MIDAMERICAN ENERGY COMPANY
GAS TARIFF
NEBRASKA RATE AREA NUMBER 1
FILED WITH THE
SOUTH SIOUX CITY
AND
DAKOTA CITY
CITY COUNCILS

Issued: March 3, 1995
Issued By: Marvin G. Sorensen
Manager, Gas Rates

Effective: March 14, 1995

MIDAMERICAN ENERGY COMPANY
Gas Sales Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils
First Revised Sheet No. I
Cancels Original Issue Sheet No. I
INTRODUCTORY STATEMENT

MidAmerican Energy Company

MidAmerican Energy Company provides natural gas sales in two communities in Nebraska.
## TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Contents</th>
<th>Sheet Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title Page</td>
<td>I</td>
</tr>
<tr>
<td>Description of Company</td>
<td>II</td>
</tr>
<tr>
<td>Table of Contents</td>
<td>III, IV</td>
</tr>
<tr>
<td>Regulations</td>
<td></td>
</tr>
<tr>
<td>Rate Codes</td>
<td></td>
</tr>
<tr>
<td>Purpose of General Rules and Regulations</td>
<td>2</td>
</tr>
<tr>
<td>Application for Service</td>
<td>3</td>
</tr>
<tr>
<td>Customer Deposits and Deposit Calculation Criteria</td>
<td>4</td>
</tr>
<tr>
<td>Refunds on Customer Deposits</td>
<td>5</td>
</tr>
<tr>
<td>Meter Reading Schedule</td>
<td>6</td>
</tr>
<tr>
<td>Billings</td>
<td>7</td>
</tr>
<tr>
<td>Payments</td>
<td>8</td>
</tr>
<tr>
<td>Budget Payment Plan</td>
<td>9</td>
</tr>
<tr>
<td>Payment Arrangements</td>
<td>10</td>
</tr>
<tr>
<td>Disconnection of Services</td>
<td>11 thru 15</td>
</tr>
<tr>
<td>Refusal to Render Service</td>
<td>16</td>
</tr>
<tr>
<td>Customer Complaints and Resolution</td>
<td>17</td>
</tr>
<tr>
<td>Adjustment of Bills</td>
<td>18</td>
</tr>
<tr>
<td>Meter Tests</td>
<td>19</td>
</tr>
<tr>
<td>Disposition of Service</td>
<td>20</td>
</tr>
<tr>
<td>Characteristics of Gas Service</td>
<td>21 thru 22</td>
</tr>
<tr>
<td>Liability and Interruption of Gas Service</td>
<td>23</td>
</tr>
<tr>
<td>Conditions of Gas Sales</td>
<td>24 thru 25</td>
</tr>
<tr>
<td>Reserved for Future Use</td>
<td>26 thru 27</td>
</tr>
<tr>
<td>Reserved for Future Use</td>
<td>28 thru 30</td>
</tr>
<tr>
<td>Installation Standards</td>
<td>31</td>
</tr>
<tr>
<td>Extension of Facilities</td>
<td>32 thru 33B</td>
</tr>
<tr>
<td>Work on Customer Premises</td>
<td>34 thru 35</td>
</tr>
<tr>
<td>Sample Billing Forms</td>
<td>36</td>
</tr>
<tr>
<td>Reserved For Future Use</td>
<td>37 thru 40</td>
</tr>
<tr>
<td>Adjustment Clauses</td>
<td></td>
</tr>
<tr>
<td>Btu Adjustment Clause</td>
<td>41</td>
</tr>
<tr>
<td>Cost of Purchased Gas Adjustment Clause</td>
<td>42</td>
</tr>
<tr>
<td>Reserved for Future Use</td>
<td>43</td>
</tr>
<tr>
<td>Statement of Purchased Gas Adjustment</td>
<td>44</td>
</tr>
<tr>
<td>Excess Facilities Clause</td>
<td>45</td>
</tr>
<tr>
<td>Reserved For Future Use</td>
<td>46</td>
</tr>
<tr>
<td>Gas Tax Adjustment Clause</td>
<td>47</td>
</tr>
</tbody>
</table>

Issued: December 15, 2009
Effective: January 1, 2010
Issued by: Naomi Czachura
Vice President
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Rate Schedules</th>
<th>Sheet Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small Volume Firm (SVF)</td>
<td>48</td>
</tr>
<tr>
<td>Medium Volume Firm (MVF)</td>
<td>49</td>
</tr>
<tr>
<td>Large Volume Firm (LVF)</td>
<td>50</td>
</tr>
<tr>
<td>Small Volume Interruptible (SVI)</td>
<td>51</td>
</tr>
<tr>
<td>Large Volume Interruptible (LVI)</td>
<td>52</td>
</tr>
<tr>
<td>Reserved for Future Use</td>
<td>53-78</td>
</tr>
</tbody>
</table>

Issued: November 10, 2006 Effective: January 1, 2007
Issued by: Naomi Czuchura  Vice President
TARIFF BOOK RATE CODES

Small Volume Firm.................................................................SVF
Medium Volume Firm ..........................................................MVF
Large Volume Firm..............................................................LVF
Small Volume Interruptible ....................................................SVI
Large Volume Interruptible ....................................................LVI
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

1. Purpose of General Rules and Regulations

The following rules and regulations are requirements issued as a reference for customers or prospective customers and the Company with respect to receiving and supplying natural gas service.

These rules and regulations are authorized by the South Sioux City and Dakota City City Councils governing service supplied by the Company.

In the event conditions or conflicts arise which are not fully covered herein, the customer should contact the Company to determine the applicable requirements. Employees of the Company should direct their questions to the responsible supervisor.

Notwithstanding any other provisions of this tariff, all rules and regulations, rates and charges contained in the tariff may be modified at any time by a subsequent filing made pursuant to the provisions of the South Sioux City and Dakota City City Councils.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

2. Application for Service

Each prospective customer may be required to sign an "Application for Service", agreeing to pay for service rendered in accordance with the applicable rate schedule and the Service Rules and Regulations of the Company.

When applying for service, the customer may be required to furnish personal identification and other pertinent information deemed necessary to properly administer the service account. All service agreements, except for temporary service, shall be for a term of one year or as agreed.

The Company may initiate temporary service to prospective customers for their convenience while credit records and customer correspondence are assembled and reviewed. Temporary service may be terminated and the gas shut off for customer's failure to return a signed "Application for Service" within the prescribed period or for failure to otherwise comply with Company's requirements of new customers.

The Company will terminate service upon reasonable notice. Reasonable notice is deemed to be not less than one working day's notice from the customer provided the Company is given reasonable access to the Company's facilities on customer premises. If reasonable notice and access are not provided, the customer will be liable for the billings until such time that access is gained. When access is not provided and a final reading cannot be obtained, and the Company is knowledgeable that a new tenant or owner should be responsible for service, the Company reserves the right to render a final bill based on an estimated final reading of the meter at the premises.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

3. Customer Deposits and Deposit Calculation Criteria

Customer Deposits. The Company may require from any customer or prospective customer a deposit to guarantee partial payment of bills for service. The Company shall allow a person other than the customer to pay the customer's deposit. In lieu of a cash deposit, the Company may accept a written guarantee of a surety or other responsible party as surety for an account. Upon termination of a guarantee contract, or whenever the Company deems the contract insufficient as to amount or surety, a cash deposit or a new or additional guarantee may be required for good cause upon reasonable written notice. When the customer is a corporation whose stock is not publicly traded, the Company may additionally require a personal guarantee from a principal in the corporation.

A new or additional deposit may be required from a customer when a deposit has been refunded or is found to be inadequate. The customer shall have no less than 12 days from the date of mailing to comply.

Deposit Calculation Criteria. The total deposit for any residential, commercial or industrial customer for a place which has previously received service shall not be greater than the highest billing for service for 1 month for the place in the previous 12-month period. The deposit for any residential or commercial customer for a place which has not previously received service, has not been occupied, or is engaged in a business of a different nature than previously conducted at the premises shall be the customer's maximum projected one-month billing for the place to be served as determined by the Company.

The Company may require a deposit when a prospective customer has no prior account record with the Company and is unable to provide information acceptable to the Company as a basis for determining credit worthiness.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

4. Refunds on Customer Deposits

A customer’s deposit shall be refunded with interest after not more than 12 consecutive months of prompt payment (which may be 11 timely payments and 1 automatic forgiveness of late payment). For refund purposes, at the minimum, the Company shall review the account after 12 months’ service and at least each anniversary month thereafter.

Upon termination of service, the deposit plus accumulated interest, less any unpaid utility bill of the customer, shall be reimbursed to the person who made the deposit.

Interest on customer deposits on or after December 15, 1982, shall be computed at the rate of 12 percent compounded annually. Deposits made before December 15, 1982, shall be computed at the rates then in effect.

Interest shall be paid from the date the deposit is received to the date the deposit is determined to be refunded or applied to the customer’s account.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

5. Meter Reading Schedule

The Company will schedule reading of all meters used for determining charges and billings at monthly intervals, except as approved by the South Sioux City and Dakota City City Councils. The Company may change its meter reading schedule as appropriate for economic and efficient operations.

The Company may leave a meter reading form at the customer's premise when access to meters cannot be gained. If the form is not returned in time for the billing operation, an estimated bill may be rendered.

The Company will make every effort to obtain a monthly meter reading; however, if an actual meter reading cannot be obtained, the Company may render an estimated bill without reading the meter or supplying a meter reading form to the customer.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

6. Billings

Bills will be rendered based on meter readings obtained by the Company when available, but may be based upon information supplied by the customer or upon estimated meter readings.

When a customer’s service is turned on, turned off, or the meter reading date causes a given billing period to deviate by more than 10 percent from the normal meter reading period, such bill shall be prorated on a daily basis.

The customer will be responsible for providing employees or duly authorized agents of the Company access to meters and their connection at all reasonable hours.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

7. Payments

The net amount of any bill for service is due and payable by the customer when rendered. Spouses and partners are jointly and severally liable for payment of bills, and in the case of a residential customer, all adults living at the place are jointly and severally liable for payment of bills. If full payment or the net amount is not received in a Company office within 20 days of mailing the bill, a late payment charge shall be added.

The due date for all residential customers, or other customers whose average consumption is less than 250 therms per month, shall be changeable for cause in writing; such as, but not limited to, 15 days from the approximate date each month upon which income is received by the person responsible for payment. In no case, however, shall the utility be required to delay the due date more than 30 days beyond the date of preparation of the previous bill.

Payments will first be applied to the amount due from prior periods, and then to the bill for current service. The late payment charge will be calculated for the unpaid portion of a customer's account for service on the day the bill becomes past due or such portion that remains unpaid after each subsequent month.

Each account shall be granted not less than one complete forgiveness of a late payment charge each calendar year. The customer will be notified of the late payment charge forgiveness by a statement printed on the next monthly billing. Complete forgiveness shall not have any effect upon the credit rating of the customer or the collection of the late payment charge.

Returned checks. A $11.00 charge will be made subsequent to a customer's check being returned from the bank because of insufficient funds.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

8. **Budget Payment Plan**

A budget payment plan is available to all residential gas customers and to other gas customers whose consumption is less than 250 therms per month. Other customers may be placed on the budget where mutually agreed. Such customer may enroll in the budget payment plan at any time, and the plan will be offered when the customer initially requests service. A customer may request termination or withdrawal from the plan at any time. When a customer terminates service with the Company or withdraws from the budget plan, the account balance will be handled in the same manner as a regular account. If there is a credit balance, the customer shall have the option of obtaining a refund or applying the credit to charges for subsequent service.

Under the plan, the customer will be billed monthly at a prearranged amount determined by the Company to be one-twelfth of the estimated future billing for the next twelve consecutive months. The amount to be paid in each billing interval will be recomputed on each anniversary date, when requested by the customer, or when price and/or consumption result in a new estimate differing by at least 10 percent from the previous estimate. The account balance on the anniversary date shall be carried forward and shall be included in the computation of the level payment amount for the next year. The customer shall be notified of the revised payment amount at least 30 days prior to the due date for the first revised payment. When a budget account is not paid in full by the due date for the second month’s bill, it shall be dropped from budget billing and become subject to collection and disconnect procedures.

Collection action shall be initiated on budget accounts when a customer receives a bill showing a budget payment in arrears in addition to currently due budget payments.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

9. Payment Arrangements
   a. Availability - customer.
      (1) When a residential customer cannot pay in full a delinquent bill for utility service and will be disconnected, a utility shall offer the customer an opportunity to enter into a reasonable agreement to pay that bill unless the customer is in default on a payment agreement.
      (2) When a disconnected or potential customer for residential service has an outstanding debt to the utility for utility service, cannot pay the debt in full, and is not in default on a payment agreement, the utility must consider a request for a payment agreement.

   b. Reasonableness. Whether a payment agreement is reasonable will be determined by considering the current household income, ability to pay, payment history including prior defaults on similar agreements, the size of the bill, the amount of time and the reasons why the bill has been outstanding, and any special circumstances creating extreme hardships within the household. The utility may require the person to confirm financial difficulty with an acknowledgement from the department of human services or another agency.

   c. Terms. The agreement may require the customer to bring the account to a current status by paying specific amounts at scheduled times. The utility shall offer customers or disconnected customers the option of spreading payments evenly over at least 12 months. Payments for potential customer agreements may be spread evenly over at least 6 months.

      The agreement shall also include provision for payment of the current account. The agreement negotiations and periodic payment terms shall comply with tariff provisions which are consistent with these rules. A signed copy of the agreement shall be provided to the customer, disconnected customer or potential customer.

      Second agreement. If a customer has retained service from November 1 through April 1 but is in default of a payment agreement, the utility may offer the customer a second payment agreement that will divide the past-due amount into equal monthly payments with the final payment due by the fifteenth day of the next October. The utility may also require the customer to enter into a level payment plan to pay the current bill.

