## STATE OF SOUTH DAKOTA BEFORE THE PUBLIC UTILITIES COMMISSION

MIDAMERICAN ENERGY COMPANY )	)	DOCKET NOS.	EL14
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## PETITION FOR EXTENSION OF TEST PERIOD

**COMES NOW,** MidAmerican Energy Company ("MidAmerican"), and for its Petition to the South Dakota Public Utilities Commission ("Commission") for Extension of Test Period, submits as follows:

- 1. MidAmerican proposes to file natural gas and electric general rate cases in early August 2014. Its natural gas and electric rates currently in effect were determined by orders of the Commission issued August 26, 2004 and November 19, 1995, respectively. MidAmerican proposes to base its requests on a 2013 calendar year.
- 2. Commission regulation 20:10:13:44 requires the use of a test period consisting of 12 months of actual experience ending no earlier than 6 months before the date of filing unless good cause for extension is shown.
- 3. MidAmerican requests authorization to use a calendar year 2013 test period as the basis for its proposed rates. At the time the filings are made in early August, approximately seven months will have transpired since the close of the test period. MidAmerican believes the 2013 test period, with appropriate pro forma adjustments, will reflect its cost of service and provide an accurate view of its financial results.
- 4. The following reasons for using a calendar year 2013 test period constitute good cause supporting its use:

(a) An August 2014 filing date is approximately one month beyond June 30,

2014. The short difference ensures that costs, revenues and expenses will not have substantially

changed so as to make the calendar 2013 test period unrepresentative.

(b) The 2013 calendar year test period consisting of 12 months actual

experience and adjusted for known and measurable changes will accurately reflect

MidAmerican's rate base and cost of service.

(c) MidAmerican maintains its books and records on a calendar-year basis.

Required regulatory reports, such as the FERC Forms 1 and 2, are published on a calendar year

basis. Verification by Staff and other parties of data will be more accurate and less time-

consuming when these audited and attested reports can be used as source documents.

(d) Use of a non-calendar test period could increase rate case costs if

additional non-standard documents must be prepared.

WHEREFORE, MidAmerican Energy Company respectfully requests the South Dakota

Public Utilities Commission find good cause exists under ARSD 20:10:13:44 to permit use of a

2013 adjusted test period for its proposed August 2014 gas and electric general rate filings for

the reasons as provided herein.

Dated this 3<sup>rd</sup> day of April, 2014.

Respectfully submitted,

MIDAMERICAN ENERGY COMPANY

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