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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSIONMidAmerican Energy Company
401 Douglas Street
P. O. Box 778
Sioux City, Iowa 51102
712.277.7500 Telephone

Mr. William Bullard Jr, Executive Director
South Dakota Public Utilities Commission
500 East Capitol
Pierre, South Dakota 57501

September 5, 2000

**Subject: Docket No. NG98-006: NNG Kansas Ad Valorem Tax Refund
Refund Plan for 2000 Distribution of Kansas Ad Valorem Tax Refund**

Dear Sir:

In Docket No. NG98-006, the South Dakota Public Utilities Commission (Commission) granted MidAmerican Energy Company's (MidAmerican) request to defer the Kansas ad valorem tax refund until MidAmerican determines whether the amount constitutes a final refund or for a maximum of one year. On August 9, 2000, the Commission granted MidAmerican request to defer the refund for another year or until MidAmerican determines that the amount received constitutes a final refund.

MidAmerican commented at the Commission meeting on August 9, 2000, that the Company intended to file a refund plan for Commission approval. MidAmerican plans to refund to sales and transportation customers. The following explains the refund method MidAmerican proposes:

A) Sales Customers:

The refund to the sales customers would be based on their 1999 sales volumes. The refund to the sales customers would be made through the annual 2000 Gas Cost PGA Reconciliation (gas cost true-up account) to reduce the under collection balance of gas costs as of August 31, 2000. This method reduces the PGA under collection balance and any over/under balance would be included in the reconciliation billing factor and spread over the next ten-month PGA reconciliation period of November 1, 2000 through August 31, 2001.

B) Transportation Customers:

The refund to the transportation customers would be based on their 1999 throughput volumes and the refund would be made by check during November 2000. MidAmerican sales customers paid the Kansas ad valorem taxes during the 1983-1988 period, which was the period when large customers were switching from sales to transportation service. MidAmerican recommends the current transportation customers share in this refund since they were former sales customers and would have paid for these taxes during the 1983-1988 refund period.

C) Ongoing FERC Settlement Process- Potential Return of Refund to Northern Pipeline:
The Kansas ad valorem tax refunds were issued in a proceeding that has not been finalized by FERC or in the courts. There is the possibility that the refunds including interest might have to be refunded in whole or part by MidAmerican back to Northern Natural Gas Pipeline (Northern). Due to this uncertainty, MidAmerican requests the Commission allow MidAmerican to recover any over refunded amounts plus interest from the sales and transport customers. MidAmerican proposes to recover any over refund amounts from the sales customers as a charge to the annual Gas Cost PGA reconciliation (gas cost true-up account). The method to recover any over refund amounts from the transportation customers would be through a written notification to each customer of the amount over refunded and a request for direct payment or through a billing adjustment to their monthly transportation bill. MidAmerican would notify the Commission by filing an updated refund plan reflecting the over refunded amounts to be collected from the sales and transportation customers and the request for approval to recover these over refunded amounts.

MidAmerican respectfully requests the Commission to specifically state in its order that MidAmerican is allowed to recover any over refunded amounts.

D) Northwestern Public Service PUC Docket NG98-004: Kansas Ad Valorem Refund Plan:
On June 30, 1998, the Commission approved NWPS plan to net the Kansas ad valorem tax refund dollars against the current true-up balance in July 1998 PGA. In this proceeding, the SDPUC staff requested additional information based on NWPS refund plan.

Per the SD PUC Staff, "First Data Request" dated May 26, 1998, the data request, part e: "In the event Northwestern has to return the refund to Northern Natural Gas, provide details on how Northwestern proposes to do this. "

Northwestern's Response to part e: "If amounts are owed back to Northern, Northern will bill its customer for such amounts. Northwestern would propose to charge the gas cost true-up account for any such amount. The South Dakota PUC would be notified of any such adjustment, if required."

MidAmerican supports Northwestern's method of recovery and is consistent with MidAmerican's proposed Kansas ad valorem refund plan.

Attached are refund schedules and supporting documentation for this refund filing. Enclosed are the original and ten copies of this filing plus an extra copy to be file-stamped and returned in the stamped envelope.

Thank you for your consideration of this application. If you have any questions, please contact me at 712-277-7611.

Sincerely,



Gene Harrison
Pricing Analyst

MidAmerican Energy Company
 NNG AdValorem Tax Refund 1984 thru 1989
 Refund Summary as of October 31, 2000
 South Dakota Jurisdiction

Line No.	(a) Year	(c) MidAmerican				(g) Total	
		Iowa	Nebraska	So Dakota	Minnesota		
1	Summary	1984	\$ 377,933	\$ 5,410	\$ 10,994	\$ 49,730	\$ 444,067
2							
3		1985	168,151	2,414	5,091	23,981	199,637
4							
5		1986	2,177,525	35,712	67,977	378,240	2,659,454
6							
7		1987	1,000,381	7,839	18,488	170,402	1,197,110
8							
9		1988	29,528	370	680	5,057	35,635
10							
11		1989	124,733	2,034	3,897	26,506	157,170
12							
13	Total MidAmerican Amt		\$ 3,878,251	\$ 53,779	\$ 107,127	\$ 653,916	\$ 4,693,073
14							
15							
16	NNG Refund Amount:						
17	Total MidAmerican Amt	Line 13 Col (e)			NNG Amt.	Interest Amount	Total
18	Total Minnegasco Amt.	Per Minnegasco			\$ 107,127	as of 10/31/00	So Dakota
19	Total South Dakota Amt.				\$ 581,599	\$ -	\$ -
20					\$ 688,726	\$ 189,048	\$ 877,774
21							
22							
23	PGA Customers:				1999 Volumes		Refund
24	PGA #1 Customers				Therms	Allocation %	Amount
25	PGA #3 Customers				75,913,617		
26	Total PGA Customers				6,400,701		
27	Transport Customers:				82,314,318	76.3763%	\$ 670,412
28	Total Refund Amount				25,460,333	23.6237%	207,362
29					107,774,651	100.0000%	\$ 877,774
30	Refund Factors:						
31	Total PGA Customers				Amount of Refund	Sales Volume	Refund Factor
32	Total NNG Transport Customers				\$ 670,412	82,314,318	\$ 0.00814453
33					\$ 207,362	25,460,333	\$ 0.00814453
34	Amount of Refund per Customer Classification:						
35	PGA #1 Customers				1999 Volumes	Refund Factor	Refund Amount
36	PGA #3 Customers				75,913,617	\$ 0.00814453	\$ 618,281
37	Total PGA Customers				6,400,701	\$ 0.00814453	52,131
38	Transport Customers				82,314,318		\$ 670,412
39	Total Refund Amount				25,460,333	\$ 0.00814453	207,362
40					107,774,651		\$ 877,774
41	1999 Average Refund Per Customer:						
42	Residential Customer				Avg. Usage		Annual Amt.
43	Commercial Customer				844	\$ 0.00814453	\$ 6.87
44					4,433	\$ 0.00814453	\$ 36.10

MidAmerican Energy Company
 NNG AdValorem Tax Refund 1984 thru 1989
 Refund Summary as of October 31, 2000
 South Dakota Jurisdiction

