Cost Recovery

1. Overview

This section provides an overview of MidAmerican's cost-recovery proposal, including a description of the guiding principles that MidAmerican used to develop cost-recovery factors, as well as calculations of the factors themselves.

2. Guiding Principles

MidAmerican believes it is appropriate for cost recovery of energy-efficiency programs to be current, or with a minimum of regulatory lag, rather than deferred until the filing of a rate case. Contemporaneous recovery reduces the cost of capital to fund energy-efficiency programs, thereby lowering costs to customers. It also allows MidAmerican, regulators and customers to immediately assess the magnitude of bill impacts and adjust program spending as appropriate.

MidAmerican also used the following general guidelines to develop its proposal for recovery of energy-efficiency costs.

- Electric program costs are collected from electric customers and natural gas program costs are collected from natural gas customers.
- Costs are recovered separately from residential and nonresidential customer classes.
- Costs are recovered on a volumetric basis.
- Costs will be reconciled annually with over- and under-collections rolled into the following recovery year.

MidAmerican proposes that the collection of energy-efficiency charges be assessed through the use of a separate volumetric factor rather than using the fuel adjustment clause (FAC) for electric, or the purchased gas adjustment factor (PGA) for gas, as a collection

mechanism. Using the FAC or PGA as collection mechanisms was not workable because these adjustment factors are not calculated on a class-specific basis.

MidAmerican proposes to add its energy-efficiency cost-recovery factor to base volumetric rates. The company's current billing system already is capable of billing the energy-efficiency factor as an addition to the base volumetric rates.

MidAmerican proposes to exclude street lighting and private area lighting from electric energy-efficiency cost recovery until such time as a segment within the electric energy-efficiency program benefiting lighting customers is established. Initially the electric energy-efficiency program will be available to and costs recovered from non-lighting electric customers only. Street lighting and private area lighting are inherently off-peak users of electricity and generally do not contribute to system load in high-cost, peak-period hours.

MidAmerican proposes to make natural gas energy-efficiency programs available to and recover costs from natural gas sales service customers and monthly-metered transportation customers, but not from daily-metered transportation customers. Monthly-metered transportation customers are schools and government facilities that are heat-sensitive and therefore could benefit from energy-efficiency programs. Including daily-metered transportation customers in energy-efficiency programs could be problematic, since they are not purchasing commodity from the utility, and therefore the volumetric charge for energy efficiency typically represents a much higher percentage of their natural gas utility bill than it does for sales customers. These daily-metered transportation customers also are more likely to be actively managing their natural gas costs.

With this filing, MidAmerican is seeking to recover lost revenues resulting from the effective implementation of natural gas energy-efficiency programs. Over the period of time in

which MidAmerican has offered energy-efficiency programs in Iowa, there has been a reduction in the average usage per residential customer resulting in decreased earnings. MidAmerican's natural gas earnings in South Dakota are already declining because of the infrastructure required to support the significant number of customers being added in its service territory. Additional reductions in the use per customer caused by effective energy-efficiency programs would increase the need for additional rate cases, increasing administrative costs for both the Commission and MidAmerican.

With this filing, MidAmerican is not seeking to recover revenue lost from the effective implementation of electric energy-efficiency programs. At the current time MidAmerican is not experiencing a decline in electricity use per customer in its South Dakota service territory. Steady or increasing usage lessens the financial impact of energy-efficiency programs on the company and makes it somewhat more challenging to appropriately identify lost revenues. MidAmerican's South Dakota electric customer base is very small and consequently it would be administratively inefficient to calculate and implement electric lost revenue recovery.

3. Cost-Recovery Calculations

MidAmerican's proposed natural gas and electric energy-efficiency tariffs are included as Attachments E1-1(G) and E1-1(E) at the end of this section. Each tariff includes a formula that defines the calculation of the respective energy-efficiency cost-recovery charge.

