



Jim Wilcox, Manager,
Government & Regulatory Affairs
500 West Russell Street
P.O. Box 988 -
Sioux Falls, SD 57101-0988
Telephone (605) 339-8350 fax 612/573-9083
internet - james.c.wilcox@xcelenergy.com

December 17, 2004

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

Dear Ms. Bonrud:

Xcel Energy was authorized in Docket NG97-021, In the Matter of the Application for an Order Establishing a Natural Gas Local Distribution Utility, and to Establish Initial Natural Gas Transportation Rates for Northern States Power Company, to begin operating a natural gas business in South Dakota.

Since that authorization, Xcel Energy has constructed natural gas facilities and begun serving several customers with natural gas transportation services. Xcel Energy has communicated to the South Dakota Public Utilities Commission ("Commission") about these customers in our monthly report of natural gas operating revenue and statistics and through our annual assessment and payment of the gross receipts tax.

Unfortunately, the growth in customer need for natural gas has not happened as we had hoped. Consequently, the Company is now looking at divesting itself from this operation.

For a number of reasons, the Company believes that it is best to "abandon" the assets and allow MidAmerican to "assume" those same natural gas transportation and delivery assets in order to continue uninterrupted natural gas transportation services to the five customers that have been served by Xcel Energy.

In its exploration of the proposed abandonment and assumption, Xcel Energy inquired of Commission Staff regarding possible Commission concerns and whether there would be any regulatory review. Commission Staff Member Dave Jacobson suggested certain potential Commission concerns and provided several questions that he recommended be addressed in any advice letter to the Commission. Following are answers to these questions.

1. Is there any consideration exchanged?

For a number of reasons, the two companies have determined that it would be better for all parties involved to simply turn over the assets through this "abandonment and assumption" agreement.

2. Provide a complete description of the property involved and its disposition.

Enclosed for informational purposes is a copy of the "Abandonment and Assumption" agreement that is in the process of final review by the two companies. Exhibit D of that agreement and the associated maps provides a description of the property that is being "abandoned."

3. Explain the timing of the transaction including the date of exchange, date of customer notification, time given for customer response, time when customers will be switched to MidAmerican rates.

The contract is in the process of final review. At this time, employees from MidAmerican and Xcel Energy have been jointly meeting with each of the customers being transitioned. Each customer has been provided with a custom comparison of its current rate and the applicable MidAmerican rates. In those meetings, our team believes that each customer is willing to make this transition. The fact that MidAmerican is offering a rate transition period, as required in the Abandonment and Assumption Agreement, appears to make the transition acceptable to the customers.

4. Description of customer notice and any responses from customers regarding the change (before change takes place).

Again, the notice has taken place through a one on one meeting with each affected customer. From those meetings the companies believe that the customers are willing and interested in allowing this transition to occur.

5. Provide a copy of any press releases regarding transaction.

The companies do not intend to issue any news releases regarding this transition. As with most filings, we really don't see it as a matter that warrants news coverage. However, we will designate Company officials the Commission to whom the Commission may direct any inquiries that it receives.

6. Provide a brief description of each customer and what gas is used for.

The monthly natural gas operating revenue and statistics reports on file with the Commission provides a list of those customers who will be transitioned from Xcel Energy to MidAmerican. Each customer uses natural gas primarily for heating purposes.

7. If Xcel is proposing to legally dissolve NSP-SD created in NG97-021, a statement to that effect and an explanation of how any existing contracts or other matters to which NSP-SD is a party to, would be dealt with, including matters dealing with the Secretary of State.

Xcel Energy is planning to dissolve the NSP-SD natural gas entity. We are working to determine what steps are necessary to accomplish this. We do not believe that we will need to file anything with the Secretary of State.

Xcel Energy believes that this move will result in better service to the customers involved and is the right thing to do. We also understand that because this contract does not meet the dollar value test of SDCL 49-34A-35 it does not require specific Commission approval. We hope that this information exchange between the Companies and the Commission will be adequate to allow us to proceed. In order to ensure compliance with regulatory requirements, Xcel Energy and MidAmerican would respectfully request the Commission's General Counsel to affirm in writing that no Commission approval of the transaction is required.

If anyone has any questions, please call me at 339-8350 or contact Suzan Stewart at 712-277-7587 or smstewart@midamerican.com

Sincerely,

A handwritten signature in cursive script, appearing to read "J Wilcox".

Jim Wilcox

ABANDONMENT AND ASSUMPTION AGREEMENT

THIS ABANDONMENT AND ASSUMPTION AGREEMENT (the "Agreement") is made and entered into this _____ day of December, 2004, by and between Northern States Power Company d/b/a Xcel Energy, a Minnesota corporation ("Xcel Energy"), and MidAmerican Energy Company, an Iowa corporation ("MidAmerican").

RECITALS

A. Xcel Energy owns, maintains and operates an intrastate natural gas pipeline utility providing gas service through the sale of transportation services as approved in Docket NG97-021 by order of the South Dakota Public Utilities Commission ("Commission") dated May 12, 1999. Xcel Energy now seeks to disestablish itself as a natural gas utility and abandon certain distribution facilities and customers in favor of MidAmerican, a natural gas distribution utility currently providing gas service to customers in South Dakota and willing to assume jurisdiction over and ownership of the facilities and provide service to Xcel Energy's customers.

B. MidAmerican desires to assume ownership of certain facilities owned by Xcel Energy and provide gas service to the geographical area served by Xcel Energy including all customers of Xcel Energy and such new customers as may subsequently request this service.

AGREEMENT

In consideration of the premises hereof, the mutual promises made herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. Abandonment and Assumption of Ownership of Assets.

1.1 Abandonment of Assets. On the closing date (as defined in Section 3.1 below), and subject to the terms and conditions set forth in this agreement, Xcel Energy shall abandon the assets listed on Exhibit C (collectively, the "Assets") and shall terminate gas service to the customers and

geographic area served by Xcel Energy immediately prior to such abandonment.

- 1.2 Assumption of Ownership of Assets. On the closing date, simultaneously with the abandonment by Xcel Energy of the Assets and the termination of gas service to the customers as described in paragraph 1.1, MidAmerican will assume ownership of the Assets and undertake to provide gas service to the customers and geographical area formerly served by Xcel Energy.

2. Transaction Without Cash Consideration. The transaction described in this agreement is consummated without actual cash consideration. The consideration supporting this agreement is represented by Xcel Energy's intention to disestablish itself as a gas utility and MidAmerican's desire to assume ownership of the Assets and to undertake the provision of gas service in the geographical area and to the customers formerly served by Xcel Energy.

