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April 8, 2009

Ms. Patricia Van Gerpen
Executive Director
Public Utilities Commission
500 East Capitol
Pierre, South Dakota 57501

Dear Ms. Van Gerpen:

MidAmerican Energy Company (MidAmerican) is submitting this letter in response to discussions with staff regarding MidAmerican's tariff filings dated April 6, 2009.

On April 6, 2009, MidAmerican made two filings to update tariffs in preparation for implementation of its energy efficiency plan on May 1, 2009. The first filing included revisions to tariffs previously considered by the Commission in the energy efficiency plan, Docket No. EL07-015. Those tariff sheets were Section No. 3, Sheet Nos. D-21a, D-22a, D-23a, D-24a, D-28b and Section III- Sheet No. 9. The second filing included tariffs not previously considered by the Commission in Docket No. EL07-015 and included Section No. 3, Sheet Nos. D-26a and D-27a. After discussion with staff, MidAmerican has agreed to staff's recommendation that the two filings be combined and considered part of Docket No. EL07-015 and will be considered together at the Commission's meeting on April 21, 2009.

Respectfully,

/s/

Debra L. Kutsunis
Manager, Regulated Pricing