

South Dakota Public Utilities Commission  
Docket GE20-002  
MidAmerican Energy Company  
First Data Requests

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For each response where it is necessary, separate amount between Natural Gas and Electric and describe any differences between Natural Gas and Electric. For responses where the Company's answer is the same for both Natural Gas and Electric, please indicate so.

- 1-1. Confirm that the Company acknowledges that the deferral accounting method and the resulting creation of a regulatory asset shall not preclude Commission review of these amounts and any future cost recovery for reasonableness and prudence.

**Response:**

MidAmerican confirms that the creation of a regulatory asset, either for Natural Gas or Electric, does not preclude Commission review of these amounts. Creation of a Natural Gas or Electric regulatory asset, however, requires MidAmerican to conclude that future recovery of these specific costs is probable as discussed in more detail in MidAmerican's response to data request 1-2.