



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Title Sheet

MIDAMERICAN ENERGY COMPANY
GAS TARIFF NO. 2
FILED WITH
IOWA UTILITIES BOARD

June 12, 2023

This tariff cancels the entire schedules formerly designated as:

MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 1
Filed with the Iowa Utilities Board



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 1

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Listed below are the communities (in whole or part) to which this schedule is applicable.

<u>Communities</u>	<u>Pricing Zone**</u>	<u>Communities</u>	<u>Pricing Zone**</u>
Adair County	W	Blue Grass	E
Adel	W	Bondurant	W
Afton	W	Boone County	W
Agency	E	Bouton	W
Akron	W	Boyden	W
Algona	W	Brayton	W
Alleman	W	Bremer County	W
Allison	W	Bristow	W
Altoona	W	Buchanan County	W
Alvord	W	Buena Vista County	W
Ankeny	W	Buffalo	E
Aplington	W	Bussey	W
Archer	W	Butler County	W
Arthur	W		
Atalissa	E	Calhoun County	E & W
Atkins	E	Callender	E
Audubon	W	Calumet	W
Audubon County	W	Carlisle	W
Aurelia	W	Carson	W
Avoca	W	Cass County	W
		Cedar County	E
Badger	E	Cedar Rapids	E
Bagley	W	Charles City	W
Barnes City	W	Cherokee County	W
Battle Creek	W	Chickasaw County	W
Bayard	W	Clarion	W
Beacon	W	Clarksville	W
Benton County	E	Cleghorn	W
Bertram	E	Clinton County	E
Bettendorf	E	Clive	W
Black Hawk County	W	Colfax	W

**Pricing Zone: East System (E) West System (W)



<u>Communities</u>	<u>Pricing Zone**</u>	<u>Communities</u>	<u>Pricing Zone**</u>
Coralville	E	Elliott	W
Cumming	W	Ely	E
Cylinder	W	Emerson	W
		Emmet County	W
Dakota City	W	Essex	W
Dallas Center	W	Evansdale	W
Dallas County	W	Exira	W
Danbury	W		
Davenport	E	Fairfax	E
Defiance	W	Farragut	W
Denver	W	Fenton	W
Des Moines	W	Floyd	W
De Soto	W	Floyd County	W
DeWitt	E	Fort Dodge	E
Dexter	W	Fort Madison	W
Donnellson	W	Franklin County	W
Doon	W	Fremont	E
Dubuque County	E	Fremont County	W
Dumont	W		
Duncombe	E	Galva	W
Dunkerton	W	Gilbertville	W
Dunlap	W	Goldfield	W
Durant	E	Granville	W
		Grimes	W
Eagle Grove	W	Griswold	W
Earlham	W	Guthrie County	W
Earling	W		
Early	W	Hamilton	W
Eddyville	E	Hampton	W
Eldridge	E	Hancock	W
Elk Horn	W	Harrison County	W
Elk Run Heights	W	Hartford	W
Elkhart	W	Harvey	W

**Pricing Zone: East System (E) West System (W)



<u>Communities</u>	<u>Pricing Zone**</u>	<u>Communities</u>	<u>Pricing Zone**</u>
Hedrick	E	Lake City	W
Henderson	W	Larrabee	W
Hiawatha	E	Latimer	W
Hills	E	Lawton	W
Hinton	W	Le Mars	W
Holstein	W	Le Claire	E
Hospers	W	Lee County	W
Hudson	W	Leighton	W
Hull	W	Linden	W
Humboldt	W	Linn County	E
Humboldt County	W	Logan	W
		Lohrville	W
Ida County	W	Lone Rock	W
Ida Grove	W	Long Grove	E
Independence	W	Lovilia	W
Indianola	W	Lyon County	W
Inwood	W	Lytton	W
Iowa City	E		
Irwin	W	Macedonia	W
		Madison County	W
Jackson County	E	Mahaska County	E
Jamaica	W	Malvern	W
Janesville	W	Manson	E
Jasper County	W	Mapleton	W
Jesup	W	Marcus	W
Johnson County	E	Marion	E
Johnston	W	Marion County	W
		Marne	W
Keokuk County	E	Martensdale	W
Keomah Village	W	Melcher-Dallas	W
Kimballton	W	Meriden	W
Kingsley	W	Merrill	W
Kossuth County	W	Mills County	W
		Milo	W

**Pricing Zone: East System (E) West System (W)



<u>Communities</u>	<u>Pricing Zone**</u>	<u>Communities</u>	<u>Pricing Zone**</u>
Minburn	W	Parkersburg	W
Minden	W	Perry	W
Mingo	W	Persia	W
Missouri Valley	W	Plainfield	W
Mitchellville	W	Pleasant Hill	W
Monona County	W	Pleasantville	W
Monroe	W	Plymouth County	W
Monroe County	W	Polk City	W
Montgomery County	W	Polk County	W
Moorland	E	Port Neal	W
Moville	W	Portsmouth	W
Muscatine County	E	Pottawattamie County	W
		Prairie City	W
Nashua	W	Princeton	E
Neola	W		
New Hartford	W	Raymond	W
New Sharon	W	Red Oak	W
Newell	W	Redfield	W
North Liberty	E	Ringsted	W
Norwalk	W	Riverdale	E
		Riverside	E
Oakland	W	Robins	E
O'Brien County	W	Rock Valley	W
Odebolt	W	Rockwell	W
Oskaloosa	W	Rockwell City	W
Otho	E	Runnells	W
Ottumwa	E	Ruthven	W
Oxford	E		
		Sac County	W
Pacific Junction	W	Saint Charles	W
Page County	W	Saint Marys	W
Palo Alto County	W	Salix	W
Panora	W	Schaller	W
Panorama Park	E		

**Pricing Zone: East System (E) West System (W)



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<u>Communities</u>	<u>Pricing Zone**</u>	<u>Communities</u>	<u>Pricing Zone**</u>
Scott County	E	Walcott	E
Sergeant Bluff	W	Walnut	W
Sheffield	W	Wapello County	E
Shelby	W	Warren County	W
Shelby County	W	Washington County	E
Sheldon	W	Waterloo	W
Shell Rock	W	Waukee	W
Shenandoah	W	Waverly	W
Shueyville	E	Webster County	E
Silver City	W	Wesley	W
Sioux City	W	West Des Moines	W
Sioux County	W	West Liberty	E
Sloan	W	West Point	W
Solon	E	Whiting	W
Spring Hill	W	Wilton	E
Stanton	W	Windsor Heights	W
Stuart	W	Winterset	W
Sutherland	W	Woodbury County	W
Swisher	E	Wright County	W
Thor	W	Yale	W
Tiffin	E		
Treynor	W		
Underwood	W		
Union County	W		
University Heights	E		
University Park	W		
Urbandale	W		
Van Meter	W		

**Pricing Zone: East System (E) West System (W)



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SECTION 1 - GAS SERVICE POLICIES

Applicable to All Rates and Riders

DEFINITIONS

Account Agent means one authorized by a Customer to act on that Customer's behalf.

Applicant means an entity that requests and/or contracts for gas service.

Average Daily Usage means all Therms delivered to a Customer during the Billing Period divided by the number of days in the Billing Period.

Billing Agent means one authorized by a Customer to receive and pay gas bills on that Customer's behalf.

Board, Iowa Utilities Board or IUB means the Iowa state regulatory agency that regulates retail gas service.

British thermal unit or Btu means the standard unit for measuring quantity of heat energy, such as the heat content of fuel.

Budget Billing means a levelized payment plan designed to limit the volatility of a Customer's bill.

Company or MidAmerican means MidAmerican Energy Company.

Credit Assurance means a guarantee provided by the Applicant and acceptable to the Company against the risk of Customer default for payment of gas service.

Customer means any person, firm, association, corporation or agency of the federal, state or local government or legal entity responsible by law for payment for the gas service from the gas utility.

Customer Piping means all Customer-owned gas facilities downstream of the Point of Delivery.

Dekatherm means the quantity of gas which is equal to ten (10) Therms.

SECTION 1 - GAS SERVICE POLICIESApplicable to All Rates and Riders

DEFINITIONS (continued)

Distribution System means those mains and other equipment used to distribute gas.

Extensions means expansion of the Company's distribution system built to serve a Customer or a specific group of Customers either on public right-of-way or private easement on a Customer's Premises.

Gas Delivery Service means the distribution, metering, and billing of gas delivered to Customers.

MCF means 1,000 cubic feet of gas.

Modifications means any changes required on the Company's facilities necessitated by actions or requirements other than the Company.

Multiple-Dwelling Unit means a multiple-occupancy building with two (2) or more Customers.

Municipality or Municipal Corporation means any city, village, town or township.

Non-Residential Service means service to those Customers not eligible for Residential Service.

Point of Delivery means a Company-approved, single location where the Customer's piping is connected to the Company's service and shall be the outlet side of the MidAmerican Energy meter set or at the connection to the Customer's piping, whichever is further downstream.

Premises means a contiguous tract of land that may be separated by nothing more than a highway, street, alley or railroad right-of-way, where all buildings and/or gas-consuming devices located thereon are owned or occupied by a single Customer or Applicant for gas service, or where all gas delivered thereto is utilized to supply one (1) or more buildings and/or gas loads which the Company considers as components of a unified operation.