3. Closing.

- 3.1 Closing Date. The closing of this transaction (the "Closing") shall be 10 business days after the South Dakota Public Utilities Commission provides acceptable documentation concluding that Commission approval is not necessary under SDCL 49-34A or any other provision of applicable law.

3.2 Closing Deliveries.

(a) At the Closing, Xcel Energy will deliver to MidAmerican the following:

(i) A duly executed Statement of Abandonment and Assumption of Assets substantially in the form set forth in Exhibit A attached hereto;

(ii) A duly executed Transfer of Easement Rights substantially in the forms set forth on Exhibits B and C attached hereto;

- (iii) A duly executed Assignment of Contracts, Agreements, Licenses and Permits substantially in the form set forth on Exhibit F attached hereto assigning those contracts, agreements and leases between Xcel Energy and its customers, suppliers and other third parties as shall be in effect as of Closing and specifically set forth on Exhibit D attached hereto, and any and all applicable licenses and permits as specifically set forth on Exhibit E attached hereto;
 - (iv) A legal opinion or opinions from counsel acceptable to both Xcel Energy and MidAmerican stating that (i) each of the abandonment of the Assets and the termination of service to the customers by Xcel Energy and the subsequent assumption of ownership of the Assets and delivery of gas service to the customers by MidAmerican does not require the approval of any federal or state agency having jurisdiction over the business, operations, assets or customers of Xcel Energy or MidAmerican under any applicable federal or state law, rule regulation or order other than the Commission, and (ii) no release of the Assets from the lien of the Xcel Energy indenture by the indenture trustee is required; and
 - (v) Such other documents, instruments or certificates as MidAmerican or its counsel may reasonably request, including all applicable licenses and permits, and if available, maps, drawings and other design and data documents of gas lines.
- (b) At Closing, MidAmerican shall deliver to Xcel Energy the following:

- (i) A duly executed Statement of Abandonment and Assumption of Assets substantially in the form set forth on Exhibit A attached hereto;
- (ii) A duly executed Transfer of Easement Rights substantially in the forms set forth on Exhibits B and C attached hereto;
- (iii) Certified resolutions of MidAmerican approving the execution and delivery of this Agreement and documents contemplated hereby and authorizing the transactions contemplated hereby;
- (iv) A duly executed Assignment of Contracts, Agreements, Licenses and Permits substantially in the form set forth on Exhibit F attached hereto assigning those contracts, agreements and leases between Xcel Energy and its customers, suppliers and other third parties as shall be in effect as of Closing and specifically set forth on Exhibit D attached hereto, and any and all applicable licenses and permits as specifically set forth on Exhibit E attached hereto; and
- (v) Such other documents, instruments or certificates as Xcel Energy or its counsel may reasonably request.

3.3 Passage of Time and Risk of Loss. Legal title, equitable title and risk of loss with respect to the Assets will pass to MidAmerican when the Assets are transferred at the Closing; which shall be deemed to have occurred at 12:01 a.m. Central Time on the closing date. All liabilities associated with or related to the Assets which are based upon acts, omissions or events occurring or conditions existing prior to closing, specifically including environmental liabilities and associated response

costs, if any, including such costs incurred after Closing, shall be the responsibility of Xcel Energy (the "Xcel Energy Liabilities") and all liabilities associated with or related to the assets which are based upon acts, omissions or events occurring or conditions created after closing, specifically including environmental liabilities, shall be the responsibility of MidAmerican (the "MidAmerican Liabilities").

3.4 Further Assurances. At any time and from time to time after the date hereof, at MidAmerican's request and without further consideration, Xcel Energy promptly shall execute and deliver such instruments of abandonment (and to the extent necessary to confirm title in MidAmerican instruments of transfer, conveyance, assignment and confirmation), and take such other action, as MidAmerican may reasonably request to more effectively transfer, convey and assign to MidAmerican, and to confirm MidAmerican's title to, all of the Assets.

4. Representations and Warranties of Xcel Energy. Xcel Energy hereby represents and warrants as follows, each of which is true and correct on the date hereof and will be true and correct on the Closing Date.

4.1 Enforceability. This Agreement has been duly and validly executed and delivered by Xcel Energy and constitutes the valid and binding obligation of Xcel Energy, enforceable in accordance with its term.

4.2 Title to Assets. Xcel Energy has, and at the Closing will transfer to MidAmerican, marketable title to all of the Assets free and clear of all mortgages, liens and security interests, and Xcel Energy possesses all rights-of-ways, easements and/or permits over the real estate upon which the Assets are situated sufficient for the ownership, operation and maintenance of the Assets.

4.3 Condition of Assets. Xcel Energy warrants that the portion of the Assets consisting of the natural gas pipeline facilities, including services, meters, regulators and other associated equipment as described on Exhibit C, was constructed and is operating in accordance and compliance with applicable laws, rules, regulations, orders and standards and is otherwise in good operating condition consistent with good utility practice.

5. Representations and Warranties of MidAmerican. MidAmerican hereby makes the following representations and warranties to Xcel Energy, each of which is true and correct on the date hereof and will be true and correct on the Closing Date; (1) the execution, delivery, and performance by MidAmerican of this Agreement and the consummation by MidAmerican of the transactions contemplated hereby have been duly authorized by all necessary actions on the part of MidAmerican, and (2) this Agreement has been duly and validly executed and delivered by MidAmerican and constitutes the valid and binding obligation of MidAmerican, enforceable in accordance with its terms.

6. Disclaimer of Liability. MIDAMERICAN ACKNOWLEDGES THAT XCEL ENERGY IS NOT MAKING ANY REPRESENTATION OR WARRANTY OTHER THAN AS EXPLICITLY SET FORTH IN SECTION 4 HEREOF. SPECIFICALLY, MIDAMERICAN ACKNOWLEDGES THAT XCEL ENERGY IS NOT MAKING, AND EXPLICITLY DISCLAIMS, ANY REPRESENTATION OR WARRANTY REGARDING THE REVENUES OR INCOME THAT MAY BE GENERATED FROM THE ASSETS. SUBJECT TO THE LIMITATION SET FORTH EXPLICITLY IN SECTION 4 HEREOF, THE PARTIES AGREE THAT THE ASSETS ABANDONED PURSUANT TO THIS AGREEMENT ARE RELEASED "AS IS, WHERE IS", AND EXCEPT FOR WARRANTY OF TITLE AND SUBJECT TO THE LIMITATION SET FORTH EXPLICITLY IN SECTION 4 HEREOF, WILL BE TRANSFERRED ON THE CLOSING DATE WITHOUT ANY EXPRESS OR IMPLIED WARRANTIES AS TO MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

7. Conditions to Obligations of MidAmerican. The obligations of MidAmerican under this Agreement are subject to the fulfillment, as of the Closing Date, of the following conditions precedent, each of which may be waived in the sole discretion of MidAmerican.