The cost-recovery mechanism for electric energy-efficiency programs consists of calculating a factor to recover from electric sales service customers (excluding street and private lighting customers), energy-efficiency expenditures and related costs approved by the Commission. Expenditures will include all costs budgeted for programs, administrative expenses and related costs. Separate cost-recovery factors are calculated for residential and nonresidential

customer classes by dividing the projected annual energy-efficiency expenditures and related costs for each group by the annual projected sales for that group. Also included in the calculation of the recovery factor is a reconciliation component. This component incorporates the net of the actual costs of approved energy-efficiency expenditures and related costs for the prior annual period, less the actual energy-efficiency factor revenues collected during that period, divided by the projected annual sales. See attachment E1-2(E).

The cost-recovery mechanism for natural gas energy-efficiency programs consists of calculating a factor to recover from natural gas sales service and monthly-metered transportation customers, energy-efficiency expenditures and related costs approved by the Commission. Expenditures will include all costs budgeted for programs, administrative expenses and related costs, including lost revenues. Separate cost-recovery factors are calculated for residential and nonresidential customer classes by dividing the projected annual energy-efficiency expenditures and related costs for each group by the annual projected sales for that group. Also included in the calculation of the recovery factor is a reconciliation component. This component incorporates the net of the actual costs of approved energy-efficiency expenditures and related costs for the prior annual period, less the actual energy-efficiency factor revenues collected during that period, divided by the projected annual sales. See attachment E1-2(G).

To calculate the lost revenues associated with natural gas energy-efficiency programs, program impacts, or therm savings, are first estimated for each program and rate code. Lost revenues then are calculated by multiplying the therm savings by the non-gas commodity charge for each rate code. For rate codes where the tariff provides different non-gas commodity charges at different usage steps, the South Dakota bill frequency report is used to allocate therm savings

between steps. Lost revenues are included in calculating the cost-recovery factor. See attachment E1-3(G).

MidAmerican ENERGY

MIDAMERICAN ENERGY COMPANY
P.O. Box 778
Sioux City, Iowa 51102

~~**DESIGNATION:**~~ D
CLASS OF SERVICE: ***Gas Energy Efficiency Cost Recovery*** N

~~**RESERVED FOR FUTURE USE**~~ D

1. ***Application*** N
   Applicable in all service areas in South Dakota and to all customers served under the Company's rate schedules except for daily metered gas transportation customers. Separate factors will be calculated for residential and for non-residential customers.

2. ***Purpose***
   This factor is designed to recover energy efficiency expenditures and related costs approved by the South Dakota Public Utilities Commission (Commission).

3. ***Implementation***
   Energy efficiency expenditures and related costs will be recovered each year. Energy efficiency charges will be added to energy charges for purpose of billing.

4. ***Determination of Factor***
   The cost recovery factors will be determined as follows:

$$ECR_c = \frac{EXP_c + REL_c}{S_c} + \frac{RL_c}{S_c} + \frac{R_c}{S_c}$$

Where:

ECR = Energy efficiency charge in cents per therm to be applied to customers served under each class (c) rate schedule.

c = Customer class, as follows:

Residential –	*SVF and MVF*
Non-Residential –	*SVF, MVF, LVF, SVI, LVI, SSS, LSS, MMT, and MMT Interruptible*

EXP = Energy efficiency expenditures by class as approved by the Commission.

REL = Commission approved related costs

S = Sales - Forecasted therm sales for the collection period.

RL = Revenue lost from implementation of energy efficiency program.

R = Reconciliation amount. The net of the approved expenditures plus related costs for the annual period less actual energy efficiency factor revenues collected. N

MidAmerican ENERGY

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P.O. Box 778
Sioux City, Iowa 51102

~~**DESIGNATION:**~~ D
CLASS OF SERVICE: ***Gas Energy Efficiency Cost Recovery*** N

~~RESERVED FOR FUTURE USE~~ D

5. Energy Efficiency Recovery Factors N

	Residential	Non-Residential
On-going MidAmerican Costs	**$0.01650/therm**	**$0.00556/therm**

6. Reconciliation

A reconciliation will be filed annually. The energy efficiency costs recovered from customers during the prior period will be compared to those which were allowed to be recovered. Any over/under collection, and any change in forecast sales, will be used to adjust the current energy efficiency cost recovery factors. N

MidAmerican ENERGY

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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
First Revised Sheet No. 8
Cancels Original Issue Sheet No. 8

CLASS OF SERVICE: Gas Energy Efficiency Cost Recovery

D
N
D
N

1. **Application**
   Applicable in all service areas in South Dakota and to all customers served under the Company's rate schedules except for daily metered gas transportation customers. Separate factors will be calculated for residential and for non-residential customers.