SECTION 1 - GAS SERVICE POLICIES

Applicable to All Rates and Riders

DEFINITIONS (continued)

Residential Service means service for use in a single-family dwelling unit.

Service Line means the equipment used for delivering gas from the distribution system to the Customer's Point of Delivery.

Standard Cubic Foot means the amount of gas which would occupy one (1) cubic foot of volume at a temperature of sixty (60) degrees Fahrenheit and a pressure of 14.73 pounds per square inch absolute.

Supplier means the entity under contract by the Customer, or the Customer's Agent, to deliver natural gas to the Company on behalf of the Customer.

Therm means the quantity of gas which contains 100,000 British thermal units.



SECTION 1 - GAS SERVICE POLICIES

Applicable to All Rates and Riders

GENERAL PROVISIONS

All charges, Policies, Riders and Tax Additions of the Company applicable to service supplied under this Tariff are subject to approval, termination, change or modification by the Iowa Utilities Board, to the extent permitted by law.

AVAILABILITY

Service under this Tariff is available to any Customer located in the Company's service area.

Applications will be authorized only if gas supply and system capacity are available, or can reasonably be obtained by the Company, and if the addition of such new or incremental use of gas would not jeopardize public health or safety or jeopardize the integrity of the Company's gas system.

By accepting service under this schedule, the Customer is agreeing to abide by the Company's "Gas Service Policies," "Customer Policies" and all other requirements of this Tariff.

FIRE OR OTHER CASUALTY - CUSTOMER'S BUSINESS PREMISES

Should a fire or other casualty occur on the Customer's Premises, rendering them unfit for the purposes of the Customer's business, any Customer contract, having a definite term under the applicable rate, shall thereupon be suspended until such time as the Customer has reconstructed and reoccupied the Premises for the purposes of the Customer's business.

EXCLUSIVE SERVICE

The Company shall be the sole provider of the delivery service to each Premises.



SECTION 1 - GAS SERVICE POLICIES

Applicable to All Rates and Riders

ASSIGNMENT

No agreement for service may be assigned or transferred without the written consent of the Company.

PROTECTION OF SERVICE

The Company will not render service to any Customer for use by the Customer which shall have a detrimental effect upon the service rendered to the Company's other Customers.

RESALE OR REDISTRIBUTION OF GAS

The Company will not furnish gas supply for resale or redistribution. Resale means the sale of gas by the Customer to a third party. Resale of gas is prohibited.

If the Customer distributes and uses gas from a single point of usage to separate points or buildings on its Premises, such use shall not be considered resale provided (1) Customer owns or possesses the Premises and only the Customer's business is operated there (excluding renting space in the Premises), and (2) Customer is a corporation, partnership or any entity affiliated with such corporation or partnership.

Redistribution of gas is prohibited. Redistribution is the furnishing of gas by the Customer to a third party in exchange for a benefit, a promise, or any other consideration under conditions that do not constitute resale.

If the Applicant is not the owner of the Premises or of intervening property between the Premises and the Company's main, the Applicant agrees to obtain from the proper owner, or owners, the necessary consent to the installation and maintenance on said Premises and on such intervening property of all piping and other gas equipment required for supplying gas to the Applicant.



SECTION 1 - GAS SERVICE POLICIES

Applicable to All Rates and Riders

CUSTOMER-DESIGNATED AGENT

The Customer may designate an Account Agent or Billing Agent for their accounts. The Customer must complete an authorization and release to establish the Agent and is subject to terms and conditions of said document. The Customer is responsible for all transactions and obligations to MidAmerican in the event of default by the designated Agent.

LIMITATION OF LIABILITY

The Company will use reasonable diligence to provide reliable service. However, the Company does not guarantee its service against interruption, shortage, deficiencies, imperfections or irregularities.

The Company will not be responsible nor liable for gas from and after the point it first passes to the pipes or other equipment owned or controlled by the Customer, and Customer shall protect and save harmless the Company from all claims for injury or damage to persons or property occurring beyond said point, except where injury or damage shall be shown to have been occasioned solely by the negligence of the Company. The Customer will be held responsible and liable for all gas used on the Premises until notice of termination of service is received by the Company and the Company has taken the final meter readings.

The Company will not be responsible for damages for any failure, interruption shortage or insufficiency of service or irregularities of the supply of gas, increase or decrease in pressure, or change in characteristics of gas supply.

The Company will not be liable for any injury, loss or damage resulting from interruption, shortage or insufficiency of service or irregularities of service unless caused by the Company's willful default or gross negligence. In no event shall Company be liable for consequential or punitive damages.



SECTION 1 - GAS SERVICE POLICIES

Applicable to All Rates and Riders

LIMITATION OF LIABILITY (continued)

The Company will not be liable for any damages caused by the Company's conduct in compliance with or as permitted by this Tariff or other agreements, or any other applicable rule, regulation, order or tariff.

The Company will not be responsible or liable for the failure of any other party to perform. Further, the Company will not be liable to the Customer for any damages resulting from any acts, omissions, or representations made by the Customer's Agent or other parties in connection with soliciting the Customer for third-party supply or delivery service or performing any of the Agent's functions in rendering third-party supply or delivery service. In no event shall a Customer's Agent be considered an Agent on behalf of the Company.

IRREGULARITIES AND INTERRUPTION OF SERVICE

Service Reliability

The Company will use reasonable diligence to provide reliable service and will reestablish service with the shortest possible delay consistent with the safety of Customers, employees, and the general public. However, the Company does not guarantee its service against irregularities and interruption.

SECTION 1 - GAS SERVICE POLICIESApplicable to All Rates and Riders

IRREGULARITIES AND INTERRUPTION OF SERVICE (continued)Irregularities and Interruptions

Causes of irregularities and interruptions in service include, but are not limited to, the following:

- Repairs or changes in facilities.
- Valid curtailment or proration orders.
- Rules and regulations promulgated by state or federal regulatory authorities.
- An emergency as contemplated by Section 476.20, Code of Iowa.
- Occurrences beyond the Company's reasonable control including, but not limited to:
 - Accidents.
 - Acts of God.
 - Acts or omissions of civil or military authority or of suppliers.
 - Equipment failure.
 - Fires, epidemics, quarantine restrictions.
 - 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.
 - Fuel, power, material or labor shortages.

Repairs or Changes

The Company reserves the right to shut off the supply of gas at any time when such action is necessary for the purpose of making repairs or in case of an emergency. The Company shall make reasonable efforts to notify the Customer in advance of shutting off the supply of gas for the purpose of making repairs where no emergency is involved.

SECTION 1 - GAS SERVICE POLICIESApplicable to All Rates and Riders

IRREGULARITIES AND INTERRUPTION OF SERVICE (continued)Customer Responsibility

The Customer will not be relieved of responsibility for payment of charges for service actually supplied (including minimum charges) because of:

- Interruption, shortage, deficiency, imperfection, insufficiency or irregularity of service.
- Accidents to the Customer's equipment or machinery.
- Failure of a Customer's installation, not due to the fault of the Company.

Priority of Interruption

In Company's Gas Supply:

In the event of an anticipated gas shortage or an interruption of gas supply, the Company shall be entitled to curtail deliveries of gas to interruptible service Customers. Deliveries to Interruptible Customers will be interrupted first, after which deliveries of gas to firm sales Customers and scheduled receipts for transportation Customers shall have equal priority for interruption.

Curtailment for Operational Emergency:

In the event of an emergency, the Company shall be entitled to curtail deliveries and associated usage/demand of Company- or Customer-owned gas supply to any Customer meter, whenever, in its sole judgment, such curtailment is necessary to maintain the operational integrity of the natural gas system.

SECTION 1 - GAS SERVICE POLICIESApplicable to All Rates and Riders

IRREGULARITIES AND INTERRUPTION OF SERVICE (continued)Priority of Interruption (continued)

The Company will use its best efforts to curtail demand using the following guidelines and priority:

1. Interruptible service Customers.
2. Customers exceeding their firm contract rights, either hourly or daily, at Customer's Point of Delivery, as defined in the Customer's transportation agreement with the Company.
3. Customers using alternate firm point capacity. This would include any Customer utilizing an interstate pipeline transportation contract lacking sufficient primary delivery rights to the Customer's Receipt Point on the Company's distribution system, as identified in the Customer's transportation agreement with the Company.
4. Firm service Customers (including both sales and transportation Customers), largest to smallest, deemed in the sole judgment of the Company not to be involved in an activity essential to health or safety.

Any curtailment or allocation of gas supply will be applied to the smallest determinable geographical area. To the extent possible, curtailment shall be performed pro rata within a curtailment category. If time becomes an issue, largest Customers (including both sales and transportation Customers) will be curtailed first, proceeding to the smallest.

In extreme emergency, such as the loss of firm service from an interstate or intrastate pipeline or the loss of a critical transmission line segment on the Company's system, the Company may deviate from this plan. An interstate or intrastate pipeline issuing an Operational Flow Order (OFO) does not constitute an extreme emergency.

SECTION 1 - GAS SERVICE POLICIESApplicable to All Rates and Riders

IRREGULARITIES AND INTERRUPTION OF SERVICE (continued)**Notification**

If practical, the Company shall provide notification to the Board and the public upon initiating its curtailment plan. Should the need to implement the Company's curtailment plan arise from the Company receiving notice from an interstate pipeline of conditions which threaten the capacity or supply of gas on the Company's system, the Company will begin notifying its affected Customers as quickly as practicable upon receiving any such notice from the pipeline. Notification will include the extent of emergency, the volumes required to be curtailed and the time by which curtailment must occur.

