



Debra L. Kutsunis
Manager, Regulated Pricing
106 East Second Street
Davenport, Iowa 52801
563/333-8870 Telephone
563/333-8021 Fax
dlkutsunis@midamerican.com

November 26, 2007

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

Dear Ms. Van Gerpen:

Attached is a copy of the December 2007 energy cost adjustment for MidAmerican Energy Company's South Dakota service area.

The energy cost adjustment to be used for December 2007 billing is \$0.0113/kWh (per attached schedule).

Sincerely,

/s/

DLK-tt

Attachments