



MidAmerican Energy
106 East Second Street
P.O. Box 4350
Davenport, Iowa 52808

October 28, 2009

Ms. Patricia Van Gerpen, Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Pierre, SD 57501

RE: MidAmerican Energy Company
Initial Filing – Refund Plan

Dear Ms. Van Gerpen:

MidAmerican Energy Company (MidAmerican) received a gas supplier refund check September 17, 2009, from Northern Natural Gas (Northern) for \$26,962.77. South Dakota's portion of the refund plus interest is \$3,682.94 and MidAmerican proposes to incorporate this refund amount into the January 2010 purchased gas adjustment (PGA) rate.

The refund relates to Northern's receipt of Kansas ad valorem taxes from natural gas producers from 1983-1989 and is pursuant to the Federal Energy Regulatory Commission's (FERC) order in Docket No. RP97-369-000, et al., issued September 10, 1997 and the Settlement on December 27, 2000, Docket No. RP-98-39-000 et al.

MidAmerican hereby submits electronically the following schedules:

- Schedule A – all documents received from Northern regarding the refund.
- Schedule B – the calculation of South Dakota's allocation of the refund, interest on the refund, and estimated credit per therm.

If you have any questions regarding the refund or MidAmerican's refund plan, please contact me at (563) 333-8426 or mmearly@midamerican.com.

Sincerely,

Megan M. Early

/s/ Megan M. Early
Analyst, Regulated Pricing

NORTHERN NATURAL GAS COMPANY

179024421

14--SEP--09

23394

INV 14-SEP-200 14-SEP-09 KANSAS AD VALDREM REFUN

26,962.77

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26,962.77

NORTHERN NATURAL GAS COMPANY

1111 S. 103rd STREET
OMAHA, NE 68124-1000

PAYABLE AT
FIRST NATIONAL BANK OF OMAHA
OMAHA, NE 68102
(402) 633-3200
FREMONT NATIONAL BANK & TRUST CO.
FREMONT, NE 68025

76-4
1049

1790244211

CHECK NO.

14--SEP--09

DATE

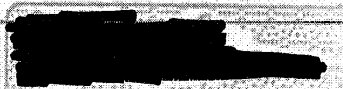
AMOUNT

Twenty-Six Thousand Nine Hundred Sixty-Two Dollars And
Seventy-Seven Cents*****

*****26,962.77

PAY
TO THE
ORDER
OF

MIDAMERICAN ENERGY COMPANY
4299 N W URBANDALE DR
URBANDALE, IA 50322
United States


AUTHORIZED SIGNATURE

⑈ 1790244211⑈ ⑆ 104900048⑆ 110193519⑈



Northern Natural Gas Company
P.O. Box 3330
Omaha, NE 68103-0330
402-398-7200

September 15, 2009


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 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 and the Settlement approved by the Commission on December 27, 2000 in Docket No. RP98-39-000, et al. This final distribution reflects all refunds received by Northern from producers.

Schedule No. 1 summarizes the refund payments being made by check amount. Schedule No. 2 shows, in detail, the allocation of the refund amounts to the specific jurisdictional customers. The refund amounts for each specific year were multiplied by the appropriate jurisdictional 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.

