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VIA ELECTRONIC FILING

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: APPLICATION OF MIDAMERICAN ENERGY COMPANY FOR AUTHORITY TO
INCREASE RATES FOR GAS SERVICE IN SOUTH DAKOTA
DOCKET NO. NG14-005

Dear Ms. Van Gerpen:

The purpose of this letter is to transmit to the Commission copies of the bill inserts which MidAmerican will use to notify specific customer groups. Attached to this letter are the forms of notices to be provided as bill inserts to residential, commercial, industrial and lighting customers. Also for filing is MidAmerican's Interim Refund Plan.

Please feel free to contact the undersigned if you would like additional information.

Sincerely,

/s/ Suzan M. Stewart

Suzan M. Stewart

Enclosures