Failure to Comply with Curtailment

Any Customer failing to comply with curtailment of service under the above terms may be subject to their gas supply being shut off. Customers who are curtailed and who have gas volumes being transported to the Company's distribution system shall use best efforts to maintain deliveries to the Company until after the curtailment has ended.

The Customer may be subject to pipeline penalties assessed to the Company which are caused by the Customer consuming excess gas with no authority to do so. The non-pipeline penalty portion of the excess gas use charges may be waived by the Company, at the Company's sole discretion, upon written request by the Customer if the violation was incurred to protect public health and/or safety. The Customer's request must include the circumstances and cause of the excess consumption.



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SECTION 1 - GAS SERVICE POLICIES

Applicable to All Rates and Riders

IRREGULARITIES AND INTERRUPTION OF SERVICE (continued)

Relief from Liability

The Company shall be relieved of all liabilities, penalties, charges, payments and claims and losses of whatever kind, contractual or otherwise, resulting from or arising out of the Company's failure to deliver all or any portion of the volumes of gas desired by a particular Customer to the extent that such failure results from the curtailment/implementation of the priority of service plan or curtailment procedures herein prescribed or from any other orders or directives of duly constituted authorities, including, but not limited to, all regulatory agencies having jurisdiction. If continuity of fuel supply is required by the Customer, the Customer should install and maintain whatever stand-by fuel and fuel burning equipment that may be needed.

SECTION 1 - GAS SERVICE POLICIESApplicable to All Rates and Riders

COMPRESSED NATURAL GAS (CNG)**CNG Fueling Stations**

CNG sold as vehicle fuel at a fueling station is not considered a resale of gas supply.

Certification of Fueling Stations

CNG fueling stations must be authorized to make retail sales of natural gas in Iowa. All CNG providers must comply with the Iowa Utilities Board certification requirements in order to provide retail sales of natural gas to Iowa retail end users. Information on these requirements is available at the IUB website at <https://iub.iowa.gov/regulated-industries/certified-natural-gas-providers>.

Taxes on CNG Fueling Sales

For any motor vehicle, highway use, franchise, occupation, sales, license, excise, privilege or similar tax or fee (taxes) of any kind imposed by any governmental authority based on (i) the sale of CNG service to customers, (ii) the amount of CNG sold to customers, (iii) the gross receipts, net receipts, or revenues to the CNG provider therefrom, the CNG provider shall be responsible for calculating and remitting such taxes to the governmental authority. Any facilities necessary that are in excess of those normally provided by the company to establish the basis for such taxes, such as submetering, shall be the responsibility of the CNG provider.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

APPLICATION FOR SERVICE

Application Process

Applications for service may be made:

- By phone.
- By mail.
- Over the internet.

All Applicants:

- Must provide proof of identity.
- May be required to provide information for a service application.
- May be required to provide proof of occupancy.

Outstanding Debt

If, after a review of Company records, an outstanding debt is found in the Customer's name, the Customer:

- May be required to pay the outstanding debt.
- May be required to provide a deposit or other form of Credit Assurance.

The Company will consider at least a six (6)-month Payment Agreement for the outstanding debt so long as the debt is not part of a defaulted Payment Agreement.

The Company may refuse to provide service to a Customer under conditions specified in the "Refusal or Disconnection of Service" subsection of this Section 2.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

RATE CLASSIFICATION

All Customers taking gas service from the Company will be served under a Gas Delivery Service (GDS) rate classification. The Company will use the criteria specified in the "Available" section of each GDS rate to determine if the Customer is eligible for service under said rate.

The available GDS rates are referenced below. The conditions and availability of each rate may be found on the applicable rate schedules of this Tariff.

<u>Rate</u>	<u>Description</u>
SV	Small Volume Service
MV	Medium Volume Service
LV	Large Volume Service
SG	Seasonal Gas Service
INT	Interruptible Service
CP	Competitive Pricing Service
MMT	Monthly Metered Transportation Service
PRG	Producers of Renewable Gas Transportation Service

Customers will be subject to all riders, additions, adjustments, taxes, fees, and charges that may be applicable under this Tariff. All rates and charges contained in this Tariff or contract with reference thereto may be modified at any time by a subsequent filing made pursuant to the provisions of Iowa Code Chapter 476.

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

MINIMUM RATE TERM

Customers, having selected a rate adapted to the Customer's requirements, may not change to another rate within a twelve (12)-month period unless:

- The character or conditions of the Customer's requirements change substantially and permanently, or
- A substantial change affecting the Customer's service is made in the Company's Tariff.

ASSIGNMENT OF RATE**Residential**

A Residential Customer that meets the requirements of the "Available" section of Rates SV or MV will remain on the applicable rate until such time as the Customer no longer meets those requirements.

Non-Residential

A Non-Residential Customer will be eligible to receive service pursuant to the "Available" sections of Rates SV, MV, LV, SG, INT, CP, MMT and PRG and will remain on the applicable rate until such time as Customer no longer meets those requirements.

REASSIGNMENT OF RATE

Any Customer on a rate whose highest Average Daily Use no longer meets the requirements of the "Available" section of the assigned rate will be reassigned a rate in accordance with the "Reassignment of Rates" section of the original rate.

Where a Non-Residential Customer's operation is discontinued or substantially reduced, the Customer may request the Company to reassign the Customer to the Gas Delivery Service rate and charges under which the Customer would be eligible based on the current level of gas use. The Company has sole discretion in its response to Customer-requested rate reassignment. If the Customer's existing meter is inadequate or incompatible with the new Gas Delivery Service rate, the Customer will reimburse the Company for the cost of replacing the meter.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

PENALTY CHARGES FOR INTERSTATE PIPELINES

If a Customer's excess usage of Company-supplied gas contributes to causing penalty charges from an interstate pipeline, the Customer will reimburse the Company for the penalty charges incurred. The penalty charges will include any penalty, storage, or other costs incurred by the Company or imposed on the Company by a pipeline as a result of any under- or over-delivery imbalance, daily, monthly or otherwise, caused by the Customer. To calculate the Customer's portion of any penalty charges, the Company will first prorate such penalty charges between Company-supplied gas Customers and gas transportation Customers as two (2) groups.

TURN ON SERVICE

The Company will use all reasonable efforts to turn on service during normal working hours on the day requested by the Applicant. If the Applicant requests service be turned on after hours, time and materials charges will apply. Refer to the "Miscellaneous Fees and Charges" section of this Tariff.

If the gas service is on when a customer moves into a premise, the customer must contact the Company to initiate service in the customer's name and obtain a meter read, or if the customer chooses, use an existing meter reading obtained on the agreed upon transfer of service date for billing purposes.

The Applicant is responsible for providing access to the Premises as needed when requesting services be turned on or transfer meter readings to be made.

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

CREDIT ASSURANCE AT SERVICE APPLICATION

The Company may request a deposit or other form of Credit Assurance from any current or prospective Customer. Between April 1 and October 31, the Company may refuse or disconnect service with appropriate notice if the Customer fails to provide requested Credit Assurance.

Types of Acceptable Credit Assurance

- Security deposit (cash, check, or money order).
- Surety bond.
- Bank letter of credit.
- Third-party guarantee.
- Other assurance found acceptable by the Company.

Amount of Credit Assurance

The amount of deposit or Credit Assurance will be based on one (1) of the following:

- The highest one (1)-month bill in the prior twelve (12)-month period at the Premises served.
- The highest one (1) month's projected use as determined by the Company.

Bankruptcy

The amount and terms of deposit or Credit Assurance for a Customer who files bankruptcy will be in accordance with Federal law (11 US Code, Section 366).

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

CREDIT ASSURANCE AT SERVICE APPLICATION (continued)**Record of Deposit or Credit Assurance**

Any person who pays a security deposit will be given a receipt of deposit.

A record of deposit or Credit Assurance and the identity of the Customer providing such deposit or Credit Assurance will be kept on file by the Company.

Transfer to New Premises

If a Customer transfers service to new Premises:

- The Customer's existing deposit or other form of Credit Assurance will be transferred to the new account.
- The amount of deposit or other Credit Assurance required at the new Premises will be determined, and:
 - Any additional amount required will be requested.
 - Any excess credit amount will be refunded.

Review

Deposits and other Credit Assurance will be reviewed twelve (12) months from the date full payment is received and annually thereafter in accordance with Sections 19.4 (3) and (7) of the Iowa Administrative Code.

Refunds

Deposits will be refunded with interest, in accordance with Section 19.4(4) of the Iowa Administrative Code, when the Customer has a record of twelve (12) consecutive months of prompt payment (which may be eleven (11) timely payments and one (1) automatic forgiveness of late payment). Refunds of deposits plus interest will be made as follows:

- Check.
- Bill credit.
- Final bill credit with any balance refunded by check.
- Transfer to new Customer account if Customer discontinues service at one (1) Premises and establishes service at a new Premises.