Respectfully submitted,


Mary Kay Miller
Vice President, Regulatory and Government Affairs

Northern Natural Gas Company
Amount by Customer to be Refunded

Customer	Total	Checks mailed in C/O
1 ANR Pipeline	3,417.12	
2 Austin Utilities	760.57	
3 Brooklyn	28.86	
4 Cascade	34.43	
5 Cedar Falls	608.58	
6 Circle Pines Utilities	142.44	
7 City of Iraan	26.82	
8 Coon Rapids	70.51	
9 Crum, Lloyd	40.62	C/O Community Utility Company
10 DJB, Inc.	8.70	C/O West Texas Gas
11 City of Duluth, MN	1,822.67	
12 Elroy Gas	51.71	C/O Madison G & E
13 Emmetsburg	115.57	
14 Fremont	263.16	
15 Gas Co of New Mexico	86.12	C/O New Mexico Gas Company, Inc.
16 Gilmore City	17.05	
17 Graettinger	20.88	
18 Great Plains Nat Gas	1,027.37	
19 Guthrie Center	52.47	
20 Harlan	164.25	
21 Hawarden	72.17	
22 Hibbing Pub. Util. Com.	148.47	
23 High Plains Natural Gas	168.16	C/O West Texas Gas
24 Hutchinson Util. Com.	358.54	
25 Inter-City Gas Corporation	1,232.52	C/O Black Hills Utilities Holdings, Inc.
26 Interstate Power Co	2,799.36	C/O Alliant Energy
27 Iowa Electric	7,490.19	C/O Alliant Energy
28 Iowa Gas Company	5,855.39	C/O MidAmerican Energy Co.
29 Iowa Illinois	2,208.51	C/O MidAmerican Energy Co.
30 Iowa Power and Light	2,587.91	C/O MidAmerican Energy Co.
31 Iowa Public Service	13,157.89	C/O MidAmerican Energy Co.
32 Iowa Southern	252.79	C/O Alliant Energy
33 Island Gas	36.34	C/O Sheehan's Gas Company
34 K N Energy	283.66	C/O Kinder Morgan, Inc.
35 Kansas Nebraska	60.62	C/O Kinder Morgan, Inc.
36 KN Energy - P/L	505.31	C/O Kinder Morgan, Inc.
37 KP&L	93.24	C/O Kans Gas Service
38 KP&L P/L	331.44	C/O Mid Continent Market Center
39 Lake Park	20.69	
40 Lake Superior	1,190.08	C/O Xcel Energy
41 Lyons	34.06	C/O National Public Gas Agency
42 Manilla	26.56	
43 Manning	118.48	
44 Michigan Gas Co	788.47	C/O SEMCO
45 Michigan Power	1,311.43	C/O SEMCO
46 Midwest Natural Gas	392.84	
47 Centerpoint Energy Minnesota Gas	54,126.83	
48 MUD	11,951.43	
49 Natural Gas, Inc.	125.89	C/O Northern State Power Co of Wis (Xcel)
50 Nebraska Natural Gas Company	412.13	C/O Fremont
51 New Ulm Pub. Util. Com.	526.02	
52 NIGAS	13,438.12	C/O Nicor Gas
53 North Central Public Service	3,153.07	C/O MidAmerican Energy Co.
54 Northern Minnesota	114.63	C/O Minnesota Energy Resources Corporation
55 No. States Pow.Co.-Min.	23,684.05	C/O NSP-Minn (Xcel)
56 Northern States Power	575.38	C/O NSP-Minn (Xcel)
57 Northern States Power Co. of Wis	614.49	C/O Northern State Power Co of Wis (Xcel)
58 Northwestern Pub Svs	2,431.04	C/O Northwestern Corporation
59 NSP-Wisc	1,781.69	C/O Northern State Power Co of Wis (Xcel)
60 Osage	129.99	
61 Owatonna Pub Utilities	696.67	
62 Panhandle Eastern	107.58	

Northern Natural Gas Company
Amount by Customer to be Refunded

Customer	Total	Checks mailed in C/O
63 Pender	47.12	C/O National Public Gas Agency
64 Peninsular Gas	237.74	C/O SEMCO
65 Peoples	25,662.05	C/O Black Hills Utilities Holdings, Inc.
66 Peoples - Minnesota	13,942.54	C/O Minnesota Energy Resources Corporation
67 Ponca	22.16	
68 Preston	62.17	
69 Producer Utilities	20.09	C/O West Texas Gas
70 Producers Gas Utilities	35.36	C/O West Texas Gas
71 Remsen	45.66	
72 Rock Rapids	23.36	
73 Rolfe	23.26	
74 Sabula	14.88	
75 Sac City	76.79	
76 Sanborn	62.47	
77 Sioux Center	136.71	
78 Southern Union Gas Company	76.57	C/O Southern Union Gas Services, LTD
79 St Croix Valley Natural Gas	242.14	
80 Stromsburg	32.98	C/O National Public Gas Agency
81 Superior Water Light & Power	739.53	
82 Tennessee Gas Pipeline	69.84	C/O El Paso Energy
83 Tipton	81.54	
84 City of Two Harbors, MN	113.45	
85 City of Virginia, MN	76.79	
86 Viroqua	119.23	
87 Watertown	453.11	
88 Waukee	45.67	
89 West Bend	43.57	
90 West Texas Gas	316.18	
91 Westar	4,113.00	C/O Oneok Westex Transmission, LLC
92 Western Gas Utilities	104.72	C/O Xcel Energy
93 Whittemore	27.20	
94 Wisconsin Gas Co	3,643.40	C/O We Energies
95 Wisconsin Power & Light	1,574.85	C/O Alliant Energy
96 Wisconsin Electric Power Co.	207.32	C/O We Energies
97 Woodbine	29.09	
98 Jurisdictional Sales	216,676.55	
99 Allocated Amounts Under \$1	0.67	
100 Total Jurisdictional (Ties to Schedule 2)	216,677.22	
101 Non-Jurisdictional and Interruptible Sales	6,480.69	
102 Grand Total	<u>\$223,157.91</u>	

Northern Natural Gas Company
Kansas Ad Valorem Tax Refund
Amount by Customer by year to be Refunded
Based on sales volumes for the years 1983 - 1987

