

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

Line	Description	Total
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Other Operation and Maintenance	
3.	Labor Increase	<u>\$154,263</u>
4.	Other Taxes	
5.	Union Labor Increase	<u>\$13,214</u>
6.	Federal Income Tax (35%)	<u>(\$58,617)</u>

Source:

Line 3 - Workpaper RRT 5, Page 1, Line 29 + line 31

Line 5 - Workpaper RRT 5, Page 1, Line 36

Line 6 - Sum of Line 3 plus Line 5 multiplied by -35%