

MIDAMERICAN ENERGY COMPANY
Docket No. NG14-XXX
South Dakota Gas Revenue Requirement
Test Year Ending December 31, 2013
(Thousands of Dollars)

Line No.	Description	South Dakota Gas
	(a)	(b)
1.	Rate Base	82,963
2.	Rate of Return	<u>7.545%</u>
3.	Allowed Return	\$6,259
4.	Adjusted Test Year Operating Income	<u>\$4,417</u>
5.	Change in Operating Income	\$1,843
6.	Income Tax -Effect -	
7.	Federal @ 35%	\$992
8.	Bad Debt Expense @ 0.30%	\$9
9.	Revenue (Excess) Deficiency	\$2,843
10.	Gross Receipts Tax @ .0015	\$4
11.	Total Revenue (Excess) Deficiency	<u><u>\$2,847</u></u>
12.	Test Year Pro Forma Revenue	<u>\$41,123</u>
13.	Revenue Requirement	<u><u>\$43,970</u></u>

Sources:

Line 1 - Exhibit MJA 1.1, Sch. 1, Col.(d), Line 20
Line 2 - Exhibit RRT 1.1, Sch. 25, Line 3, col. (e)
Line 3 - Line 1 multiplied by Line 2
Line 4 - Exhibit__(RRT-1), Sch. 2, col. (d), Line 14
Line 5 - Line 3 minus Line 4
Line 8 - (Line 5 plus line 7) times 0.3%
Line 12 - Exhibit__(RRT-1), Sch. 2, Col. (d), Line 4
Line 13 - Line 11 plus Line 12