Customer	\$31,653.83			\$60,781.28			\$52,541.30			\$55,382.25			\$16,308.55			\$0.00			\$0.00			Total Refund
	1983			1984			1985			1986			1987			1988			1989			
	Volume	%	Amount	Volume	%	Amount	Volume	%	Amount	Volume	%	Amount	Volume	%	Amount	Volume	%	Amount	Volume	%	Amount	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
Preston	186,344	0.02%	7.28	189,713	0.02%	17.08	179,957	0.03%	16.75	191,265	0.03%	15.71	128,617	0.03%	5.39	80,698	0.03%	0.00	55,374	0.02%	0.00	62.17
Producer Utilities		0.00%	0.00		0.00%	0.00		0.00%	0.00	129,910	0.03%	15.15	118,746	0.03%	4.94	133,792	0.04%	0.00	12,749	0.01%	0.00	20.39
Producers Gas Utilities	136,378	0.02%	7.24	174,423	0.03%	17.56	112,559	0.02%	10.66		0.00%	0.00		0.00%	0.00		0.00%	0.00		0.00%	0.00	35.36
Remson	112,371	0.02%	5.91	115,643	0.02%	11.64	119,683	0.02%	11.23	110,467	0.02%	13.22	88,003	0.02%	3.66	32,694	0.01%	0.00	34,289	0.01%	0.00	45.88
Rock Rapids		0.00%	0.00		0.00%	0.00		0.00%	0.00	154,665	0.03%	18.51	116,716	0.03%	4.26	77,605	0.03%	0.00	74,108	0.03%	0.00	23.36
Rocky Mountain Natural Gas	140	0.00%	0.01	0	0.00%	0.00	557	0.00%	0.05	858	0.00%	0.08	887	0.00%	0.04	241	0.00%	0.00	671	0.00%	0.00	0.17
Rolls	55,598	0.01%	2.95	59,739	0.01%	8.01	60,697	0.01%	8.66	53,556	0.01%	8.41	51,956	0.01%	1.33	17,075	0.01%	0.00	8,696	0.00%	0.00	32.28
Sedalia	36,306	0.01%	1.88	38,981	0.01%	3.71	37,149	0.01%	3.44	37,911	0.01%	4.40	33,942	0.01%	1.38	28,500	0.01%	0.00	999	0.00%	0.00	14.88
Sec City	210,717	0.03%	10.89	194,746	0.03%	19.60	181,598	0.03%	17.98	182,344	0.04%	21.82	153,969	0.04%	6.40	119,809	0.04%	0.00	3,006	0.00%	0.00	78.79
Senborn	168,505	0.03%	8.79	172,747	0.03%	17.39	181,252	0.03%	17.01	145,726	0.03%	17.44	44,458	0.01%	1.85	17,909	0.01%	0.00	24,102	0.01%	0.00	62.47
Sioux Center	352,514	0.05%	18.38	359,478	0.05%	36.09	380,432	0.07%	35.69	289,699	0.06%	34.66	265,792	0.07%	11.89	283,625	0.08%	0.00	205,696	0.08%	0.00	136.71
Southern Union Gas Combr	194,440	0.03%	10.14	220,791	0.04%	22.23	196,482	0.03%	14.02	192,028	0.04%	22.98	173,294	0.04%	7.21	193,745	0.06%	0.00	50,408	0.02%	0.00	76.57
St Croix Valley Natural Gas	563,339	0.09%	28.37	614,509	0.10%	61.69	641,501	0.11%	60.19	609,948	0.13%	72.86	426,259	0.11%	17.89	369,450	0.12%	0.00	309,376	0.13%	0.00	242.34
Stromsburg	87,754	0.01%	4.57	86,452	0.01%	8.70	84,859	0.02%	7.96	74,467	0.02%	8.91	67,812	0.02%	2.83	74,954	0.02%	0.00	96,117	0.02%	0.00	32.98
Superior Water Light & Pow	1,841,828	0.30%	86.02	1,860,832	0.31%	187.30	1,847,032	0.35%	182.67	1,700,153	0.37%	203.43	1,684,938	0.43%	70.11	1,036,423	0.34%	0.00	728,211	0.31%	0.00	736.69
Tennessee Gas Pipeline	1,338,865	0.22%	69.84		0.00%	0.00		0.00%	0.00		0.00%	0.00		0.00%	0.00		0.00%	0.00		0.00%	0.00	66.84
Tipton	201,723	0.03%	10.52	206,704	0.03%	20.81	210,898	0.04%	19.79	193,749	0.04%	23.18	174,030	0.04%	7.24	132,352	0.04%	0.00	6,250	0.00%	0.00	81.54
City of Two Harbors, MN	282,361	0.05%	14.75	282,485	0.05%	28.44	268,594	0.05%	27.06	277,696	0.06%	33.22	239,570	0.06%	9.97	42,888	0.01%	0.00	52,879	0.02%	0.00	113.45