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

TURN OFF SERVICE AT CUSTOMER REQUEST

The Company will use all reasonable efforts to turn off service during normal working hours on the date requested by the Customer if the Customer has given the Company at least two (2) working days' notice. If the Customer requests service be turned off after hours, time and materials charges will apply.

A Customer who is provided service under a special contract is required to comply with the contract regarding service turn off.

For same-day transfers, a turn-off meter reading obtained at the end of service for one (1) account will be used for the beginning of service for the subsequent account.

At times, the Company may take a final reading at the end of service of a Residential account but leave the gas service on temporarily even in cases where no person has requested service at that premise for that date. A Customer will be informed by the Company if this procedure will be followed, and door hangers will be left at the premise at the time of the final read to inform both the current and future Customer that the gas service remains on.

Where a service gap exists, a turn-off meter reading obtained at the end of service for one (1) account may be used for the beginning of service for the subsequent account with the new Customer's consent. The new Customer will be notified of the date the meter was read.

The Customer requesting service turn off or final meter reading is responsible for providing access to the meter as needed. The Customer will be responsible for usage incurred after the date requested if access to the meter(s) is not provided when requested.

If the Customer does not notify the Company of their request to disconnect service, the Customer will be liable for service used at that location until the Company receives the Customer's request to disconnect service and a final meter read is obtained.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

TURN OFF SERVICE AT CUSTOMER REQUEST (continued)

Only the Company or authorized Company representative has the right to disconnect service to any Customer and to remove its property from the Customer's Premises.

BILLING FOR SERVICE

Normal Billing

Meter readings used for Company billing will normally be scheduled monthly. The Company may schedule meter readings in low-customer-density rural and suburban areas at bimonthly intervals.

Bills will normally be based on actual Company meter reads, subject to Company review. Where actual readings are unavailable, bills will be based on estimates of the Customer's usage.

Bills will be in accordance with the rates and charges contained in this Tariff and will be computed monthly in accordance with the Company's meter reading schedule.

The Customer may supply meter readings, providing a Company meter read is obtained once every twelve (12) months.

Less Frequent Billing

Billings less frequent than monthly may be scheduled with Board approval.

More Frequent Billing

Billings more frequent than monthly may be required from Non-Residential Customers who are credit risks.

The more frequent billings will be for one (1) month only unless approval is received from the Board.

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

BILLING FOR SERVICE (continued)**Estimated Bill**

The Company will attempt to read every meter every month. When the Company is unable to read the meter after reasonable effort, the Company will issue an estimated bill.

- The word 'Estimate' will appear on the face of the bill.
- Only in unusual cases or with Customer consent shall more than three (3) consecutive estimated bills be rendered.
- The Customer will be notified when there have been three (3) consecutive estimates and periodically thereafter.
- An actual meter reading by a Company representative is required once every twelve (12) months.
- Automated meter readings are actual Company meter readings.

A reading of the meter obtained after one (1) or more estimates may be used for current billing, and any billing adjustment for the period since the last reading.

Bill Form

- The Standard Bill Form is shown at the end of the "Customer Policies" section of this Tariff.
- A Customer who elects to receive their bills electronically will be notified when their bill is ready to view. The notification will include where they can view their bill, associated billing inserts and other Customer communications. The Company reserves the right to determine eligibility for electronic billing.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

BILLING FOR SERVICE (continued)

Prorated bill

- For billing purposes, the term "month" or "monthly" will represent the period between regular meter readings. The Company's work schedules permit the orderly reading and billing of all meters by the Company over a period of approximately every thirty (30) days.
- If the meter read period is less than (twenty-eight) 28 days or greater than thirty-nine (39) days the Customer's bill will be prorated on a daily basis. All steps of the rate will be prorated.
- Bills for all beginning, final and reroute meter readings will be prorated if the meter is read less than twenty-eight (28) days or more than thirty-nine (39) days after the last billed read.

Bill Due Date

The Company will provide bills to all Customers allowing a minimum of twenty (20) days after the bill is rendered for timely payment.

Failure to receive a bill will in no way exempt a Customer from these billing provisions.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

BILLING FOR SERVICE (continued)

Preferred Due Date

A preferred due date is available to:

- All Residential Customers.
- Non-Residential Customers with usage less than 250 CCF per month.
- Other Customers at the Company's discretion.

The preferred due date:

- Must be requested by the Customer.
- May not extend into the next billing cycle.
- Cannot be changed to a date later than thirty (30) days after the preparation of the bill.
- May be denied if the requested date is more than fifteen (15) days from the approximate date the Customer receives monthly income.

The preferred due date may be cancelled:

- Upon Customer request.
- After the 5th late payment in a twelve (12)-month period.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

BUDGET BILLING

Availability

Budget Billing is available to:

- All Residential Customers.
- Non-Residential Customers with usage less than 250 CCF per month.
- Other Customers at the Company's discretion.

Entry to Plan

Customers may begin Budget Billing at any time.

Budget Computation Method

The monthly budget payment for Budget Billing plan Customers is derived by estimating a Customer's usage for the next twelve (12)-month period and dividing that amount by twelve (12). The estimation method uses a twenty-four (24)-month history at the Premises in question as well as other factors, such as weather and prices. The Budget Billing amount for new Premises is estimated based on tariff rate code and geographic location.

Periodic Adjustments

The monthly Budget Billing amount will be recomputed at least annually and may be recomputed:

- When requested by the Customer.
- When changes in price and/or consumption result in an estimate that differs by 10 percent (10%) or more from the budget amount.

Budget Review

Budgets are reviewed periodically and annually. At the Customer's annual review, the Budget Billing amount changes regardless of the amount of change.

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

BUDGET BILLING (continued)**Customer Notification**

The Customer will be notified of any changes in the budget amount at least one (1) full billing period before the due date for the new budget amount. The notice may accompany the bill prior to the bill that is affected by the revised budget amount.

Late and Delinquent Payments

Regardless of the Budget Billing account balance, a late budget bill is subject to the "Late Payment Charges" specified in the "Payment for Service" subsection of this Section 2. Any late payment charges will be applied to the budget amount.

For delinquent budget billing accounts where there is a:

- Debit balance, or balance due the Company, the delinquency in payment is subject to the provisions of "Refusal or Disconnection of Service" and "Disconnection for Delinquent Bills" subsections of this Section 2.
- Credit balance, that is less than the delinquency in payment is subject to the provisions of "Refusal or Disconnection of Service" and "Disconnection for Delinquent Bills" subsections of this Section 2.
- Credit balance, or balance due the Customer, budget billing may be terminated thirty (30) days after the budget bill becomes delinquent.

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

BUDGET BILLING (continued)Cancellation

Budget Billing may be cancelled:

- Upon Customer request.
- When service is cancelled.
- For failure to pay.

For balances at time of cancellation:

- Owed the Company, the Customer may be required to pay the amount owed before cancellation.
- Owed the Customer, the Customer shall have the option to:
 - Request application of the credit balance to the next bill(s).
 - Request a direct refund of the credit balance so long as the Customer does not have a past due balance.

If the balance in a Customer's budget account at the time of the Customer's annual review is a:

- Debit balance:
 - The balance is spread balance evenly over next twelve (12) months and included in Budget Billing payment.
 - When requested, the debit balance will be applied to the next bill.
- Credit balance:
 - The balance is spread evenly over next twelve (12) months and included in Budget Billing payment.
 - When requested, the balance will be refunded by application to the next bill(s).
 - When requested, credit balances exceeding twenty five dollars (\$25) will be refunded directly.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

PAYMENT FOR SERVICE

Bill payment options include:

- US Mail.
- Automatic withdrawal from the Customer's bank account.
- Automated phone system.
- Company representative.
- Company web site.
- Electronic payment.
- Company payment kiosks.
- Authorized walk-in payment location - third party processor may charge the Customer directly for any transaction fees.
- Credit and debit card – third party processor may charge the Customer directly for any transaction fees.
- Other options may be added as they become available.

Physically delivered payments are considered received the same day. Electronic payments are considered received when the electronic payment notification is received. Bills are considered paid timely if paid on or before the due date of the bill.

Late Payment

Late payment charges of one and one-half percent (1.5%) will be charged on unpaid balances in accordance with Section 19.4(12) of the Iowa Administrative Code.

One (1) late payment charge will be forgiven per calendar year if it is received after the due date. The Customer will be notified on the next bill when the forgiveness has been granted.

Dishonored Payments

If the Customer's payment is not honored by a financial institution, a charge will be assessed. (Refer to the "Miscellaneous Fees and Charges" section of this Tariff.) If the Customer has a history of returned or dishonored payments, payment by cash, cashier's check, certified check, or money order may be required.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

PAYMENT AGREEMENT (PA)

When a Residential Customer cannot pay a past-due bill in full, or has an outstanding debt for utility service, and is not in default of a Payment Agreement, the Company will offer the option of retiring the debt by making periodic payments of specific amounts due at scheduled times, plus the current monthly bill, to bring an account to a current status.

The Customer will be allowed one (1) late payment if it is received four (4) days or less past the due date.

Reasonable PA

A reasonable Payment Agreement will consider:

- Current household income.
- Ability to pay.
- Payment history.
- Size of the bill.
- How long and why the bill has been outstanding.
- Special circumstances creating extreme hardships.

SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

PAYMENT AGREEMENT (PA) (continued)

Confirmation

Confirmation of financial difficulty may be required through state or local agencies.

