



MidAmerican Energy Company  
106 East Second Street  
P.O. Box 4350  
Davenport, Iowa 52808  
(563) 333-8006 Telephone  
(563) 333-8021 Fax  
E-mail: jsmoore@midamerican.com  
Jennifer S. Moore  
Senior Attorney

February 15, 2011

By Electronic Filing

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

Re: MidAmerican Energy Company's 2010 Annual Report and 2010 Reconciliation for the Energy Cost Recovery Factor  
Docket Nos. EL07-015; GE10-001

Dear Ms. Van Gerpen:

Pursuant to the Commission's order in Docket No. EL07-15, MidAmerican submits for electronic filing, its 2010 Energy Efficiency Annual report and the reconciliation for the 2010 Energy Cost Recovery Factor from January 1, 2010, through December 31, 2010. Additionally, MidAmerican is submitting its 2011 Energy Efficiency Plan Update.

The filing includes the following attachments:

Exhibit A - 2010 Annual Report and Exhibits A-D  
Exhibit B - 2011 Energy Efficiency Plan Update and Exhibit A  
Exhibit C - Reconciliation and Revised Factor Calculation - Gas and Electric

In addition, the attached electric and gas tariff sheets, including a redlined version, are being transmitted to you for filing.

South Dakota Electric Tariff  
Section No. 3:

2<sup>nd</sup> Revised Sheet No. C-3a

Canceling 1<sup>st</sup> Revised Sheet No. C-3a

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South Dakota Gas Tariff  
Section No. III:

3<sup>rd</sup> Revised Sheet No. 9

Canceling 2<sup>nd</sup> Revised Sheet No. 9

The referenced tariff sheets entitled Electric Energy Efficiency Cost Recovery and Gas Energy Efficiency Cost Recovery are being revised to reflect the factors shown on Exhibit C.

MidAmerican requests an effective date of April 4, 2011, for the revised tariff sheets.

MidAmerican respectfully requests an expedited review by the Commission for approval of the 2011 programs and the Energy Efficiency Cost Recovery Rider for 2011 which includes the 2010 reconciliation amounts, 2010 Performance Incentive, and 2011 Budget amounts.

Sincerely,

/s/ Jennifer S. Moore

Attachments