City of Virginia, MN	205,342	0.03%	10.70	199,890	0.03%	20.10	191,611	0.03%	17.89	174,310	0.04%	20.88	177,896	0.04%	7.15	87,160	0.02%	0.00	43,392	0.02%	0.00	76.79
Viroqua	285,462	0.05%	14.68	300,552	0.05%	30.25	305,269	0.06%	28.93	275,114	0.06%	32.92	254,196	0.07%	12.24	269,395	0.08%	0.00	84,150	0.04%	0.00	115.23
Watertown	1,109,854	0.18%	57.86	1,158,021	0.19%	116.37	1,233,019	0.22%	115.68	1,025,815	0.22%	122.72	872,806	0.25%	40.48	649,488	0.21%	0.00	742,875	0.31%	0.00	453.11
Waukeg	113,413	0.02%	5.81	114,497	0.02%	11.52	117,537	0.02%	11.03	110,540	0.02%	13.23	65,563	0.02%	3.98	76,249	0.02%	0.00	3,695	0.00%	0.00	45.67
West Bend	107,180	0.02%	5.59	108,276	0.02%	10.90	120,966	0.02%	11.25	89,348	0.02%	11.89	82,519	0.02%	3.85	81,057	0.03%	0.00	10,487	0.00%	0.00	43.57
West Texas Gas	1,755,643	0.28%	97.82	1,464,899	0.24%	147.44	363,047	0.06%	34.05	360,708	0.08%	43.16	0	0.00%	0.00		0.00%	257,729	0.10%	0.00	310.18	
West Texas Utilities		0.00%	0.00		0.00%	0.00		0.00%	0.00		0.00%	0.00		0.00%	0.00		0.00%	0.00		0.00%	0.00	0.00
Wester	27,054,399	4.46%	1,412.42	20,859,341	3.45%	2,069.80	4,042,263	0.72%	378.25	401,821	0.09%	48.08	4,167,727	1.06%	173.49	4,653,126	1.53%	0.00	0	0.00%	0.00	4,115.00
Western Gas Utilities	235,344	0.04%	12.25	236,850	0.04%	23.84	274,103	0.05%	25.72	271,005	0.06%	32.43	251,925	0.06%	10.48	265,724	0.07%	0.00	58,500	0.03%	0.00	104.72
Wisconsin	58,283	0.01%	3.09	59,243	0.01%	6.07	76,518	0.01%	7.44	83,213	0.01%	7.58	51,308	0.01%	2.14	61,498	0.02%	0.00	84,089	0.03%	0.00	27.20
Wisconsin Gas Co	8,746,983	1.44%	455.99	8,409,078	1.56%	947.06	9,589,548	1.71%	899.70	8,878,527	1.92%	1,062.33	6,568,223	1.71%	278.35	5,877,782	1.85%	0.00	5,386,448	2.31%	0.00	3,843.40
Wisconsin Power & Light	3,516,488	0.58%	183.21	3,780,794	0.62%	378.58	4,046,623	0.72%	379.63	3,896,714	0.85%	478.22	3,722,460	0.95%	154.82	2,512,707	0.82%	0.00	1,397,898	0.63%	0.00	1,574.85
Wisconsin Electric Power C	512,008	0.08%	26.69	531,408	0.09%	53.49	571,193	0.10%	53.68	538,116	0.12%	64.39	220,069	0.06%	9.16	123,450	0.04%	0.00	191,092	0.08%	0.00	207.32
Woodbine	73,373	0.01%	3.87	75,529	0.01%	7.80	78,819	0.01%	7.87	85,665	0.01%	8.00	59,854	0.02%	2.45	48,278	0.02%	0.00	6,058	0.00%	0.00	26.08
Total	367,214,114	100.00%	\$31,653.83	603,686,871	100.00%	\$60,781.28	580,015,761	100.00%	\$52,541.30	462,860,874	100.00%	\$55,382.25	391,884,977	100.00%	\$16,308.55	308,319,653	100.00%	\$0.00	232,723,860	100.00%	\$0.00	\$216,677.22

Refund check amount \$ 26,962.77

Refund Allocation by State:

	2008 Annual Billed Sales	% Allocation	Refund Allocation
SD	101,780,007	13.27%	\$ 3,578.62

Iowa	657,465,754	85.74%	\$ 23,116.70
NE	7,606,613	0.99%	\$ 267.45

Interest Calculation and Estimated Per Therm Credit:

South Dakota refund allocation	Date MEC received refund	Mid-point of January PGA month	Number of Days	Interest Rate ¹	Interest	Total South Dakota Refund
\$ 3,578.62	09/17/09	01/22/10	127	8.378%	\$ 104.32	\$ 3,682.94

Forecasted Jan 2010 Firm PGA sales 19,880,455

Estimated per therm credit \$ 0.00019

¹Rate of return approved in Docket No. NG-04-001