      The customer who has been in default of a payment agreement from November 1 to April 1 may be required to pay current bills based on a budget estimate of the customer's actual usage, weather-normalized, during the prior 12-month period or based on projected usage if historical use data is not available.

   d. Refusal by utility. If the utility intends to refuse a payment agreement offered by a customer, it must provide a written refusal to the customer. That refusal, with explanation, must be made within 30 days of mailing of the initial disconnection notice. A customer may protest the utility's refusal by filing a written complaint, including a copy of the utility's refusal, with the board within 10 days after receipt of the written refusal. If the utility intends to refuse a payment agreement to a disconnected or potential customer, it must provide a written refusal within 10 days of the application for payment agreement.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

10. Disconnection of Services

Disconnect Notices. A notice of disconnection, along with a summary of the customer's rights and remedies available to avoid disconnection, may be enclosed with the customer's utility bill, or mailed separately, when there are arrears or no payment has been made in the previous 60 days.

Discontinuing Service. Service may be refused or disconnected for any of the reasons listed below. Except as provided in "A", "B", "C" and "D" below, no service shall be disconnected on the day preceding or day on which the Company's business office is closed.

A. Without notice in the event of a condition on the customer's premises determined by the Company to be hazardous.

B. Without notice in the event of customer use of equipment in such a manner as to adversely affect the Company's equipment or service to others.

C. Without notice in the event of tampering with the equipment furnished and owned by the Company.

D. Without notice in the event of unauthorized use.

E. For violation of or noncompliance with the Company's rules on file with the Council.

F. For failure of the customer or prospective customer to furnish service equipment, permits, certificates or rights of way as are specified to be furnished in the Company's rules filed with the Board as conditions of obtaining service, or for the withdrawal of that same equipment, or for the termination of those same permissions or rights, or for the failure of the customer or prospective customer to fulfill the contractual obligations imposed upon him or her as conditions of obtaining service by any contract filed with and subject to the regulatory authority of the Council.

G. For failure of the customer to permit the Company reasonable access to its equipment.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

10. Disconnection of Services - Continued

H. For nonpayment of a bill or deposit, provided that the Company has:

1. Made a reasonable attempt to effect collection.

2. Given the customer written notice that he or she has not less than 12 days from the due date of the current bill to settle his or her account, together with a written summary of the rights and remedies available to avoid disconnection. The customer may designate a person or agency to receive notification of pending disconnection. Notice of a pending disconnection is deemed given when the notice is deposited in the U.S. Mail.

3. Prior to disconnection of service to a residence, made a diligent attempt to contact, by telephone or in person, the customer responsible for payment for service to the residence to inform the customer of the pending disconnection and his or her rights and remedies. If Company should know that a residential premise is a rental unit and the Company has been unsuccessful in its attempt at personal or telephone contact to the customer occupying the premise, the landlord (if known to the Company) will be contacted to determine if the customer still resides therein. The Company will also inform the landlord of the date when service may be disconnected.

From November 1 to April 1, if no contact can be made with the customer, the premises will be posted with a notice informing the customer of the pending disconnection and his or her rights and remedies at least one day prior to planned disconnection.

If the disconnection will affect occupants of residential units leased from the customer, the premises of the building will be posted at least two days prior to disconnection with a notice informing the occupants of the date when service will be disconnected and the reason(s).

4. Given the customer a reasonable opportunity to dispute the reason for the disconnection and, in the applicable situation, complied with the following:
10. **Disconnection of Services - Continued**

Disputed Bill. In the event there is a dispute concerning a bill for natural gas utility service, the Company may require the customer to pay an amount equal to the undisputed portion of the bill pending settlement to avoid discontinuance of service for nonpayment of the disputed portion for up to 45 days after the rendering of the disputed bill. The 45 days shall be extended by up to 60 days, if requested by the Company by the Council, in the event the customer files a written complaint with the Council.

Special Circumstances. Disconnection of a residential customer may not take place on a weekend, a holiday or after 2 p.m. unless the Company is prepared to reconnect the same day, and in the case of a customer who has entered into a reasonable payment agreement, may not take place where natural gas is used as the only source of space heating or to control or to operate the only space heating equipment at the residence, on any day when the National Weather Service forecast for the following 24 hours includes a forecast that the temperature will go below 20 degrees Fahrenheit. In any case where the Company is precluded from disconnecting service because of a National Weather Service forecast, the Company may immediately proceed with appropriate disconnection procedures, without further notice, when the temperature rises to above 20 degrees, unless the customer has paid the past past-due amount in full or is entitled to postponement of disconnection under some other provision of this tariff.

Health of a Resident. Disconnection of a residential customer shall be postponed if the discontinuance of service would present an especial danger to the health of any permanent resident of the premises. An especial danger to health is indicated if one appears to be seriously impaired and may, because of mental or physical problems, be unable to manage his or her own resources, carry out activities of daily living or protect oneself from neglect or hazardous situations without assistance from others. Other indicators include but are not limited to: Age, infirmity, or mental incapacitation; serious illness; physical disability; blindness; limited mobility; and any other circumstances which indicate a severe or hazardous health situation. The Company may require written verification of the especial danger to health by a physician or public health official on a form provided by the Company.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

10. Disconnection of Services - Continued

Initial verification may be by telephone; written verification will be forwarded to the Company within five days.

Verification shall postpone disconnection for 30 days; however, the postponement may be extended by a renewal of the verification. In the event service is terminated within 14 days prior to verification, service shall be restored if a proper verification is thereafter made in accordance with the foregoing provisions. The customer must enter into a reasonable agreement for the retirement of the unpaid balance of the account within the first 30 days of the verification period and keep the current account paid during the period that the unpaid balance is to be retired.

Reasonable Payment Agreement. If financial difficulty of the residential customer is confirmed, disconnection may not take place until after the Company has offered the customer an opportunity to enter into a reasonable payment agreement as defined in this tariff. Disconnection shall be delayed 30 days for the making of a reasonable payment agreement and shall be extended to 60 days if requested by the Council upon receipt of a complaint that the Company has arbitrarily refused a payment agreement offered by the customer and upon finding the customer has made payment as provided for in the offered agreement. Company may consider a second payment arrangement where Company believes that it will improve the collectability of unpaid bill.

Winter Energy Assistance. If the Company is informed that the customer's household may qualify for energy assistance or weatherization funds, there shall be no disconnection of service for 30 days from the date of application to allow the customer time to obtain assistance. Disconnection shall not take place from November 1 through April 1 for a resident who is a head of household and who has been certified to the Company by the community action agency as eligible for either the low income home energy assistance program or weatherization program. In addition to the notification procedure required herein, the Company shall, prior to November 1, mail customers a notice describing the availability of winter energy assistance funds and advising the customer how assistance may be obtained.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

10. Disconnection of Services - Continued

Abnormal Natural Gas Consumption. A customer who is subject to disconnection for nonpayment of bill, and who has natural gas consumption which appears to the customer to be abnormally high, may request the Company to provide assistance in identifying the factors contributing to this usage pattern and to suggest remedial measures. The Company shall provide assistance by discussing patterns of natural gas usage which may be readily identifiable, suggesting that an energy audit be conducted, and identifying sources of energy conservation information and financial assistance that may be available to the customer.

Reconnection. Service shall be reconnected as promptly as possible after a customer has made satisfactory arrangements for paying his/her account. (See Sheet No. 35, Section 22 (C1) of Service Rules and Regulations contained in Company's Gas Tariff for applicable charges).
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

11. Refusal to Render Service

The Company may refuse to render service to any customer indebted to the Company for service rendered at a previous residence for like service until the customer has paid or made satisfactory arrangements to pay such indebtedness and has complied with other requirements for service.

The Company will not reconnect or continue service to a single family dwelling or separately metered apartment if a person responsible for a delinquent bill owns, occupies, or receives the benefit of the gas service provided to the single family dwelling or separately metered apartment. If satisfactory arrangements are made for payment of the delinquent bill, service will be provided.

Insufficient Reasons for Denying Service. The following shall not constitute sufficient cause for refusal of service to a present or prospective customer:

A. Delinquency in payment for service by a previous occupant of the premises to be served, except as noted above.

B. Failure to pay for merchandise purchased from the Company.

C. Failure to pay for a different type or class of public utility service.

D. Failure to pay the bill of another customer as guarantor thereof.

E. Failure to pay a back bill rendered due to under-registration.

F. Failure of a residential customer to pay a deposit during the period November 1 through April 1 for the location at which he or she has been receiving service.

G. Failure of a disconnected residential customer to pay the full amount due for past service if financial difficulty is confirmed and the residential customer is willing to enter into a reasonable agreement to pay the delinquent amount.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

12. Customer Complaints and Resolution

A customer or prospective customer can place a complaint with the Company in person, by telephone, or in writing.

When filing a complaint in person or by telephone, the complaint should be given verbally to the manager or supervisor in charge of that department or area. The manager and/or supervisor will investigate and provide a verbal answer and may follow-up with a letter.

A written complaint should be addressed to the manager or supervisor in charge of that department or area. The complaint should state the dates, time and incident the complaint covers. The manager and/or supervisor will investigate and provide a written answer to the complaint within ten days.

If the complaint is not resolved to the satisfaction of the customer, a complaint may be filed with either the South Sioux City or Dakota City City Councils.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

13. Adjustment of Bills

When a customer has been overcharged as a result of incorrect reading of the meter, incorrect application of the rate schedule, incorrect connection of the meter, or other similar reasons, such as incorrect indexing, incorrect meter settings where the consumption of gas can be determined, the entire amount of the overcharge shall be determined and refunded or credited to the customer.

When a customer has been undercharged as a result of incorrect reading of the meter, incorrect application of the rate schedule, incorrect connection of the meter, or other similar reasons, such as incorrect indexing, incorrect meter settings where the consumption of gas can be determined, the entire amount of the undercharge may be billed to the customer.

A. Over-registration. Whenever a metering installation is tested and found to have over-registered more than two percent, the Company shall recalculate the bills from the time at which the error first developed. If such time cannot be definitely determined, the bills shall be recalculated from:

1. One-half the time since the meter was installed or,
2. One-half the time elapsed since the last previous meter installation test, whichever is shortest.

B. Under-registration. Whenever a meter is found to be more than two percent slow, the Company will back bill the customer for the amount the test indicates has been underbilled. The period for back billing shall not exceed the last six months the meter was in service.

C. Minimum Back Bill and Refund Amounts. Billing adjustments due to fast or slow meters shall be calculated on the basis that the meter should be 100 percent accurate. A back bill may be issued if the recalculated amount is in excess of $20.00. The refund will be issued if the recalculated amount (1) is in excess of $5.00 for the two most recent customers who received service from the metering installation found to be in error or (2) exceeds $3.00 for an existing customer.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

14. Meter Tests

A. Request Tests. Upon request by a customer, the Company, the Company shall make a test of the meter serving him or her provided that such tests are not made more frequently than once in 18 months. The customer or his or her representative may be present when the meter is tested. A notification of the test results shall be mailed to the customer within 10 days of the test date. If the meter is found accurate the Company may charge the customer $25.00 or the cost of the conducting test, whichever is less. The tested meter will not be adjusted and will be kept in inventory labeled "as removed" condition until 30 days after the test date. The customer will have this time to request a referee test with the City Council.

B. Referee Tests. Upon written application to the Council, a test will be made of the customer's meter as soon as practicable under the observation of a representative of the Council provided that such tests are not made more frequently than once in 18 months. A customer's application for a referee test shall be accompanied by a certified check or money order made payable to the Company in the amount of $30.00.

On receipt of such request from a customer, the Council will forward the deposit to the Company and notify the Company of the requirement for the test, and the Company shall not knowingly remove or adjust the meter until instructed by the Council. The Company shall, within 30 days after notification of the request, schedule the date, time and place of the test with the Council and customer. The Company will perform the test in the presence and under the observation of the Council's representative and shall furnish verification of the accuracy of test instruments used.

If upon test the meter is found to overregister to an extent requiring a refund, the amount paid to the Company for the test shall be returned to the customer by the Company. The customer or his or her representative may be present when the meter is tested. The Council will make a written report of the results of the test to the customer and to the Company.

Any additional test of a customer meter requested to be made within the 18 months next following a request test of the same meter shall be a referee test, unless the Company voluntarily agrees to make such an additional test as a request test.

Upon customer request for a meter test, the Company will advise the customer in writing of potential charges, both for Request tests and for Referee tests, before the meter is removed for testing.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

15. Disposition of Service

Gas service is only offered to the ultimate consumer, and shall not be remetered, resold or shared by others, nor shall it be extended outside the premises for service to other customers.

A. Temporary Service. The Company does not normally offer temporary service. However, the Company may furnish temporary service provided it has sufficient capacity available at the proposed location. Temporary service agreements shall be for the term specified in the agreements. They may be extended by written agreement. However, 12 days’ written notice of intent to suspend or disconnect temporary service will be provided where temporary service is used beyond the period specified in the written agreement and where no subsequent written agreement extending the temporary service period exists.

When temporary service is furnished, the estimated expense of installation and removal, less salvage, may be required to be paid by the customer prior to providing such service. The customer shall provide a suitable support for the meter and appurtenances. The customer will be responsible to pay the balance due upon completion of the work.

B. Improper Function of Customer Facilities. The Company shall not be liable for damage resulting from the equipment of the customer or damage caused by energy after it leaves the point of delivery. The Company shall not be liable for waste or inoperative appliances and service beyond the connection on the customer's side of the Company's meter.

C. Diversion of Natural Gas Service. In any case of tampering or interfering with the proper functioning of a meter installation or evidence thereof, or of any theft or any diversion of natural gas service, the customer will be liable for any estimated or actual use and any associated expenses.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

16. Characteristics of Gas Service

All natural gas sold by the Company is delivered with the same characteristics as purchased from interstate pipeline companies without further processing or refinement, except for odorization and possible variations resulting from propane air or liquefied natural gas peak shaving system operations, as defined below for billing.

