

MidAmerican Energy Company  
Docket No. EL14-  
South Dakota Electric Operating Income Statement  
Pro Forma Adjustment - Depreciation on Rate Base Adjustments  
Test Year Ended December 31, 2013

Line	Description	Total
	(a)	(b)
1.	South Dakota Electric Operating Expenses	
2.	Depreciation	
3.	Depreciation on Rate Base Adjustments	<u>\$188,589</u>
4.	Federal Income Tax (35%)	<u>(\$66,006)</u>

Source:

Line 3 - Workpaper RRT 8, Page 1, Line 10

Line 4 - Line 3 multiplied by -35%