

MidAmerican Energy Company
 Docket No. NG-14-XXX
 South Dakota Gas Operating Income Statement
 Pro-Forma Adjustment - Out of Period Income Tax Adjustments
 Test Year Ending 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	(145,506)	WP RRT 17 Page 2
2.	Current STATE	-	WP RRT 17 Page 2
3.			
4.	Deferred FEDERAL	36,860	WP RRT 17 Page 2
5.	Deferred STATE	-	WP RRT 17 Page 2
6.			
7.		<u>(108,646)</u>	Sum lines 1 through 5
8.			
9.	Pro Forma Adjustment		
10.	Increase current federal income tax expense	145,506	To Exh. RRT 1.1, Schedule 17
11.			
12.	Decrease deferred income tax expense	(36,860)	To Exh. RRT 1.1, Schedule 17

MidAmerican Energy Company
 December 31, 2013
 Income Tax Adjustments
 SD Gas

	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	(145,506)	(125,974)	(19,532)		
FEDERAL-DEFERRED (Debit)	319,638	317,303		2,335	14,865
FEDERAL-DEFERRED (Credit)	(282,779)	(282,779)			
TOTAL FEDERAL	<u>(108,646)</u>	<u>(91,449)</u>	<u>(19,532)</u>	<u>2,335</u>	<u>14,865</u>
STATE-CURRENT	-				
STATE-DEFERRED (Debit)	83,615	83,615			
STATE-DEFERRED (Credit)	(83,615)	(83,615)			
TOTAL STATE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FEDERAL & STATE	<u><u>(108,646)</u></u>	<u><u>(91,449)</u></u>	<u><u>(19,532)</u></u>	<u><u>2,335</u></u>	<u><u>14,865</u></u>