- 7.1 Continued Truth of Representations and Warranties of Xcel Energy. The representations and warranties of Xcel Energy shall be true on and as of the Closing Date as though such representations and warranties were made on and as of such date.
- 7.2 Corporate Proceedings. All corporate and other proceedings required to be taken on the part of Xcel Energy to authorize or carry out this Agreement and to abandon the Assets shall have been taken.
- 7.3 Governmental and Other Third Party Consents and Approvals. Xcel Energy and MidAmerican shall have received all requisite consents and approvals of all third parties (including any governmental agency, department, bureau, commission, or similar body, the consent authorization, or approval of which is necessary under any applicable law, rule, order, or regulation) whose consent or approval is required for the consummation by Xcel Energy and MidAmerican of the transactions contemplated by this Agreement.
- 7.4 Adverse Proceedings. No action or proceeding by or before any court or other governmental body shall have been instituted or threatened by any governmental body or person whatsoever which shall seek to restrain, prohibit, or invalidate the transactions contemplated by this Agreement or which might affect the right of MidAmerican to own or use the Assets after Closing.
- 7.5 Covenants. All of Xcel Energy's covenants have been complied with.
- 7.6 Closing Deliveries. At or prior to Closing, MidAmerican shall have received all documents and consents required to be delivered by Xcel Energy pursuant to this Agreement.
8. Conditions to Obligations of Xcel Energy. The obligations of Xcel Energy under this Agreement are subject to the fulfillment, as of the Closing Date, of

the following conditions precedent, each of which may be waived in writing at the sole discretion of Xcel Energy.

8.1 Continued Truth of Representations and Warranties of MidAmerican. The representations and warranties of MidAmerican in this Agreement shall be true on and as of the Closing Date as though such representations and warranties were made on and as of such date.

8.2 Corporate Proceedings. All corporate, governmental and other proceedings required to be taken on the part of MidAmerican to authorize this Agreement and the transactions contemplated hereby shall have been taken.

8.3 Governmental and Third Party Consents and Approvals. MidAmerican and Xcel Energy shall have received all requisite consents and approvals of all third parties (including any governmental agency, department, bureau, commission, or similar body, the consent, authorization or approval of which is necessary under any applicable law, rule, order, or regulation) whose consent or approval is required for the consummation by MidAmerican and Xcel Energy of the transactions contemplated by this Agreement.

8.4 Covenants. All of MidAmerican's covenants have been complied with.

9. Miscellaneous.

9.1 Taxes. Xcel Energy will pay all real, personal and ad valorem property taxes and assessments for 2003 and prior tax years and prorated taxes through the date of closing.

9.2 Existing customers. (a) The parties acknowledge that Xcel Energy currently provides service to five customers and that Xcel Energy has provided to MidAmerican copies of the four South Dakota Gas Transportation Agreements with those customers, who are Hutchinson Technology, Minnehaha County Highway

Department, Jay Soukup and Jans Corporation. The fifth customer is DRL Investments, which is being served under a verbal contract. Representatives of each party will jointly and in person visit each customer, and Xcel Energy will assist MidAmerican personnel in reaching agreements satisfactory with MidAmerican for provision of gas services to each customer. Any adjustments in rates as a result of the new customer agreements with MidAmerican shall be subject to the approval of the Commission. New rates to these customers will be phased in over a period of three years.

(b) Xcel Energy shall be entitled to all payments from the above identified customers for gas service provided by Xcel Energy prior to Closing and, to the extent it receives any payments by such customers after Closing, MidAmerican agrees that it will transmit such payments promptly to Xcel Energy.

- 9.3 Indemnification. Xcel Energy does hereby agree to indemnify and hold harmless MidAmerican from all claims, demands, liabilities and expenses (including reasonable attorney's fees) arising out of or related to the Xcel Energy Liabilities. MidAmerican does hereby agree to indemnify and hold harmless Xcel Energy from all claims, demands, liabilities and expenses (including reasonable attorney's fees) arising out of or related to the MidAmerican Liabilities.
- 9.4 Attorney's Fees. In the event of litigation to enforce the terms of this Agreement, each party shall be responsible for its own cost and expenses of preparing for and conducting such litigation.
- 9.5 Survival. All covenants, warranties and representations set forth in this Agreement shall survive Closing.
- 9.6 Notices. Any notices or other communications required or permitted hereunder shall be

sufficiently given if delivered personally or sent by facsimile, a nationally recognized overnight courier, or registered or certified mail, postage prepaid, addressed as follows or to such other address of which the parties may have given notice:

If to Xcel Energy:

Xcel Energy
Attn: John Ness
2302 Great Northern Drive
Fargo, ND 58102
Telephone: 701.241.8695

With a copy to:

Xcel Energy
Attn: General Counsel
Kerry Koep
800 Nicollet Mall, Suite 3000
Minneapolis, MN 55402
Telephone: 612.215.4583

If to MidAmerican:

MidAmerican Energy Company
Attn: Senior Vice President - Delivery Services
666 Grand Avenue, 29th Floor
Des Moines, IA 50309

Telephone: 515.242.4300
Facsimile: 515.242.4080

With a copy to:

MidAmerican Energy Company
Attn: General Counsel
666 Grand Avenue, 29th Floor
Des Moines, IA 50309
Telephone: 515.242.4300
Facsimile: 515.242.4080

Unless otherwise specified herein, such notices or other communications shall be deemed received (a) on the date delivered, if delivered personally,

or if sent by facsimile provided an electronically generated confirmation of such facsimile is obtained promptly after transmission, or (b) on the business day subsequent to the date delivered to an overnight courier of national reputation, or (c) three business days after being deposited with the U.S. Postal Service, if sent by registered or certified mail.

- 9.7 Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, provided, however, that no assignment by Xcel Energy or MidAmerican shall release such party from any obligation or liability under this Agreement without the express written consent of the other party.
- 9.8 Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, between the parties. There are no warranties, representations or other agreements between the parties in connection with the subject matter hereof except as set forth specifically herein or contemplated hereby.
- 9.9 Amendments. No supplement, modification, or waiver of this Agreement shall be binding unless in writing and signed by both parties.
- 9.10 Waivers. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provisions hereof.
- 9.11 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the state of South Dakota, without regard to the choice of law rules of such state.
- 9.12 Severability. The invalidity or unenforceability of any provision of this Agreement shall not affect

the validity or enforceability of any other provision of this Agreement.