A. The unit of measurement for billing shall be therm of gas, and the term "therm of gas" whenever used in the Company rate schedules, shall mean a volume of gas equal to a heating volume of 100,000 British thermal units (100,000 Btu). This volume of gas shall be at a pressure of 14.73 pounds per square inch absolute (psia) and at such varying temperatures as may exist under operating conditions at the point of delivery, which shall be assumed to be 60 degrees Fahrenheit unless actually measured as hereinafter provided.

B. The customer or the Company, at their option and expense, may provide and maintain equipment acceptable to the Company to correct gas deliveries for temperature variations or to determine the actual temperature of the gas by the continuous use of a recording thermometer, so installed that it will record properly the temperature of the gas flowing through the meters or such other devices as the Company may select. The arithmetic average of the hourly temperature so recorded shall be used in measurement computation.

C. The volume of gas delivered, as measured at such pressures as may exist by virtue of operating conditions in the Company's pipelines and apparatus, shall be corrected to the unit of measurement. Orifice meter measurement and determination of volume delivered shall be made in accordance with the recommendations set forth in the A.G.A. Gas Measurement Committee Report currently effective.

Delivery of gas to the customer shall be at a nominal seven inches of water column pressure with a minimum five inches of water column pressure and a maximum of nine inches water column pressure. Gas will be supplied at higher pressures for approved loads only as authorized by the Company.

The customer shall install, operate and maintain, at its own expense, such pressure-regulating devices as may be necessary to regulate the pressure of gas after delivery to the customer. The Company shall not be liable for the control of gas pressure or gas after delivery of gas to the customer.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

16. Characteristics of Gas Service - Continued

D. The specific gravity of the gas shall be determined as frequently as necessary for reasonably accurate determinations by means of adequate apparatus, and such gravity so obtained shall be used in the measurement of gas by orifice-type meters.

E. The supercompressibility of the gas at measurement pressures shall be determined at monthly intervals or as frequently as found necessary in practice, and the correction factor so determined shall be used in the computation of deliveries metered at pressures above one-quarter pounds-per-square-inch gauge pressure.

F. The average gross heating value of gas received by the Company from its supplier is expected to approximate 1,000 Btu per cubic foot. In the event the Company's supplier makes an adjustment for a variation of the Btu of the gas delivered to the Company, the Company will make a corresponding adjustment for the customer.

G. The delivery point of gas sold by the Company shall be at the point or points of connection between the gas line of the Company and that of the customer, either on the outlet side of the meter or meters, or at such other point or points as may be mutually agreed to in writing by the customer or the Company. Where more than one point of connection is used for the delivery of gas to the customer, the term "Delivery Point" shall be construed to mean and include all such points of connection as are used for the delivery of gas.

H. The Company may agree to permanent relocation of facilities upon request to accommodate new construction of a residence or driveway or because of objection to existing location of facilities provided that such relocation is feasible in the opinion of the Company and provided that arrangements have been made to cover the cost. The cost of the relocation shall be paid by the party or parties requesting the change in accordance with the provisions of the Company merchandising policy then in effect.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

17. Liability and Interruption of Gas Service

The Company does not guarantee its service against irregularities and interruption. The Company shall be liable for the direct damages to Residential customer facilities caused by an interruption or irregularity which is solely caused by Company's gross negligence. The Company shall not be liable for damages caused by irregularities or interruptions to Commercial and Industrial customer facilities regardless of the reason for the outage. Company shall not be liable for consequential damages.

The Company shall not be liable for any damages which may result from its failure to deliver gas when such failure shall be due to the influence of valid curtailment or proration orders, rules and regulations promulgated by state or federal regulatory authorities, or is the result of an emergency.

When service is suspended for the purpose of making necessary repairs or changes in facilities, such suspension may be made without notice. The Company shall not be liable for any damages occasioned by such suspension of service.

The Company offers firm service and interruptible service, each subject to the availability of gas supply and curtailment to the extent required by the Company's pipeline suppliers and by regulatory agencies having jurisdiction, with applicable rates for each class depending upon location, volume and use of service.

The Company shall not be liable for any loss or damage due to any failure or delay in providing service under this tariff resulting from any cause beyond the Company's reasonable control including, but not limited to: acts of God; acts or omissions of civil or military authority; acts or omissions of suppliers; equipment failure; fires; floods; epidemics; quarantine restrictions; severe weather; strikes or other labor disputes; embargoes; wars; sabotage; political strife; riots; delays in transportation; compliance with any regulations or directives of any national, state, local or municipal government, or any department thereof; or fuel, power, material or labor shortages.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

18. Conditions of Gas Sales

   a) In the event of a gas shortage or an interruption in the Company's gas supply for any reason, the Company shall be entitled to curtail deliveries of gas to interruptible Sales Customers. Interruptible Sales Customers shall have a priority subordinate to the Company's Firm Sales and Transportation Services. In addition, the Company shall be entitled: (1) to curtail deliveries of gas to any commercial or industrial customer, whenever in its judgment such curtailment shall be necessary to maintain the integrity of gas service to the Company's residential and small commercial Customers; and (2) to allocate available gas supply among some or all of its remaining Customers, whenever in its judgment such supply shall be inadequate to provide gas service to all of such Customers in addition to its residential and small commercial Customers. In effecting any such curtailment or allocation of deliveries, the Company shall first curtail or discontinue the supply of gas to such Customers as commonly use large quantities of gas and are not engaged in an activity essential to health or safety, and where the gas not delivered can conveniently and readily be utilized by the Company to reduce any deficiency in the gas supply to its other Customers. Such curtailment or allocation of gas supply will be applied to the smallest determinable geographical area.

   To the extent possible, such curtailment shall be performed pro rata by priority class of service. However, should emergency conditions arise, as deemed necessary by the Company, such curtailment shall not be required to be on a pro rata basis. Such priority class of service shall include, from highest to lowest priority:

   (1) Small Volume Firm
   (2) Medium Volume Firm
   (3) Large Volume Firm

   b) The Company also reserves the right to limit, on any day, the volumes of Customer-owned gas delivered into the Company's system when, in the Company's sole judgment, the total gas supply to be delivered into the Company's system may cause an adverse effect on system operations.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

18. Conditions of Gas Sales - Continued

C. Failure on the part of the customer to comply with curtailment requests shall be good and sufficient reason for the Company to enter upon the premises of the customer and shut off the entire gas supply to the customer, and the Company shall not be liable to the customer in any way whatsoever as a result of such action. Customer shall pay the gas cost based on the Gas Daily index price for each pipeline plus applicable interstate pipeline transportation charges. The Company will establish the pricing index point and transportation used for each pipeline. The Company may change this index point at its discretion via a posting on the MOT bulletin board. In addition the customer shall pay a penalty of $1.00 per therm for each therm of Unauthorized gas taken.

D. The payment of a penalty shall not, under any circumstances, be considered as giving the customer the right to take Unauthorized gas, nor shall such payment be considered to exclude or limit any other remedies available to the Company, including but not limited to, the switching of the customer to the appropriate Firm rate schedule on a prospective basis.

E. The Company will give the customer as much notice as practicable to curtail or discontinue the use of gas.

F. The customer, upon request, shall furnish to the Company such reasonable data as is, in the Company's judgement, necessary for billing purposes and for proper analysis of the customer's gas load, including daily consumptions from 9:00 a.m. CCT one day to 9:00 a.m. CCT the next day.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

RESERVED FOR

FUTURE USE
MIDAMERICAN ENERGY COMPANY
Gas Sales Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

Second Revised Sheet No. 28
Cancels First Revised Sheet No. 28

Reserved for future use

Issued: December 8, 2000
Issued by: James J. Howard
Vice President

Effective: February 1, 2001
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

19. Installation Standards


Minimum Insulation Standards for Service to Residential Customers

1. The builder, developer, owner or other responsible party shall certify to Midwest Gas that new structures to be heated with gas shall be thermally insulated according to the standards contained in the Iowa Administrative Code Section 661-16.800(103A), cited as the "Iowa State Building Code Thermal and Lighting Efficiency Standards".
20. **Extension of Facilities**

Gas mains, services, and related facilities will be extended or enlarged if necessary for orderly development of the gas system to permit gas service to be supplied to permanent customers at premises not currently served, provided the customers or developers, in accordance with a mutual agreement, deposit with the Company an advance for construction equal to the estimated construction cost of the extended facilities less an estimated base revenue credit for customers who will attach to the system within an agreed upon attachment period, but not to be less than 30 days or greater than one year following the date the required additions to the system are placed in service. In the event no attachment period is agreed upon, the attachment period will be 30 days. The Company will refund to the depositor a base revenue refund for each service attachment to the main extension covered by the deposit agreement for a period of ten years from the date of the original deposit. In no case will the total of base revenue credits and base revenue refunds exceed the original deposit, nor will interest accrue thereon. At the end of the ten-year period, any amount remaining on deposit with the Company shall be deemed a non-refundable contribution in aid of construction.

Refunds will not accrue for customers served by further extension of mains covered by the agreement.

Deposit agreements remaining open as of November 17, 1982, and which provided for deposit refunds for less than a ten-year period will be considered as having a ten-year refund period, with the provisions of this rule controlling the refund calculations for the extended period.

The base revenue credit and base revenue refund amounts are five times the estimated annual base revenues, calculated by subtracting the cost of purchased gas from the estimated annual revenue, based on similarly situated customers. The estimated annual revenues shall be based upon, but not limited to, the following factors:

- a. The size of the facility to be used by the customer.
- b. The size and type of equipment to be used by the customer.
- c. The average annual amount of service required by the equipment.
- d. The average number of hours per day and days per year the equipment will be in use.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

20. Extension of Facilities - Continued

Estimated construction costs shall be based upon cost experience for actual construction during the prior calendar year for main extensions to serve new customers to the extent such cost basis does not exceed the current costs using current construction methodologies, resources and material, and adjusted for working conditions such as frozen ground.

Advances for construction costs are subject to refund for a ten-year period. The advance may be by cash, surety bond, or equivalent surety acceptable to the Company. In the event a surety bond or an equivalent surety is used, the bonded amount shall have added to it a surcharge equal to the annual interest rate paid by the utility on customer bill deposits times the bonded amount. The bond shall be called by the utility at the end of one year or when the earned refunds are equal to the bonded amount, less the surcharge, whichever occurs first. If, prior to or upon termination of the surety bond, there are sufficient earned refunds to offset the amount of the surety bond, less the surcharge, the depositor shall provide the utility the amount or prorated amount of the surcharge. If, upon termination of the surety bond, there are not sufficient earned refunds to offset the full amount of the surety bond, less the surcharge, the depositors shall provide the utility a cash deposit equal to the amount of the surety bond, less refunds accumulated during the bonded period, plus the surcharge, or the depositor may pay the surcharge on the previous year’s bond and rebond the balance due to the utility for a second or third one-year period. Upon receipt of such cash deposit, the utility shall release the surety bond. The cash deposit, less the surcharge, shall be subject to refund by the utility for the remainder of the ten-year period.

For administrative purposes, the Company may evaluate and use the normal length of main extension supported by estimated base revenue credit for the most commonly encountered similarly situated customers, and multiples thereof. The Company may elect to forego a construction deposit or may elect to distribute the deposit balance early where the amount is $100.00 or less.

Advances shall be computed in a manner to reflect the grossed-up effect for income taxes using the following formula:

Refundable Advances for construction cost shall be grossed-up to reflect income taxes. The grossed-up effect is the required advance (before taxes) divided by [1 minus the composite income tax rate.]
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

20. Extension of Facilities - Continued

The Company shall finance and construct a service line extension without requiring a contribution in aid of construction or any payment by the applicant where the length of the service extension to the riser is up to fifty feet on private property.

Where the length of the service extension exceeds 50 feet on private property, the applicant shall be required to provide a contribution in aid of construction, grossed-up for income taxes, for that portion of the service extension on the private property, exclusive of the riser, in excess of fifty feet within thirty days after completion. The contribution in aid of construction for that portion of the extension shall be computed as follows:

\[
\frac{\text{Estimated Cost of Construction}}{\text{(Total Length of Service Extension)}} \times \frac{\text{(Total Length in Excess of 50 Feet)}}{\text{Income Taxes}}
\]

Non-refunded contribution in aid of construction shall be grossed-up to reflect the income taxes.

Excess Flow Valves for Existing Service Lines. In accordance with 49 C.F.R. Sec. 192.383, the Company will install an excess flow valve on an existing service line at the customer’s request.

The requesting customer will be required to pay a nonrefundable contribution in aid of construction to cover the total cost of the installation. The contribution shall be based on the actual installation costs and grossed-up to reflect income taxes.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

20. **Extension of Facilities** - Continued

   **Refunds.** The Company shall refund to the depositor, for a period of ten years from the date of the original advance, a pro rata share for each service attachment to the distribution main extension. The pro rata refund shall be computed in the following manner:

   (1) If the combined total of five times estimated base revenue for the depositor and each customer who has attached to the distribution main extension exceeds the total estimated construction cost to provide the extension, the entire amount of the advance provided by the depositor shall be refunded to the depositor.

   (2) If the combined total of five times estimated base revenue for the depositor and each customer who has attached to the distribution main extension is less than the total estimated construction cost to provide the extension, the amount to be refunded to the depositor shall equal five times estimated base revenue of the customer attaching to the extension.

   (3) In no event shall the total amount to be refunded to a depositor exceed the amount of the advance for construction made by the depositor. Any amounts subject to refund shall be paid by the Company without interest. At the expiration of the above-described ten-year period, the customer advance for construction record shall be closed and the remaining balance shall be credited to the respective plant account.

   **Extensions not required.** The Company shall not be required to make extensions as described in this rule, unless the extension shall be of a permanent nature.

