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December 27, 2016

Via Electronic Filing

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: Docket No. EL-14-072
Compliance Filing – Electric Depreciation Study

Dear Ms. Van Gerpen:

On June 3, 2015, MidAmerican Energy Company (“MidAmerican”) filed a Joint Motion for Approval of Settlement Stipulation in Docket No. EL14-072, and the South Dakota Public Utilities Commission (“Commission”) approved the Joint Motion for Approval of Settlement Stipulation on June 17, 2015. As part of the Settlement Stipulation, MidAmerican is required to advise Staff and the Commission of the results of any depreciation study conducted of its electric plant. *See* Electric Settlement Stipulation, Section III., paragraph 8.

With this filing, MidAmerican advises Staff and the Commission the results of MidAmerican’s 2015 Depreciation Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2015. Enclosed for filing pursuant to Commission Order and the Settlement Stipulation, please find the 2015 Depreciation Study – Calculated Annual Depreciation Accruals Related to Electric Plant As of December 31, 2015 conducted by Gannett Fleming Valuation and Rate Consultants, LLC.

Please contact me at 515-252-6762, if there are any questions regarding the filing.

Sincerely,

/s/ *Benjamin M. Clark*

Benjamin M. Clark

Enclosure