9.13 Headings. The section headings are for the convenience of the parties only and in no way alter, modify, amend, limit, or restrict the contractual obligations of the parties.

9.14 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

9.15 Exhibits. All of the exhibits attached hereto are incorporated herein and made a part of this Agreement by reference thereto.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

ATTEST

MIDAMERICAN ENERGY COMPANY

BY: _____

BY: _____

Name: _____

Name:

Title:

ATTEST:

NORTHERN STATES POWER COMPANY

D/B/A XCEL ENERGY

BY: _____

BY: _____

Name: _____

Name:

Title:

EXHIBIT A

STATEMENT OF ABANDONMENT AND
ASSUMPTION OF ASSETS

THIS STATEMENT OF ABANDONMENT AND ASSUMPTION OF ASSETS (this "Statement"), dated this _____ day of _____, 2004, is made and entered into by and between Northern States Power Company d/b/a Xcel Energy, a Minnesota corporation ("Xcel Energy"), and MidAmerican Energy Company, an Iowa corporation ("MidAmerican").

W I T N E S S E T H:

WHEREAS, pursuant to that certain Abandonment and Assumption Agreement dated _____, 2004, by and between Xcel Energy and MidAmerican (the "Agreement"), Xcel Energy has agreed to abandon the Assets (as defined in the Agreement) on the terms and subject to the conditions set forth in the Agreement, and MidAmerican has agreed to assume ownership of the Assets on the terms and subject to the conditions set forth in the Agreement;

WHEREAS, Xcel Energy desires to deliver to MidAmerican such instruments of abandonment as are required to effectively divest Xcel Energy of all right, title and interest in and to the Assets, and MidAmerican desires to simultaneously assume all right, title and interest in and to the Assets;

WHEREAS, Section 3.2(a)(i) of the Agreement contemplates that this Statement of Abandonment and Assumption of Assets is to be delivered at the Closing; and

WHEREAS, all capitalized terms used herein and not otherwise defined herein shall have the respective meanings ascribed thereto in the Agreement.

NOW, THEREFORE, in consideration of the promises, covenants and agreements contained herein and in the Agreement and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and accepted, Xcel Energy and MidAmerican hereby agree as follows:

SECTION 1. *Abandonment of Assets.* Xcel Energy does hereby abandon the Assets and MidAmerican hereby simultaneously assumes ownership of the Assets in its favor, and in favor of its successors and assigns, thereby assuming all of Xcel Energy's right, title and interest in and to the Assets listed on Exhibit C hereto free and clear of all liens and encumbrances to have and to hold.

SECTION 2. *Severance of Interconnection.* Following the execution date of this contract, Xcel Energy will physically sever the four-inch distribution gas pipeline from the 12-inch power supply gas pipeline at the Angus C. Anson "town border station." Nothing in this agreement will in future preclude the parties from establishing an emergency natural gas interconnection at the Angus C. Anson site. If the interconnection is located anywhere other than the current Xcel Energy "transmission to distribution interconnect", MidAmerican will also cut off and abandon (by acceptable industry standards) the remaining acquired pipeline that will no longer be used for the distribution of natural gas, unless a mutually acceptable alternative is agreed to by both parties. Xcel Energy will grant an easement and reasonable access to the easement for any of the transferred distribution pipeline still in operation on Xcel Energy property.

SECTION 3. *Warranty of Title.* Xcel Energy has marketable title to all of the Assets free and clear of all mortgages, liens and security interest, and Xcel Energy possesses all rights-of-way, easements and permits over the real estate upon which the Assets are situated sufficient for the ownership, operation and maintenance of the Assets.

SECTION 4. *Governing Law.* This Statement of Abandonment and Assumption of Assets shall be governed by and construed in accordance with the laws of the State of South Dakota.

SECTION 5. *Parties in Interest.* This Statement of Abandonment and Assumption of Assets shall be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns and legal representatives.

SECTION 6. *Conflicts.* In the event of any conflict or ambiguity between the terms hereof and the Agreement, the terms of the Agreement shall govern and be controlling.

IN WITNESS WHEREOF this Statement of Abandonment and Assumption of Assets has been duly executed and delivered as of the date first above written.

ATTEST

MIDAMERICAN ENERGY COMPANY

BY: _____

BY: _____

Name: _____

Name:

Title:

ATTEST:

NORTHERN STATES POWER COMPANY
D/B/A XCEL ENERGY

BY: _____

BY: _____

Name: _____

Name:

Title:

On this the ____ day of _____, 2004, before me, the undersigned, a Notary Public in and for said county and state, appeared _____, to me personally known, who did say that he/she is the _____ of MidAmerican Energy Company, an Iowa corporation, and that he/she executed the foregoing instrument with the full authority of the _____ of said corporation, as the free act and deed of said corporation.

Notary Public

(SEAL)

Notary Print Name:
My Commission Expires:

State of South Dakota)
)ss
County of _____)

On this the ____ day of _____, 2004, before me, the undersigned, a Notary Public in and for said county and state, appeared _____, to me personally known, who did say that he/she is the _____ of Northern States Power d/b/a Excel Energy, a Minnesota corporation, and that he/she executed the foregoing instrument with the full authority of the _____ of said corporation, as the free act and deed of said corporation.

Notary Public

(SEAL)

Notary Print Name:
My Commission Expires:

EXHIBIT C

EASEMENTS

1. Lacey

The North Half (N1/2) (except Lacey's Tract 2 and Runge's Tract 1), and the North Half of the Southeast Quarter (N1/2 SE1/4), Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West, and except Runge's Tract 2 in Section Thirty-five (35) Township One Hundred Two (102), Range Forty-nine (49) West.

Said easement shall be limited to:

the South Twenty (20) feet of the North Seventy (70) feet of the above described property, except that part of the North One Half of said Section Thirty-five lying easterly of the Plat of H-1 W1/2 NW1/4 of Section Thirty-five (35) Township One Hundred Two (102) Range Forty-nine (49) West.

Together with a strip of land Twenty (20) feet wide lying parallel with abutting to and southerly and easterly of the Plat of H-1 W1/2 of the NW1/4 of Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said strip shall shorten or lengthen to meet at property lines.

