

MidAmerican Energy Company
Docket No. EL14-
South Dakota Electric Operating Income Statement
Pro Forma Adjustment - Property Taxes
Test Year Ended December 31, 2013

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Electric Operating Expenses	
2.	Other Taxes	
3.	Property Tax Increase	<u>\$24,403</u>
4.	Federal Income Tax (35%)	<u>(\$8,541)</u>

Source:

Line 3 - Workpaper RRT 5, Page 2, Line 108

Line 4 - Sum of Line 3 plus Line 5 multiplied by -35%