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December 23, 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 January 2009 energy cost adjustment for MidAmerican Energy Company's South Dakota service area.

The energy cost adjustment to be used for January 2009 billing is \$0.0102/kWh (per attached schedule).

Sincerely,

/s/

DLK-tt

Attachments