2. Runge Enterprises, Inc.

Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4 of Section Thirty-five, Township One Hundred Two (102), Range Forty-nine (49) West

Said easement shall be limited to:

The South Twenty (20) feet of the North Seventy (70) feet of Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five Township One Hundred Two (102), Range Forty-Nine (49) West.

3. Lacey, et al

The North Half (N 1/2) of Section 35, Township 102 North, Range 49 West, except the following:

1. Plat of Lot H-1 in the West Half of the Northwest Quarter (W 1/2 of NW 1/4) of said Section 35.
2. Lots A, B, C, D and E of Lacey's Tract 2 in the North Half of the North Half (N 1/2 of N 1/2) of said Section 35.
3. Lot 1, Lacey's Addition to the North Half (N 1/2) of said Section 35.
4. Runge's Tracts 1 and 2 in the Northwest Quarter of the Northeast Quarter (NW 1/4 of NE 1/4) of said Section 35.
5. Runge's Tract 3 in the Northeast Quarter (NE 1/4) of said Section 35.
6. The East 1665 feet of the South 323 feet of the Northeast Quarter (NE 1/4) of said Section 35.

Except for the right of access, NSP's easement rights shall be limited to the following:

1. The South 20 feet of the North 70 feet of the Northeast Quarter of the Northeast Quarter (NE 1/4 of NE 1/4) of said Section 35.
2. The South 20 feet of the North 70 feet of that part of the Northwest Quarter (NW 1/4) of said Section 35 which lies Westerly of the above described Lot A of Lacey's Tract 2 and Easterly of

the above described Plat of Lot H-1 of the West Half of the Northwest Quarter (W 1/2 of NW 1/4) of said Section 35.

3. A strip of land 30 feet in width lying parallel with, adjacent to and Southerly of the Southerly line of the above described Plat of Lot H-1 in the West Half of the Northwest Quarter (W 1/2 of NW 1/4) of said Section 35.

4. Runge Enterprises, Inc.

Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five, Township One Hundred Two (102), Range Forty-nine (49) West

Said easement shall be limited to

The South Twenty (20) feet of the North Seventy (70) feet of Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said easement shall shorten or lengthen to meet at property lines.

5. Runge Enterprises, Inc.

Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five, Township One Hundred Two (102), Range Forty-nine (49) West

Said easement shall be limited to

The South Twenty (20) feet of the North Seventy (70) feet of Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five

Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said easement shall shorten or lengthen to meet at property lines.

6. Runge Enterprises, Inc.

Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five, Township One Hundred Two (102), Range Forty-nine (49) West

Said easement shall be limited to

The South Twenty (20) feet of the North Seventy (70) feet of Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said easement shall shorten or lengthen to meet at property lines.

7. Lacey

The North Half (N1/2) (except Lacey's Tract 2 and Runge's Tract 1), and the North Half of the Southeast Quarter (N1/2 SE1/4), Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West, and except Runge's Tract 2 in Section Thirty-five (35) Township One Hundred Two (102), Range Forty-nine (49) West.

Said easement shall be limited to:

the South Twenty (20) feet of the North Seventy (70) feet of the above described property, except that part of the North One Half of said Section Thirty-five lying easterly of the Plat of H-1 W1/2 NW1/4 of Section Thirty-five (35) Township One Hundred Two (102) Range Forty-nine (49) West.

Together with a strip of land Twenty (20) feet wide lying parallel with abutting to and southerly and easterly of the Plat of H-1 W1/2 of the NW1/4 of Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said strip shall shorten or lengthen to meet at property lines.

8. Runge Enterprises

Lot A of Runge's Tract 1 in the Northwest Quarter of the Northeast Quarter (NW 1/4 of NE 1/4) of Section 35, Township 102 North, Range 49 West; ALSO, Runge's Tract 1 in the Northwest Quarter of the Northeast Quarter (NW 1/4 of NE 1/4) of Section 35, Township 102 North, Range 49 West, except Lot A therein; ALSO, Runge's Tract 2 in the Northwest Quarter of the Northeast Quarter (NW 1/4 of NE 1/4) of Section 35, Township 102 North, Range 49 West.

Except for the right of access, NSP's easement rights shall be limited to the following:

1. The North 20.00 feet of said Lot A of Runge's Tract 1; for purposes of this description it is assumed that the North line of said Lot A is parallel with and distant 50.00 feet Southerly of the North Line of said Section 35.
2. The South 20.00 feet of the North 70.00 feet of said Runge's Tract 1; except Lot A therein; for purposes of this description it is assumed that the North line of said Tract 1 is the North Line of said Section 35.
3. The South 20.00 feet of the North 70.00 feet of said Runge's Tract 2; for purposes of this description it is assumed that the North line of said Runge's Tract 2 is the North Line of said Section 35.

9. Crusher Investment Co.

The West Half of the Southwest Quarter (W 1/2 of SW 1/4), except US Highway Right of Way and except Lot H-4 contained therein, all in Section 25, Township 102 North, Range 49 West; ALSO, the East Half of the Southeast Quarter (E 1/2 of SE 1/4), except the South 283 feet of the West 300 feet of the East 425 feet thereof and except US Highway Right of Way contained therein, all in Section 26, Township 102 North, Range 49 West.

Except for the right of access, NSP's easement rights shall be limited to the following:

1. The North 20.00 feet of the South 70.00 feet of said West Half of the Southwest Quarter (W 1/2 of SW 1/4) of Section 25.
2. The South 70.00 feet of the East 75.00 feet of said East Half of the Southeast Quarter (E 1/2 of SE 1/4) of Section 26.

10. Glatco Company

The Plat of Lots A, B, and C of Lacey's Tract 2 North One Half of the North One Half (N1/2 N1/2) of Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West

Said easement shall be limited to

The South Twenty (20) feet of the North Seventy (70) feet of Lots A, B and C of Lacey's Tract 2 North One Half of the North One Half (N1/2 N1/2) of Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said easement shall shorten or lengthen to meet at property lines.

11. Glatco Co.

Lots A, B, and C of Lacey's Tract 2 North Half of the North Half (N1/2 of the N1/2) of Section 35, Township 102 North, Range 49 West, 5th P.M.

Except for the right of access, NSP's easement rights shall be limited to the South 30.00 feet of the North 80.00 feet of said Lots A, B and C. For purposes of this description, it's assumed that the North line of said Lots A, B and C is the North Line of said Section 35.

12. Lacey

The North Half (N1/2) (except Lacey's Tract 2 and Runge's Tract 1), and the North Half of the Southeast Quarter (N1/2 SE1/4), Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West, and except Runge's Tract 2 in Section Thirty-five (35) Township One Hundred Two (102), Range Forty-nine (49) West.

