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December 7, 2016

VIA ELECTRONIC FILING

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

RE: Docket No. NG-14-005
Compliance Filing – Gas Depreciation Study

Dear Ms. Van Gerpen:

On June 3, 2015, MidAmerican Energy Company (“MidAmerican”) filed a Joint Motion for Approval of Settlement Stipulation in Docket No. NG14-005, and the South Dakota Public Utilities Commission (“Commission”) approved the Joint Motion for Approval of Settlement Stipulation on June 18, 2015. As part of the Settlement Stipulation, MidAmerican is required to advise Staff and the Commission of the results of any depreciation study conducted of its natural gas plant. *See* Natural Gas Settlement Stipulation, Section III., paragraph 6.

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

Please contact me at 563-333-8006, if there are any questions regarding the filing.

Sincerely,

/s/ Jennifer S. Moore

Jennifer S. Moore

Enclosure