Line No.	(a) Year	(b)	(c) MidAmerican				(g) Total
			Iowa	Nebraska	So Dakota	Minnesota	
1	Total MidAmerican Amt	\$ 3,878,251	\$ 53,779	\$ 107,127	\$ 653,916	\$ 4,693,073	
2	Total Minnegasco Amt.			581,599			
3							
4	Total NNG South Dakota			\$ 688,726			
5	MidAmerican Interest			189,048			
6							
7	Total South Dakota			\$ 877,774			
8							
9							
10							
11	Refund Amounts:	NNG Refund	MidAm. Interest	NNG Refund Amount	Interest Amount as of 10/31/00	Total Refund	
12	Detail Attached: Page 1	Line 5	Line 16	\$ 88,091	\$ 24,457	\$ 112,548	
13	Detail Attached: Page 1	Line 24	Line 35	13,219	3,392	16,611	
14	Detail Attached: Page 2	Line 5	Line 16	4,859	1,056	5,915	
15	Detail Attached: Page 2	Line 24	Line 35	958	140	1,098	
16	Detail Attached: Page 3	Line 5	Line 16	512,136	142,180	654,316	
17	Detail Attached: Page 3	Line 24	Line 35	69,463	17,823	87,286	
18							
19	Total South Dakota Refund			\$ 688,726	\$ 189,048	\$ 877,774	
20							
21	Interest Rates based on the Following:						
22	Docket No. NG95-006 (Rate of Return)				9.429%		
23	Docket No. NG98-011 (Effective May 1, 1999)				8.610%		
24							
25							
26	PGA Under Collection Balances:			Under Collection As of Aug 31, 2000	Kansas Ad Val Refund Amt.	Under Collection As of Aug 31, 2000	
27	PGA #1 Customers			\$ (1,797,275)	\$ 618,281	\$ (1,178,994)	
28	PGA #3 Customers			\$ (238,359)	\$ 52,131	\$ (186,228)	
29	Total Projected PGA Under Collection			\$ (2,035,634)	\$ 670,412	\$ (1,365,222)	
30							
31							
32							
33							
34	Total Amount of Refund:						
35	PGA Customers			\$ 670,412			
36	Transport Customers			207,362			
37							
38	Total Refund Amount			\$ 877,774			
39							
40							
41							
42							
43							
44							

MidAmerican Energy Company
 NNG AdValorem Tax Refund 1984 thru 1989
 Refund Summary - South Dakota

Line No.	(a)	(b)	(c)	(d)	(e)
1	Northern Natural Refund - January 1998:				
2					
3	Interest Calculation:				
4				2000	
5		1998	1999	1/30/00 - 4/30/00	5/1/00 - 10/31/00
5	Refund Amount	\$ 88,091	\$ 96,398	\$ 105,487	\$ 105,487
6	Interest Rate	0.09429	0.09429	0.09429	0.08610
7	Annual Amount	\$ 8,306	\$ 9,089	\$ 9,946	\$ 9,082
8	Interest Amounts:				
9	Next Years Balance	\$ 96,398	\$ 105,487		
10	2000:				
	Per Day			\$ 27.25	\$ 24.88
	# Days			92	183
12	1998/1-30-98/1-29-99	\$ 8,306			
13	1999/1-30-99/1-29-00	\$ 9,089			
14	2000 Interest to 10-31-00	\$ 7,061		\$ 2,507	\$ 4,554
15					
16	Total Interest	\$ 24,456			
17	Total Refund Amount	\$ 112,548			
18					
19					
20	Northern Natural Refund - April 1998:				
21					
22	Interest Calculation:				
23				2000	
24		1998	1999	4/07/00 - 4/30/00	5/1/00 - 10/31/00
24	Refund Amount	\$ 13,219	\$ 14,465	\$ 15,829	\$ 15,829
25	Interest Rate	0.09429	0.09429	0.09429	0.08610
26	Annual Amount	\$ 1,246	\$ 1,364	\$ 1,493	\$ 1,363
27	Interest Amounts:				
28	Next Years Balance	\$ 14,465	\$ 15,829		
29	2000:				
	Per Day			\$ 4.09	\$ 3.73
	# Days			24	183
31	1998/4-07-98/4-06-99	\$ 1,246			
32	1999/4-07-99/4-06-00	\$ 1,364			
33	2000 Interest to 10-31-00	\$ 781		\$ 98	\$ 683
34					
35	Total Interest	\$ 3,392			
36	Total Refund Amount	\$ 16,611			
37					
38					
39					
40					

MidAmerican Energy Company
 NNG AdValorem Tax Refund 1984 thru 1989
 Refund Summary - South Dakota

Line No.	(a)	(b)	(c)	(d)	(e)
1	Northern Natural Refund - August 1998:				
2					
3	Interest Calculation:				
4		1999			
		1998	8/14/99 - 4/30/00	5/1/00 - 8/13/00	2000
5	Refund Amount	\$ 4,859	\$ 5,317	\$ 5,317	\$ 5,807
6	Interest Rate	0.09429	0.09429	0.08610	0.0861
7	Annual Amount	\$ 458	\$ 501	\$ 458	\$ 500
8	Interest Amounts:				
9	Next Years Balance	\$ 5,317		\$ 5,807	
10	2000:	Per Day	\$ 1.37	\$ 1.25	\$ 1.37
11		# Days	261	105	79
12	1998/8-14-98/8-13-99	\$ 458			
13	1999/8-14-99/8-13-00	\$ 490	\$ 358	\$ 132	
14	2000 Interest to 10-31-00	\$ 108			\$ 108
15					
16	Total Interest	\$ 1,056			
17	Total Refund Amount	\$ 5,915			
18					
19					
20	Northern Natural Refund - April 1999:				
21					
22					
23	Interest Calculation:				
		1999	2000		
			4/14/00 - 4/30/00	5/1/00 - 11/15/00	
24	Refund Amount	\$ 958	\$ 1,048	\$ 1,048	
25	Interest Rate	0.09429	0.09429	0.08610	
26	Annual Amount	\$ 90	\$ 99	\$ 90	
27	Interest Amounts:				
28	Next Years Balance	\$ 1,048			
29	2000:	Per Day	\$ 0.27	\$ 0.25	
30		# Days	17	183	
31	1999/4-14-99/4-13-00	\$ 90			
32	2000 Interest to 10-31-00	\$ 50	\$ 5	\$ 45	
33					
34	Total Interest	\$ 140			
35	Total Refund Amount	\$ 1,098			
36					
37					
38					
39					
40					

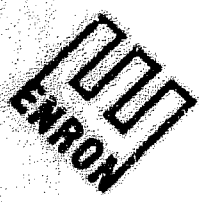
MidAmerican Energy Company
 NNG AdValorem Tax Refund 1984 thru 1989
 Refund Summary - South Dakota

Line No.	(a)	(b)	(c)	(d)	(e)
1	Northern Natural Refund - January 1998 to Minnegasco (South Dakota portion) :				
2					
3	Interest Calculation:				
4		1998	1999	2000	
5	Refund Amount	\$ 512,136	\$ 560,425	\$ 613,268	\$ 613,268
6	Interest Rate	0.09429	0.09429	0.09429	0.08610
7	Annual Amount	\$ 48,289	\$ 52,843	\$ 57,825	\$ 52,802
8	Interest Amounts:				
9	Next Years Balance	\$ 560,425	\$ 613,268		
10	2000:			\$ 158.42	\$ 144.66
11	Per Day				
11	# Days			92	183
12	1998/1-30-98/1-29-99	\$ 48,289			
13	1999/1-30-99/1-29-00	\$ 52,843			
14	2000 Interest to 10-31-00	\$ 41,049		\$ 14,575	\$ 26,474
15					
16	Total Interest	\$ 142,180			
17	Total Refund Amount	\$ 654,316			
18					
19					
20	Northern Natural Refund - April 1998 to Minnegasco (South Dakota portion) :				
21					
22	Interest Calculation:				
23		1998	1999	2000	
24	Refund Amount	\$ 69,463	\$ 76,013	\$ 83,180	\$ 83,180
25	Interest Rate	0.09429	0.09429	0.09429	0.08610
26	Annual Amount	\$ 6,550	\$ 7,167	\$ 7,843	\$ 7,162
27	Interest Amounts:				
28	Next Years Balance	\$ 76,013	\$ 83,180		
29	2000:			\$ 21.49	\$ 19.62
30	Per Day				
30	# Days			24	183
31	1998/4-07-98/4-06-99	\$ 6,550			
32	1999/4-07-99/4-06-00	\$ 7,167			
33	2000 Interest to 10-31-00	\$ 4,106		\$ 516	\$ 3,591
34					
35	Total Interest	\$ 17,823			
36	Total Refund Amount	\$ 87,286			
37					
38					