Said easement shall be limited to:

the South Twenty (20) feet of the North Seventy (70) feet of the above described property, except that part of the North One Half of said Section Thirty-five lying easterly of the Plat of H-1 W1/2 NW1/4 of Section Thirty-five (35) Township One Hundred Two (102) Range Forty-nine (49) West.

Together with a strip of land Twenty (20) feet wide lying parallel with abutting to and southerly and easterly of the Plat of H-1 W1/2 of the NW1/4 of Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said strip shall shorten or lengthen to meet at property lines.

13. Runge Enterprises, Inc.

Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five, Township One Hundred Two (102), Range Forty-nine (49) West

Said easement shall be limited to

The South Twenty (20) feet of the North Seventy (70) feet of Runge's Tract 2, Runge's Tract 1 and Lot A of Runge's Tract 1, in the Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section Thirty-five Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said easement shall shorten or lengthen to meet at property lines.

14. Lacey, et al

The North Half (N 1/2) of Section 35, Township 102 North, Range 49 West, except the following:

1. Plat of Lot H-1 in the West Half of the Northwest Quarter (W 1/2 of NW 1/4) of said Section 35.
2. Lots A, B, C, D and E of Lacey's Tract 2 in the North Half of the North Half (N 1/2 of N 1/2) of said Section 35.
3. Lot 1, Lacey's Addition to the North Half (N 1/2) of said Section 35.
4. Runge's Tracts 1 and 2 in the Northwest Quarter of the Northeast Quarter (NW 1/4 of NE 1/4) of said Section 35.
5. Runge's Tract 3 in the Northeast Quarter (NE 1/4) of said Section 35.
6. The East 1665 feet of the South 323 feet of the Northeast Quarter (NE 1/4) of said Section 35.

Except for the right of access, NSP's easement rights shall be limited to the following:

1. The South 20 feet of the North 70 feet of the Northeast Quarter of the Northeast Quarter (NE 1/4 of NE 1/4) of said Section 35.
2. The South 20 feet of the North 70 feet of that part of the Northwest Quarter (NW 1/4) of said Section 35 which lies Westerly of the above described Lot A of Lacey's Tract 2 and Easterly of the above described Plat of Lot H-1 of the West Half of the Northwest Quarter (W 1/2 of NW 1/4) of said Section 35.
3. A strip of land 30 feet in width lying parallel with, adjacent to and Southerly of the Southerly line of the above described Plat of Lot H-1 in the West Half of the Northwest Quarter (W 1/2 of NW 1/4) of said Section 35.

15. Lacey

The North Half (N1/2) (except Lacey's Tract 2 and Runge's Tract 1), and the North Half of the Southeast Quarter (N1/2 SE1/4), Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West, and except Runge's Tract 2 in Section Thirty-five (35) Township One Hundred Two (102), Range Forty-nine (49) West.

Said easement shall be limited to:

the South Twenty (20) feet of the North Seventy (70) feet of the above described property, except that part of the North One Half of said Section Thirty-five lying easterly of the Plat of H-1 W1/2 NW1/4 of Section Thirty-five (35) Township One Hundred Two (102) Range Forty-nine (49) West.

Together with a strip of land Twenty (20) feet wide lying parallel with abutting to and southerly and

easterly of the Plat of H-1 W1/2 of the NW1/4 of Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said strip shall shorten or lengthen to meet at property lines.

16. Hutchinson Technology Incorporated

Block 1A of Hutchinson Addition to the City of Sioux Falls, Minnehaha County, South Dakota, according to the recorded plat thereof.

Except for the right of access, the rights granted herein shall be limited to that part of the above described property which lies within 10.00 feet on each side of the following described line. The side lines of the strip are to be prolonged or shortened to terminate in the boundary of the land of the grantor:

Commencing at the northwest corner of said Block 1A; thence South 00 degrees 02 minutes 18 seconds West, assumed bearing, along the west line of said Block 1A 25.00 feet to the point of beginning of the line to be described; thence South 89 degrees 56 minutes 23 seconds East 522.78 feet to a point hereinafter referred to as "Point A"; thence South 00 degrees 00 minutes 00 seconds West 106.44 feet; thence South 89 degrees 59 minutes 07 seconds East 680.07 feet; thence North 88 degrees 34 minutes 13 seconds East 58.15 feet; thence North 83 degrees 24 minutes 01 seconds East 80.44 feet; then North 86 degrees 46 minutes 33 seconds East 264.38 feet; thence North 84 degrees 31 minutes 49 seconds East 34.34 feet to the east line of Block 1A.

Beginning at "Point A" described above; thence North 00 degrees 00 minutes 00 seconds East 25.00 feet to the north line of Block 1A.

Together with a strip of land, for the purpose of a gas distribution regulator station, which lies within 10.00 feet on each side of the following described line:

Commencing at the northwest corner of said Block 1A; thence South 00 degrees 02 minutes 18 seconds West, assumed bearing, along the west line of said Block 1A 25.00 feet; thence South 89 degrees 56 minutes 23 seconds East 522.78 feet; thence South 00 degrees 00 minutes 00 seconds West 106.44 feet to the point of beginning of the line to be described; thence South 89 degrees 59 minutes 07 seconds East 110.00 feet and there said line terminating.

17. Highland Properties

Tract B, Highland Park Subdivision, Minnehaha County, South Dakota, according to the recorded plat thereof.

ALSO, the unplatted land in the Northeast Quarter of the Northwest Quarter (NE 1/4 of NW 1/4) of Section 34, Township 102 North, Range 49 West, situated adjacent to and West of Tract B, Highland Park Subdivision, and East of Tract C, Highland Park Subdivision.

Except for the right of access, NSP's easement rights shall be limited to:

1. The South 35 feet of the North 52 feet of said Tract B, Highland Park Subdivision.
2. That part of said unplatted land in the Northeast Quarter of the Northwest Quarter (NE 1/4 of NW 1/4) of said Section 34 which lies between lines drawn parallel with and distant 50 feet and 85 feet, respectively, South of the North line of said Northeast Quarter of the Northwest Quarter (NE 1/4 of NW 1/4).

18. Eckert

All that part of the South Half (S1/2) of Section 25, Township 102 North, Range 49 West of the Fifth P.M., Minnehaha County, South Dakota, lying South of the Interstate Highway, except the W1/2SW1/4 thereof, and except Co. Aud. Lot H-3 of the SE1/4, (said highway being otherwise described as Lot H-1 of the NE1/4 SE1/4, Lot H-1 of the NW1/4 SE1/4, and Lot H-1 of the NE1/4 SW1/4 of said Section 25), except Lindemann Tract 1 in the South Half (S1/2) of Section 25, Township 102 North, Range 49 West of the 5th P.M., consisting of 185.65 acres, more or less.

