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RECEIVED

MAR 28 2006

March 27, 2006

By Delivery

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 April 2006 energy cost adjustment for MidAmerican Energy Company's South Dakota service area.

The energy cost adjustment to be used for April 2006 billing is \$0.0099/kWh (per attached schedule).

Sincerely,

Debra L. Kutsunis

DLK-ks
Encl.