MidAmerican Energy Company
 NNG Kansas Ad Valorem Tax Refund Received in 1998/1999
 Form Docket Nos. RP97-369-000, et al, Issued September 10, 1997
 Distribution of Kansas Ad Valorem Tax Refunds for MidAmerican Energy

NNG Refunds
 Detail Attached:
 NNG Refund Letters/ Checks

Line No	Refund Amount	(1) 1984	(2) 1985	(3) 1986	(4) 1987	(5) 1988	(6) 1989	(7) Total
1	Iowa Public Service	\$ 131,574.86	\$ 1,596.84	\$ 1,425,697.26	\$ 934,389.44	\$ 8,299.26	\$ -	\$ 2,501,557.66
2	Iowa Gas Company	75,575.93	1,470.22	610,697.16	0.00	0.00	0.00	687,743.31
3	Iowa Illinois	27,568.66	328.79	215,044.78	64,520.79	620.01	0.00	308,083.03
4	North Central	45,073.53	570.58	256,575.26	0.00	0.00	0.00	302,219.37
5	Iowa Power	54,929.84	0.00	0.00	0.00	0.00	0.00	54,929.84
6		0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Total Refund (1-29-95)	\$ 334,722.82	\$ 3,966.43	\$ 2,508,014.46	\$ 998,910.23	\$ 8,919.27	\$ -	\$ 3,854,533.21
8								
9	Refund Amount							
10	Iowa Public Service	\$ 19,592.95	\$ 27,816.89	\$ 77,579.12	\$ 171,532.92	\$ 258.06	\$ 149,460.16	\$ 446,240.10
11	Iowa Gas Company	11,254.09	25,611.16	33,231.00	0.00	0.00	0.00	70,098.25
12	Iowa Illinois	4,105.28	5,727.44	11,701.63	11,844.57	19.28	7,710.16	41,108.36
13	North Central	6,711.95	9,939.52	13,961.50	0.00	0.00	0.00	30,612.97
14	Iowa Power	8,179.66	0.00	0.00	0.00	0.00	0.00	8,179.66
15		0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Refund (4-04-98)	\$ 49,843.93	\$ 69,095.01	\$ 136,473.25	\$ 183,377.49	\$ 277.34	\$ 157,170.32	\$ 596,237.34
17								
18	Refund Amount							
19	Iowa Public Service	\$ 17,476.99	\$ 49,812.59	\$ 7,143.74	\$ 1,236.51	\$ 12,718.46	\$ -	\$ 88,388.29
20	Iowa Gas Company	10,038.70	45,862.71	3,060.02	0.00	0.00	0.00	58,961.43
21	Iowa Illinois	3,661.92	10,256.30	1,077.52	85.38	950.18	0.00	16,031.30
22	North Central	5,987.08	17,799.01	1,285.62	0.00	0.00	0.00	25,071.71
23	Iowa Power	7,296.29	0.00	0.00	0.00	0.00	0.00	7,296.29
24		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Total Refund (8-14-98)	\$ 44,460.98	\$ 123,730.61	\$ 12,566.90	\$ 1,321.89	\$ 13,668.64	\$ -	\$ 195,749.02
26								
27								
28	Refund Amount							
29	Iowa Public Service	\$ 5,911.83	\$ 1,145.37	\$ 1,363.67	\$ 12,628.14	\$ 11,881.82	\$ -	\$ 32,930.83
30	Iowa Gas Company	3,395.73	1,054.55	584.12	0.00	0.00	0.00	5,034.40
31	Iowa Illinois	1,238.70	235.83	205.69	871.99	887.66	0.00	3,439.87
32	North Central	2,025.21	409.26	245.42	0.00	0.00	0.00	2,679.89
33	Iowa Power	2,468.08	0.00	0.00	0.00	0.00	0.00	2,468.08
34		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Total Refund (4-15-99)	\$ 15,039.55	\$ 2,845.01	\$ 2,398.90	\$ 13,500.13	\$ 12,769.48	\$ -	\$ 46,553.07
36								
37								
38	Total Amount of Refunds	1984	1985	1986	1987	1988	1989	Total
39	Iowa Public Service	\$ 174,556.63	\$ 80,371.69	\$ 1,511,783.79	\$ 1,119,787.01	\$ 33,157.60	\$ 149,460.16	\$ 3,069,116.88
40	Iowa Gas Company	100,264.45	73,998.64	647,572.30	0.00	0.00	0.00	821,835.39
41	Iowa Illinois	36,574.56	16,548.36	228,029.62	77,322.73	2,477.13	7,710.16	368,662.56
42	North Central	59,797.77	28,718.37	272,067.80	0.00	0.00	0.00	360,583.94
43	Iowa Power	72,873.87	0.00	0.00	0.00	0.00	0.00	72,873.87
44		0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	Total Amount of Refunds	\$ 444,067.28	\$ 199,637.06	\$ 2,659,453.51	\$ 1,197,109.74	\$ 35,634.73	\$ 157,170.32	\$ 4,693,072.64
46								



Northern Natural Gas
 Company
 P. Box 3330
 Tulsa, NE 68103-0330
 (202) 398-7200

January 29, 1998

Re: Northern Natural Gas Company
Distribution of Kansas Ad Valorem Tax Refunds

To: The Party Addressed

Northern Natural Gas Company (Northern) is enclosing a check along with supporting workpapers relating to the refund of Kansas Ad Valorem Taxes. These refunds are being made pursuant to the Commission's Order in Public Service Company of Colorado et al. Docket Nos. RP97-369-000, et al., issued September 10, 1997. The refunds relate to Producer refunds received by Northern through December 31, 1997.

Schedule No. 1 shows, in detail, the allocation of the refund amounts to the specific jurisdictional customers. The allocation factors are based upon the sales volumes which were taken from each year's F.E.R.C. Form 2. The refund amounts for each specific year were multiplied by the appropriate allocation factor for that year to arrive at the refund amounts applicable to each customer by year. The customer amounts were then added across to arrive at the resulting total.

In accepting this check, please understand that the issues have not been finally resolved in these dockets and are subject to further Commission action. It is therefore possible that the recipients of the refunds ultimately may have to refund all or a part of the refund amount, along with interest, at some future date.

Respectfully submitted,

Tim Kinner for

Mary Kay Miller
 Vice President, Rates and Certificates

CHECKS	NNG Amounts
#1	\$ 3,854,533.21
#2	596,237.34
#3	195,749.02
#4	46,553.07
Total	<u>\$ 4,693,072.64</u>

Attachment

NORTHERN NATURAL GAS COMPANY
 P.O. Box 1188
 Houston, TX 77251-1188

**ENRON
 CORP**

MIDAMERICAN ENERGY CO
 P O BOX 778
 MOUX CITY, LA
 71102

01/29/98

PAGE 1 OF 1

VENDOR NO: 0000392001
 REMITTANCE STATEMENT

#1

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
000000127	01/28/98	CKR012898		3,854,533.21		3,854,533.21
REFUNDS PURSUANT TO COMMISSION ORDER DOCKET NOS.RP97-399 ETAL SEPTEMBER 10, 1997				ISSUED		
				TOTAL		3,854,533.21

SPECIAL INSTRUCTIONS:
 PICK UP BY HARRY WALTERS X31548
 DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 1793300230 ATTACHED BELOW

**ENRON
 CORP**

NORTHERN NATURAL GAS COMPANY
 P.O. Box 1188
 Houston, TX 77251-1188

No. 1793300230

01/29/98

PAY TO THE ORDER OF
 MIDAMERICAN ENERGY CO
 P O BOX 778
 MOUX CITY, LA
 71102

\$3,854,533.21
 NOT VALID AFTER 1 YEAR

Three million eight hundred fifty four thousand five hundred thirty three and 21/100 Dollars

William D. Gathman
 AUTHORIZED SIGNATURE

CITY STATE DELAWARE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER • THE BACK CONTAINS AN ARTIFICIAL WATERMARK • HOLD AT AN ANGLE TO VIEW