Said easement shall be limited to

The North Twenty (20) feet of the South Seventy (70) feet lying westerly of Slip Up Creek and a strip on Land Twenty feet wide being Five feet northerly and Fifteen Feet Southerly of the said pipeline as constructed, lying easterly of Slip Up Creek and westerly of Timberline Avenue, of the above described property in the South One Half (S1/2) of Section Twenty-five (25), Township One Hundred Two (102), Range Forty-nine (49) West of the 5th P.M.

Side lines of said easement shall shorten or lengthen to meet at property lines.

19. Vanderweide

Lindemann Tract 1 in the South Half (S1/2) of Section 25, Township 102 North, Range 49 West.

Except for the right of access, NSP's easement rights shall be limited to the South 20.00 feet of said Lindemann Tract 1. For purposes of this description it is assumed that the South line of said Lindemann Tract 1 is a line parallel with and 50.00 feet Northerly of the South line of said Section 25.

20. Vanderweide

Lindemann Tract 1 in the South Half (S1/2) of Section 25, Township 102 North, Range 49 West of the Fifth P.M., Minnehaha County, South Dakota, according to the Plat Recorded in Book 41 of Plats on Page 16.

Said easement shall be limited to

The North Twenty (20) feet of the South Seventy (70) feet of Lindemann Tract 1 in the South Half (S1/2) of Section Twenty-five (25), Township One Hundred Two (102), Range Forty-nine (49) West of the 5th P.M.

Side lines of said easement shall shorten or lengthen to meet at property lines.

21. Carl Soukup Trust

The West Half of the Southwest Quarter (W1/2 SW1/4), except for the U.S. Highway right of Way, of Section Twenty-five (25), Township One Hundred Two (102) North, Range Forty-nine (49) West, County of Minnehaha, State of South Dakota.

Said easement shall be limited to

The North Twenty (20) feet of the South Seventy (70) feet of the West Half of the Southwest Quarter (W1/2 SW1/4) of Section Twenty-five (25), Township One Hundred Two (102) North, Range Forty-nine (49) West.

Side lines of said easement shall shorten or lengthen to meet at property lines.

22. Vanderweide

Lindemann Tract 1 in the South Half (S1/2) of Section 25, Township 102 North, Range 49 West of the Fifth P.M., Minnehaha County, South Dakota, according to the Plat Recorded in Book 41 of Plats on Page 16.

Said easement shall be limited to

The North Twenty (20) feet of the South Seventy (70) feet of Lindemann Tract 1 in the South Half (S1/2) of Section Twenty-five (25), Township One Hundred Two (102), Range Forty-nine (49) West of the 5th P.M.

Side lines of said easement shall shorten or lengthen to meet at property lines.

23. Eckert

All that part of the South Half (S1/2) of Section 25, Township 102 North, Range 49 West of the Fifth P.M., Minnehaha County, South Dakota, lying South of the Interstate Highway, except the W1/2 SW1/4 thereof, and except Co. Aud. Lot H-3 of the SE1/4, (said highway being otherwise described as Lot H-1 of the NE1/4 SE1/4, Lot H-1 of the NW1/4 SE1/4, and Lot H-1 of the NE1/4 SW1/4 of said Section 25), except Lindemann Tract 1 in the South Half (S1/2) of Section 25, Township 102 North, Range 49 West of the 5th P.M., consisting of 185.65 acres, more or less.

Said easement shall be limited to

The North Twenty (20) feet of the South Seventy (70) feet lying westerly of Slip Up Creek and a strip on Land Twenty feet wide being Five feet northerly and Fifteen Feet Southerly of the said pipeline as constructed, lying easterly of Slip Up Creek and westerly of Timberline Avenue, of the above described property in the South One Half (S1/2) of Section Twenty-five (25), Township One Hundred Two (102), Range Forty-nine (49) West of the 5th P.M.

Side lines of said easement shall shorten or lengthen to meet at property lines.

24. Vanderweide

Lindemann Tract 1 in the South Half (S1/2) of Section 25, Township 102 North, Range 49 West of the Fifth P.M.,

Minnehaha County, South Dakota, according to the Plat Recorded in Book 41 of Plats on Page 16.

Said easement shall be limited to

The North Twenty (20) feet of the South Seventy (70) feet of Lindemann Tract 1 in the South Half (S1/2) of Section Twenty-five (25), Township One Hundred Two (102), Range Forty-nine (49) West of the 5th P.M.

Side lines of said easement shall shorten or lengthen to meet at property lines.

25. Vanderweide

Lindemann Tract 1 in the South Half (S1/2) of Section 25, Township 102 North, Range 49 West of the Fifth P.M., Minnehaha County, South Dakota, according to the Plat Recorded in Book 41 of Plats on Page 16.

Said easement shall be limited to

The North Twenty (20) feet of the South Seventy (70) feet of Lindemann Tract 1 in the South Half (S1/2) of Section Twenty-five (25), Township One Hundred Two (102), Range Forty-nine (49) West of the 5th P.M.

Side lines of said easement shall shorten or lengthen to meet at property lines.

26. Carl Soukup Trust

The West Half of the Southwest Quarter (W1/2 SW1/4), except for the U.S. Highway right of Way, of Section Twenty-five (25), Township One Hundred Two (102) North, Range Forty-nine (49) West, County of Minnehaha, State of South Dakota.

Said easement shall be limited to

The North Twenty (20) feet of the South Seventy (70) feet of the West Half of the Southwest Quarter (W1/2

SW1/4) of Section Twenty-five (25), Township One Hundred Two (102) North, Range Forty-nine (49) West.

Side lines of said easement shall shorten or lengthen to meet at property lines.

27. Runge Enterprises

Lot A of Runge's Tract 1 in the Northwest Quarter of the Northeast Quarter (NW 1/4 of NE 1/4) of Section 35, Township 102 North, Range 49 West; ALSO, Runge's Tract 1 in the Northwest Quarter of the Northeast Quarter (NW 1/4 of NE 1/4) of Section 35, Township 102 North, Range 49 West, except Lot A therein; ALSO, Runge's Tract 2 in the Northwest Quarter of the Northeast Quarter (NW 1/4 of NE 1/4) of Section 35, Township 102 North, Range 49 West.