   **Extension permitted.** This rule shall not be construed as prohibiting any Company from making a contract with a customer in a different manner, if the contract provides a more favorable method of extension to the customer, so long as no discrimination is practiced among customers or depositors.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

21. Work On Customer Premises

Work performed by Company on customer premises will be done in accordance with the following policy.

A. Work on customer premises for which there is NO CHARGE AT ANY TIME.

1. Restoring gas service and adjusting customer equipment (including relighting pilots) when the interruption or adjustment is caused by improper functioning of Company facilities.

2. Investigating emergencies will not be charged. After investigating, the customer may be advised that there will be a charge if the problem is due to malfunction of customer's equipment.

3. Investigating, locating and stopping gas leaks. However, repair parts and labor performed on customer's fuel lines or appliances are chargeable to the customer.


5. Investigating high or low gas pressure complaints.

B. Work on customer premises for which there is NO CHARGE DURING REGULARLY SCHEDULED WORKING HOURS (8 a.m. to 5 p.m. except weekends and holidays). (If work is performed on overtime at the customer's request, the appropriate charge will be made.)

1. Setting and removing meters.

2. Initial service or turn-offs.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

21. Customer Service Policy - Continued

C. Work performed for which A CHARGE WILL BE MADE.

1. Reconnection of a service which has been disconnected for nonpayment of customer's utility account.
   During Regularly Scheduled Working Hours - $35.00
   After Hours Charge - $52.50
   Sunday/Holiday Charge - $70.00

2. "Turn-on" of a service that was shut off for less than 12 months for the same customer at the same premise location.
   During Regularly Scheduled Working Hours - $35.00
   After Hours Charge - $52.50
   Sunday/Holiday Charge - $70.00

3. Relocation of Company-owned facilities installed on customer's premises, as requested or otherwise necessitated by the customer. Company will agree to relocate facilities only if such relocation is feasible and/or necessary in the opinion of the Company. The cost of the relocation shall be determined in accordance with the provisions of the Company's Customer Service Charge Policy.

4. Meter tests requested by customer. (See Sheet No. 19, Section 14 of Service Rules and Regulations contained in Company's Gas Tariff.)

5. Investigating diversion of natural gas service. (See Sheet No. 20, Section 15(C) of Service Rules and Regulations contained in Company's Gas Tariff.)

NOTE: Company may perform work on customer-owned facilities. Charges for such services are not a part of this Tariff.

D. Liability for Customer Owned Equipment

Customer shall be solely responsible for all customer owned piping and equipment, and shall obtain any necessary safety inspections, repairs, and replacements required to ensure safe operation. Customer will, at a minimum, use only piping, equipment and appliances which meet recognized piping, appliance and equipment codes.

Company may, but is not required or obligated, to inspect customer equipment when turning service on or off, checking for gas leaks or venting problems, investigating high or low gas pressure complaints, reading meters, relocating meters or performing any other similar utility service. Any inspection of customer's piping and equipment by Company is for the purpose of avoiding unnecessary interruptions of service to its customers or damage to Company property and for no other purpose, and shall not be construed to impose any liability upon Company to customer or any other person by reason thereof, and Company shall not be liable or responsible for any loss, injury or damage which may result from the use of or defects in customer's piping or equipment.
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

ACCOUNT NUMBER | DUE DATE | AMOUNT DUE
--- | --- | ---
12345-67890 | Mar 3, 2010 | $84.66

If payment is received after Mar 3, 2010, a late payment charge of $1.27 will be assessed on your next bill.

GAS CHARGES
Rate: SFV Residential
Meter No: 99999999
Company Reading: 02/09/10 5479
Company Reading: 01/09/10 5367
Total ccf: 92 ccf x 0.974 pressure x 1.014 BTU factor = 91 therms
Basic Service Charge @ 0.32870 Per Day = 10.52
Delivery Charge: 91 x 0.14574 = 13.26
Gas Supply Charge: 91 x 0.56254 = 52.04
3.00 % Occupational Option Tax = 2.90
1.50 % Local Option Tax = 1.19
5.50 % State Sales Tax = 4.95
Total = $84.66

MESSAGE CENTER
Your next scheduled read date is Mar 11, 2010.

USAGE PROFILE

<table>
<thead>
<tr>
<th>PERIOD</th>
<th>AVG. NUMBER</th>
<th>AVG. COST</th>
<th>AVG. USE</th>
<th>AVG. TEMP</th>
</tr>
</thead>
<tbody>
<tr>
<td>02/2010</td>
<td>32</td>
<td>$2.85</td>
<td>2.94 Th</td>
<td>41</td>
</tr>
<tr>
<td>03/2010</td>
<td>31</td>
<td>$4.95</td>
<td>4.48 Th</td>
<td>32</td>
</tr>
</tbody>
</table>

Issued: December 15, 2009
Issued by: Naomi Czachura
Vice President

Effective: January 1, 2010
SERVICE RULES AND REGULATIONS FOR GAS SERVICE

RESERVED FOR

FUTURE USE
MIDAMERICAN ENERGY COMPANY
Gas Sales Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

Nebraska Rate Area Number 1 First Revised Sheet No. 41
Cancels Original Issue Sheet No. 41

RATE DESIGNATION: Btu Adjustment
CLASS OF SERVICE: All Classes

Unit of Measurement

The unit of measurement shall be a cubic foot of gas at an absolute pressure of 30 inches of mercury (14.73 psia), and a temperature of 60 degrees fahrenheit. An adjustment factor or correction device shall be used to correct such measurements for supercompressibility for deliveries metered at pressure above one-quarter pounds-per-square-inch gauge pressure.

Btu Adjustment

Customer’s billed therms consumption will be adjusted when the heat content of the natural gas delivered varies from 1,000 Btu per cubic foot.
RATE DESIGNATION: Cost of Purchased Gas Adjustment Clause
CLASS OF SERVICE: All Classes

Purchased Gas Adjustment

The calculation of the purchased gas adjustment per therm shall be according to the following formula:

\[
P(GA) = \frac{(C \times R_c) + (D \times R_d) + (N \times R_n) + (Z \times R_z) + E - KT}{S}
\]

PGA is the purchased gas adjustment per therm.
S is the anticipated yearly gas commodity sales volume for each customer classification or grouping.
C is the volume of applicable commodity purchased or transported for each customer classification or grouping required to meet sales, S, plus the expected lost and unaccounted for volumes.
Rc is the weighted average of applicable commodity prices or rates to be in effect September 1 corresponding to purchases C.
D is the total volume of applicable gas or transportation demand purchases required to meet sales, S, for each customer classification or grouping.
Rd is the weighted average of applicable demand rates to be in effect September 1 corresponding to purchases D.
N is the total quantity of applicable annual entitlement to meet sales, S, for each customer classification or grouping.
Rn is the weighted average of applicable entitlement rates to be in effect September 1 corresponding to annual entitlement quantity N.
Z is the total quantity of applicable storage service purchases required to meet sales, S, for each customer classification or grouping.
Rz is the weighted average of applicable storage service rates to be in effect September 1 corresponding to purchased Z.
E is the per unit over- or under-collection adjustment.
K is the base cost of gas as set forth in the gas tariff.

Refunds from Gas Suppliers

All gas divisions shall refund to customers by bill credit or check an amount equal to any refund received from a supplier, plus accrued interest, if the refund exceeds five dollars ($5) per average residential customer under the applicable PGA clause. The Company may retain undistributed refund amounts in special refund retention accounts for each customer classification under the applicable PGA clause until such time as additional refund obligations or interest cause the average residential customer refund to exceed five dollars ($5). Any obligations remaining in the retention accounts on September 1 shall become a part of the annual PGA reconciliation.
RESERVED FOR
FUTURE USE
## Rate Designation: Statement of Purchased Gas Adjustment

### Class of Service: All Customer Classes

<table>
<thead>
<tr>
<th>Clause</th>
<th>Rate Schedule</th>
<th>Billing Rate per Therm</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Small and Medium Volume Firm</td>
<td>$0.47000</td>
</tr>
<tr>
<td>2</td>
<td>Large Volume Firm</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Demand</td>
<td>$0.77486</td>
</tr>
<tr>
<td></td>
<td>Commodity</td>
<td>$0.36948</td>
</tr>
</tbody>
</table>

Issued: October 4, 2018

Effective: For Usage on and After October 7, 2018
DESIGNATION: Excess Facilities Clause
CLASS OF SERVICE: All Customer Classes

Except as otherwise provided in the rate, the Company will furnish, as a normal installation, facilities adequate to supply service at a single point of delivery.

In the event facilities in excess of a normal installation are requested by the customer, or are found to be required to serve the customer's load, the Company shall furnish, install, and maintain such facilities, subject to the following conditions:

1. The type, extent, and location of such facilities shall be determined by agreement between the Company and the customer.

2. Such facilities furnished by the Company shall be the property of the Company.

3. The customer shall pay the Company at the time of installation the estimated cost of the excess facilities based on the Company's standard rental charges in effect at the time of installation of such facilities. In the event there is a change made in the facilities which requires a change in the rental payment, the rental charge for all facilities being furnished by the Company will be based on the charges in effect at that time.

4. In the event excess facilities furnished by the Company are different than customarily used rather than additional facilities, the cost or rental payment by the customer shall be the excess of the cost or rental for the facilities actually furnished over the cost or rental of normal facilities. In case the providing of excess facilities involves the furnishing, installing, and maintaining of facilities which may reasonably be used for other customers, the cost or rental payable by the customer shall be that portion of the total cost or rental which is reasonably assignable to the customer.
RESERVED FOR

FUTURE USE
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:

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.

Issued: December 21, 2004
Issued By: James J. Howard
Vice President

Effective: January 1, 2005
DESIGNATION: Small Volume Firm (SVF)  
CLASS OF SERVICE: Residential, Commercial and Industrial

Application
Available in all service areas in Nebraska.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms as determined by dividing the customer’s usage in therms for the billing period by the number of days in that billing period. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

Monthly Rate

<table>
<thead>
<tr>
<th>Service Charge per Meter:</th>
<th>SVF</th>
<th>$10.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Gas Commodity Charge:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>First 250 therms per therm:</td>
<td></td>
<td>$.14574</td>
</tr>
<tr>
<td>Balance per therm:</td>
<td></td>
<td>$.09508</td>
</tr>
</tbody>
</table>

Clauses

Above rate subject to: Btu Adjustment Clause (Sheet No. 41).
Cost of Purchased Gas Adjustment Clause 1, (Sheet Nos. 42, 44).
Tax Adjustment Clause (Sheet No. 47).

Bill Payment Provision
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

Service Charge - Daily Rate
The monthly service charge of $10.00 per month divided by 30.42 days per month equals the service charge daily rate of $0.3287 per meter.

Minimum Charge
The minimum charge is the service charge plus the commodity charge for all therms used.

Terms of Tariff
In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a reconnect fee.

Issued: August 20, 2012
Issued By: Naomi G. Czachura, Vice President
Effective: October 1, 2012
DESIGNATION: Medium Volume Firm (MVF)  
CLASS OF SERVICE: Residential, Commercial and Industrial

Application
Available in all service areas in Nebraska.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

Monthly Rate

<table>
<thead>
<tr>
<th>Service Charge per Meter:</th>
<th>$100.35</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Gas Commodity Charge per therm:</td>
<td>$0.06428</td>
</tr>
</tbody>
</table>

Clauses
Above rate subject to:  
Btu Adjustment Clause (Sheet No. 41).  
Cost of Purchased Gas Adjustment Clause 1, (Sheet Nos. 42, 44).  
Tax Adjustment Clause (Sheet No. 47).

Bill Payment Provision
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

Service Charge - Daily Rate
The monthly service charge of $100.35 per month divided by 30.42 days per month equals the service charge daily rate of $3.2988 per meter.

Minimum Charge
The minimum charge is the service charge plus the commodity charge for all therms used.

Terms of Tariff
In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a reconnect fee.
DESIGNATION: Large Volume Firm (LVF)
CLASS OF SERVICE: Commercial and Industrial

Application
Available in all service areas in Nebraska.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher, as determined by dividing the customer’s usage in therms for the billing period by the number of days in that billing period. Not applicable for resale, standby or supplemental service. The Company’s service rules and regulations shall apply.

Monthly Rate

<table>
<thead>
<tr>
<th>Description</th>
<th>LVF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service Charge per Meter:</td>
<td>$300.35</td>
</tr>
<tr>
<td>Non-Gas Contract Demand Charge per therm:</td>
<td>$.0000</td>
</tr>
<tr>
<td>Non-Gas Commodity Charge per therm:</td>
<td>$.05000</td>
</tr>
</tbody>
</table>

Then for gas delivered in excess of Daily Contract Demand volumes, the customer shall increase the Daily Contract Demand volume under the Cost of Purchased Gas Adjustment Clause 2, applicable to this rate to eliminate any excess gas. The new Daily Contract Demand volume shall remain in effect for 12 months unless exceeded and a new Daily Contract Demand volume shall be established.

Clauses
Above rate subject to:
- Btu Adjustment Clause (Sheet No. 41).
- Cost of Purchased Gas Adjustment Clause 2, (Sheet Nos. 42, 44).
- Tax Adjustment Clause (Sheet No. 47).

Bill Payment Provision
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.
Term of Contract
The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

Service Charge - Daily Rate
The monthly service charge of $300.35 per month divided by 30.42 days per month equals the service charge daily rate of $9.8734 per meter.

Minimum Charge
The minimum charge is the service charge plus the commodity charge for all therms used.

Terms of Tariff
In the event that a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a reconnect fee, and any applicable contract demand charges the customer avoided during the period of the disconnection.
DESIGNATION: Small Volume Interruptible (SVI)
CLASS OF SERVICE: Interruptible Gas Service

Application
Available in all service areas in Nebraska.
Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis. The Company's service rules and regulations shall apply.

