

**MIDAMERICAN ENERGY COMPANY**  
**Docket No. NG14-XXX**  
**Pro Forma Adjustment - Acquisition Adjustment**  
**Test Year Ending December 31, 2013**

Line	Description (a)	South Dakota Gas (b)	Reference
1	Pro Forma Adjustment: Acquisition Adjustment		
2			
3	<b>Pro Forma Adjustment - Rate Base:</b>		
4			
5	<b>Plant in Service</b>		
6	Acquisition Adjustment @ 50%	-\$4,459,191	Page 2, Line 18 Col (b) times 50%
7			
8	<b>Pro Forma Adjustment Plant in Service</b>	-\$4,459,191	To Exhibit MJA 1.1, Sch 3, Ln 3
9			
10	<b>Accumulated Amortization -</b>		
11	Acquisition Adjustment @ 50%	-\$3,808,607	Page 2, Line 37 times 50%
12			
13	<b>Pro Forma Adjustment - Acc Amortization</b>	-\$3,808,607	To Exhibit MJA 1.1, Sch 3, Ln 6
14			
15	Deductions to RateBase		
16	Accum. Deferred Income Taxes	-\$227,705	Page 2, Line 39 Col (c) times 50% To Exhibit MJA 1.1, Sch 3, Ln 9

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<u>Line</u>	<u>Month</u> (a)	<u>Amount</u> (b)	<u>Accumulated Federal Deferred Taxes</u> (c)
1	Plant in Service - Account 114204		
2			
3	January	8,918,380.75	
4	February	8,918,380.75	
5	March	8,918,380.75	
6	April	8,918,380.75	
7	May	8,918,380.75	
8	June	8,918,380.75	
9	July	8,918,380.75	
10	August	8,918,380.75	
11	September	8,918,380.75	
12	October	8,918,380.75	
13	November	8,918,380.75	
14	December	8,918,380.75	
15			
16	Twelve Month Total	107,020,569.00	
17			
18	Twelve Month Average	8,918,381	To Exhibit MJA 1.1 WP A, Pg 1, Line 4, Column b
19			
20	Accumulated Amortization - Account 115204		
21			
22	January	7,441,554.00	516,889.36
23	February	7,473,492.00	505,711.06
24	March	7,505,430.00	494,532.76
25	April	7,537,368.00	483,354.46
26	May	7,569,306.00	472,176.16
27	June	7,601,244.00	460,997.86
28	July	7,633,182.00	449,819.56
29	August	7,665,120.00	438,641.26
30	September	7,697,058.00	427,462.96
31	October	7,728,996.00	416,284.66
32	November	7,760,934.00	405,106.36
33	December	7,792,872.00	393,928.06
34			
35	Twelve Month Total	91,406,556.00	5,464,904.52
36			
37	Twelve Month Average Acct 114	7,617,213.00	To Exhibit MJA 1.1 WP A, Pg 2, Line 4, Column b
38			
39	Twelve Month Average, Acc Deferred Taxes		455,409.00

Source: SEC001 Trial Balance Report

Column (c) is the Net Acquisition Adjustment times the Federal Income Tax Rate of 35.0%