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April 25, 2008

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 May 2008 energy cost adjustment for MidAmerican Energy Company's South Dakota service area.

The energy cost adjustment to be used for May 2008 billing is \$0.0104/kWh (per attached schedule).

Sincerely,

/s/

DLK-tt

Attachments