Monthly Rate

<table>
<thead>
<tr>
<th>Service Charge per Meter:</th>
<th>$100.35</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Gas Commodity Charge per therm:</td>
<td>$.02842</td>
</tr>
</tbody>
</table>

Gas Cost Component

Gas Cost Component = (C + E)

C – Commodity price is based on the daily gas commodity index prices, as described below, plus applicable interstate pipeline charges and fuel (retention) resulting in a delivered price. The daily delivered price will be multiplied times the daily metered usage. All usage from the daily metered readings within each billing period will be priced according to this method and billed to the customer monthly.

The source for the daily gas commodity costs is the Gas Daily Index (publication). The Company will establish the pricing index points and transportation used at the start of the gas month. The Company may change these index point(s) at its discretion via a notice on the Company’s electronic bulletin board. In the event market conditions result in MidAmerican incurring additional costs to secure supply for the Customer, MidAmerican reserves the right to pass these additional costs on to the Customer.

If any applicable index price is not published in Gas Daily for the applicable “Flow Date(s)”, then the applicable index price will be used for the most recently published “Flow Date(s)” preceding the “Flow Date(s)” on which the applicable index price was not published.
DESIGNATION: Small Volume Interruptible (SVI) (Con't)
CLASS OF SERVICE: Interruptible Gas Service

E – Reconciliation factor is applicable for the period of November 1, 2005 through August 31, 2006, to either refund or collect the over/(under) reconciliation balances from September 1, 2004 through October 31, 2005. Starting September 1, 2006, the reconciliation factor will not be applicable.

Clauses
Above rate subject to: Btu Adjustment Clause (Sheet No. 41).
Tax Adjustment Clause (Sheet No. 47).

Bill Payment Provision
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

Service Charge - Daily Rate
The monthly service charge of $100.35 per month divided by 30.42 days per month equals the service charge daily rate of $3.2988 per meter.

Minimum Charge
The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

Special Provision
A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.
DESIGNATION: Small Volume Interruptible (SVI) (Con’t)
CLASS OF SERVICE: Interruptible Gas Service

Pipeline Demand Recovery
In the event a small or medium volume firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until MidAmerican Energy Company is able to effectuate reduction with the interstate pipeline.

Interruptible Conditions
Upon e-mail notice by the Company, the Customer shall curtail or discontinue the use of gas. Upon receipt of such notice from the Company, the Customer shall curtail or discontinue the use of gas no later than the time set forth in notice. Failure on the part of the Customer to comply with such notice shall be good and sufficient reason for the Company to shut off the entire gas supply to the Customer, and the Company shall not be liable to the Customer for claims of damage or loss of any nature, including without limitation, injury, loss, loss of profits or loss of business opportunity as a result of such action. In addition, failure on the part of the Customer to curtail or discontinue in accordance with a notice provided pursuant to this provision shall be good cause for the immediate termination of gas service by the Company without further notice. In addition, the Customer will reimburse the Company for all costs associated with failure to curtail or discontinue use of gas.

Penalty for Unauthorized Use of Gas When Service is Interrupted
On any day the Customer takes (uses) natural gas when the Company has notified the Customer that the gas is to be curtailed, the index rates used for the calculation are referenced under “Gas Cost Component, C”. In addition, the Customer shall pay a penalty of $1.00 per therm of gas used during the interruptible period.

Payment of Penalty
The payment of a penalty shall not be considered as giving the Customer the right to take unauthorized gas, nor shall such payment be considered to exclude or limit any other remedies available to the Company, including but not limited to, switching the Customer to the appropriate firm rate schedule on a prospective basis.
DESIGNATION: Small Volume Interruptible (SVI) (Con’t)
CLASS OF SERVICE: Interruptible Gas Service

Company Notice
Customers electing service under this tariff will be required to provide an e-mail address that is accurate, operational, and is checked daily. The Company will utilize e-mail to notify the Customer to curtail the use of gas. Such notice will be made by 8:00 a.m. and will include the starting hour of interruption.

Metering
In order to utilize the services provided under the Small Volume Interruptible tariff, automatic metering equipment is required. All costs related to telemetering and any other facilities constructed or installed to provide any Interruptible Service will be charged to the Customer but will remain the property of the Company. The Customer will be required to provide telephone or other interfaces agreed to by the Company and electric connections to the meter and provide access to the Company for maintaining and operating such equipment.

Issued: September 29, 2005
Issued by: Naomi Czachura
Vice President

Effective: November 1, 2005
DESIGNATION: Large Volume Interruptible (LVI)
CLASS OF SERVICE: Interruptible Gas Service

Application
Available in all service areas in Nebraska.

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company’s service rules and regulations shall apply.

Monthly Rate

<table>
<thead>
<tr>
<th>Service Charge per Meter:</th>
<th>LVI</th>
</tr>
</thead>
<tbody>
<tr>
<td>$300.35</td>
<td></td>
</tr>
<tr>
<td>Non-Gas Commodity Charge per therm:</td>
<td>$.02582</td>
</tr>
</tbody>
</table>

Gas Cost Component

Gas Cost Component = (C + E)

C – Commodity price is based on the daily gas commodity index prices, as described below, plus applicable interstate pipeline charges and fuel (retention) resulting in a delivered price. The daily delivered price will be multiplied times the daily metered usage. All usage from the daily metered readings within each billing period will be priced according to this method and billed to the customer monthly.

The source for the daily gas commodity costs is the Gas Daily Index (publication). The Company will establish the pricing index points and transportation used at the start of the gas month. The Company may change these index point(s) at its discretion via a notice on the Company’s electronic bulletin board. In the event market conditions result in MidAmerican incurring additional costs to secure supply for the Customer, MidAmerican reserves the right to pass these additional costs on to the Customer.

If any applicable index price is not published in Gas Daily for the applicable “Flow Date(s)”, then the applicable index price will be used for the most recently published “Flow Date(s)” preceding the “Flow Date(s)” on which the applicable index price was not published.
DESIGNATION: Large Volume Interruptible (LVI) (Con't)
CLASS OF SERVICE: Interruptible Gas Service

E – Reconciliation factor is applicable for the period of November 1, 2005 through August 31, 2006, to either refund or collect the over/(under) reconciliation balances from September 1, 2004 through October 31, 2005. Starting September 1, 2006, the reconciliation factor will not be applicable.

Clauses
Above rate subject to: Btu Adjustment Clause (Sheet No. 41).

Tax Adjustment Clause (Sheet No. 47).

Bill Payment Provision
The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

Service Charge - Daily Rate
The monthly service charge of $300.35 per month divided by 30.42 days per month equals the service charge daily rate of $9.8734 per meter.

Minimum Charge
The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

Special Provisions
A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.
DESIGNATION: Large Volume Interruptible (LVI) (Cont)
CLASS OF SERVICE: Interruptible Gas Service

Interruptible Conditions

Upon e-mail notice by the Company, the Customer shall curtail or discontinue the use of gas. Upon receipt of such notice from the Company, the Customer shall curtail or discontinue the use of gas no later than the time set forth in notice. Failure on the part of the Customer to comply with such notice shall be good and sufficient reason for the Company to shut off the entire gas supply to the Customer, and the Company shall not be liable to the Customer for claims of damage or loss of any nature, including without limitation, injury, loss, loss of profits or loss of business opportunity as a result of such action. In addition, failure on the part of the Customer to curtail or discontinue in accordance with a notice provided pursuant to this provision shall be good cause for the immediate termination of gas service by the Company without further notice. In addition, the Customer will reimburse the Company for all costs associated with failure to curtail or discontinue use of gas.

Penalty for Unauthorized Use of Gas When Service is Interrupted

On any day the Customer takes (uses) natural gas when the Company has notified the Customer that the gas is to be curtailed, the index rates used for the calculation are referenced under “Gas Cost Component, C”. In addition, the Customer shall pay a penalty of $1.00 per therm of gas used during the interruptible period.

Payment of Penalty

The payment of a penalty shall not be considered as giving the Customer the right to take unauthorized gas, nor shall such payment be considered to exclude or limit any other remedies available to the Company, including but not limited to, switching the Customer to the appropriate firm rate schedule on a prospective basis.

Company Notice

Customers electing service under this tariff will be required to provide an e-mail address that is accurate, operational, and is checked daily. The Company will utilize e-mail to notify the Customer to curtail the use of gas. Such notice will be made by 8:00 a.m. and will include the starting hour of interruption.
DESIGNATION: Large Volume Interruptible (LVI) (Con’t)
CLASS OF SERVICE: Interruptible Gas Service

**Metering**

In order to utilize the services provided under the Large Volume Interruptible tariff, automatic metering equipment is required. All costs related to telemetering and any other facilities constructed or installed to provide any Interruptible Service will be charged to the Customer but will remain the property of the Company. The Customer will be required to provide telephone or other interfaces agreed to by the Company and electric connections to the meter and provide access to the Company for maintaining and operating such equipment.
MIDAMERICAN ENERGY COMPANY
Gas Sales Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

Issued: November 10, 2006
Issued by: Naomi Czachura
Vice President

Effective: January 1, 2007

RESERVED FOR FUTURE USE

D
RESERVED FOR FUTURE USE
RESERVED FOR

FUTURE USE
RESERVED FOR

FUTURE USE
MIDAMERICAN ENERGY COMPANY
Gas Sales Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

RESERVED FOR
FUTURE USE

Issued:  March 3, 1995
Issued By:  Marvin G. Sorensen
Manager, Gas Rates

Effective:  March 14, 1995
FUTURE USE

D

Issued: November 10, 2006
Effective: January 1, 2007
Issued by: Naomi Czachura
Vice President
RESERVED FOR FUTURE USE
RESERVED FOR FUTURE USE
MIDAMERICAN ENERGY COMPANY
Gas Sales Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

4th Revised Sheet No. 68
Cancels 3rd Revised Sheet No. 68

RESERVED FOR FUTURE USE

Issued: November 10, 2006
Effective: January 1, 2007

Issued by: Naomi Czachura
Vice President
RESERVED FOR
FUTURE USE
RESERVED FOR

FUTURE USE
RESERVED FOR
FUTURE USE

Issued: March 3, 1995
Issued By: Marvin G. Sorensen
Manager, Gas Rates

Effective: March 14, 1995
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. 75
Cancels 1st Revised Sheet No. 75

RESERVED FOR FUTURE USE

Issued: November 10, 2006
Issued by: Naomi Czachura
Vice President

Effective: January 1, 2007
RESERVED FOR FUTURE USE
RESERVED FOR FUTURE USE
MIDAMERICAN ENERGY COMPANY
Gas Transportation Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

First Revised Sheet No. I
Cancels Original Issue Sheet No. I

MIDAMERICAN ENERGY COMPANY
GAS TRANSPORTATION TARIFF
NEBRASKA RATE AREA NUMBER 1
FILED WITH
SOUTH SIOUX CITY
AND
DAKOTA CITY
CITY COUNCILS

Issued: March 3, 1995
Issued By: Marvin G. Sorensen
Manager, Gas Rates
Effective: March 14, 1995
INTRODUCTORY STATEMENT

MidAmerican Energy Company

MidAmerican Energy Company provides natural gas sales and transportation service in two communities in Nebraska. Gas transportation service is provided under the rules and schedules contained in this Gas Transportation Tariff.
Table of Contents

Description | Sheet Numbers
---|---
Cover Page | I
Introductory Statement | II
Table of Contents | III-V

Gas Transportation Services
- Large Transport (LT) | 1
- Medium Transport (MT) | 2
- Small Transport (ST) | 3
- Reserved for Future Use | 4-8
- Competitive Pricing Transportation Service (CPS) | 9
- Reserved for Future Use | 10-19

Customer Balancing Services
1. Customer Obligations | 20
   (a) Daily Balancing Limit
2. Settlement of Imbalances | 20-21
3. Daily Balancing Charges | 21a-22
   (a) Daily
   (b) Short Critical Day
   (c) Long Critical Day
   (d) Additional Charges
   (e) Revenue Sharing
   (f) Waiver of Penalties
4. Optional Daily Balancing Service (DBS) | 22-23
   (a) Description
   (b) Rates
5. Optional Group Balancing Service (GBS) | 23-25
   (a) Description
   (b) Applicability
   (c) Maximum Rate

Issued: August 20, 2015
Effective: October 1, 2015
Issued By: Naomi G. Czachura, Vice President
Table of Contents (Cont.)

<table>
<thead>
<tr>
<th>Description</th>
<th>Sheet Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserved for Future Use</td>
<td>26-30</td>
</tr>
<tr>
<td>General Terms and Conditions</td>
<td></td>
</tr>
<tr>
<td>1. Contract</td>
<td>31</td>
</tr>
<tr>
<td>2. Minimum Term</td>
<td>31</td>
</tr>
<tr>
<td>3. Filing</td>
<td>31</td>
</tr>
<tr>
<td>4. Gas Quality</td>
<td>31</td>
</tr>
<tr>
<td>5. Thermal Balancing</td>
<td>31</td>
</tr>
<tr>
<td>6. Liability</td>
<td>32</td>
</tr>
<tr>
<td>(a) General</td>
<td></td>
</tr>
<tr>
<td>(b) Insurance</td>
<td></td>
</tr>
<tr>
<td>7. Retention</td>
<td>32</td>
</tr>
<tr>
<td>8. Metering</td>
<td>32</td>
</tr>
<tr>
<td>9. Order of Deliveries for Billing Purposes</td>
<td>33</td>
</tr>
<tr>
<td>10. Capacity Curtailment or Interruption</td>
<td>33</td>
</tr>
<tr>
<td>11. Request for Service</td>
<td>33</td>
</tr>
<tr>
<td>12. Nominations</td>
<td>34-36</td>
</tr>
<tr>
<td>(a) Nomination Time Line</td>
<td></td>
</tr>
<tr>
<td>(b) Confirmations</td>
<td></td>
</tr>
<tr>
<td>(c) Nomination Process</td>
<td></td>
</tr>
<tr>
<td>(d) Daily</td>
<td></td>
</tr>
<tr>
<td>(e) Critical Day and/or OFO</td>
<td></td>
</tr>
<tr>
<td>(f) Late Nominations</td>
<td>D/T</td>
</tr>
<tr>
<td>(g) Electronic Bulletin Board</td>
<td>T</td>
</tr>
<tr>
<td>(h) Operational Flow Order (OFO)</td>
<td>T</td>
</tr>
</tbody>
</table>

Issued: August 20, 2015
Effective: October 1, 2015
Issued By: Naomi G. Czachura, Vice President
Table of Contents (Cont.)