Payment Period

The Customer will be offered the option of spreading payments evenly over the following minimum time periods:

Customer	Minimum Time Period
Current Customer	Twelve (12)-month period
Customer who has been disconnected for 120 days or less	Twelve (12)-month period
Customer who has been disconnected for more than 120 days	Six (6)-month period

The Company and the Customer may agree to a shorter time period.

Second PA

The Company shall offer a second PA for a Customer who is in default of a first PA if the Customer has made at least two (2) consecutive full payments under the first Payment Agreement.

The second PA:

- Shall be the same term or longer than the first PA.
- Shall require the Customer to pay for both:
 - Current service.
 - Monthly payments under the second PA.

As a condition of entering into a second PA, the Customer may be required to make the first payment up-front.



SECTION 2 - CUSTOMER POLICIES

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PAYMENT AGREEMENT (PA) (continued)

Budget Billing

The Company may require the Customer to enter into Budget Billing to pay the current bill under the first and/or second PA.

Refusal

If a Customer is refused a PA, a written reason for the refusal will be provided in accordance with Section 19.4 (11)d of the Iowa Administrative Code.

Agreements

The Company shall render a written document to the Customer within three (3) days of making an agreement over the telephone or through electronic transmission. The document shall be considered rendered when deposited in the U.S. mail with postage prepaid. If delivery is by other than U.S. mail, the document shall be considered rendered to the Customer when delivered to the last-known address of the person responsible for payment for the service. The written document will state:

- The terms and conditions of the agreement.
- The address and a toll-free number to reach a qualified representative.
- That by making the first payment, the Customer confirms acceptance of the terms of the oral or electronic agreement.
- That unless the Customer notifies the Company within ten (10) days, the Customer accepts the terms of the agreement.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

BILLING ADJUSTMENTS

Code

Billing adjustments will be made in accordance with Section 19.4(14) of the Iowa Administrative Code.

Reasons for Billing Adjustments:

Billing adjustments may be made for incorrect:

- Rate application.
- Measuring of the quantity or volume of service.
- Reading of the meter.
- Connection of the metering installation.
- Meter multiplier.
- Meter registration.
- Class of service.

No billing adjustment will be made for Customer wastage such as from gas leaks.

The Company will provide assistance to any Customer who has abnormally high use by:

- Discussing readily identifiable patterns of usage.
- Suggesting an energy audit.
- Identifying sources of conservation information and financial assistance that may be available to the Customer.

Meter Registration Errors

Billing adjustments:

- Will be made if a meter that is fast is determined to be in error more than two percent (2%).
- May be made if a meter that is slow or creeping is determined to be in error more than two percent (2%).

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

BILLING ADJUSTMENTS (continued)**Refund of Adjustment for Meter Registration Errors**

Overcharges will be refunded from the time the problem began (if known) or the lesser of:

- Half ($\frac{1}{2}$) the time since the meter installation.
- Half ($\frac{1}{2}$) the time since the last meter test.

Refund of Adjustment for Other than Meter Registration Errors

The time period for which the Company is required to adjust, refund, or credit the Customer's bill shall not exceed five (5) years unless otherwise ordered by the Board.

Minimum Refund

If the recalculated bills indicate that five dollars (\$5) or more is due an existing Customer or ten dollars (\$10) or more is due a person no longer a Customer of the Company, the refund shall be the full amount of the calculated difference between the amount paid and the recalculated amount. Refunds shall be made to the two (2) most recent Customers who received service through the metering installation during the time the error existed. In the case of a previous Customer who is no longer a Customer of the Company, a notice of the amount subject to refund shall be mailed to such previous Customer at the last-known address, and the Company shall, upon demand made within three (3) months thereafter, refund the same.

Refunds shall be completed within six (6) months following the date of a metering installation test.



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Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 45

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BILLING ADJUSTMENTS (continued)

Backbill Adjustments

The time period for which the Company may adjust for the undercharge shall not exceed six (6) months unless otherwise ordered by the Board.

Minimum Backbill

An existing Customer may be backbilled if the Customer was underbilled \$500 or more; however, the Company may backbill for a lesser amount in the case of incorrect monthly meter reading.

Interest

No interest will be charged on backbills or paid on refunds.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

METER TESTS

Request

The Company will test meters at the Customer's request unless the meter has been tested within the preceding eighteen (18) months. The Customer or their representative may be present for the test.

Refer to the "Miscellaneous Fees and Charges" section of this Tariff for specific charges.

Notification of Results

A written report with the results of the test will be mailed within ten (10) days.

Billing Adjustments

Billing adjustments or refunds determined to be necessary as a result of the meter test will be made in accordance with the "Billing Adjustments" subsection of this Section 2 and Section 19.4(14) of the Iowa Administrative Code.

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

REFEREE TESTS

A referee test is meter accuracy test which is conducted and supervised by the Board.

Request

A request for a referee test must be made in writing to the Board, accompanied by a deposit (check or money order), referenced in the "Miscellaneous Fees and Charges" section of this Tariff. The check or money order must be made payable to the Company. The deposit will be forwarded by the Board to the Company.

Referee tests will not be performed more than once every eighteen (18) months.

Schedule

The Board will notify the Company of the referee test within five (5) days. The Company will not remove or adjust the meter and will schedule the test with the Customer and Board within thirty (30) days.

Notification of Results

The Board will issue a report within fifteen (15) days to all parties. If the meter is not accurate within two percent ($\pm 2\%$) the Company will return the deposit.

Billing Adjustments

Billing adjustments or refunds determined to be necessary as a result of the referee test will be made in accordance with the "Billing Adjustments" subsection of this Section 2 and Section 19.4(14) of the Iowa Administrative Code.



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Gas Tariff No. 2
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Original Sheet No. 48

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DISPUTED BILLS

The Customer may dispute a bill in a manner that clearly defines the disputed amount. To avoid credit action, the Customer must pay any undisputed portion of the bill while negotiations are in progress.

Credit action for non-payment of the disputed portion of the bill will be delayed, up to forty-five (45) days, while the Customer conducts bona fide discussions with the Company to settle the dispute in a timely fashion.

Additional extensions will be handled in accordance with Section 19.4(15) of the Iowa Administrative Code.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

CUSTOMER COMPLAINTS

The Company will employ the following procedures to effectively resolve Customer complaints.

Step	If	Then
1	Customer inquiry is received	Resolve at initial point of contact, if possible.
2	Unresolved at Step 1	<ul style="list-style-type: none">• Note on the Customer's account.• Promptly forward inquiry to appropriate management employee or department with authority to take appropriate action.
3	Unresolved at Step 2	Name, address and phone number of the Iowa Utilities Board are provided.

Utility service will not be discontinued for a Customer with a complaint pending before the Board so long as the Customer has complied with the "Disputed Bills" subsection of this Section 2.

The Company will notify Customers monthly of their right to file a complaint and how to contact the Iowa Utilities Board.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

RESEARCH FOR CUSTOMERS

The Company will maintain a Customer contact center where Customers may reach a Company representative and receive current information. The Company will periodically notify Customers how to reach the center.

A Customer or an Agent may request Customer-specific information that includes gas usage for the last twenty-four (24) billing periods. The Company will provide this information at no cost upon receipt of a valid request for such information. Requests for more extensive research not to exceed five (5) years of billing history, special handling, special bill preparation, or billing delivery methods other than delivery via standard U.S. mail or standard e-bill, may require reimbursement to the Company for time and materials associated with such request.

Requests may be made by contacting the Customer contact center at (888) 427-5632 or on the Company's web site, www.midamericanenergy.com.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

DIVERSION OR UNAUTHORIZED USE OF SERVICE

Diversion of Service

Diversion of service is defined as unauthorized bypass of or tampering with Company equipment with the intent to steal or benefit from unmetered service.

When diversion of service is discovered, service is subject to immediate disconnection without notice. Service will not be resumed until all required payments have been made.

Charges to resume service may include:

- Backbilling of the estimated cost of gas not recorded on the meter for the entire period of the diversion plus estimated delivery charges and clause and rider charges.
- Investigation and backbilling expenses.
- Collection and court costs.
- Costs incurred to repair and/or replace Company equipment.
- Costs incurred to tamper-proof the equipment, including costs to relocate an inside meter to the outside of the building.
- Credit Assurance.
- Reconnection charge.

The diversion of service will be documented on the Customer's account and criminal action may follow.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

DIVERSION OR UNAUTHORIZED USE OF SERVICE (continued)

Unauthorized Use of Service

Unauthorized use is defined as a person or Premises receiving benefit of metered utility service without the consent of the Company.

When unauthorized use of service is discovered, service is subject to immediate disconnection without notice. Service will not be resumed until all required payments have been made.

Charges to resume service may include:

- Backbilling of the estimated cost of unauthorized use.
- Investigation and backbilling expenses.
- Costs incurred to repair and/or replace Company equipment.
- Costs incurred to tamper-proof the equipment, including costs to relocate an inside meter to the outside of the building.
- Credit Assurance.
- Reconnection charge.

SECTION 2 - CUSTOMER POLICIESApplicable to All Rates and Riders

REFUSAL OR DISCONNECTION OF SERVICE

If, after a review of Company records, an outstanding debt is found in the Customer's name, the Customer may be required to pay the outstanding debt, make a Payment Arrangement, and/or provide Credit Assurance as specified in the subsection "Credit Assurance at Service Application" of this Section 2.

