,551.57	9,335.65	10,517.59	10,398.00	9,143.31	6,453.07	4,629.29	4,397.12	5,126.19	11,014.06	13,315.36	102,667.11
Industrial	LVI	-	-	-	-	-	-	-	-	16.03	36,458.33	15,853.96	-	52,328.32
Industrial	LSS	-	-	-	-	-	-	-	7.70	-	5,037.53	65,992.61	31,265.81	102,303.65
Negative Balancing		89,457.34	80,362.28	76,788.14	102,952.97	108,147.91	104,123.30	73,206.27	79,157.48	77,578.46	93,910.84	158,403.08	138,641.95	1,182,730.02
Exit Fees		-	-	-	-	-	-	-	-	-	-	-	-	-
MMT Swing Service Billing Error		5,604.69	5,095.43	4,772.29	3,398.95	2,009.06	943.76	766.38	769.72	724.33	1,402.16	2,756.29	5,716.79	33,959.85
Grand Total		\$10,245,475.31	\$9,420,959.78	\$8,061,384.71	\$6,572,186.01	\$4,073,435.86	\$1,520,865.61	\$1,122,037.91	\$955,454.75	\$820,859.44	\$1,725,959.95	\$3,565,287.25	\$8,648,925.76	\$6,732,832.34
total recovery totals		\$ 10,245,475.31	\$ 9,420,959.78	\$ 8,061,384.71	\$ 6,572,186.01	\$ 4,073,435.86	\$ 1,520,865.61	\$ 1,122,037.91	\$ 955,454.75	\$ 820,859.44	\$ 1,725,959.95	\$ 3,565,287.25	\$ 8,648,925.76	\$ 6,732,832.34
should be zero		-	-	-	-	-	-	-	-	-	-	-	-	-
Billed		\$ 10,150,413.28	\$ 9,335,502.07	\$ 7,979,824.28	\$ 6,465,834.09	\$ 3,963,278.89	\$ 1,415,798.55	\$ 1,048,065.26	\$ 875,527.55	\$ 742,556.65	\$ 1,630,646.95	\$ 3,404,127.88	\$ 8,504,567.02	\$ 55,516,142.47
Negative Exit		89,457.34	80,362.28	76,788.14	102,952.97	108,147.91	104,123.30	73,206.27	79,157.48	77,578.46	93,910.84	158,403.08	138,641.95	1,182,730.02
MMT Swing Service Billing Error		5,604.69	5,095.43	4,772.29	3,398.95	2,009.06	943.76	766.38	769.72	724.33	1,402.16	2,756.29	5,716.79	33,959.85
		\$ 10,245,475.31	\$ 9,420,959.78	\$ 8,061,384.71	\$ 6,572,186.01	\$ 4,073,435.86	\$ 1,520,865.61	\$ 1,122,037.91	\$ 955,454.75	\$ 820,859.44	\$ 1,725,959.95	\$ 3,565,287.25	\$ 8,648,925.76	\$ 6,732,832.34
Recoveries per PGA Reconciliation		10,245,475.31	9,420,959.78	8,061,384.71	6,572,186.01	4,073,435.86	1,520,865.61	1,122,037.91	955,454.75	820,859.44	1,725,959.95	3,565,287.25	8,648,925.76	56,732,832.34
Difference		-	-	-	-	-	-	-	-	-	-	-	-	-

MidAmerican Energy Company
South Dakota Gas EECR Recoveries
2013

	CURST 401Y	CURST 400Y	Avg Rate
Residential	\$ 1,558,601.64	60,463,098	0.02578
Commercial	\$ 194,296.10	43,025,337	0.00452
Industrial	\$ 12,361.39	2,637,964	0.00469
Company Use	\$ 85.96	19,243	0.00447
Transport	\$ 13,463.20	41,498,034	0.00032
TOTAL	<u>\$ 1,778,808.29</u>	<u>147,643,676</u>	