Except for the right of access, NSP's easement rights shall be limited to the following:

1. The North 20.00 feet of said Lot A of Runge's Tract 1; for purposes of this description it is assumed that the North line of said Lot A is parallel with and distant 50.00 feet Southerly of the North Line of said Section 35.
2. The South 20.00 feet of the North 70.00 feet of said Runge's Tract 1; except Lot A therein; for purposes of this description it is assumed that the North line of said Tract 1 is the North Line of said Section 35.
3. The South 20.00 feet of the North 70.00 feet of said Runge's Tract 2; for purposes of this description it is assumed that the North line of said Runge's Tract 2 is the North Line of said Section 35.

28. Glatco Company

The Plat of Lots A, B, C, D, E, and F of Lacey's Tract 2 North One Half of the North One Half (N1/2 N1/2) of

Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West

Said easement shall be limited to

The South Twenty (20) feet of the North Seventy (70) feet of Lots A, B and C of Lacey's Tract 2 North One Half of the North One Half (N1/2 N1/2) of Section Thirty-five (35), Township One Hundred Two (102), Range Forty-nine (49) West.

Side lines of said easement shall shorten or lengthen to meet at property lines.

EXHIBIT D

ASSETS

As depicted on the attached maps and as described herein, the following "Assets" of the natural gas distribution system are included in this transfer, or may be adjusted as mutually agreed upon by the parties:

Beginning at, and including, the downstream insulated fitting (underground) of the 4" meter set run located at the Angus Anson Plant regulator station and continuing to the west to, and including, portions of the Sioux Empire Industrial Park development:

- (1) Approximately 16,158', more or less, of 4" Steel Pipe, API-5L, Grade X-46 ERW, 0.237" wall with MAOP of 908 psig.
- (2) Approximately 1,600', more or less, of 6" PE 2406 pipe (Plexco Yellowpipe), SDR 11.5 with MAOP of 66 psig.
- (3) Approximately 3,451', more or less, of 4" PE 2406 pipe (Plexco Yellowpipe), SDR 11.5 with MAOP of 66 psig.
- (4) Approximately 2,424', more or less, of 2" PE 2406 pipe (Plexco Yellowpipe), SDR 11.0 with MAOP of 66 psig.
- (5) One District Regulator Station located on the north end of the Hutchinson Technology, Inc. parking lot, consisting of the following:
 - (a) 2 - 2" Fisher 627-1289 Regulators
 - (b) 2" Fisher 63EG Relief Valve
 - (c) and associated valves, piping, chart box and protection barricades
 - (d) NOTE: The Sivalls Heater and its associated ignition system are not included in the transfer.
- (6) One Farm Tap regulator station off the 4" steel pipeline, consisting of the following:
 - (a) 1" Fisher 627-115 Regulator
 - (b) 1" Fisher 1805-20 Relief Valve
 - (c) and associated piping and protection barricades
- (7) The following gas services of various lengths, serving the individual customers as noted (all addresses are Sioux Falls, SD):
 - (a) 6" IPS PE service to Hutchinson Technology, Inc., 2301 E. 60th St. N., included in Item #2 above.

- (b) 1" CTS PE service to Minnehaha County Highway Department, 2124 E. 60th St. N., to main shop.
 - (c) A second 1" CTS PE service to Minnehaha County Highway Department, 2124 E. 60th St. N., to a truck storage building.
 - (d) 2" IPS PE service to Jans Corporation / Dizco Trucking, 4915 National Ave. N.
 - (e) ½" CTS PE service to DRL Investments, 1935 E. 60th St. N.
 - (f) ½" CTS PE service to a residential home (Jay Soukup), 4200 E. 60th St. N.
- (8) All gas meters, regulators, relief valves, instruments and devices, and associated piping and meter protection (barricades) that serve those customers listed above, including the following:
- (a) Roots Rotary Meter, Model #11M ID, Meter #710146 and Serial #9633084, a 2" Fisher 299 Regulator and Two- 2" Fisher 289 Relief Valves located at Hutchinson Technology, Inc.
 - (b) American 400 diaphragm meter (# 23881) & regulator (unavailable) at Minnehaha County Highway Department at main shop.
 - (c) American 250 diaphragm meter (# unavailable) & regulator (unavailable) at Minnehaha County Highway Department at truck storage building.
 - (d) Sprague 1000 diaphragm meter (#734277) & regulator (unavailable) to Jans Corporation / Dizco Trucking.
 - (e) American 250 diaphragm meter (#923925) & regulator (unavailable) to DRL Investments.
 - (f) American 250 diaphragm meter (#848183) & regulator (unavailable) at residential home (Jay Soukup).

EXHIBIT E

LIST OF ASSIGNED CONTRACTS, AGREEMENTS AND LEASES

Hutchinson Technology, Inc. Gas Transportation Agreement

Jay Soukup Gas Transportation Agreement

Minnehaha County Highway Department Gas Transportation Agreement

Jans Corporation Gas Transportation Agreement

EXHIBIT F

LIST OF ASSIGNED LICENSES AND PERMITS

River crossing permit with the Corp of Engineers

Local waterways permit

Highway crossing permit with the State of South Dakota

Railroad crossing permit with the Burlington Northern et.al.

EXHIBIT G

ASSIGNMENT OF CONTRACTS, AGREEMENTS, LICENSES AND PERMITS

THIS ASSIGNMENT OF CONTRACTS, AGREEMENTS, LICENSES AND PERMITS (this "Assignment") is made this _____ day of _____, 2004, by and between Northern States Power Company d/b/a Xcel Energy, a Minnesota corporation ("Xcel Energy"), and MidAmerican Energy Company, an Iowa corporation ("MidAmerican").

FOR AND IN CONSIDERATION of the abandonment by Xcel Energy and the assumption of ownership by MidAmerican of the Assets described in Exhibit C attached hereto and incorporated herein by this reference, and for other good and valuable consideration, the receipt and legal sufficiency of which is hereby acknowledged, Xcel Energy does hereby assign to MidAmerican all of the rights, duties and obligations of Xcel Energy in and to the contracts, leases, licenses and permits described in Exhibit D attached hereto and incorporated herein by this reference, and MidAmerican does hereby accept and assume all rights, duties and obligations of such contracts, leases, licenses and permits.

IN WITNESS WHEREOF, the parties have caused this document to be executed by their duly authorized representatives as of the day and year first above written.

MIDAMERICAN ENERGY COMPANY
an Iowa corporation

NORTHERN STATES POWER COMPANY
D/B/A XCEL ENERGY, a Minnesota
corporation

BY: _____

BY: _____

Name: _____

Name: _____

Title: _____

Title: _____