



MIDAMERICAN ENERGY COMPANY

Gas Sales Tariff

Nebraska Rate Area Number 1

Filed with South Sioux City and Dakota City City Councils

2nd Revised Sheet No. 47

Cancels First Revised Sheet No. 47

RATE ADJUSTMENT CLAUSE: Gas Tax Adjustment

Applicable: To all Gas Rates

When any franchise, occupation, sales, license, excise, privilege or similar tax or fee of any kind is imposed upon the Company by any governmental authority based upon (i) the sale of gas service to customers, (ii) the amount of gas energy sold to customers, (iii) the gross receipts, net receipts or revenues to the Company therefrom, such tax or fee or value of service shall, insofar as practical, be charged on a pro rata basis to all customers receiving gas service from the Company within the boundaries of such taxing authority. Any such charge shall continue in effect only for the duration of such tax, assessment or service period.

Current Applicable Requirements

Nebraska Sales Tax:

A state sales tax, as set forth in Sections 77-2702 through 77-2713 of the Revised Statutes of Nebraska, shall be applied to all billings for gas service unless excepted under the provisions of said sections.

Nebraska Occupation Tax:

Subject to city occupation tax, which will be added to all billings for gas sales within the corporate boundaries of the cities.

Nebraska and South Sioux City Local Option Sales Taxes:

N

State sales tax, as authorized by Sections 77-2702 through 77-27,135, R.R.S Neb. 2003, as amended, and local option sales tax, as authorized by Ordinance No. 2004-27 of the City of South Sioux City, and as authorized by Resolution No. 04C-22 for the County of Dakota County and Sections 77-27,142 to 77-27, 148, R.R.S. Neb. 2003, as amended shall be applied to all billings for gas service unless excepted under the provisions of said sections.

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Issued: December 21, 2004

Issued By: James J. Howard
Vice President

Effective: January 1, 2005