2. **Purpose**
   This factor is designed to recover energy efficiency expenditures and related costs approved by the South Dakota Public Utilities Commission (Commission).

3. **Implementation**
   Energy efficiency expenditures and related costs will be recovered each year. Energy efficiency charges will be added to energy charges for purpose of billing.

4. **Determination of Factor**
   The cost recovery factors will be determined as follows:

$$ECR_c = \frac{EXP_c + REL_c}{S_c} + \frac{RL_c}{S_c} + \frac{R_c}{S_c}$$

Where:

ECR = Energy efficiency charge in cents per therm to be applied to customers served under each class (c) rate schedule.

c = Customer class, as follows:

Residential –	SVF and MVF
Non-Residential –	SVF, MVF, LVF, SVI, LVI, SSS, LSS, MMT, and MMT Interruptible

EXP = Energy efficiency expenditures by class as approved by the Commission.

REL = Commission approved related costs

S = Sales - Forecasted therm sales for the collection period.

RL = Revenue lost from implementation of energy efficiency program.

R = Reconciliation amount. The net of the approved expenditures plus related costs for the annual period less actual energy efficiency factor revenues collected.

N

Date Filed: April 16, 2007

Effective Date: January 1, 2008

Issued By: Naomi Czachura
Vice President

MidAmerican ENERGY

MIDAMERICAN ENERGY COMPANY
P.O. Box 778
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
1st Revised Sheet No. 9
Cancels Original Issue Sheet No. 9

CLASS OF SERVICE: Gas Energy Efficiency Cost Recovery

D
N
D

N

5. Energy Efficiency Recovery Factors

	Residential	Non-Residential
On-going MidAmerican Costs	$0.01650/therm	$0.00556/therm

6. Reconciliation

A reconciliation will be filed annually. The energy efficiency costs recovered from customers during the prior period will be compared to those which were allowed to be recovered. Any over/under collection, and any change in forecast sales, will be used to adjust the current energy efficiency cost recovery factors.

N

Date Filed: April 16, 2007

Effective Date: January 1, 2008

Issued By: Naomi Czachura
Vice President

Attachment E1-1(G)

DESIGNATION: Electric Energy Efficiency Cost Recovery

N

1. Application

Applicable in all service areas in South Dakota and to all customers served under the Company's rate schedules except for lighting customers. Separate factors will be calculated for residential and for non-residential customers.

2. Purpose

This factor is designed to recover energy efficiency expenditures and related costs approved by the South Dakota Public Utilities Commission (Commission).

3. Implementation

Energy efficiency expenditures and related costs will be recovered each year. Energy efficiency charges will be added to energy charges for purpose of billing.

4. Determination of factor

The cost recovery factors will be determined as follows:

$$ECR_c = \frac{EXP_c + REL_c}{S_c} + \frac{R_c}{S_c}$$

Where:

ECR = Energy efficiency charge in cents per kWh to be applied to customers served under each class (c) rate schedule.

c = Customer class, as follows:

Residential – RBD, RWD, RSD, RED and RTD
Non-Residential – GBD, GED, GDD, GPD, GHD, GUD, GTD, GSD, GWD, LLD, ALD, LPD, APD, LED, LHD, LTD/LOD, LVD/LRD, LDP/LDO, ABD and ATD

EXP = Energy efficiency expenditures by class as approved by the Commission.

REL = Commission approved related costs

S = Sales - Forecasted kWh sales for the recollection period.

R = Reconciliation amount. The net of the approved expenditures plus related costs for the annual period less actual energy efficiency factor revenues collected.

