

MidAmerican Energy Company
 Docket No. NG14-XXX
 South Dakota Gas Operating Income Statement
 Pro-Forma Adjustment - Rate Case Expense
 Test Year Ending December 31, 2013

Line	Description (a)	Amount (b)	Reference (c)
1.	Estimated rate case costs	\$ 349,000	Exhibit DLK 1.1 Schedule C
2.	Amortization period (years)	5	
3.	Amortized cost	\$ 69,800	Line 1 / line 2
4.	Test year rate case expense	\$ -	
5.	Difference	\$ 69,800	Line 3 minus line 4
6.	Pro Forma Adjustment		
7.	Increase O&M Expense	\$ 69,800	To Exh. RRT 1.1, Schedule 21