<table>
<thead>
<tr>
<th>Description</th>
<th>Sheet Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>14. Failure to Comply</td>
<td>37</td>
</tr>
<tr>
<td>15. Successors and Assigns</td>
<td>37</td>
</tr>
<tr>
<td>16. Laws, Regulations, and Orders</td>
<td>37</td>
</tr>
<tr>
<td>17. Return to Sales Service</td>
<td>37</td>
</tr>
<tr>
<td>18. Reference to Sales Tariff</td>
<td>37</td>
</tr>
<tr>
<td>Reserved for Future Use</td>
<td>38-40</td>
</tr>
</tbody>
</table>

**Riders**

- Excess Facilities Clause, Rider No. 1 ........................................... 41
- Pipeline Demand, Rider No. 2 ................................................................ 42-43
- Reserved for Future Use .................................................................... 44

**Glossary of Terms** .............................................................................. 45-47

**Optional Intra-day Metering Service** .............................................. 48

**Service Request Form**

**Gas Transportation Tariff - Purchase Nomination Order**

**Supplier Service Agreement**

Issued: August 20, 2015
Effective: October 1, 2015
Issued by: Naomi G. Czachura, Vice President
RATE DESIGNATION: Large Transport (LT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service
This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability
This service is available to any Customer with facilities served by MidAmerican Energy Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

   Monthly Charges:
   - Customer Charge: $480.00 per Billing Period per Delivery Point
   - Commodity Charge: $0.03012 per therm transported

   System Exit Charges:
   - Pipeline Demand, Rider No. 2

   One-Time Charges:
   - Application Charge: $250.00 with each request for service
   - Telemetering: Actual cost of telemetry, installation and hardware.

   Minimum Monthly Bill:
   The Customer Charge(s) plus any Rider(s).

4. Bill Payment Provision
The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.
MIDAMERICAN ENERGY COMPANY  
Gas Transportation Tariff  
Nebraska Rate Area Number 1  
Filed with South Sioux City and Dakota City City Councils  

5th Revised Sheet No. 2  
Cancels 4th Revised Sheet No. 2

RATE DESIGNATION: Medium Transport (MT)  
CLASS OF SERVICE: Gas Transportation Tariffs

1. **Applicability and Character of Service**  
This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. **Availability**  
This service is available to any Customer with facilities served by MidAmerican Energy Company who has Company installed telemetric equipment in place to monitor daily usage. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. **Rates**

   **Monthly Charges:**
   - Customer Charge: $150.00 per Billing Period per Delivery Point  
   - Commodity Charge: $.06453 per therm transported

   **System Exit Charges:**
   - Pipeline Demand, Rider No. 2

   **One-Time Charges:**
   - Application Charge: $250.00 with each request for service  
   - Telemetering: Actual cost of telemetry, installation and hardware.

   **Minimum Monthly Billing:**
   - The Customer Charge(s) plus any Rider(s).

4. **Bill Payment Provision**  
The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.

Issued: August 20, 2015  
Effective: October 1, 2015  
Issued By: Naomi G. Czachura, Vice President
RATE DESIGNATION: Small Transport (ST)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service
   This Transportation Service Tariff shall apply to gas purchased by Customer from a third-party supplier delivered to Company's system by an interstate pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer's premises, when the Company and Customer have executed a Service Request Form.

2. Availability
   This service is available to any Customer with facilities served by MidAmerican Energy Company who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates
   Monthly Charges:
   - Customer Charge: $16.00 per Billing Period per Delivery Point
   - Commodity Charge: $0.12000 per therm transported

   System Exit Charges:
   - Pipeline Demand, Rider No. 2

   One-Time Charges:
   - Application Charge: $250.00 with each request for service
   - Telemetering: Actual cost of telemetry, installation and hardware.

   Minimum Monthly Billing:
   - The Customer Charge(s) plus any Rider(s).

   Nominations:
   - Only First of the Month and Late Nominations are available.

4. Bill Payment Provision
   The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.
RESERVED FOR FUTURE USE
MIDAMERICAN ENERGY COMPANY
Gas Transportation Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

Second Revised Sheet Nos. 5-8
Cancels First Revised Sheet Nos. 5-8

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE
RATE DESIGNATION: Competitive Pricing Transportation Service (CPS)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Availability
This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas transported; length of contract term; and other related costs and factors of both the Company and the Customer.

2. Applicability and Character of Service
This rate is applicable to those Customers located within by-passable distance of competing natural gas services, for displacement of alternate fuel sources, and in the judgment of the Company, is economically feasible and practicable.

3. Rates
   Customer Charges: Negotiated rate per Delivery Point
   Commodity Charge: The rate for each therm transported by Company on Customer's behalf shall be negotiated rate pursuant to the contract agreement.
   Minimum Monthly Bill: Negotiated rate pursuant to Agreement

4. Retention Percentage
The retention percentage shall be per the terms negotiated in the contract agreement.

5. General Terms and Conditions
Except as provided herein and in the Contract for Service under this rate schedule, all other provisions of the Company's Gas Transportation Tariff governing the transportation of natural gas shall apply.
RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE
RATE DESIGNATION: Customer Balancing  
CLASS OF SERVICE: Gas Transportation Tariffs

1. **Customer Obligations** – The Customer or Agent shall have the obligation to balance on a daily basis the receipt of transportation gas by the Company at the Receipt Point, adjusted for Retention, with deliveries of thermally adjusted quantities of gas by the Company to the Delivery Point. MidAmerican will review the Customer’s nomination made to the interstate pipeline. For purposes of determining distribution system imbalances, MidAmerican will use the lesser of the volume confirmed on the interstate pipeline or the nomination submitted by the Customer or Agent to MidAmerican.

   (a) **Daily Balancing Limit** - The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Company on the Customer's behalf, except on Critical Days.

   (b) **Short Critical Day** - The Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited daily Positive Imbalance.

   (c) **Long Critical Day** - The Customer is permitted to incur a Daily Positive Imbalance up to five percent (5%) and is permitted to incur an unlimited Negative Imbalance.

   (d) **Operational Flow Order (OFO)** - Company may call an OFO on a specific customer, multiple customers, or a Group Customer. This customer or group will be subject to the same balancing parameters imposed on a Critical Day as outlined above.

2. **Settlement of Imbalances:**
   On a monthly basis, the Customer will receive an Imbalance Statement from the Company which will show the daily quantities received by the Company on behalf of the Customer, Deliveries to the Customer's facilities and any Daily and Monthly Imbalances resulting from the over or under delivery of gas.
RATE DESIGNATION: Customer Balancing  
CLASS OF SERVICE: Gas Transportation Tariffs

2. Settlement of Imbalances (Con’t)

Imbalance Cash-Out Settlement - Cumulative daily Positive or Negative Imbalances at a delivery point will be deemed to have been sold to or bought from the Company at published indices plus applicable interstate pipeline transportation fees.

Indices Used

MidAmerican will utilize Gas Daily’s commodity index prices, plus the applicable interstate pipeline charges to settle daily imbalances. The Company will establish the pricing index points and pipeline charges for each pipeline at the start of the gas month. The Company may change this index point at its discretion via a posting on the Company’s Electronic Bulletin Board.

Negative Imbalances On days where the overall aggregate Transportation Customer Imbalance volume is negative (Transportation Customers used more gas than that received by the Company), all Imbalances will be either bought or sold at the highest calculated delivered price for that day. The delivered price shall include the market (capacity release) transportation demand rate. If current month capacity release prices are not available, the previous month’s demand rate will be used.

Positive Imbalances On days where the overall aggregate Transportation Customer Imbalance volume is positive (the Company received more gas than that used by the Transportation Customers), all Imbalances will be either bought or sold at the lowest daily calculated delivered price for that day.
RATE DESIGNATION: Customer Balancing  
CLASS OF SERVICE: Gas Transportation Tariffs  

3. Daily Balancing  

(a) **Daily** - Customers are allowed Positive or Negative Imbalances equal to 10% without imbalance charges. Customers with a Positive or Negative Imbalance, after adjustment for optional balancing service, shall be subject to an additional charge at the rate of $.01 per therm ($0.10 per Dth) up to 30% Imbalances. For imbalances greater than 30%, the imbalance charge is $.10 per therm ($1.00 per Dth). These charges apply except for Critical or OFO days.  

(b) **Short Critical Day** - Customers with a Negative Imbalance will be charged $.50 per therm ($5.00 per Dth) for the first 5% Negative Imbalance. During the months of November through March, Customers will be assessed the greater of $3.00 per therm ($30.00 per Dth) or three (3) times the greater of Ventura or Demarc large end-users "Midpoint" Index price as reported in Gas Daily publication for any Negative Imbalance in excess of 5%. During the months of April through October, Customers will be assessed $1.00 per therm ($10.00 per Dth) for any Negative Imbalance in excess of 5%.  

Customers with a Positive Imbalance on any short critical day will not incur the daily $.10 per therm ($1.00 per Dth) over delivery charge.  

(c) **Long Critical Day** - Customers with a Positive Imbalance in excess of the free 5% will be charged $1.00 per therm ($10.00 per Dth).  

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily $.10 per therm ($1.00 per Dth) under delivery charge.  

(d) **Additional Charges** - If the Company incurs additional charges due to a single or multiple Customer's Imbalance, which are in excess of the balancing charges and penalties recovered from Transportation Customers, such excess costs incurred will be collected on a pro rata basis from all parties that created the excess costs.
RATE DESIGNATION: Customer Balancing
CLASS OF SERVICE: Gas Transportation Tariffs

3. Daily Balancing Charges (Con’t)

(e) Revenue Sharing - Transportation margins associated with the collection of Over/Under Delivery Charges for Imbalances shall be credited to the sales customers via the Annual Purchased Gas Adjustment Reconciliation filing.

(f) Waiver of Penalties - Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring circumstances experienced by the Customer with their natural gas fueled equipment where the Customer, as a result of such circumstances was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), upon Customer request, the Company may waive its Positive daily imbalance charges for the gas day the condition initially occurred.

Any balancing charge paid by the Customer or waived by the Company shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

4. Optional Daily Balancing Service

(a) Description - A Customer or Group Customer shall have the option to choose a Daily Balancing Service (“DBS”). This balancing service may not be available in all areas, and is not available to customers on critical or OFO days. This optional service provides a balancing tolerance, on a reasonable efforts basis, above or below the Customer’s Receipts without the incurrence of daily balancing charges. This service is available on a calendar month basis. The Customer must request from the Company its DBS quantity two (2) working days before the first day of the month. The Company will notify Customer by the first day of the month the authorized quantity of DBS awarded. If a Customer also elects to enter a Group Balancing arrangement, the Customer’s DBS quantity becomes available for use by the Group Customer. DBS does not affect the monthly Settlement of Imbalances.

The DBS begins after a ten percent (10%) of Receipts tolerance is applied. DBS quantity is the daily volume variance between Receipts at the Receipt Point, adjusted for Retention, plus or minus the ten percent (10%) of Receipts tolerance, and the amount actually used at the Delivery Point (Deliveries), unless a Critical Day is called.
4. Optional Daily Balancing Service (Con’t)

(b) Rates - The rates and charges for service under this optional service shall include each of the following:

Reservation Charge - The reservation rate of $.15 per therm ($1.50 per Dth) per month.

Commodity Charge - The commodity rate is $.003 per therm ($.03 per Dth). The monthly charge is equal to the commodity rate multiplied by the sum of the daily volume variances. Daily volume variance is any difference between (i) the absolute value of the difference between the Receipts, adjusted for Retention, and Deliveries for the day, up to the DBS quantity contracted for and (ii) ten percent (10%) of the Receipts, adjusted for Retention.

5. Optional Group Balancing Service

(a) Description

The Customer shall have the option to choose a Group Balancing Service in a group with the same balancing provisions, on the same pipeline and in the same interstate pipeline operational zone (e.g. Northern Natural Gas Zone ABC). For purposes of calculating the level of Customer Imbalances incurred under the terms of this tariff, the Group Customer shall be considered to be one Customer and the sum of the individual Customers’ DBS quantities shall be the minimum DBS quantity for the Group Customer. In all respects, the Customer shall operate individually under the provisions of this tariff. The Group Customer shall enter into a Group Balancing Agreement under this tariff which shall be for a term of not less than one month. The term Group Customer shall mean a person, corporation, partnership, or other legal entity that provides gas under the parameters as specified above.

(b) Applicability

(i) The Group Customer must execute a Transportation contract and must notify the Company of the Customers to be grouped at least two (2) working days before the first of the month. All billing will be based on the Group Customer’s notification. Any requests to change Customers in a group after the notification timeframe outlined above will be accommodated at Company’s discretion and shall be subject to a Rescheduling Service fee of $50 for each Customer change in a Group.
5. Optional Group Balancing Service (Con’t)

(ii) The Group Customer shall provide the Company a single combined daily nomination representing the sum of the daily nominations for all of the Delivery Points applicable to the Group Customer. Each Delivery Point within the group must have operational telemetering in place.