N

DESIGNATION: Electric Energy Efficiency Cost Recovery N

5. Energy Efficiency Recovery Factors

	Residential	Non-Residential
On-going MidAmerican Costs	**$0.00064/kWh**	**$0.00020/kWh**

6. Reconciliation

A reconciliation will be filed annually. The energy efficiency costs recovered from customers during the prior period will be compared to those which were allowed to be recovered. Any over/under collection, and any change in forecast sales, will be used to adjust the current energy efficiency cost recovery factors. N

MidAmerican Energy Company
South Dakota Gas
Contemporaneous Costs
Calculation of Gas ECR Factors
Year Ending December 31, 2008

Line No.	Item	Authorized Recoveries	Prior Year Over(Under) Recoveries	Lost Revenue Recoveries	ECR Factor Numerator	Projected Annual Sales	Projected (Month/Year) Sales	Projected (Month/Year) Recovery[1]	Remaining Balances ECR Factor Numerator	Remaining Balances Sales	ECR Factor
	(a)	(b)	(c)	(d)	(e) (b)-(c)+(d)	(f)	(g)	(h)	(i) (e)-(h)	(j) (f)-(g)	(k) (i)/(j)
1	Residential	$ 894,000	$ -	$ 27,741	$ 921,741	55,855,605	-	$ -	$ 921,741	55,855,605	$ 0.01650
2	Non-residential	213,000	-	4,274	217,274	39,079,793	-	-	217,274	39,079,793	$ 0.00556
3	Total	$1,107,000	$ -	$ 32,016	$1,139,016			$ -	$1,139,016		

[1] Projected recovery calculated using current factors in effect:

Residential	$0.00000
Non-residential	$0.00000

Attachment E1-2(G)

MidAmerican Energy Company
South Dakota Gas
Contemporaneous Costs
Calculation of Gas ECR Factors
Year Ending December 31, 2009

Line No.	Item	Authorized Recoveries	Prior Year Over(Under) Recoveries	Lost Revenue Recoveries	ECR Factor Numerator	Projected Annual Sales	Projected (Month/Year) Sales	Projected (Month/Year) Recovery[1]	Remaining Balances ECR Factor Numerator	Remaining Balances Sales	ECR Factor
	(a)	(b)	(c)	(d)	(e) (b)-(c)+(d)	(f)	(g)	(h)	(i) (e)-(h)	(j) (f)-(g)	(k) (i)/(j)
1	Residential	$ 968,000	$ -	$ 61,365	$1,029,365	55,855,605	-	$ -	$1,029,365	55,855,605	$ 0.01843
2	Non-residential	148,000	-	9,457	157,457	39,079,793	-	-	157,457	39,079,793	$ 0.00403
3	Total	$1,116,000	$ -	$ 70,822	$1,186,822			$ -	$1,186,822		

[1] Projected recovery calculated using current factors in effect:

Residential	$0.00000
Non-residential	$0.00000

Attachment E1-2(G)

MidAmerican Energy Company
South Dakota Gas
Contemporaneous Costs
Calculation of Gas ECR Factors
Year Ending December 31, 2010

Line No.	Item	Authorized Recoveries	Prior Year Over(Under) Recoveries	Lost Revenue Recoveries	ECR Factor Numerator	Projected Annual Sales	Projected (Month/Year) Sales	Projected (Month/Year) Recovery[1]	Remaining Balances ECR Factor Numerator	Remaining Balances Sales	ECR Factor
	(a)	(b)	(c)	(d)	(e) (b)-(c)+(d)	(f)	(g)	(h)	(i) (e)-(h)	(j) (f)-(g)	(k) (i)/(j)
1	Residential	$1,224,000	$ -	$ 104,631	$1,328,631	55,855,605	-	$ -	$1,328,631	55,855,605	$ 0.02379
2	Non-residential	275,000	-	17,962	292,962	39,079,793	-	-	292,962	39,079,793	$ 0.00750
3	Total	$1,499,000	$ -	$ 122,594	$1,621,594			$ -	$1,621,594		

[1] Projected recovery calculated using current factors in effect:

Residential	$0.00000
Non-residential	$0.00000

Attachment E1-2(G)

MidAmerican Energy Company
South Dakota Electric
Contemporaneous Costs
Calculation of Electric ECR Factors
Year Ending December 31, 2008

