

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. EL14-XXX**  
**South Dakota Electric Rate Base With Pro Forma Adjustments**  
**Test Year Ending December 31, 2013**  
**(Thousands of Dollars)**

Line	Description	South Dakota Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d) (b) + (c)
1	Plant in Service	\$96,698	\$18,808	\$115,506
2	Accumulated Amort. & Deprec.	37,604	(1,279)	36,325
3	Net Utility Plant (Ln 1 - Ln 2)	59,094	20,087	79,181
4	Additions to Rate Base:			
5	Materials and Supplies	706	0	706
6	Fuel Stocks	1,619	0	1,619
7	Prepayments	216	0	216
8	Cash Working Capital	(19)	0	(19)
9	Advance Tax Collections	(13)	0	(13)
10	Total Additions	2,509	0	2,509
11	Deductions to Rate Base:			
12	Accum. Deferred Income Taxes	14,092	797	14,889
13	Accumulated 3% ITC	0	0	0
14	Customer Advances	21	0	21
15	Customer Deposits	8	0	8
16	Accum. Prov. For Uncollectibles	37	0	37
17	Accum. Prov. Inj. & Damages	41	0	41
18	Misc. Operating Prov.	106	0	106
19	Total Deductions	14,305	797	15,102
20	Pro Forma Rate Base	\$47,298	\$19,290	\$66,588

Column (b)

Line 1 - WP A, Page 2, Line 87, Column (c)  
Line 2 - WP A, Page 4, Line 87, Column (c)  
Line 5 - WP A, Page 6, Line 22, Columns (b) + (d)  
Line 6 - WP A, Page 7, Line 24, Columns (f) + (h) + Page 8, Line 22, Column (b)  
Line 7 - WP A, Page 9, Line 23, Column (f) + Page 10 Line 24, Columns (b) + (c)  
Line 8 - Schedule F-3, Page 1, Line 26  
Line 9 - Schedule F-3, Page 2, Line 5  
Line 12 - WP A, Page 11, Line 16, Column (d) + Page 12, Line 16, Column (d)  
Line 13 - WP A, Page 13, Line 16, Column (d)  
Line 14 - WP A, Page 14, Line 22, Column (b)  
Line 15 - WP A, Page 15, Line 28, Column (b)  
Line 16 - WP A, Page 16, Line 23, Column (b)  
Line 17 - WP A, Page 17, Line 28, Column (b)  
Line 18 - WP A, Page 8, Line 22, Column (c) + Page 17, Line 28, Column (c)

Column (c)

Line 1 - Exhibit MJA 1.1, Schedule 2, Col. (b), Line 8  
Line 2 - Exhibit MJA 1.1, Schedule 2, Col. (b), Line 16

Column (d) - Col. (b) plus Col. (c)