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Suzan M. Stewart  
Managing Senior Attorney

November 8, 2011

**Via eFiling**

Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426

Re: Docket No. EC11-123-000  
Notice of Consummation and Final Journal Entries

Dear Ms. Bose:

In its Order issued in the above docket dated November 1, 2011, the Commission required MidAmerican Energy Company ("MidAmerican") to notify the Commission within 10 days of consummation of the acquisition of the jurisdictional facilities described in the application and to submit final accounting entries within six months.

The purpose of this letter is to provide notification to the Commission that MidAmerican acquired from the City of Pella, an additional undivided ownership interest in the transmission facilities associated with the Walter Scott, Jr. Energy Center Unit 4 on November 1, 2011. Also, enclosed are the final accounting entries.

MidAmerican has provided a copy of this filing to the Iowa Utilities Board, the Office of Consumer Advocate, the Illinois Commerce Commission, the South Dakota Public Utilities Commission, and the City of Pella, Iowa.

Sincerely,

*/s/ Suzan M. Stewart*

Suzan M. Stewart  
Managing Senior Attorney

cc: City of Pella, Iowa  
Iowa Utilities Board  
Illinois Commerce Commission  
South Dakota Public Utilities Commission  
Office of Consumer Advocate

**MidAmerican Energy Company**  
**Docket No. EC11-123-000**  
**Final Journal Entries**

Journal Entry	Account	Description	Debits	Credits
1)	102	Electric Plant Purchased or Sold	1,928,780.00	
	131	Cash		1,928,780.00

*To record the 83.86% purchase of Pella Municipal Power 1.33% ownership interest in the 345kV WSEC - Grimes line in accordance with CFR 18 Part 101, Electric Plant Instruction 5 A.*

2)	101	Electric Plant in Service	1,854,429.01	
	108	Accumulated Provision for Depreciation		288,483.36
	114	Electric Plant Acquisition Adjustment	362,834.35	
	102	Electric Plant Purchased or Sold		1,928,780.00

*To record the estimated original cost of the asset in accordance with CFR 18 Part 101 Electric Plant Instruction 5B(1), estimated accumulated depreciation in accordance with CFR 18 Part 101 Electric Plant Instruction 5B(2), and the remaining amount in account 102 to electric plant acquisition adjustments in accordance with CFR 18 Part 101 Electric Plant Instruction 5B(4).*

3)	425	Electric Plant in Service	6,977.58	
	115	Accumulated Provision for Depreciation		6,977.58

*To record the amortization of electric plant acquisition adjustment over the remaining life of the transmission properties (annual amount shown).*

**Note-**

MidAmerican Energy will account for the transaction in accordance with FERC Electric Plant Instruction No. 5 and Account 102, Electric Plant Purchased or Sold, of the Uniform System of Accounts and file the proposed journal entries with the Commission to clear account 102 within the required six months from the date of acquisition.