Line No.	Item	Authorized Recoveries	Prior Year Over(Under) Recoveries	ECR Factor Numerator	Projected Annual Sales	Projected (Month/Year) Sales	Projected (Month/Year) Recovery[1]	Remaining Balances ECR Factor Numerator	Remaining Balances Sales	ECR Factor
	(a)	(b)	(c)	(d) (b)-(c)	(e)	(f)	(g)	(h) (d)-(g)	(i) (e)-(f)	(j) (h)/(i)
1	Residential	$ 24,000	$ -	$ 24,000	37,321,630	-	$ -	$ 24,000	37,321,630	$ 0.00064
2	Non-residential	34,000	-	34,000	173,042,985	-	-	34,000	173,042,985	$ 0.00020
3	Total	$ 58,000	$ -	$ 58,000			$ -	$ 58,000		

[1] Projected recovery calculated using current factors in effect:

Residential	$0.00000
Non-residential	$0.00000

MidAmerican Energy Company
South Dakota Electric
Contemporaneous Costs
Calculation of Electric ECR Factors
Year Ending December 31, 2009

Line No.	Item	Authorized Recoveries	Prior Year Over(Under) Recoveries	ECR Factor Numerator	Projected Annual Sales	Projected (Month/Year) Sales	Projected (Month/Year) Recovery[1]	Remaining Balances ECR Factor Numerator	Remaining Balances Sales	ECR Factor
	(a)	(b)	(c)	(d) (b)-(c)	(e)	(f)	(g)	(h) (d)-(g)	(i) (e)-(f)	(j) (h)/(i)
1	Residential	$ 62,000	$ -	$ 62,000	37,321,630	-	$ -	$ 62,000	37,321,630	$ 0.00166
2	Non-residential	98,000	-	98,000	173,042,985	-	-	98,000	173,042,985	$ 0.00057
3	Total	$ 160,000	$ -	$ 160,000			$ -	$ 160,000		

[1] Projected recovery calculated using current factors in effect:
Residential $0.00000
Non-residential $0.00000

Attachment E1-2(E)

MidAmerican Energy Company
South Dakota Electric
Contemporaneous Costs
Calculation of Electric ECR Factors
Year Ending December 31, 2010

Line No.	Item	Authorized Recoveries	Prior Year Over(Under) Recoveries	ECR Factor Numerator	Projected Annual Sales	Projected (Month/Year) Sales	Projected (Month/Year) Recovery[1]	Remaining Balances ECR Factor Numerator	Remaining Balances Sales	ECR Factor
	(a)	(b)	(c)	(d) (b)-(c)	(e)	(f)	(g)	(h) (d)-(g)	(i) (e)-(f)	(j) (h)/(i)
1	Residential	$ 60,000	$ -	$ 60,000	37,321,630	-	$ -	$ 60,000	37,321,630	$ 0.00161
2	Non-residential	116,000	-	116,000	173,042,985	-	-	116,000	173,042,985	$ 0.00067
3	Total	$ 176,000	$ -	$ 176,000			$ -	$ 176,000		

[1] Projected recovery calculated using current factors in effect:

Residential	$0.00000
Non-residential	$0.00000

Attachment E1-2(E)

South Dakota Energy Efficiency
Residential Gas Lost Revenues

2008 SD Rate SVF Impacts = 153,740

South Dakota SVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	48,997,510	151,224	$ 27,409.29
over 250	0.13191	815,303	2,516	331.93
		49,812,813	153,740	$ 27,741.22

2009 SD Rate SVF Impacts = 340,080

South Dakota SVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	48,997,510	334,514	$ 60,630.63
over 250	0.13191	815,303	5,566	734.24
		49,812,813	340,080	$ 61,364.86

2010 SD Rate SVF Impacts = 579,860

South Dakota SVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	48,997,510	570,369	$ 103,379.42
over 250	0.13191	815,303	9,491	1,251.93
		49,812,813	579,860	$ 104,631.35

South Dakota Energy Efficiency
Nonresidential Gas Lost Revenues

2008 SD Rate SVF Impacts = 19,382

South Dakota SVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	9,122,267	10,191	$ 1,847.05
over 250	0.13191	8,227,785	9,191	1,212.43
		17,350,052	19,382	$ 3,059.48