Refusal or Disconnection of Service with Notice

The Company may refuse or disconnect service and/or remove the meter with appropriate notice, provided the Company has met all other requirements of the Iowa Administrative Code, for the following reasons:

- Failure to pay a past-due bill for the same class of utility service.♦
- Failure to provide Credit Assurance required by the Company.♦
- Failure to comply with the terms of a Payment Agreement.
- Failure to permit reasonable access to Company equipment.
- Violation of or non-compliance with Company Rules on file in this Tariff.
- Failure of the Customer to furnish:
 - Service equipment.
 - Permits.
 - Certificates.
 - Rights-of-way.
- Failure to fulfill a contractual obligation imposed as a condition of obtaining service by any contract filed with and subject to the regulatory authority of the Iowa Utilities Board.
- If the individual requesting service is either not creditworthy or not able to satisfy requirements for Credit Assurance.

♦Exceptions: See the "When Refusal or Disconnection of Service is Prohibited" subsection of this Section 2.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

REFUSAL OR DISCONNECTION OF SERVICE (continued)

Notice of Disconnection

The Company will give the Customer at least twelve (12) days' written notice and provide a summary of the Customer's rights and responsibilities before disconnection occurs in accordance with Section 19.4(15) of the Iowa Administrative Code. If the Residential Customer has a Payment Agreement and the Customer fails to make payment by the due date or within the grace period if applicable (Section 19.4(11)"c"(1)"10"), the Company may disconnect upon one (1) days' notice unless all the money the Customer owes is paid or the Customer is eligible for or enters into another Payment Agreement.

Customer Contact

If a Residential Customer fails to respond to the written notice before the due date, the Company will make a diligent attempt to contact the Customer prior to disconnection of gas service.



SECTION 2 - CUSTOMER POLICIES

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REFUSAL OR DISCONNECTION OF SERVICE (continued)

Posting of Notice

During the period from November 1 through April 1, a notice informing the Customer of the pending disconnection and the Customer's rights and responsibilities to avoid disconnection will be posted at the Premises at least one (1) day prior to disconnection if:

- The Company is unable to contact the Customer by phone or in person, or
- It is known that the occupant of the Premises is not the Customer of record.

Rental Units

If an attempt at personal or telephone contact of a Customer occupying a rental unit has been unsuccessful, the landlord of the rental unit, if known, shall be contacted to determine if the Customer is still in occupancy and, if so, the Customer's present location. The landlord shall also be informed of the date when service may be disconnected. The landlord/owner of the rental unit is responsible for notifying the Company of ownership.

If the disconnection will affect the occupants of a rental unit leased from the Customer, the Company will post the Premises, at least two (2) days prior to disconnection, with a notice informing any occupants of the date and reasons for disconnection.

Third-Party Notification

With written authorization by the Customer, a specified third party may receive a copy of the Customer's disconnection notice.



SECTION 2 - CUSTOMER POLICIES

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WHEN DISCONNECTION OF SERVICE WILL BE DELAYED

Residential

The Company will delay disconnection of service for non-payment:

- During a weekend or holiday.
- Between 2 p.m. and 6 a.m.
- If the accuracy of the Customer's bill is in dispute, and the Customer pays the undisputed portion under the provisions of "Disputed Bills" subsection of this Section 2.
- For twenty-four (24) hours if the National Weather Service forecast for the next twenty-four (24) hours includes a forecasted temperature of twenty (20) degrees Fahrenheit or lower in the area where the residence is located.
- For up to thirty (30) days from the date the Company receives a written verification from a physician or public health official that states all of the following:
 - Disconnection of service would present an especial danger to the health of any permanent resident of the Premises.
 - The name of the person endangered.
 - A statement indicating the person endangered is a permanent resident at the Premises.
 - The nature of the health danger.
 - The approximate length of time that the danger will continue.
 - The name, business address, and telephone number of the physician or public health official providing the written verification.
- Between November 1 and April 1, for thirty (30) days if the Company is informed that a household may qualify for winter energy assistance or weatherization funds.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

WHEN DISCONNECTION OF SERVICE WILL BE DELAYED (continued)

Non-Residential

The Company will delay disconnection of service for non-payment:

- During a weekend or holiday.
- Between the hours of 2 p.m. and 6 a.m.
- If the accuracy of the Customer's bill is in dispute and the Customer pays the undisputed portion under the "Disputed Bills" subsection of this Section 2.

Reconnection after Disconnection

Before service will be reconnected, the Customer must meet the requirements of "Reconnection of Service" subsection of this Section 2.

REFUSAL OR DISCONNECTION OF SERVICE WITHOUT NOTICE

The Company may refuse or disconnect service without notice for the following reasons:

- A condition on the Customer's Premises is determined by the Company to be unsafe or unhealthy.
- Customer use of equipment in a manner that adversely affects the Company's equipment or utility service to others.
- Tampering with Company equipment. A broken or absent meter seal alone shall not constitute tampering.
- Diversion, unauthorized or fraudulent use of service.
- As requested in cooperation with civil authorities.

Only the Company or authorized Company representative has the right to disconnect service to any Customer and to remove its property from the Customer's Premises.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

WHEN REFUSAL OR DISCONNECTION OF SERVICE IS PROHIBITED

The following will NOT constitute sufficient cause for refusal of service to an applicant nor disconnection of service to a Customer:

All Customers:

- Failure to pay for merchandise purchased from the Company.
- Failure to pay for backbilling as addressed in the subsection "Billing Adjustments" of this Section 2.
- Failure to pay for a different class of utility service.
- The delinquency in payment of a previous occupant of the Premises to be served.
- Failure to pay the bill of another Customer as guarantor.

Residential Customers only:

If MidAmerican is notified that one (1) of the heads of household is a service member deployed for military service, disconnection shall not take place:

- During deployment.
- Prior to ninety (90) days after the end of deployment.

The Customer remains responsible for payment of all utility charges associated with the Premises.

During the period from November 1 through April 1:

- If the Customer has been certified by the local community action agency as being eligible for assistance – through the Low Income Home Energy Assistance Program (LIHEAP).
- For failure to pay a deposit or provide Credit Assurance for the location at which the Customer has been receiving service.



SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

RECONNECTION OF SERVICE

Service that has been disconnected will be reconnected after the Customer has remedied the reason for disconnection, which may include the following:

- Paid the delinquent bill or, if eligible, entered into a Payment Agreement.
- Established Credit Assurance.
- Furnished satisfactory evidence of compliance with Company's rules or terms and conditions.

Reconnection Charge

In order for service to be restored, the Customer must also pay a service reconnection charge as set forth in the "Miscellaneous Fees and Charges" section of this Tariff.

Timing of Reconnection

If payment or other arrangements are made by 7 p.m., all reasonable efforts will be made to reconnect service that day.

If payment or other arrangements are made after 7 p.m., all reasonable efforts will be made to reconnect service not later than 11 a.m. the next day.

Reconnection charges are referenced in the "Miscellaneous Fees and Charges" section of this Tariff.




MIDAMERICAN ENERGY COMPANY
 Gas Tariff No. 2
 Filed with the Iowa Utilities Board

Original Sheet No. 60

SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

STANDARD BILL FORM



MIDAMERICAN ENERGY COMPANY
Classically, Reliably, At Your Service™
888-427-5632
 MidAmericanEnergy.com

Date Billed: 11/28/24
 Account Number: 01234-56789

Page 1 of 3

Total Amount Due by 12/20/24

\$101.99

Recurring payment will be processed on due date

A late payment charge of \$1.53 will be assessed if recurring payment is canceled and payment is received after 12/20/24.

Service For:
 JOHN DOE
 999 MAINST
 IA 12345

> Current Charges Summary

> Last Bill

> Payments and Credits

> New Charges

\$53.35	\$53.35	\$101.99
---------	---------	----------

Payments and Credits Applied to Your Account

11/17/24	Recurring Payment	\$53.35
----------	-------------------	---------

New Charges This Month

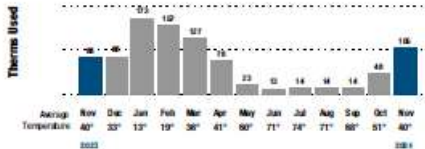
Gas Charges	\$95.13
-------------	---------

See details about this bill on Page 3

You Used


Gas Usage

Monthly Therm Usage	85	105
Number of Days	33	33
Average Temperature	40°	40°
Average Cost per Day	\$3.18	\$3.09
Average Usage per Day	3	3



[Keep]

[Send]




Account Number: 01234-56789

Total Amount Due by 12/20/24

\$95.13


Recurring payment will be processed on due date

0100012345678990000001019900000010352000000000004



JOHN DOE
 999 MAIN ST
 IA 12345-1234

MidAmerican Energy Company
 PO Box 8020
 Davenport IA 52808-8020




Issued: June 12, 2023
 Issued by: Arick R. Sears
 Vice President, Regulation

Effective: April 12, 2024

SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

STANDARD BILL FORM (continued)


Page 2 of 3

Were you unable to resolve a dispute with MidAmerican Energy? If you have a complaint that is unresolved, you may request assistance from the Iowa Utilities Board by calling 515-725-7321 or the toll-free number, 877-565-4450, writing to 1375 E. Court Ave, Des Moines Iowa 50319-0069, or sending an email to customer@iub.iowa.gov. You may view tariff and rate schedule information on our website at MidAmericanEnergy.com, or make arrangements to view the information at a local corporate office.