⑆1793300230⑆ 12031100209⑆ 3910995⑆

NORTHERN NATURAL GAS COMPANY
P.O. Box 1188
Houston, TX 77251-1188

**INRON
CORP**

MIDAMERICAN ENERGY CO
P.O. BOX 79
MOBILE CITY, LA
71802

04/06/98

PAGE 1 OF 1

VENDOR NO: 0000392001
REMITTANCE STATEMENT

2

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
	04/06/98	KISSNER				
REFUND PURSUANT TO COMMISSION ORDER DOCKET NOS. RP97-369 ET AL. ISSUED SEPTEMBER 16, 1997				596,237.34		596,237.34
					TOTAL	596,237.34

SPECIAL INSTRUCTIONS:
OVERNIGHT TO TIM KESNER - OMA745
DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 1793300308 ATTACHED BELOW

**INRON
CORP**

NORTHERN NATURAL GAS COMPANY
P.O. Box 1188
Houston, TX 77251-1188

No. 1793300308

04/06/98

PAY TO THE ORDER OF
MIDAMERICAN ENERGY CO
P.O. BOX 79
MOBILE CITY, LA
71802

Copy

\$596,237.34
NOT VALID AFTER 1 YEAR

Five hundred ninety six thousand two hundred thirty seven and 34/100 Dollars

MISSISSIPPI DELAWARE

William D. Gathman
AUTHORIZED SIGNATURE

THE FRONT OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

1793300308 031002091 391099510

P.O. Box 1188
Houston, TX 77251-1188



MIDAMERICAN ENERGY CO
P.O. BOX 778
MOBILE CITY, LA
31102

04/13/1999

PAGE 1 OF 1

VENDOR NO: 0000392001
REMITTANCE STATEMENT

#4

MEMORANDUM NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
	04/13/1999	BUREX		46,553.07		46,553.07
REFUND PURSUANT TO COMMISSION ORDER DOCKET NOS. RP97-369 ET AL ISSUED SEPTEMBER 10, 1997						
TOTAL						46,553.07

SPECIAL INSTRUCTIONS:
EVERY NIGHT CHECKS TO TIM KISSNER, OMA 745

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 1793300472 ATTACHED BELOW

NORTHERN NATURAL GAS COMPANY
P.O. Box 1188
Houston, TX 77251-1188

No. 1793300472
04/13/1999

MIDAMERICAN ENERGY CO
P.O. BOX 778
MOBILE CITY, LA
31102

PAY TO THE ORDER OF

\$46,553.07

NOT VALID AFTER 1 YEAR

Forty six thousand five hundred fifty three and 07/100 Dollars

J. Mauston

AUTHORIZED SIGNATURE

STATE OF DELAWARE

THE FRONT OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

1793300472 031100209 391099510

KANSAS AD VALOREM TAXES

Reconciliation of Balance Sheet

Includes the ISS-2 Sales in the Non-Jurisdictional Valuations (Portion of Field and Field)

	1981		1982	
	Amount	%	Amount	%
Minnegasco	\$ 26,179.04		\$ 188,233.24	
NE	\$ 7,217.77		\$ 54,225.13	
SE *	\$ 3,233.86		\$ 24,208.53	
Subtotal	\$ 95,355,428	21.03%	\$ 270,173,222	20.14%
North Central				
Other				
Subtotal				
Low Public Service				
Other				
Subtotal				
Other				
Subtotal				
All other Allocations	\$ 168,295,278	54.94%	\$ 477,889,571	53.21%
Total Jurisdictional	\$ 306,319,658	100.00%	\$ 222,723,960	100.00%
Non-Jurisdictional	\$ 81,114,396	20.94%	\$ 386,445,181	30.08%
Total System	\$ 387,434,054	100.00%	\$ 609,169,141	100.00%
Jurisdictional				
January 29th	\$ 59,594.22		\$ -	
April 8th	\$ 1,853.01		\$ 898,066.93	
August 14th	\$ 91,227.00		\$ -	
Non-Jurisdictional				
January 29th	\$ 15,780.73		\$ -	
April 8th	\$ 490.68		\$ 386,445.18	
August 14th	\$ 24,183.67		\$ -	
Total Return				
January 29th	\$ 75,374.95		\$ -	
April 8th	\$ 2,343.69		\$ 1,284,512.11	
August 14th	\$ 115,510.67		\$ -	
Jurisdictional				
January 29th	\$ 29,731,194.33		\$ -	
April 8th	\$ 4,197,879.71		\$ 4,197,879.71	
August 14th	\$ 1,282,616.31		\$ -	
Non-Jurisdictional				
January 29th	\$ 1,648,544.14		\$ -	
April 8th	\$ 713,865.27		\$ 386,445.18	
August 14th	\$ 223,951.44		\$ -	
Total Return				
January 29th	\$ 31,379,738.47		\$ -	
April 8th	\$ 4,911,744.98		\$ 1,284,512.11	
August 14th	\$ 1,606,567.95		\$ -	

\$ 352,111,690.57

\$ 22,216,259.11

\$ 2,788,314.93

\$ 343,770.20

\$ 357,904.08

\$ 31,916.81

\$ 303,967.25

\$ 31,916.81

\$ 303,967.25

\$ 31,916.81

\$ 303,967.25

\$ 31,916.81

\$ 303,967.25

\$ 31,916.81

MINNEGASCO
S. DAKOTA Amount
** 1.20.77*
1.20.77

1981

1982

1983

1984

1985

1986

South Dakota Public Utilities Commission

WEEKLY FILINGS

For the Period of August 31, 2000 through September 6, 2000

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact
Delaine Kolbo within five business days of this filing.
Phone: 605-773-3705 Fax: 605-773-3809

ELECTRIC

EL00-025 In the Matter of the Joint Request for Assigned Service Territory Exception between Watertown Municipal Utilities Department and Codington-Clark Electric Cooperative, Inc.

Watertown Municipal Utilities Department has purchased 2.7 miles of electric distribution system on the east side of Watertown from Codington Clark Electric Cooperative. Watertown Municipal Utilities Department and Codington Clark Electric Cooperative are jointly requesting an exception to assigned service territory for the services on the portion of the electric distribution system purchased by Watertown Municipal Utilities.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Docketed: 09/06/00
Intervention Deadline: 09/22/00

NATURAL GAS

NG00-008 In the Matter of the Filing by MidAmerican Energy Company for Approval of a Refund Plan for 2000 Distribution of Kansas Ad Valorem Tax Refund.

Application by MidAmerican Energy to refund amounts related to Kansas Ad Valorem taxes paid from 1983 to 1988. The refund is a result of Kansas property taxes being added to natural gas prices resulting in prices that exceeded the maximum lawful price of natural gas pursuant to the Natural Gas Policy Act of 1978. MidAmerican previously requested deferral of this refund until a final determination of the refund amount was decided by the Federal Energy Regulatory Commission (FERC) or the courts. MidAmerican is now filing a refund plan to initiate the refund at this time subject to true up of the final amount as determined by the FERC, the courts or a settlement of the parties in this matter.

Staff Analyst: Dave Jacobson
Staff Attorney: Karen Cremer
Date Filed: 09/06/00
Intervention Deadline: NA

TELECOMMUNICATIONS

TC00-133 In the Matter of the Filing for Approval of an Interconnection Agreement between Qwest Corporation and @link Networks, Inc.

A Resale Interconnection Agreement between Qwest Corporation and @link Networks, Inc. was filed with the Commission for approval. The agreement is a negotiated agreement wherein the parties set forth terms, conditions and prices for provisioning services for resale and certain unbundled network elements, ancillary functions and additional features. The agreement also sets forth terms, conditions and prices under which the parties agree to interconnect and pay reciprocal compensation for exchange

of local traffic. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than September 21, 2000. Parties to the agreement may file written responses to the comments no later than twenty days after the release of the initial comments.

