

(a) An August 2014 filing date is approximately one month beyond June 30, 2014. The short difference ensures that costs, revenues and expenses will not have substantially changed so as to make the calendar 2013 test period unrepresentative.

(b) The 2013 calendar year test period consisting of 12 months actual experience and adjusted for known and measurable changes will accurately reflect MidAmerican's rate base and cost of service.

(c) MidAmerican maintains its books and records on a calendar-year basis. Required regulatory reports, such as the FERC Forms 1 and 2, are published on a calendar year basis. Verification by Staff and other parties of data will be more accurate and less time-consuming when these audited and attested reports can be used as source documents.

(d) Use of a non-calendar test period could increase rate case costs if additional non-standard documents must be prepared.

WHEREFORE, MidAmerican Energy Company respectfully requests the South Dakota Public Utilities Commission find good cause exists under ARSD 20:10:13:44 to permit use of a 2013 adjusted test period for its proposed August 2014 gas and electric general rate filings for the reasons as provided herein.

Dated this 3rd day of April, 2014.

Respectfully submitted,

MIDAMERICAN ENERGY COMPANY

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