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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

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

The energy cost adjustment to be used for December 2006 billing is \$0.0087/kWh (per attached schedule).

Sincerely,

*Debra L. Kutsunis*  
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Enclosures