Staff Attorney: Karen Cremer
Date Docketed: 09/01/00
Initial Comments Due: 09/21/00

TC00-134 In the Matter of the Application of Premiere Network Services, Inc. for a Certificate of Authority to Provide Telecommunications Services, Including Local Exchange Services, in South Dakota.

Premiere Network Services, Inc. has filed for a Certificate of Authority to provide local exchange and interexchange service on a resold and facilities basis throughout South Dakota. Premiere intends to offer local service, advanced services, MTS, directory assistance, operator assistance, toll-free calling services, directory listing services, and telecommunications relay services.

Staff Analyst: Michele Farris
Date Docketed: 09/05/00
Intervention Deadline: 09/22/00

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You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc>

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE FILING BY)	ORDER APPROVING
MIDAMERICAN ENERGY COMPANY FOR)	REFUND PLAN FOR 2000
APPROVAL OF A REFUND PLAN FOR 2000)	DISTRIBUTION OF KANSAS
DISTRIBUTION OF KANSAS AD VALOREM)	AD VALOREM TAX REFUND
TAX REFUND)	NG00-008

On June 18, 1998, MidAmerican Energy Company (MidAmerican) filed for approval of a waiver of refund plan relating to Kansas ad valorem tax refunds received from Northern Natural Gas Company (Northern) with the South Dakota Public Utilities Commission (Commission). As of that date, MidAmerican had received \$4,450,770.55 in total Kansas ad valorem tax refunds from Northern. These refunds are being made pursuant to the FERC's Order in Docket No. RP97-369-000. MidAmerican requested that the Commission permit retention of the refund amount received from Northern until such time as MidAmerican determines that the amount received constitutes a final refund. At such time, MidAmerican would file a refund plan and calculate accrued interest on the refund amounts at the rate of 9.429%.

On June 30, 1998, at its duly noticed meeting, the Commission considered this application and directed MidAmerican to file a specific refund plan. On July 9, 1998, MidAmerican filed a further request that the refund be retained by MidAmerican until MidAmerican determined the final refund or, alternatively, for one year at which time they will update the plan.

On July 23, 1998, the Commission considered MidAmerican's request allowing MidAmerican to defer the refund until MidAmerican determines whether the amount received constitutes a final refund or for a maximum of one year. Commission Staff recommended that the Commission grant MidAmerican the refund deferral subject to the condition that MidAmerican initiate the refund at the time it considers the FERC's and possibly the appellate court's decision final or at the maximum for a period of one year, at which time MidAmerican would update its refund plan. On August 5, 1998, the Commission ordered the deferral be approved.

On July 16, 1999, MidAmerican filed for another deferral of the refund amounts and that MidAmerican continue to retain them until "MidAmerican is under no possible obligation to return all or a portion of the refund, or, for one year, whichever is earlier." Commission Staff recommended that such a deferral be granted, and on August 17, 1999, at a regularly scheduled meeting, the Commission approved the deferral with the following conditions:

1. Effective May 1, 1999, the accrued interest on the money subject to refund shall be calculated on the basis of the Commission's order in general rate case Docket No. NG98-011 which set MidAmerican's authorized overall rate of return of 8.61%.

2. Interest calculations in the refund plan are to be based on the applicable overall rate of return allowed in the most current gas rate case, as modified from time to time during the refund deferral period.

On July 17, 2000, MidAmerican again asked for a deferral due to the continuing uncertainty surrounding the status of the Kansas refund. At a regularly scheduled meeting of August 9, 2000, the Commission found that the refund deferral was just and reasonable and granted the deferral. On September 6, 2000, MidAmerican filed a Refund Plan for 2000 Distribution of Kansas Ad Valorem Tax Refund. According to the application, MidAmerican plans to refund to sales and transportation customers. MidAmerican further proposed that due to the possibility that it may have to return a portion of the refund amount received from Northern, once the issue is decided by the Federal Energy Regulatory Commission or the courts, that it be allowed to collect back from customers amounts over refunded, if any.

At its regularly scheduled September 26, 2000, meeting, the Commission considered this matter.

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-34A, specifically, 49-34A-2, 49-34A-6, 49-34A-8, 49-34A-10, and 49-34A-25. Further, the Commission voted to approve the refund plan to sales customers only. It is therefore

ORDERED, that the Refund Plan for 2000 Distribution of Kansas Ad Valorem Tax Refund is hereby granted as to sales customers only. It is

FURTHER ORDERED, that in the event MidAmerican is required to return a portion of the current refund to Northern that it is allowed to do so after providing documentation of the amount to the Commission. Likewise, if MidAmerican receives refunds in addition to those amounts now being returned to customers upon resolution of this issue, that MidAmerican make further refunds after providing documentation to the Commission.

Dated at Pierre, South Dakota, this 2nd day of October, 2000.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By	<u>Alaine Kalbs</u>
Date	<u>10/2/00</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner



MidAmerican Energy Company
401 Douglas Street
P. O. Box 778
Sioux City, Iowa 51102
712 277-7500 Telephone

October 4, 2000

RECEIVED

OCT 06 2000

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Mr. William Bullard Jr, Executive Director
South Dakota Public Utilities Commission
500 East Capitol
Pierre, South Dakota 57501

**Subject: Docket No. NG00-008: Order Approving Refund Plan for
2000 Distribution of Kansas Ad Valorem Tax Refund**

Dear Sir:

In Docket No. NG00-008, the South Dakota Public Utilities Commission (Commission) approved MidAmerican Energy Company's (MidAmerican) request to refund the Kansas ad valorem tax refund. The Commission, "Ordered, that the Refund Plan for 2000 Distribution of Kansas Ad Valorem Tax Refund is hereby granted as to sales customers only."

Attached are refund schedules and supporting documentation for this refund filing. Enclosed are the original and ten copies of this filing plus an extra copy to be file-stamped and returned in the stamped envelope.

If you have any questions, please contact me at 712-277-7611.

Sincerely,

A handwritten signature in cursive script that reads "Gene Harrison".

Gene Harrison
Pricing Analyst

MidAmerican Energy Company
 NNG AdValorem Tax Refund 1984 thru 1989
 Refund Summary as of October 31, 2000
 South Dakota Jurisdiction

Revised Sep 27, 2000

Line No.	(a) Year	MidAmerican					(g) Total
		(c) Iowa	(d) Nebraska	(e) So Dakota	(f) Minnesota		
1	Summary	1984	\$ 377,933	\$ 5,410	\$ 10,994	\$ 49,730	\$ 444,067
3		1985	168,151	2,414	5,091	23,981	199,637
5		1986	2,177,525	35,712	67,977	378,240	2,659,454
7		1987	1,000,381	7,839	18,488	170,402	1,197,110
9		1988	29,528	370	680	5,057	35,635
11		1989	124,733	2,034	3,897	26,506	157,170
13	Total MidAmerican Amt		<u>\$ 3,878,251</u>	<u>\$ 53,779</u>	<u>\$ 107,127</u>	<u>\$ 653,916</u>	<u>\$ 4,693,073</u>
16	NNG Refund Amount:						
17	Total MidAmerican Amt	Line 13 Col (e)			NNG Amt.	Interest Amount	Total
18	Total Minnegasco Amt.	Per Minnegasco			\$ 107,127	as of 10/31/00	So Dakota
19	Total South Dakota Amt.				\$ 581,599	\$ 29,044	\$ 136,171
20					\$ 688,726	\$ 160,004	\$ 741,603
21							
22					1999 Volumes		Refund
23	PGA Customers:				Therms	Allocation %	Amount
24	PGA #1 Customers				75,913,617		
25	PGA #3 Customers				6,400,701		
26	Total PGA Customers				82,314,318	100.0000%	\$ 877,774
27	Transport Customers:					0.0000%	
28	Total Refund Amount				82,314,318	100.0000%	\$ 877,774
29							
30	Refund Factors:						
31	Total PGA Customers				Amount of Refund	Sales Volume	Refund Factor
32	Transport Customers				\$ 877,774	82,314,318	\$ 0.01066369
33					\$ -	-	\$ -
34	Amount of Refund per Customer Classification:						
35	PGA #1 Customers				1999 Volumes	Refund Factor	Refund Amount
36	PGA #3 Customers				75,913,617	\$ 0.01066369	\$ 809,519
37	Total PGA Customers				6,400,701	\$ 0.01066369	68,255
38	Transport Customers				82,314,318		\$ 877,774
39	Total Refund Amount					\$ -	
40					82,314,318		\$ 877,774
41	1999 Average Refund Per Customer:						
42	Residential Customer				Avg. Usage		Annual Amt.
43	Commercial Customer				844	\$ 0.01066369	\$ 9.00
44					4,433	\$ 0.01066369	\$ 47.27

