

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

| <u>Line</u> | <u>Description</u> | <u>Total</u> |
|-------------|-------------------------------------|--------------------|
| | (a) | (b) |
| 1. | South Dakota Gas Operating Expenses | |
| 2. | Other Operation and Maintenance | |
| 3. | Retirement Plan Costs | <u>(\$110,586)</u> |
| 4. | Federal Income Tax (35%) | <u>\$38,705</u> |

Source:

Line 3 - Workpaper RRT 7, Page 1, Line 16

Line 4 - Line 3 multiplied by -35%