

MidAmerican Energy Company  
 Docket No. EL-14-  
 South Dakota Electric Operating Income Statement  
 Pro-Forma Adjustment - Out of Period Income Tax Adjustments  
 Test Year Ended December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
Tax reserve adjustments booked in 2013 pertaining to periods other than 2013:			
1.	Current FEDERAL	363,055	WP RRT 20 Page 2
2.	Current STATE	-	WP RRT 20 Page 2
3.			
4.	Deferred FEDERAL	(240,767)	WP RRT 20 Page 2
5.	Deferred STATE	-	WP RRT 20 Page 2
6.			
7.		<u>122,288</u>	Sum lines 1 through 5
8.			
9.	<b>Pro Forma Adjustment</b>		
10.	<b>Decrease current federal income tax expense</b>	<b>(363,055)</b>	To Schedule 20
11.			
12.	<b>Increase deferred income tax expense</b>	<b>240,767</b>	To Schedule 20

**MidAmerican Energy Company**  
 December 31, 2013  
 Income Tax Adjustments  
 SD Electric

	A	B	C	D	
	<i>B+C+D</i>	B2T			
	Total	2012 Provision to Return True up	Int Income on Audit Receivable	Other True Up	<i>do not proforma out</i> OPEB
FEDERAL-CURRENT	363,055	371,404	(8,349)		
FEDERAL-DEFERRED (Debit)	195,313	195,034		279	2,252
FEDERAL-DEFERRED (Credit)	(436,080)	(436,080)			
<b>TOTAL FEDERAL</b>	<u>122,288</u>	<u>130,358</u>	<u>(8,349)</u>	<u>279</u>	<u>2,252</u>
STATE-CURRENT	-				
STATE-DEFERRED (Debit)	106,474	106,474			
STATE-DEFERRED (Credit)	(106,474)	(106,474)			
<b>TOTAL STATE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FEDERAL &amp; STATE</b>	<u><u>122,288</u></u>	<u><u>130,358</u></u>	<u><u>(8,349)</u></u>	<u><u>279</u></u>	<u><u>2,252</u></u>