MidAmerican Energy Company
NNG AdValorem Tax Refund 1984 thru 1989
Refund Summary as of October 31, 2000
South Dakota Jurisdiction

Revised Sep 27, 2000

Line No.	Year	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		MidAmerican						
		Iowa	Nebraska	So Dakota	Minnesota	Total		
1	Total MidAmerican Amt	\$ 3,878,251	\$ 53,779	\$ 107,127	\$ 653,916	\$ 4,693,073		
2	Total Minnegasco Amt.			581,599				
3				-				
4	Total NNG South Dakota			\$ 688,726				
5	MidAmerican Interest			189,048				
6								
7	Total South Dakota			<u>\$ 877,774</u>				
8								
9								
10			MidAm.	NNG Refund	Interest Amount	Total		
11	Refund Amounts:	NNG Refund	Interest	Amount	as of 10/31/00	Refund		
12	Detail Attached: Page 1	Line 5	Line 16	\$ 88,091	\$ 24,457	\$ 112,548		
13	Detail Attached: Page 1	Line 24	Line 35	13,219	3,392	16,611		
14	Detail Attached: Page 2	Line 5	Line 16	4,859	1,056	5,915		
15	Detail Attached: Page 2	Line 24	Line 35	958	140	1,098		
16	Detail Attached: Page 3	Line 5	Line 16	512,136	142,180	654,316		
17	Detail Attached: Page 3	Line 24	Line 35	69,463	17,823	87,286		
18								
19	Total South Dakota Refund			<u>\$ 688,726</u>	<u>\$ 189,048</u>	<u>\$ 877,774</u>		
20								
21	Interest Rates based on the Following:				9.429%			
22	Docket No. NG95-006 (Rate of Return)				8.610%			
23	Docket No. NG98-011 (Effective May 1, 1999)							
24								
25	Actual as of August 31, 2000:			Under Collection	Kansas Ad Val	Under Collection		
26	PGA Under Collection Balances:			As of Aug 31, 2000	Refund Amt.	As of Aug 31, 2000		
27	PGA #1 Customers			\$ (1,468,224)	\$ 809,519	\$ (658,705)		
28	PGA #3 Customers			\$ (146,422)	\$ 68,255	\$ (78,167)		
29	Total PGA Under Collection			<u>\$ (1,614,646)</u>	<u>\$ 877,774</u>	<u>\$ (736,872)</u>		
30								
31								
32								
33								
34	Total Amount of Refund:							
35	PGA Customers			\$ 877,774				
36	Transport Customers							
37								
38	Total Refund Amount			<u>\$ 877,774</u>				
39								
40								
41								
42								
43								
44								

MidAmerican Energy Company
 Cost of Gas Reconciliation
 Period Covering September 1, 1999 - August 31, 2000
 South Dakota Only
 Calculation of Reconciliation Factor

Line No.	(a) Item	(b) SVF & MVF	(c) LVF	(d) SVI & LVI	(e) Total
1	Revenue	\$ 27,054,539.17	\$ 0.00	\$ 1,656,404.60	\$ 28,720,943.77
2					
3	Cost of Gas	28,627,798.48	0.00	1,833,105.31	30,460,903.79
4					
5	Current Period Over/(Under)	\$ (1,573,259.31)	\$ 0.00	\$ (166,700.71)	\$ (1,739,960.02)
6					
7	Prior Period Over/(Under)	265,995.51	0.00	(12,889.36)	253,106.15
8					
9	Current & Prior Over/(Under)	\$ (1,307,263.80)	\$ 0.00	\$ (179,590.07)	\$ (1,486,853.87)
10					
11	Carrying Charge	(115,928.77)	0.00	(11,862.68)	(127,791.45)
12					
13	Adjusted Over/(Under)	\$ (1,423,192.57)	\$ 0.00	\$ (191,452.75)	\$ (1,614,645.32)
14					
15	Current & Prior Over/(Under)				
16	as Per Cent of Cost of Gas	-4.971%		-10.444%	-5.301%
17					
18	Adjustments:				
19	Reallocation of Commodity				
20	Kansas AdValorem	\$ (45,031.25)	\$ 0.00	\$ 45,031.25	\$ 0.00
21		809,519.00	0.00	68,255.00	877,774.00
22	Adjusted Over/(Under)	\$ (658,704.82)	\$ 0.00	\$ (78,166.50)	\$ (736,871.32)
23					
24	Projected 10 Months Sales	75,095,239	-	4,936,715	
25					
26	Reconciliation Factor	\$ 0.00877	\$ -	\$ 0.01583	

MidAmerican Energy Company
 NNG AdValorem Tax Refund 1984 thru 1989
 Refund Summary - South Dakota

Line No.	(a)	(b)	(c)	(d)	(e)
1	Northern Natural Refund - January 1998:				
2					
3	Interest Calculation:				
4				2000	
5	Refund Amount	1998	1999	1/30/00 - 4/30/00	5/1/00 - 10/31/00
6	Interest Rate	\$ 88,091	\$ 96,398	\$ 105,487	\$ 105,487
7	Annual Amount	0.09429	0.09429	0.09429	0.08610
8	Interest Amounts:	\$ 8,306	\$ 9,089	\$ 9,946	\$ 9,082
9	Next Years Balance	\$ 96,398	\$ 105,487		
10	2000:				
11		Per Day			
11		# Days			
12	1998/1-30-98/1-29-99	\$ 8,306		\$ 27.25	\$ 24.88
13	1999/1-30-99/1-29-00	\$ 9,089		92	183
14	2000 Interest to 10-31-00	\$ 7,061			
15				\$ 2,507	\$ 4,554
16	Total Interest	\$ 24,456			
17	Total Refund Amount	\$ 112,548			
18					
19					
20	Northern Natural Refund - April 1998:				
21					
22	Interest Calculation:				
23				2000	
24	Refund Amount	1998	1999	4/07/00 - 4/30/00	5/1/00 - 10/31/00
25	Interest Rate	\$ 13,219	\$ 14,465	\$ 15,829	\$ 15,829
26	Annual Amount	0.09429	0.09429	0.09429	0.08610
27	Interest Amounts:	\$ 1,246	\$ 1,364	\$ 1,493	\$ 1,363
28	Next Years Balance	\$ 14,465	\$ 15,829		
29	2000:				
30		Per Day			
30		# Days			
31	1998/4-07-98/4-06-99	\$ 1,246		\$ 4.09	\$ 3.73
32	1999/4-07-99/4-06-00	\$ 1,364		24	183
33	2000 Interest to 10-31-00	\$ 781			
34				\$ 98	\$ 683
35	Total Interest	\$ 3,392			
36	Total Refund Amount	\$ 16,611			
37					
38					
39					
40					

MidAmerican Energy Company
 NNG AdValorem Tax Refund 1984 thru 1989
 Refund Summary - South Dakota

