

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

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Expenses	
2.	Depreciation	
3.	Acquisition Adjustment	<u>(\$191,628)</u>
4.	Federal Income Tax (35%)	<u>\$67,070</u>

Source:

Line 3 - Workpaper RRT 10, Page 1 Line 7

Line 4 - Line 3 multiplied by -35%