

MIDAMERICAN ENERGY COMPANY  
Docket No. NG14-XXX  
South Dakota Gas Operating Income Statement  
Pro Forma Adjustment - Rate Case Expense  
Test Year Ending December 31, 2013

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Rate Case Expense	<u>\$69,800</u>
4.	Federal Income Tax (35%)	<u>(\$24,430)</u>

Source:

Line 3 - Workpaper RRT 11, Page 1, Line 7

Line 4 - Line 3 multiplied by -35%