Line No.	(a)	(b)	(c)	(d)	(e)
1	Northern Natural Refund - August 1998:				
2					
3	Interest Calculation:				
4		1998	1999		2000
			8/14/99 - 4/30/00	5/1/00 - 8/13/00	
5	Refund Amount	\$ 4,859	\$ 5,317	\$ 5,317	\$ 5,807
6	Interest Rate	0.09429	0.09429	0.08610	0.0861
7	Annual Amount	\$ 458	\$ 501	\$ 458	\$ 500
8	Interest Amounts:				
9	Next Years Balance	\$ 5,317		\$ 5,807	
10	2000:	Per Day			
11		# Days	\$ 1.37	\$ 1.25	\$ 1.37
12	1998/8-14-98/8-13-99	\$ 458	261	105	79
13	1999/8-14-99/8-13-00	\$ 490	\$ 358	\$ 132	
14	2000 Interest to 10-31-00	\$ 108			\$ 108
15					
16	Total Interest	\$ 1,056			
17	Total Refund Amount	\$ 5,915			

18	Northern Natural Refund - April 1999:				
19					
20					
21					
22					
23	Interest Calculation:				
24		1999	2000		
			4/14/00 - 4/30/00	5/1/00 - 11/15/00	
24	Refund Amount	\$ 958	\$ 1,048	\$ 1,048	
25	Interest Rate	0.09429	0.09429	0.08610	
26	Annual Amount	\$ 90	\$ 99	\$ 90	
27	Interest Amounts:				
28	Next Years Balance	\$ 1,048			
29	2000:	Per Day			
30		# Days	\$ 0.27	\$ 0.25	
31	1999/4-14-99/4-13-00	\$ 90	17	183	
32	2000 Interest to 10-31-00	\$ 50	\$ 5	\$ 45	
33					
34	Total Interest	\$ 140			
35	Total Refund Amount	\$ 1,098			

36
37
38
39
40

MidAmerican Energy Company
 NNG AdValorem Tax-Refund 1984 thru 1989
 Refund Summary - South Dakota

PAGE 3

Line No.	(a)	(b)	(c)	(d)	(e)
1	Northern Natural Refund - January 1998 to Minnegasco (South Dakota portion):				
2					
3	Interest Calculation:				
4			2000		
5	Refund Amount	1998	1999	1/30/00 - 4/30/00	5/1/00 - 10/31/00
6	Interest Rate	0.09429	0.09429	0.09429	0.08610
7	Annual Amount	\$ 48,289	\$ 52,843	\$ 57,825	\$ 52,802
8	Interest Amounts:				
9	Next Years Balance	\$ 560,425	\$ 613,268		
10	2000:				
11		Per Day		\$ 158.42	\$ 144.66
12		# Days		92	183
13	1998/1-30-98/1-29-99	\$ 48,289			
14	1999/1-30-99/1-29-00	\$ 52,843			
15	2000 Interest to 10-31-00	\$ 41,049		\$ 14,575	\$ 26,474
16	Total Interest	\$ 142,180			
17	Total Refund Amount	\$ 654,316			
18					
19					
20	Northern Natural Refund - April 1998 to Minnegasco (South Dakota portion):				
21					
22	Interest Calculation:				
23			2000		
24	Refund Amount	1998	1999	4/07/00 - 4/30/00	5/1/00 - 10/31/00
25	Interest Rate	0.09429	0.09429	0.09429	0.08610
26	Annual Amount	\$ 6,550	\$ 7,167	\$ 7,843	\$ 7,162
27	Interest Amounts:				
28	Next Years Balance	\$ 76,013	\$ 83,180		
29	2000:				
30		Per Day		\$ 21.49	\$ 19.62
31		# Days		24	183
32	1998/4-07-98/4-06-99	\$ 6,550			
33	1999/4-07-99/4-06-00	\$ 7,167			
34	2000 Interest to 10-31-00	\$ 4,106		\$ 516	\$ 3,591
35	Total Interest	\$ 17,823			
36	Total Refund Amount	\$ 87,286			
37					
38					

MidAmerican Energy Company
 NNG Kansas Ad Valorem Tax Refund Received in 1998/1999
 Part Decret Nos. RP97-369-000, et al, issued September 10, 1997
 Distribution of Kansas Ad Valorem Tax Refunds for MidAmerican Energy

NNG Refunds
 Detail Attached:
 NNG Refund Letters/ Checks

Line No.	Refund Amount	(1) 1984	(2) 1985	(3) 1986	(4) 1987	(5) 1988	(6) 1989	(7) Total
1	Iowa Public Service	\$ 131,574.86	\$ 1,596.84	\$ 1,425,697.26	\$ 934,389.44	\$ 8,299.26	\$ -	\$ 2,501,557.66
2	Iowa Gas Company	75,575.93	1,470.22	610,897.16	0.00	0.00	0.00	687,743.31
3	Iowa Illinois	27,588.68	328.79	215,044.78	64,520.79	620.01	0.00	308,083.03
4	North Central	45,073.53	570.58	256,575.26	0.00	0.00	0.00	302,219.37
5	Iowa Power	54,929.84	0.00	0.00	0.00	0.00	0.00	54,929.84
6		0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Total Refund (1-29-98)	\$ 334,722.82	\$ 3,966.43	\$ 2,508,014.46	\$ 998,910.23	\$ 8,919.27	\$ -	\$ 3,854,533.21
8								
9	Refund Amount							
10	Iowa Public Service	\$ 19,592.95	\$ 27,816.89	\$ 77,579.12	\$ 171,532.92	\$ 258.06	\$ 149,460.16	\$ 446,240.10
11	Iowa Gas Company	11,254.09	25,611.16	33,231.00	0.00	0.00	0.00	70,096.25
12	Iowa Illinois	4,105.28	5,727.44	11,701.83	11,844.57	19.28	7,710.16	41,108.36
13	North Central	6,711.95	9,939.52	13,961.50	0.00	0.00	0.00	30,612.97
14	Iowa Power	8,179.86	0.00	0.00	0.00	0.00	0.00	8,179.66
15		0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Refund (4-06-98)	\$ 49,843.93	\$ 69,095.01	\$ 136,473.25	\$ 183,377.49	\$ 277.34	\$ 157,170.32	\$ 596,237.34
17								
18	Refund Amount							
19	Iowa Public Service	\$ 17,476.99	\$ 49,812.59	\$ 7,143.74	\$ 1,236.51	\$ 12,718.46	\$ -	\$ 88,388.29
20	Iowa Gas Company	10,038.70	45,862.71	3,060.02	0.00	0.00	0.00	58,961.43
21	Iowa Illinois	3,661.92	10,258.30	1,077.52	85.38	950.18	0.00	16,031.30
22	North Central	5,987.08	17,799.01	1,285.62	0.00	0.00	0.00	25,071.71
23	Iowa Power	7,296.29	0.00	0.00	0.00	0.00	0.00	7,296.29
24		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Total Refund (8-14-98)	\$ 44,460.98	\$ 123,730.61	\$ 12,566.90	\$ 1,321.89	\$ 13,668.64	\$ -	\$ 195,749.02
26								
27								
28	Refund Amount							
29	Iowa Public Service	\$ 5,911.83	\$ 1,145.37	\$ 1,363.67	\$ 12,628.14	\$ 11,881.82	\$ -	\$ 32,930.83
30	Iowa Gas Company	3,395.73	1,054.55	584.12	0.00	0.00	0.00	5,034.40
31	Iowa Illinois	1,238.70	235.83	205.69	871.99	887.66	0.00	3,439.87
32	North Central	2,025.21	409.26	245.42	0.00	0.00	0.00	2,679.89
33	Iowa Power	2,468.08	0.00	0.00	0.00	0.00	0.00	2,468.08
34		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Total Refund (4-15-99)	\$ 15,039.55	\$ 2,845.01	\$ 2,398.90	\$ 13,500.13	\$ 12,769.48	\$ -	\$ 46,553.07
36								
37								
38	Total Amount of Refunds	1984	1985	1986	1987	1988	1989	Total
39	Iowa Public Service	\$ 174,566.63	\$ 80,371.69	\$ 1,511,783.79	\$ 1,119,787.01	\$ 33,157.60	\$ 149,460.16	\$ 3,069,116.88
40	Iowa Gas Company	100,284.45	73,998.64	647,572.30	0.00	0.00	0.00	821,835.39
41	Iowa Illinois	36,574.56	16,548.36	228,029.62	77,322.73	2,477.13	7,710.16	368,662.56
42	North Central	59,797.77	28,718.37	272,067.80	0.00	0.00	0.00	360,583.94
43	Iowa Power	72,873.87	0.00	0.00	0.00	0.00	0.00	72,873.87
44		0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	Total Amount of Refunds	\$ 444,067.28	\$ 199,637.06	\$ 2,659,453.51	\$ 1,197,109.74	\$ 35,634.73	\$ 157,170.32	\$ 4,693,072.64
46								



Northern Natural Gas Company

P. Box 3330

Tulsa, NE 68103-0330

(202) 398-7200

January 29, 1998

Re: Northern Natural Gas Company
Distribution of Kansas Ad Valorem Tax Refunds

To: The Party Addressed

Northern Natural Gas Company (Northern) is enclosing a check along with supporting workpapers relating to the refund of Kansas Ad Valorem Taxes. These refunds are being made pursuant to the Commission's Order in Public Service Company of Colorado et al. Docket Nos. RP97-369-000, et al., issued September 10, 1997. The refunds relate to Producer refunds received by Northern through December 31, 1997.

