



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

July 10, 2007

Mr. Thomas B. Specketer  
Vice President and Controller  
MidAmerican Funding, LLC  
666 Grand Ave. Suite 500  
Des Moines, IA 50309-2580

**Re: MidAmerican Funding, LLC, File No. 333-90553  
MidAmerican Energy Company, File No. 333-15387  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
Form 10-Q for Fiscal Quarter Ended March 31, 2007**

Dear Mr. Specketer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief