

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

MIDAMERICAN ENERGY COMPANY)

DOCKET NO.

NG26-xxx

PETITION FOR EXTENSION OF TEST PERIOD

COMES NOW, MidAmerican Energy Company (“MidAmerican”), and respectfully petitions the South Dakota Public Utilities Commission (“Commission”) for an extension of the test period required by ARSD 20:10:13:44. Specifically, MidAmerican requests authorization to use a calendar year 2025 test period in support of its proposed natural gas rate case filing on or before September 1, 2026. In support of its Petition, MidAmerican states as follows:

1. MidAmerican proposes to file a natural gas rate case by September 1, 2026. The case would be based on a calendar year 2025 test period.
2. Commission regulation 20:10:13:44 requires the use of a test period consisting of 12 months of actual experience **ending no earlier than 6 months before the date of filing** unless good cause for extension is shown.
3. Good cause exists to approve MidAmerican’s request for the following reasons:
 - (a) The requested extension is limited. A September 1, 2026 filing date is approximately two months after June 30, 2026, the last date a calendar year 2025 test period would comply with ARSD 20:10:13:44. Granting the extension should not materially affect costs, revenues, or expenses or render the proposed test period unrepresentative.
 - (b) The calendar year 2025 test period includes 12 months of actual experience and, with adjustments for known and measurable changes, will accurately reflect MidAmerican’s rate base, cost of service and financial results.
 - (c) MidAmerican maintains its books and records on a calendar-year basis. Required regulatory reports, including FERC Forms 1 and 2, are prepared on a calendar-year basis.

Staff and other parties can verify data more accurately and efficiently by using these audited and attested reports as source documents.

(d) Approval of the requested extension will help minimize costs to MidAmerican's customers by avoiding the additional time and expense associated with developing, supporting, and litigating a rate case based on a non-standard test period and non-standard documents.

(e) The Commission has granted a similar extensions in other proceedings, including: In the matter of MidAmerican Energy Company, NG14-002, granting a waiver until mid-August of the requested test year; In the matter of MidAmerican Energy Company, NG01-008, granting a waiver until December 1 of the requested test year; and In the matter of Otter Tail Power, EL 08-030, granting a waiver until November of the requested test year.

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 calendar year 2025 adjusted test period for its proposed September 2026 gas rate case.

Dated this 14th day of July, 2026.

Respectfully submitted,

MIDAMERICAN ENERGY COMPANY

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