Schedule No. 1 shows, in detail, the allocation of the refund amounts to the specific jurisdictional customers. The allocation factors are based upon the sales volumes which were taken from each year's F.E.R.C. Form 2. The refund amounts for each specific year were multiplied by the appropriate allocation factor for that year to arrive at the refund amounts applicable to each customer by year. The customer amounts were then added across to arrive at the resulting total.

In accepting this check, please understand that the issues have not been finally resolved in these dockets and are subject to further Commission action. It is therefore possible that the recipients of the refunds ultimately may have to refund all or a part of the refund amount, along with interest, at some future date.

Respectfully submitted,

Tom Kuisner for

Mary Kay Miller
Vice President, Rates and Certificates

Attachment

<u>CHECKS</u>	<u>NNG Amounts</u>
#1	\$ 3,854,533.21
#2	596,237.34
#3	195,749.02
#4	46,553.07
<u>Total</u>	<u>\$ 4,693,072.64</u>

NORTHERN NATURAL GAS COMPAN
P.O. Box 1188
Houston, TX 77251-1188

**ENRON
CORP**

MIDAMERICAN ENERGY CO
P O BOX 778
SIOUX CITY, IA
51102

08/13/98

PAGE 1 OF 1

VENDOR NO: 0000392001
REMITTANCE STATEMENT

3

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
000000014	08/13/98	CKR081298		195,749.02		195,749.02
REFUNDS PURSUANT TO COMMISSION ORDER DOCKET NOS. RP97-369 ET. AL. ISSUED SEPTEMBER 10, 1997						
					TOTAL	195,749.02

SPECIAL INSTRUCTIONS:
CALL LINDA PRESTON AT X36888 FOR PICK UP
DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 1793300354 ATTACHED BELOW

**ENRON
CORP**

NORTHERN NATURAL GAS COMPANY
P.O. Box 1188
Houston, TX 77251-1188

No. 1793300354

08/13/98

Copy

PAY TO THE
ORDER OF
MIDAMERICAN ENERGY CO
P O BOX 778
SIOUX CITY, IA
51102

\$195,749.02
NOT VALID AFTER 1 YEAR

One hundred ninety five thousand seven hundred forty nine and 02/100 Dollars

William D. Hatline
AUTHORIZED SIGNATURE

ATLANTIC DELAWARE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

⑆ 1793300354 ⑆ ⑆ 03 1 100 209 ⑆ 39109951 ⑆

NORTHERN NATURAL GAS CO NY
P.O. Box 1188
Houston, TX 77251-1188



MIDAMERICAN ENERGY CO
P O BOX 778
SIOUX CITY, IA
51102

04/13/1999

PAGE 1 OF 1

VENDOR NO: 0000392001

4

REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
PP04000045	04/12/1999	EUREK		46,553.07		46,553.07
REFUND PURSUANT TO COMMISSION ORDER DOCKET NOS. RP97-369ET AL ISSUED SEPTEMBER 10, 1997						
TOTAL						46,553.07

SPECIAL INSTRUCTIONS:
OVERNIGHT CHECKS TO TIM KISSNER, OMA 745

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 1793300472 ATTACHED BELOW

NORTHERN NATURAL GAS COMPANY
P.O. Box 1188
Houston, TX 77251-1188

No. 1793300472

04/13/1999

MIDAMERICAN ENERGY CO
P O BOX 778
SIOUX CITY, IA
51102

\$46,553.07

NOT VALID AFTER 1 YEAR

Forty six thousand five hundred fifty three and 07/100 Dollars

Signature

AUTHORIZED SIGNATURE

CITIBANK, DELAWARE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER • THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

* 1793300472 * 03100209 * 39109956 *

Minnegasco

A Division of Blount Industries

Kansas Ad Valorem Taxes Reconciliation of Refunds Made

12296

Includes the ISS-2 Sales in the Non-Jurisdictional Volumes (Northern as Filed and Paid)

	1988			1989			Total Amount	After the Swap		
	Volume	%	Amount	Volume	%	Amount		Minnegasco	Mid-America	Illinois
Minnegasco										
MN	72,580,806		\$ 36,199.04	48,786,380		\$ 188,263.54	\$ 7,906,006.42	\$ 7,906,006.42		
NE	15,715,113		\$ 7,837.77	14,575,295		\$ 56,245.13	\$ 1,361,606.77			
* SD	7,069,509		\$ 3,525.86	6,791,647		\$ 26,208.53	\$ 581,599.28	*\$ 581,599.28		\$ 1,361,606.77
Subtotal	95,365,428	31.13%	\$ 47,562.67	70,153,322	30.14%	\$ 270,717.20	\$ 9,849,212.47			<u>S. DAKOTA Amount</u> <u>MINNEGASCO</u>
North Central										
MN							\$ 303,967.25	\$ 303,967.25		
Other							\$ 53,936.81		\$ 53,936.81	
Subtotal							\$ 357,904.06			
Iowa Public Service										
MN	6,505,929		\$ 3,244.78	6,868,598		\$ 26,505.48	\$ 343,370.20	\$ 343,370.20		
Other	36,153,023		\$ 18,031.00	31,862,324		\$ 122,954.68	\$ 2,444,944.73		\$ 2,444,944.73	
Subtotal	42,658,952	13.93%	\$ 21,275.78	38,730,922	16.64%	\$ 149,460.16	\$ 2,788,314.93			
All other Allocations	168,295,278	54.94%	\$ 83,935.79	123,839,716	53.21%	\$ 477,889.57	\$ 22,216,259.11			
Total Jurisdictional	306,319,658	100.00%	\$ 152,774.24	232,723,960	100.00%	\$ 898,066.93	\$ 35,211,690.57	\$ 8,553,343.87	\$ 3,080,480.82	
"Non-Jurisdictional"	81,114,396	20.94%	\$ 40,455.08	100,142,929	30.08%	\$ 386,445.18	\$ 2,686,360.85			
Total System	387,434,054	100.00%	\$ 193,229.32	332,866,889	100.00%	\$ 1,284,512.11	\$ 37,898,051.42			
Jurisdictional										
January 29th			\$ 59,594.22			\$ -	\$ 29,731,194.33			
April 8th			\$ 1,853.01			\$ 898,066.93	\$ 4,197,879.71			
August 14th			\$ 91,327.00			\$ -	\$ 1,282,616.51			
Non-Jurisdictional										
January 29th			\$ 15,780.73			\$ -	\$ 1,648,544.14			
April 8th			\$ 490.68			\$ 386,445.18	\$ 713,865.27			
August 14th			\$ 24,183.67			\$ -	\$ 323,951.44			
Total Refund										
January 29th			\$ 75,374.93			\$ -	\$ 31,379,738.47			
April 8th			\$ 2,343.69			\$ 1,284,512.11	\$ 4,911,744.98			
August 14th			\$ 115,510.67			\$ -	\$ 1,606,567.95			