2009 SD Rate SVF Impacts = 42,874

South Dakota SVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	9,122,267	22,542	$ 4,085.77
over 250	0.13191	8,227,785	20,332	2,681.97
		17,350,052	42,874	$ 6,767.74

2010 SD Rate SVF Impacts = 78,842

South Dakota SVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	9,122,267	41,453	$ 7,513.42
over 250	0.13191	8,227,785	37,389	4,931.94
		17,350,052	78,842	$ 12,445.36

South Dakota Energy Efficiency
Nonresidential Gas Lost Revenues

2008 SD Rate MVF Impacts = 15,318

South Dakota MVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
all therms	0.07201	15,974,869	15,318	$ 1,103.05
		15,974,869		$ 1,103.05

2009 SD Rate MVF Impacts = 33,837

South Dakota MVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
all therms	0.07201	15,974,869	33,837	$ 2,436.60
		15,974,869		$ 2,436.60

2010 SD Rate MVF Impacts = 67,919

South Dakota MVF Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
all therms	0.07201	15,974,869	67,919	$ 4,890.85
		15,974,869		$ 4,890.85

South Dakota Energy Efficiency
Nonresidential Gas Lost Revenues

2008 Summary

SD Rate	Therm Savings	Lost Revenue
SVF	19,382	$ 3,059.48
MVF	15,318	1,103.05
STS	653	103.46
MTS	108	7.78
SSS	9	0.52
	35,470	$ 4,274.29

2009 Summary

SD Rate	Therm Savings	Lost Revenue
SVF	42,874	$ 6,767.74
MVF	33,837	2,436.60
STS	1,475	233.70
MTS	244	17.57
SSS	20	1.16
	78,450	$ 9,456.77

2010 Summary

SD Rate	Therm Savings	Lost Revenue
SVF	78,842	$ 12,445.36
MVF	67,919	4,890.85
STS	3,710	587.81
MTS	506	36.44
SSS	33	1.91
	151,010	$ 17,962.37

Attachment E1-3(G)

South Dakota Energy Efficiency
Nonresidential Gas Lost Revenues

2008 SD Rate STS Impacts = 653

SD Rate STS		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	41,773	351	$ 63.64
over 250	0.13191	35,916	302	39.82
		77,689		$ 103.46

2009 SD Rate STS Impacts = 1,475

SD Rate STS		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	41,773	793	$ 143.75
over 250	0.13191	35,916	682	89.95
		77,689		$ 233.70

2010 SD Rate STS Impacts = 3,710

SD Rate STS		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
1st 250	0.18125	41,773	1,995	$ 361.57
over 250	0.13191	35,916	1,715	226.25
		77,689		$ 587.81

South Dakota Energy Efficiency
Nonresidential Gas Lost Revenues

2008 SD Rate MTS Impacts = 108

SD MTS Rate		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
all therms	0.07201	296,969	108	$ 7.78
		296,969		$ 7.78

2009 SD Rate MTS Impacts = 244

SD MTS Rate		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
all therms	0.07201	296,969	244	$ 17.57
		296,969		$ 17.57

2010 SD Rate MTS Impacts = 506

SD MTS Rate		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
all therms	0.07201	296,969	506	$ 36.44
		296,969		$ 36.44

South Dakota Energy Efficiency
Nonresidential Gas Lost Revenues

2008 SD Rate SSS Impacts = 9

South Dakota SSS Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
Apr thru Dec	0.05150	260,116	8	$ 0.40
Jan thru Mar	0.10036	40,071	1	0.12
		300,187		$ 0.52

2009 SD Rate SSS Impacts = 20

South Dakota SSS Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
Apr thru Dec	0.05150	260,116	17	$ 0.89
Jan thru Mar	0.10036	40,071	3	0.27
		300,187		$ 1.16

2010 SD Rate SSS Impacts = 33

South Dakota SSS Rates		Total SD Therms	Allocated Impact	South Dakota Lost Revenue
Apr thru Dec	0.05150	260,116	29	$ 1.47
Jan thru Mar	0.10036	40,071	4	0.44
		300,187		$ 1.91