

Mail Stop 3561

July 08, 2008

Mr. Gregory E. Abel
President
MidAmerican Funding, LLC
666 Grand Ave Suite 500
Des Moines, Iowa 50309

**RE: MidAmerican Funding, LLC
MidAmerican Energy Company
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
File No. 333-90553 and 333-153887**

Dear Mr. Abel:

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

Sincerely,

William Thompson
Accounting Branch Chief