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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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April 21, 2006

By Delivery

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

The energy cost adjustment to be used for May 2006 billing is \$0.0098/kWh (per attached schedule).

Sincerely,

Debra L. Kutsunis

DLK-ks
Encl.