MidAmerican Energy Company Docket No. EL14South Dakota Electric Operating Income Statement Pro Forma Adjustment -Rate Case Expense Test Year Ended December 31, 2013

Line	Description	Total
	(a)	(b)
1. 2.	South Dakota Electric Operating Expenses Other Operation & Maint.	
3.	Rate Case Expense	\$59,800
4.	Federal Income Tax (35%)	(\$20,930)

Source:

Line 3 - Workpaper RRT 21, Line 7 Line 4 - Line 3 multiplied by -35%