Help your neighbor by donating to MidAmerican Energy's I CARE program. Your tax-deductible donation will stay in your community and go directly toward providing heating and weatherization assistance to low-income customers in need. Visit our website to complete a contribution form.

Your bill this month includes important natural gas safety information. Learn how to detect and report a natural gas leak, spot underground pipelines, and be alert for the dangers posed by carbon monoxide.


This month your bill includes the At Your Service quarterly newsletter for customers. At Your Service and other important bill inserts are available online at MidAmericanEnergy.com/customer-news.




Visit MidAmericanEnergy.com to make a payment online




Call us at 800-432-4524 to make a phone payment



Visit MidAmericanEnergy.com/payment-options to find the closest payment kiosk or walk-in payment location




Mail your payment to:
MidAmerican Energy Company
PO Box 8020
Davenport, IA 52808-8020



HAPPY HOLIDAYS

No matter the weather, our team remains obsessively, relentlessly at your service 24/7.
Happy holidays from your MidAmerican Energy team!






MIDAMERICAN ENERGY COMPANY
 Gas Tariff No. 2
 Filed with the Iowa Utilities Board

Original Sheet No. 62

SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

STANDARD BILL FORM (continued)

 <p>888-427-5632 MidAmericanEnergy.com</p>		Date Billed: 11/28/24 Account Number: 01234-56789	Page 3 of 3
		Total Amount Due by 12/20/24 \$101.99 <small>Recurring amount will be processed on due date</small>	
<small>A late payment charge of \$1.53 will be assessed if recurring payment is canceled and payment is received after 12/20/24.</small>			
Gas Charges Detail			
Meter No: AY1234567	33 Billing Days		
	Company Reading	11/28/24	9144
	Company Reading	10/26/24	9044
	Total ccf		100
	Pressure	X 0.988	
	BTU Factor	X 1.065	
Total Therms			105
	Rate: SVS Residential		
	Supply		\$67.63
	▶ Gas Supply Charge	105 X 0.64405	\$67.63
	Delivery		\$31.39
	▶ Basic Service Charge		\$10.00
	▶ Meter Class 1 Charge		\$4.50
	▶ Delivery Charge	105 X 0.14934	\$15.68
	▶ Energy Efficiency Charge	105 X 0.01156	\$1.21
	Taxes and Fees		\$2.97
	▶ 3.00% Gas Franchise Fee		\$2.97
	Total		\$101.99

Issued: June 12, 2023
 Issued by: Arick R. Sears
 Vice President, Regulation

Effective: April 12, 2024

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

DELIVERY CHARACTERISTICS

All natural gas sold by the Company is delivered with the same characteristics as purchased from its Suppliers and without further processing or refinement except for odorization and possible variations resulting from propane air or liquefied natural gas peak shaving system operations.

STANDARD SERVICE

Standard gas service will be delivered at a nominal pressure of seven (7) inches water column (one-fourth (1/4) pound per square inch), however, the Company shall only guarantee four and one-half (4-1/2) inches water column.

NON-STANDARD SERVICE

Non-standard gas service shall include all service where the measured nominal pressure exceeds seven (7) inches water column and will be provided at the sole discretion of the Company. The adequacy of the non-standard pressure for the Customer's needs shall also be determined by the Company.

The cost of Non-standard service shall be paid by the Customer pursuant to the "Excess Facilities" section of this Tariff. The Customer shall comply with the Company's standards and the specifications in the current edition of National Fuel Gas Code (NFPA 54).

Non-standard service includes, but is not limited to:

- Pressures.
- Metering equipment.
- Meter locations.
- Gas distribution system supply facilities and configurations.

The Company may discontinue providing Non-standard service when Premises are remodeled, modified, or become inactive for six (6) months or more.



SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTS

Applicable to All Rates and Riders

MEASUREMENT

Gas consumption shall be measured in cubic feet. A cubic foot of gas is the amount which would occupy one (1) cubic foot of volume at a temperature of sixty (60) degrees Fahrenheit and at a base pressure of 14.73 pounds per square inch absolute.

Metered pressure will be adjusted for local atmospheric pressure.

Temperatures at the point of delivery shall be assumed to be sixty (60) degrees Fahrenheit unless actually measured by acceptable temperature correction equipment.

The average gross heating value of gas received by the Company from its suppliers is expected to be approximately 1,000 Btu per cubic foot. The Company will reflect the variations in the Btu content as reported by its Suppliers in its measurement of its Customers' consumption.

The billing unit of measurement shall be a "Therm" of gas and conversion of cubic feet measured to "Therm" shall be shown on the Customer's bill.



SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTS

Applicable to All Rates and Riders

FACILITIES PROVIDED BY THE COMPANY

In general, the Company will furnish and install all meters and metering equipment. The Customer may be charged for non-standard metering facilities. Depending on the nature of the Customer's load (e.g., intermittent use or subject to violent fluctuations), the Company may require the Customer to furnish, install and maintain the appropriate regulating equipment on the Customer's side of the meter.

All meters, piping, and other equipment furnished and installed by the Company on the Customer's Premises shall remain the property of the Company. This includes any mains and services provided in accordance with the Company's "Expansion of Gas Distribution System" section of this Tariff, regardless of any Refundable Advance or Nonrefundable Contribution required.

Such property of the Company will be maintained, repaired and replaced by the Company; however, costs incurred by the Company may be assessed to the Customer in accordance with the "Expansion of Gas Distribution System" and "Existing System Modification" sections of this Tariff.



SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTS

Applicable to All Rates and Riders

CUSTOMER RESPONSIBILITIES

The Customer shall immediately give notice to the Company of any gas escaping in or about the Premises.

The Customer shall inform the Company as to the size and characteristics of the load that is to be initially and thereafter served, the location of the Premises, the date the Customer anticipates the need for said service and any special circumstances or conditions affecting the supply of gas service by the Company. The Customer shall inform the Company when/if the size or characteristics of the load change, the location of the Premises, the date the Customer anticipates the need for said change in service and any special circumstances or conditions affecting the supply of gas service by the Company.

Protection of Facilities

The Customer must exercise reasonable care to protect Company property from loss or damage. The Customer shall be responsible for any damage, alteration or interference with Company metering or any other gas facilities on the Customer's Premises, by the Customer or any other party on such Premises, whether authorized or unauthorized by the Customer. No one other than an agent of the Company shall be permitted to operate, remove or make any alterations or changes to such property. The Customer is responsible for providing employees or duly authorized agents of the Company safe and convenient access to Company facilities on the Customer's Premises at all reasonable hours.

The Customer shall exercise due care to avoid unsafe or unsanitary conditions near the Company's meter(s) or other service facilities located on the Customer's Premises.

In certain installations, the Customer may be required to furnish and install barriers which meet Company design requirements to protect the Company's metering facilities from loss or damage.

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

CUSTOMER RESPONSIBILITIES (continued)**Performing Work**

Any work on Company equipment or facilities shall only be performed by qualified Company employees or other Company-authorized personnel. Such work shall include but not be limited to connections of Customer-owned piping to Company-owned piping, meters and pressure reducing equipment.

Rejection or Termination of Service

The Company shall have the right to reject any application for service or to terminate service to any Customer whose Premises, operation, or gas utilization, in the judgment of the Company:

- Are dangerous to persons or are otherwise unsafe in the vicinity of the Company's meter or other facilities.
- Adversely affect service to other Customers.
- Do not comply with safety and operating standards.
- Make relocation of pipelines or metering equipment necessary. The Company will relocate such facilities at the Customer's expense to an acceptable location on the Customer's Premises.

Notice of Changes Affecting Company Facilities

The Customer shall promptly notify and receive approval from the Company of any significant changes in operation or equipment at the Customer's Premises which might endanger or affect the proper functioning or require modification of the Company's metering or other gas facilities used in providing service to the Customer or cause a condition where such facilities would not comply with applicable laws, ordinances or codes.

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

CUSTOMER RESPONSIBILITIES (continued)Payment for Facilities

The Customer shall pay to the Company the cost of:

- Any equipment the Company deems necessary to protect Company facilities located on the Customer's Premises
- Any change or relocation of the Company's gas facilities on or adjacent to the Customer's Premises in order for the Company to comply with proper operational requirements, requirements of applicable laws, ordinances or codes, or Company standards and policies, when the need for such changes results from significant changes at the Customer's Premises. Requirements related to relocation of equipment resulting from Customer expansions can be found in the "Expansion of Gas Distribution System" or "Existing System Modifications" sections of this Tariff.
- Moving or replacing gas facilities to accommodate a change in grade levels, buildings, structures, foundations, walls, or other changes that would affect the clearances and/or cover of gas distribution system extensions or services. The Customer shall notify the Company prior to any such change.
- Any damage to the Company's facilities caused by or as a result of the Customer's operations or the manner in which the Customer uses the Company's facilities.
- Any repairs, replacement, rerouting, relocation or re-engineering of any Company facilities necessitated by the Customer's request, or due to the Customer's negligence or the Customer's failure to properly comply with any obligations.