(iii) If the Group Customer does not comply with the provisions of its Transportation contract, the Company may terminate the contract and each Customer, whose Delivery Point is part of the Group Customer, will be individually responsible for the settlement of gas transportation imbalances and other charges, regardless of payments that the Customer may have rendered to the Group Customer. The Group Customer shall remain responsible for Pipeline Imbalances, penalties, overrun charges or other charges it may create on the interstate pipeline system. The Company reserves the right to terminate the Transportation contract for due cause upon three (3) days written notice. In the event the contract is terminated during any month, the Customers whose Delivery Points are within the Group Customer shall be billed separately for any imbalances and shall also be billed the Group Balancing Charge.

The Company requires a thirty (30) day written notification from a Customer who if planning to terminate Transportation service and return to MidAmerican’s System Gas Service. If Group Customers have an Agent acting on their behalf, the Agent is required to assume this responsibility for notification.
RATE DESIGNATION: Customer Balancing
CLASS OF SERVICE: Gas Transportation Tariffs

5. Optional Group Balancing Service (Con't)

(c) Maximum Rate

The Optional Group Balancing Service shall be billed on a volumetric basis per Delivery Point with the following maximum billing period charges per Delivery Point.

Maximum Volumetric Rate $0.015 per therm

Billing period maximum charge per Delivery Point. The specific rate will be posted on the MidAmerican ONLINE Transportation (MOT) bulletin board monthly.

<table>
<thead>
<tr>
<th>Class</th>
<th>Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>LT</td>
<td>$150</td>
</tr>
<tr>
<td>MT</td>
<td>$100</td>
</tr>
<tr>
<td>ST</td>
<td>$ 50</td>
</tr>
</tbody>
</table>
MIDAMERICAN ENERGY COMPANY
Gas Transportation Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

3rd Revised Sheet No. 28
Cancels Second Revised Sheet No. 28

RESERVED FOR FUTURE USE

Issued: August 20, 2015
Issued By: Naomi G. Czachura, Vice President

Effective: October 1, 2015
MIDAMERICAN ENERGY COMPANY
Gas Transportation Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils

First Revised Sheet Nos. 29-30
Cancels Original Issue Sheet Nos. 29-30

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE
1. **Contract:** Customer shall execute a written contract for transportation of customer-owned gas hereunder.

2. **Minimum Term:** The term of the contract for gas transportation shall be annual unless Company and Customer mutually agree to a shorter time period. In no event shall customer be allowed to switch between Transportation and Sales service with less than a 30-day written notification unless, in the Company’s sole opinion, this can be accomplished without causing detrimental impacts to its distribution system or increased costs to other Customers. In the event Customer wishes to return to Sales service, the Company shall have the discretion to approve or deny the request based on various factors such as availability of interstate pipeline capacity to meet customers’ needs. After the contract period, the Customer may return to sales on the same basis as any new customer.

3. **Filing:** Transportation will not commence until the Customer files with the Company a completed Service Request Form and all other applicable documentation, including but not limited to all documentation of ownership and authorization required by any state or federal regulatory body with jurisdiction; provided however, that the Company may temporarily waive this requirement in cases of emergency; and provided further, that the Customer may black out or otherwise delete from such documents information concerning the price paid for gas supplies and upstream transportation.

4. **Gas Quality:** Customer-owned gas shall meet the minimum quality specifications of the applicable pipeline’s currently effective FERC tariff and be comparable in quality and Btu content to, and interchangeable with, gas purchased from the Company’s suppliers.

5. **Thermal Balancing:** The quantity of transportation gas received by the Company from the transporting pipeline and the quantity of transportation gas delivered to the Customer under the applicable Schedule shall be thermally balanced. The Company shall determine the heating value of gas delivered to the Customer in order to implement the requirement for thermal balancing.
6. Liability:
   (a) General - Gas shall be and shall remain the property of the Customer while being transported and delivered by the Company. The Company shall not be liable to the Customer for any loss arising from or out of Gas Transportation Service while in the Company's system or for any other cause, except for gross or willful negligence of the Company's own employees. The Company reserves the right to commingle gas of the Customer with other gas supplies including propane and liquefied natural gas.
   (b) Insurance - The Customer shall be responsible for determining the extent of and maintaining all insurance it deems necessary to protect its property interest in such gas before, during, and after receipt by the Company.

7. Retention:

   Volumes (In-kind): The Customer, or Group Customer, will deliver retention quantities in-kind. The Customer shall have the quantity of transportation gas received from the transporting pipeline reduced, upon delivery to the Customer, by a fixed percentage, which shall represent compensation for Lost and Unaccounted For Gas.

8. Metering: Measurement of Customer-owned gas at the Receipt Point shall be accomplished by the pipeline in accordance with its currently effective FERC tariff and its metering practices applicable to other deliveries to the Company. Measurement of Customer-owned gas at the Delivery Point shall be accomplished by the Company.

Customers that receive gas supply under these gas tariffs shall have interval metering facilities with a remote monitoring device installed at each metering location where such gas supply and/or delivery service is provided. For each monitoring device, the Customer shall provide, at the Customer's expense, access to:

- 120-volt AC electric power at a location designated by the Company.
- A telephone line dedicated and available to the Company.

The Company reserves the right to charge Customers for each service call to investigate, repair, and/or obtain daily meter readings if such service call is the sole result of telephone service outage. If frequent or prolonged telephone service outages occur, the Company, at its sole discretion, shall have the right to discontinue Transportation gas service to the Customer until such telephone service is restored.
9. **Order of Deliveries:** At times the Company may be delivering gas to the Delivery Point under more than one service type. The order of deliveries among the applicable Schedules, shall be 1) Customer-Owned Gas, adjusted for retention, 2) Imbalance Volumes, if applicable.

10. **Capacity Curtailment or Interruption:**

(a) Transportation service is subject to the physical, operational, and contractual constraints of the Company's gas system, pertinent to the Delivery Point and the Receipt Point. If the Company is required to curtail or interrupt service due to Capacity constraints or system integrity conditions, such curtailment or interruption shall be in accordance with the terms set forth in Section 18 of the Service Rules and Regulations.

(b) On a "Critical Day" transportation customers will be restricted to Deliveries received at the Customer’s assigned Receipt Point on their upstream pipeline.

11. **Request for Service:**

(a) Requests for service under any Transportation Schedule must be made by filing with the Company the information required on the form entitled "Service Request Form" in the Company's effective Gas Transportation Tariff.

(b) Transportation Service will be provided on a "first-come/first-served" basis.

(c) A Request for Service will not be approved, and a first-come/first-served priority rating for service will not be determined and assigned, until all the information required by the Service Request Form has been delivered to the Company and the Application Fee as set forth in the application Schedule has been paid. The Company reserves the right to request additional information from any applicant, but requesting such information will not reduce the priority rating for service if the applicant has otherwise provided all of the information and paid the fee as required by this section.

(d) Service under this tariff will begin on the first of the month following a date which is thirty (30) days after the Application Fee, Service Request Form, and all additional information has been received by the Company. The Company may, at its sole discretion, reduce the request for service requirements.
RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

12. Nominations
Nominations shall be the volume of gas the Customer wishes to transport on Company’s distribution system for transportation service. Each customer or assigned agent desiring to deliver gas into MidAmerican’s system must submit a nomination to flow gas into the Company’s distribution system. Nominations should be entered on the Company’s Electronic Bulletin Board. The bulletin board will be available on a twenty-four (24) hour basis for use by all Customers and Agents upon request and at no charge. If a Nomination issue arises, contact MidAmerican Energy’s Help Line.

MidAmerican Energy Help Line Phone: (800) 444-3123

(a) Nomination Time Line: The nomination to the Company will be due by 9:00 a.m. CCT coincident to the start of the gas day.

(b) Confirmation: The Company will confirm the lesser of 1) the confirmed pipeline volumes, or 2) the nomination into the Company’s distribution system.

(c) Nomination Process: Customers or Agents shall support a seven-days-a-week, twenty-four-hours-a-day nomination process. The Customer or Agent shall be responsible for providing the Company with accurate Nominations of Customer-owned gas and for the daily balancing of Nominations, Deliveries, and use of Customer-owned gas.

(d) Daily: Customers or their agent, shall notify the Company’s representative by 9:00 a.m. CCT, of a Daily Nomination or a desired change, if any, to its requested quantity of transportation gas for the gas Day commencing at 9:00 a.m. CCT or for following gas Days. Nomination of Delivery and Receipt Point shall be limited to those specified in the Service Request Form, unless otherwise approved by the Company’s representative.

(e) Critical Day and/or OFO: When curtailment / interruption / OFO is called, the Company shall attempt to notify the Customer by 3:30 p.m. CCT on the Company’s Electronic Bulletin Board, prior to the beginning of the gas day, or as necessary to maintain the integrity of the system. The Company shall indicate the affected receipt and delivery point(s) and conditions applicable to Customer’s Gas Transportation Service during the next gas Day commencing at 9:00 a.m. CCT. Such notification shall include all necessary information known at the time, including but not limited to Curtailment or Interruption conditions, and allowable balancing adjustments. The Company shall also notify the Customer once the curtailment / interruption conditions have changed. Similar to the provisions of the Late Nominations section below, the Company may allow for reduced Critical Day/OFO nomination requirements.
rate designation: general terms and conditions
class of service: gas transportation tariffs

(f) **Late Nominations:** The Company may, at its sole discretion, reduce the Nomination requirements outlined above in those situations where operationally the Company can accommodate a change in Nomination on less notice. Nominations shall be implemented only if they are confirmed by the interstate pipeline. For each Late Nomination, the Company will charge a Rescheduling Service fee of $50 per Delivery Point. The charge will be imposed for each nomination change received and confirmed by the Company.

(g) **Electronic Bulletin Board:** This system offers access to daily nominations, usage, balancing information, system notifications, weather, and other pertinent information. Customers shall be required to submit nominations electronically utilizing the Electronic Bulletin Board.

(h) **Operational Flow Order (OFO):** The Company may call an OFO on customers behind a specific pipeline, delivery zone, town border station; on a marketer, agent, group of customers, or specific customer. This OFO will result in requiring customers that the OFO was called on to balance gas volumes under either the Short or Long Critical Day provisions. The OFO will remain in effect until the operational condition requiring its issuance has been remedied. The type of OFO call and process the Company will use is as follows:
RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

OFO call by pipeline, Delivery Zone, or Town Border Station (TBS). The Company will call a Short or Long Critical Day on a specific pipeline, delivery zone, or TBS for the following reasons:

1. When the Company experiences failure of transmission, distribution, gas storage or gas manufacturing facilities.
2. When transmission system pressures or other unusual conditions jeopardize the operation of the Company's system.
3. When the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability.
4. When any of the Company's transporters or suppliers call the equivalent of a Critical Day.
5. When the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a portion of the Company's system.

OFO call on a marketer, agent, group of customers, or specific customer. The Company will call a Short or Long Critical Day on a marketer, agent, group of customers or specific customer when in the Company's judgment, the OFO is necessary to maintain or restore operational integrity when a marketer, agent, group of customers, or specific customer is creating significant variances between gas delivered and gas used.

13. Provisions Applicable to Third Party Suppliers: If a Gas Transportation Customer wishes to utilize a third party supplier on a particular gas month as a nominating Agent, the Customer must execute a Company agency agreement. If the Customer is using a Third Party Supplier, Customer agrees that as between Company and Customer, the Company shall be entitled to rely upon information concerning nominations of natural gas on behalf of Customer provided by Third Party Supplier.
14. **Failure to Comply:** If the Customer fails to comply with or perform any of the obligations on its part to be complied with or performed under a Schedule, the Company shall have the right to give Customer written notice of the Company's intention to terminate the Transportation on account of such failure, then the Company shall have the right to terminate such Transportation at the expiration of five days after the giving of said notice, unless within five days the Customer shall make good such failure. Termination of such Transportation for any such cause shall be a cumulative remedy as to the Company, and shall not release the Customer from its obligation to make payment of any amount or amounts due or to become due from the Customer to the Company under the applicable Schedule. In order to resume Transportation after termination of service hereunder, it shall be necessary for Customer to file a new request for service.

15. **Successors and Assigns:** Any party which shall succeed by purchase, merger, or consolidation to the properties, substantially as an entirety, of any Customer shall be subject to the obligations of its predecessor in title under a Contract. No other assignment of a Contract or any of the rights or obligations hereunder shall be made unless there first shall have been obtained the consent thereto of the non-assigning party, which consent shall not be unreasonably withheld. Any party may assign its respective right, title, and interest in and to and under a Contract to a trustee or trustees, individual or corporate, as security for bonds or other obligations or securities without the necessity of any such assignee becoming in any respect obligated to perform the obligation of the assignor under a Contract and, if any such trustee be a corporation, without its being required to qualify to do business in any state in which performance of a Contract may occur.

16. **Laws, Regulations, and Orders:** All Contracts and the respective rights and obligations of the parties hereto are subject to all present and future valid laws, orders, rules, and regulations of any legislative body, or duly constituted authority now or hereafter having jurisdiction and shall be varied and amended to comply with or conform to any valid rule, regulation, order, or direction of any board, tribunal, or administrative agency with jurisdiction that affects any of the provisions of the Contract.

17. **Return to Sales Service:** Service is available under this tariff at the Customer's option. If a Customer subsequently seeks to purchase system gas on a firm or interruptible basis, the Company shall grant such request only if, and to the extent that adequate system capacity, interstate transportation and supplies are available.

18. **Reference to Sales Tariff:** For all areas not addressed in this Gas Transportation Tariff, such as Billing and Payments, the terms of the Service Rules and Regulations Section of the Company's sales tariff shall apply.
MIDAMERICAN ENERGY COMPANY
Gas Transportation Tariff
Nebraska Rate Area Number 1
Filed with South Sioux City and Dakota City City Councils
Second Revised Sheet Nos. 38-40
Cancels First Revised Sheet Nos. 38-40

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR
FUTURE USE
DESIGNATION: Excess Facilities, Rider No. 1
CLASS OF SERVICE: Gas Transportation Tariffs

Except as otherwise provided in the rate, the Company will furnish, as a normal installation, facilities adequate to supply service at a single point of delivery.

