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Katelyn M. Lynch-Butcher

Attorney

April 21, 2022

Via Electronic Filing

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

Re: Docket No. NG14-005

Compliance Filing – Gas Depreciation Study

Dear Ms. Van Gerpen:

On June 3, 2015, MidAmerican Energy Company ("MidAmerican") filed a Joint Motion for Approval of Settlement Stipulation in Docket No. NG14-005, and the South Dakota Public Utilities Commission ("Commission") approved the Joint Motion for Approval of Settlement Stipulation on June 18, 2015. As part of the Settlement Stipulation, MidAmerican is required to advise Staff and the Commission of the results of any depreciation study conducted of its natural gas plant. See Natural Gas Settlement Stipulation, Section III., paragraph 6.

With this filing, MidAmerican advises Staff and the Commission the results of MidAmerican's 2020 Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant as of December 31, 2020. Enclosed for filing pursuant to Commission Order and the Settlement Stipulation, please find the 2020 Depreciation Study – Calculated Annual Depreciation Accruals Related to Natural Gas Plant as of December 31, 2020 conducted by Gannett Fleming Valuation and Rate Consultants, LLC.

Questions about this submission can be directed to me at 515-252-6547 or by email at Katelyn.Lynch-Butcher@midamerican.com.

Sincerely.

/s/ Katelyn M. Lynch-Butcher

Katelyn M. Lynch-Butcher Attorney

Attachment