

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

<u>Line</u>	<u>Description</u>	<u>Total</u>
	(a)	(b)
1.	South Dakota Gas Operating Revenues	
2.	Other Operating Revenues	
3.	Forfeited Discounts	<u>(\$137,560)</u>
4.	Federal Income Tax (35%)	<u>(\$48,146)</u>

Source:

Line 3 - Workpaper RRT 12, Page 1, Line 5

Line 4 - Line 3 multiplied by 35%