In the event facilities in excess of a normal installation are requested by the customer, or are found to be required to serve the customer's load, the Company shall furnish, install, and maintain such facilities, subject to the following conditions:

1. The type, extent, and location of such facilities shall be determined by agreement between the Company and the customer.

2. Such facilities furnished by the Company shall be the property of the Company.

3. The customer shall pay the Company at the time of installation the estimated cost of the excess facilities based on the Company's standard rental charges in effect at the time of installation of such facilities. In the event there is a change made in the facilities which requires a change in the rental payment, the rental charge for all facilities being furnished by the Company will be based on the charges in effect at that time.

4. In the event excess facilities furnished by the Company are different than customarily used rather than additional facilities, the cost or rental payment by the customer shall be the excess of the cost or rental for the facilities actually furnished over the cost or rental of normal facilities. In case the providing of excess facilities involves the furnishing, installing, and maintaining of facilities which may reasonably be used for other customers, the cost or rental payable by the customer shall be that portion of the total cost or rental which is reasonably assignable to the customer.
RATE DESIGNATION: Rider No. 2 Pipeline Demand Rider
CLASS OF SERVICE: Gas Transportation Tariffs

1. **Applicable**
   Applicable to all transportation customers that contract for one of MidAmerican Energy Company's Gas Transportation services on or after July 1, 1994 that previously received sales service under MidAmerican Energy Company's Small (SVF) or Medium (MVF) Firm sales service schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the PDR to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This rider will not allow the ST or MT Customer the right to broker the use of the stranded capacity. Customer may give notification of switching to transportation in writing at least 12-months prior to commencement of transportation service in order to avoid PDR charges once the customer starts transporting.

   If a transportation Customer subject to the PDR wants to take permanent assignment of the appropriate pipeline capacity at maximum pipeline rates instead of paying the otherwise applicable PDR, Company will assign such capacity in accordance with the relevant pipeline terms and conditions applicable to a prearranged permanent release of capacity. Additionally, any pipeline demand costs related to the permanently released capacity will be the exclusive responsibility of the Customer taking assignment. Company, in its sole discretion, shall have the right to specify which firm maximum rate transportation entitlement contract will be released to Customer.

2. **Pipeline Demand Rider**
   The Pipeline Demand Rider (PDR) is the surcharge per therm of natural gas transported. The surcharge shall be equal to the non-commodity cost of gas reflected in the monthly Purchased Gas Adjustment filings for the appropriate pipeline.

3. **Gas Reconciliation**
   MidAmerican Energy Company shall reflect the recovery of the PDR as a reduction to the sales customers cost of gas on a dollar for dollar basis in the Annual Purchased Gas Adjustment Reconciliation.

4. **Billing**
   For Transport customers, the PDR will be added as a separate line on the bill.
5. **Company’s Right to Waive**
   The Company, in its sole discretion, shall have the right to waive PDR charges for select areas.
RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

1. **Agent** - Shall mean an organization authorized by a Customer to act on the Customer's behalf.

2. **Balance** - The Customer's obligation to make Deliveries equal Receipts.

3. **Billing Period** - Shall mean the period beginning at 9:00 a.m. CCT, on the first day of a calendar month and ending at the same hour on the first day of the next succeeding calendar month, unless a different period of time is specified in the Service Request Form.

4. **CCT** - Central Clock Time.

5. **Commodity Charge** - Amount based upon the quantity of gas transported.

6. **Company** - MidAmerican.

7. **Confirmed Nominations** - Shall mean Customer Nominations to the pipeline as verified by the pipeline.

8. **Critical Day** - A Critical Day shall be a day which may be declared by the Company whenever any of the following five conditions occurs or is anticipated to occur: (a) when the Company experiences failure of transmission, distribution, gas storage or gas manufacturing facilities; (b) when transmission system pressures or other unusual conditions jeopardize the operation of the Company's system; (c) when the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability; (d) when any of the Company's transporters or suppliers call the equivalent of a Critical Day; or (e) when the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a port of the Company's system.

9. **Customer** - Shall mean any person, association, firm, public or private corporation, or any agency of the federal, state or local government or legal entity responsible by law for payment for gas service at a single location.

10. **Day or Daily** - The gas Day is a 24 hour period beginning at 9:00 a.m. CCT, and ending at 9:00 a.m. CCT the following day.

11. **Deliveries** - The Customer metered usage at the Delivery Point.

12. **Delivery Point** - The location where the Company's gas distribution facilities are interconnected with the Customer's facilities and where the Customer and the Company have agreed that transportation gas received at the Receipt Point will be delivered by the Company to the Customer. A Delivery Point shall be the Company's historical site for the sale of gas to the Customer.
RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

13. **Demand Charge** - Amount based upon the quantity of transportation space desired.

14. **Fuel** - Any charges levied or reduction in volumes delivered as a result of the movement of gas.

15. **“Gas Daily”** - Industry publication giving daily gas price indices by interstate pipeline points. The indices used will be the "Midpoint" price of Gas delivered to the applicable interstate pipeline point(s), or other point(s) as specifically referenced, as published by Financial Times Energy in *Gas Daily* and referenced in the "Daily Price Survey" under the applicable heading for the reported "Flow Date(s)." If the "Midpoint" price is not published in *Gas Daily* for the applicable "Flow Date(s)," then the index shall be the "Midpoint" price for the most recently published "Flow Date(s)" preceding the "Flow Date(s)" on which the "Midpoint" price was not published.

16. **Imbalances** - The difference between Receipts and Deliveries.

17. **Long Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to fall below a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its systems, or its customers.

18. **MMBtu, Dekatherm and Therm** - The term "MMBtu" shall mean 1,000,000 Btu's. One MMBtu is equal to one dekatherm (1 Dth) or 10 therms. One therm is equal to 100,000 Btu's. The standard quantity for nominations, confirmation and scheduling is dekatherms per gas day in the United States.

19. **Month, Monthly, Billing Period** - The period beginning on the first day of a calendar month and ending on the first day of the succeeding calendar month.

20. **Negative Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and a greater quantity of Deliveries.

21. **Nomination** - Quantity of gas the Company is requested to transport daily from the Receipt Point to the Delivery Point.
RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

22. **Operational Flow Order (OFO)** - An order by the Company to transport customer, customers, or group customer, to make deliveries match usage. The stricter provisions of either a critical short or long day will apply to the customer.

23. **Positive Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and the lesser quantity of Deliveries.

24. **Receipts** - Shall mean the quantity of gas received by Company from the transporting pipeline on a daily basis for the account of Customer.

25. **Receipt Point** - The point at which the transporting interstate pipeline's facilities are interconnected with the Company's facilities. The Receipt Point must be at a location applicable to the Customer's historical purchases and the Delivery Point must be the historical purchase site. The Company has sole discretion in assigning a primary receipt point. If, in the sole discretion of the Company, the Company can, operationally and without hardship to its other customers, receive gas for the account of Customer at a point other than the town border station applicable to the Customer's historical purchases, the Receipt Point restriction may be waived by Company.

26. **Reservation Charge** - Amount based upon the quantity of service desired.

27. **Retention** - The percentage by which gas received at the Receipt Point is reduced in order to arrive at the quantity delivered at the Delivery Point. The in-kind calculation mechanism, as this is related to the nomination process, should be \((1 - (\text{fuel}\% / 100))\) multiplied by receipt quantity = delivery quantity.

28. **Short Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to be greater than a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its system, or its customers.
RATE DESIGNATION: Optional Intra-day Metering Service  
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service
The customer or Agent shall have the option to choose intra-day metering service. The intra-day metering volume information is available to transportation Customers via posting on the Company’s electronic bulletin board at times specified by the Company. Company makes no warranty, whether express, implied or otherwise, regarding the timeliness, quality or accuracy of the information provided to customer pursuant to this tariff.

2. Availability
This service is available to any gas transportation customer with facilities served by the Company who has Company installed, AC powered telemetry equipment in place to monitor daily usage. The customer or their Agent must notify the Company three (3) working days prior to receiving the hourly data on-line.

3. Rates

   Monthly Charges:  
   Intra-day metering charge $10.00 per account

   This charge will be applied to the invoice based on who elects the service. If the customer elects the service, the charge will be applied to the customer’s monthly invoice. If the Agent elects the service, the charge will be applied to the monthly group invoice.

4. Bill Payment Provision
The rate is net. A late payment charge of 1.5 percent per month shall be added to the past-due amount if the bill is not paid by the due date.
This form shall constitute the Customer’s Agreement to the terms of the Gas Transportation Tariff, which is attached. The Company shall have the right, to file for, and seek approval by the Council of, changes in rates, charges or other tariff provisions applicable to service hereunder and to place such changes in effect in accordance with applicable law; and this Agreement shall be deemed to have been amended to include such changes and any other changes which become effective by operation of law or by order of any governmental body with jurisdiction.

This agreement shall become effective as of ________________, and shall be in effect for a primary term of _____ year(s) from such date, and from year to year thereafter, unless and until terminated by either party upon six (6) months’ written notice.

Customer Name: ____________________________________________________________
Customer Number: __________________________________________________________
Customer Address - Physical: ________________________________________________
Customer Address - Notices: ________________________________________________
Customer Address - Invoices: ________________________________________________
Customer Contact: ___________________ Phone: _________ Fax: __________
Receipt Point (MEC TBS): ____________________________________________________
Delivery Point: ____________________________________________________________
Number of Meters: _________

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Large (LT)</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>Medium (MT)</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>Small (ST)</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
</tr>
<tr>
<td>Months</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
<td>_______</td>
</tr>
</tbody>
</table>
MidAmerican Energy Company - Nebraska
Service Request Form

Pricing:

From time to time, Customer and Company shall negotiate a rate and term of transportation which shall be by purchase nomination order in the form which is attached as Exhibit A and incorporated by reference in this Agreement.

Service Qualifications:

The Company shall notify Customers who have elected Gas Transportation Service of the risks of transportation reasonably known at the time the Customer begins transporting gas. The Customer hereby understands it may be subject to risks which include, but may not be limited to, the following:

1) The Company may not have firm or interruptible gas sales service available if the Customer seeks to purchase gas from the Company; and,

2) The Customer may be subject to pipeline penalties assessed to the Company which are caused by the Customer consuming the Company’s gas with no authority to do so; and,

3) If the Customer elects to discontinue transporting gas and if the Company is able to secure a source of gas supply and transportation for the Customer, the cost of such gas and transportation may exceed the cost of gas being purchased by the Company’s other Customers.

IN WITNESS WHEREOF, the Parties hereto have executed this Service Request Form as of the day and year set forth below.

Company

MidAmerican Energy Company

By: __________________________
Title: _________________________
Date: _________________________

Customer

______________________________

By: __________________________
Title: _________________________
Date: _________________________
MidAmerican Energy Company - Nebraska
Service Request Form

APPENDIX A

Delivery Points

1.

2.

3.

MidAmerican Energy Company

By: ____________________________

Date: __________________________

Group Customer

By: ____________________________

Date: __________________________

Effective Date of Appendix A
This Purchase Nomination Order ("PNO") is made and entered into by and between Customer and Company. This PNO is pursuant to and in accordance with the provisions of the Agreement for Gas Transportation Tariff executed between the Parties and Company’s Gas Transportation Tariff as on file with and made effective by the Council.

TELECOPY TO: __________________________

ATTENTION: __________________________

Telephone: (___)_______________________ Telecopier: (___)_______________________

RATES:

Transportation: ____________ per MMBtu transported

Others:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

Please acknowledge the terms outlined above by signing below, and return via facsimile to (___)_______________________.

MidAmerican Energy Company
"Company"

________________________________________

"Customer"

Name Date Name Date
This Supplier Service Agreement is made and entered into as of the ____ day of ______________________, 1994, by and between MidAmerican Energy Company ("MidAmerican") and ____________________, as agent for various end users ("Group Customer").

WHEREAS, MidAmerican Energy Company and end users for whom Group Customer acts as agent have entered into an agreement for Natural Gas Transportation Service pursuant to the terms of MidAmerican Energy Company tariffs on file with and made effective by the Council and;

WHEREAS, Group Customer qualifies under MidAmerican Energy Company Optional Balancing Transportation Service tariff as a Group Customer and wishes to elect optional group balancing service.

NOW THEREFORE, in consideration of the mutual promises contained in this Agreement, the parties agree as follows:

1. MidAmerican Energy Company will calculate the level of Group Customer's monthly and daily imbalances at the delivery points shown on Appendix A to this Agreement as if incurred under the terms of its Gas Transportation Tariff by one customer.

2. In full consideration for grouping these delivery points in calculating such imbalances, and in addition to any charges which may be imposed upon Group Customer under the terms of the applicable MidAmerican Energy Company transportation tariff, Group Customer agrees to pay MidAmerican Energy Company $__________ per billing period delivery point shown on Appendix A.
3. This Agreement, including the charge set forth in Section 2, is subject to the provisions of MidAmerican Energy Company transportation tariff, the general terms and conditions of service applicable to transportation customers and the optional group balancing transportation service tariff as the same may be amended from time to time.

4. MidAmerican Energy Company shall have the right to file for, and seek approval by the Council for changes in rates, charges, or other tariff provisions applicable to service hereunder and to place such changes in effect in accordance with applicable law; and this Contract shall be deemed to have been amended to include such changes and any other changes which become effective by operation of law or by order of any governmental body with jurisdiction.

5. This contract shall become effective as of _________________ and shall continue for monthly terms thereafter and may be terminated by Company with three days' written notice and Group Customer upon one month's written notice. The contract may be amended at any time by execution of a revised Appendix A to change the applicable delivery points.

IN WITNESS WHEREOF, the parties have executed this Agreement, effective as of the date first written.

MidAmerican Energy Company

By: __________________________  
Title: __________________________

Group Customer

By: __________________________  
Title: __________________________