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August 4, 2026

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South Dakota Public Utilities Commission
Attn: Leah Mohr, Executive Director
VIA PUC FILING SERVICE

**RE: IN THE MATTER OF THE PETITION OF MIDAMERICAN ENERGY
COMPANY FOR AN EXTENSION OF TEST PERIOD PURSUANT TO ARSD
20:10:13:44 – Supplemental Statement Regarding Good Cause
NG26-005
MAGT File: 0209.09**

Dear Leah:

The folks at MidAmerican have asked me to appear alongside them in the above-captioned matter. I will be seeking pro hac vice orders for Emily Willits and Jeff Cook. I will file those in a timely manner. I am scheduled out of state on the August 11, but there is a pending motion expected to be calendared on that same date, and we would ask the Commission to proceed in my absence. If needed, I will ask someone from my office to accompany Emily, but I myself do not think it is necessary for this matter. If others think it is, please advise. The Company plans, if the motion is granted, to file on or about August 17, so there is some urgency to hold the motion hearing on the August 11.

We also thought it advisable to discuss the motion a bit more robustly in advance of that hearing, so that there is additional context ahead of time. I hope it is helpful to everyone.

MidAmerican Energy Company (“MidAmerican”) respectfully submits this supplemental statement to provide additional context regarding the good cause supporting its request for extension of the test period required by ARSD 20:10:13:44 in connection with its planned South Dakota natural gas rate filing.

The requested extension arises in an unusually active regulatory environment for MidAmerican. In 2026, MidAmerican is preparing and litigating multiple rate proceedings across its service territory, including natural gas rate filings in Iowa and South Dakota and electric and natural gas rate proceedings in Illinois. MidAmerican filed its Iowa natural gas rate case in July 2026, and that proceeding is now moving into discovery and scheduling. MidAmerican also has pending Illinois electric and natural gas rate cases with testimony deadlines and litigation milestones

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occurring during the same period in which the Company is preparing its South Dakota natural gas filing.

The regulatory, finance, accounting, legal, and operational personnel responsible for preparing the South Dakota filing are also working on the other cases mentioned above. The limited extension requested here will allow the Company to complete and verify its South Dakota filing using a complete calendar-year 2025 test period while managing these overlapping regulatory obligations in an orderly and efficient manner.

MidAmerican's petition for extension already explains the principal reasons why the requested waiver is appropriate and will not prejudice any party. In summary, MidAmerican seeks only a limited extension of the period contemplated by ARSD 20:10:13:44. The filing date is approximately two months beyond the date on which a calendar-year 2025 test period would otherwise satisfy the rule. The petition also explains that a calendar-year test period is reliable and administratively efficient because MidAmerican maintains its books and records and prepares key regulatory reports on a calendar-year basis. Using that period will support efficient review by Commission Staff and interested parties. MidAmerican further noted that preparing a non-standard historical test period would require additional schedules, workpapers, and supporting analyses that do not otherwise exist in the ordinary course of business, while providing limited incremental benefit given the short extension requested. We observe that the Commission has granted similar extensions in prior cases and are hopeful that we meet the same expectations.

Granting the request will allow MidAmerican to present a complete, readily verifiable, and administratively workable filing while preserving the Commission's ability to evaluate the reasonableness of the Company's proposed rates. The limited extension will not prejudice Commission Staff, customers, or other interested parties.

For these reasons, and for the reasons stated in the Petition, MidAmerican respectfully submits that good cause exists under ARSD 20:10:13:44 and requests that the Commission grant the requested extension.

As always, I thank you for your courtesies in this matter.

Very truly yours,



BRETT KOENECKE
BK | jrd

Attachments

CC/att: NG26-005 Service List