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December 21, 2006

**RECEIVED**

By Delivery

**DEC 22 2006**

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

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

Dear Ms. Van Gerpen:

Enclosed are two copies of the January 2007 energy cost adjustment for MidAmerican Energy Company's South Dakota service area.

The energy cost adjustment to be used for January 2007 billing is \$0.0111/kWh (per attached schedule).

Sincerely,

*Debra L. Kutsunis*

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DLK-tt  
Enclosures