Failure of the Customer to pay for facilities installed by the Company shall be grounds for disconnection of gas service.



SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTS

Applicable to All Rates and Riders

CUSTOMER RESPONSIBILITIES (continued)

One-call Notification

The Customer is responsible for locating and marking all Customer-owned facilities prior to any construction. The Company shall not be responsible for damage to any facilities the Customer fails to accurately locate and mark.

The Customer is required by Chapter 480, Code of Iowa, to notify the one-call notification center prior to beginning any excavation. The free one-call service can be obtained by the Customer as follows:

Step	Action
1	At least forty-eight (48) hours (excluding Saturdays, Sundays and legal holidays) before digging begins, notify the "one-call" service at: 811 (preferred) or 1-800-292-8989.
2	Indicate where and when digging will occur.
3	Provide the name and phone number of the individual to be contacted by the Company.

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

CUSTOMER RESPONSIBILITIES (continued)**Company Access**

The Customer shall provide and maintain safe and convenient access to Company facilities at all reasonable hours. Such access shall include providing the Company with:

- Unobstructed right-of-way for Company personnel and equipment or facilities over, across, under and upon property owned or controlled by the Customer as necessary to supplying service to Customers.
- The right to trim and remove trees and other vegetation as deemed necessary by the Company to provide reliable service.

Customer-owned Equipment

The Customer is solely responsible for installation, maintenance and replacement of facilities on the Customer's side of the meter and all Customer-owned piping and equipment. Customer equipment shall not negatively impact other Customers in the area.

The Company will not provide service to and shall have the right to terminate service to any equipment or any Customer which causes undue pressure fluctuations or which in any other way interferes with the Company's provision of safe, adequate and satisfactory service.



SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTS

Applicable to All Rates and Riders

CUSTOMER RESPONSIBILITIES (continued)

Compliance with Codes

The Customer shall install all Customer-owned equipment, piping, fittings, and valves in a condition acceptable to and approved by the governmental inspection authority having jurisdiction in the territory in which the Customer's Premises is located and in accordance with the Company's standards. In the absence of a governmental inspection authority, the specifications of the latest edition of the National Fuel Gas Code (NFPA 54) will be applicable. If any questions concerning the compliance of the Customer's equipment arise, Company personnel will provide further assistance.

Service Piping

The piping and appurtenances between the outlet of the meter and the Customer's utilization equipment are the responsibility of the Customer.

The Company does not maintain Customer-owned buried service piping. Customer-owned buried service piping should be inspected periodically for leaks and, if metallic, should be inspected for corrosion by the Customer or the Customer's contractor. Repairs should be made immediately to any unsafe conditions by a qualified contractor.

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

METERING FACILITIES

One (1) metering point will be permitted for each building using gas. Exceptions will be made with Company approval or where required by local ordinance.

The Company reserves the right to specify the type, kind, size and location of metering facilities to be installed on the Customer's property.

All sales of gas service will be metered except where specifically exempted within a rate class or where, at the sole discretion of the Company, it is impractical or unsafe and the amount of service used may be reasonably computed without metering.

Master Metering

Master metering means a single meter used to determine the amount of gas provided to a multi-occupancy building or multiple-building complex. Master metering to multiple buildings is prohibited, except where multiple buildings are owned by the same person or entity.

Multi-occupancy or Multiple-building Complex Metering

Gas service rendered to each tenant in a multi-occupancy building or multiple-building complex shall be metered separately and shall be billed directly to that tenant, unless the owner or landlord of the building(s) elects to furnish space heating, hot water service, or other similar service from a centralized (that is, outputs of such equipment are combined in a single header or plenum) system.

Common gas service may be measured through a single meter provided that:

- Such service is taken in the name of the owner or landlord.
- The tenant may be charged for gas as an unidentified portion of the rent, condominium fee, or similar payment.
- If some other method of allocating the cost of the gas service used, the total charge for gas service shall not exceed the total gas bill charged by the Company for the same period.

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

METERING FACILITIES (continued)**Multi-occupancy or Multiple-building Complex Metering (continued)**

Separate metering is not required for:

- Units within buildings normally considered to be temporary domiciles, such as hotels, dormitories, health care facilities, and nursing homes.
- Portions of buildings in which separate metering is impractical, such as concession stands in lobbies or individual offices that share office service areas.
- Multiple-unit buildings or multiple-building complexes that are designated as congregate, assisted-living care facilities for elderly or handicapped persons.
- Where submetering or resale of service was permitted prior to 1966.
- Where individual metering is impractical.

“Impractical” means:

- Where conditions or structural barriers exist in the multi-occupancy building that would make individual meters unsafe or physically impossible to install.
- Where the cost of providing individual metering exceeds the long-term benefits of individual metering.
- Where the benefits of individual metering (reduced and controlled energy consumption) are more effectively accomplished through a master meter arrangement.

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

METERING FACILITIES (continued)Interval Metering

Interval meters are meters which provide measurement of gas consumption such that usage information is available for discrete increments (e.g., hourly, daily) throughout the metering period.

Customers that receive gas supply under Rider T or take service under Rates LVS, INTS, CPS or PRG shall have interval metering facilities with a remote monitoring device installed at each interval 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, if applicable.

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 shall, at its sole discretion, have the right to disconnect gas service to the Customer until such telephone service is restored.

A Customer taking service under a rate that does not require interval metering may request that interval metering equipment be installed for the Customer by the Company at the Customer's expense. The Company will own, furnish, install, calibrate, test, maintain, and read meters used for billing purposes. Charges associated with the incremental cost of interval metering, including any cost associated with meter reading, shall be consistent with the terms of the Company's Excess Facilities Rider.



SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTS

Applicable to All Rates and Riders

METERING FACILITIES (continued)

Meter Replacement

When the Customer has a significant decrease in load or has their delivery service rate reassigned due to a decrease in load, and the Customer's existing meter is inadequate or incompatible with the new delivery service rate, the Customer may be required to reimburse the Company for the cost of replacing the meter.

When the Customer has a significant increase in load and the Customer's existing meter is inadequate or incompatible with the requirements of measuring the increased load, the Company will replace the meter consistent with the terms in the "Existing System Modifications" section of this Tariff.

Company's Right to Remove Meter

The Company reserves the right to remove the gas meter and any and all of its other facilities installed on the Customer's Premises at any time when deemed necessary by the Company to protect such property from fraud, theft, damage, injury or destruction.

Additional Metering Information

Additional guidance on metering facilities can be found in the Gas Service Manual, available on MidAmerican's website at: www.midamericanenergy.com.

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

INSPECTIONS**Company Inspection**

The 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.
- Performing any other similar utility service.

The Company will, upon turning on the gas, perform a "no flow" check at the meter as a test for gas leaking from Customer piping. Any inspection of the Customer's piping and equipment by the Company is for the purpose of avoiding unnecessary interruptions of service to its Customers or damage to Company property and for no other purpose.

Refusal of Service

The Company may refuse to connect service or may disconnect service if the Customer's facilities, in the Company's opinion, do not comply with safety and operating standards, including but not limited to:

- The National Electrical Code® (NEC®).*
- National Fire Protection Association (NFPA 54: National Fuel Gas Code) Department of Transportation 49 CFR 192 Applicable local codes.

If inspection by a municipality or other governmental agency is required for service at a new location, the Company will not connect service until such inspection is completed. The Company is not responsible for payment of these inspection fees.

* National Electrical Code® and NEC® are registered trademarks of the National Fire Protection Association, Inc., Quincy MA 02269.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 77

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTS

Applicable to All Rates and Riders

INSPECTIONS (continued)

Company Liability

Any inspection by the Company shall not be construed to impose any liability upon the Company to the Customer or any other person by reason thereof. The Company shall not be liable or responsible for any loss, injury or damage which may result from the use of or defects in the Customer's piping or equipment.

SECTION 3 - TECHNICAL AND OPERATIONAL REQUIREMENTSApplicable to All Rates and Riders

ALTERNATE OR BACKUP FUEL

The Customer shall notify the Company if the Customer intends to use alternate or backup fuel to supply all or a portion of the Customer's gas load requirements in a common fuel line fed by the Company's gas delivery system.

The minimum technical requirements for a Customer using alternate or backup fuels to supply all or a portion of the Customer's gas load requirements in a common fuel line fed by the Company's gas delivery system are set forth below:

- No firm service shall be used as a standby for interruptible service unless specifically provided by contract.
- All Customer installations shall adhere to any applicable requirements of the current edition of National Fuel Gas Code (NFPA 54) or any other industry or code requirements for the alternative fuel.
- The Customer will bear all costs to protect the Company's delivery system from the backflow of alternate and backup fuels under the "Excess Facilities" section of this Tariff.
- The Customer shall indemnify the Company, its officers, agents, and employees against all loss, damage, expense and liability to any persons, including the Customer, for injury to or death of persons or injury to property, including but not limited to consequential damages, interest, punitive damages, Customer's fees and court costs, proximately caused by the indemnifying party's construction, ownership, interconnection, operation, or maintenance of, or by failure of, any such party's works or facilities used in connection with this Tariff. The Customer shall, on the Company's request, defend any suit asserting a claim covered by this indemnity.
- The Customer agrees to make any necessary changes or adjustments to the additional facilities being operated in common to eliminate any backflow into the Company's distribution system.
- The Customers using alternate or backup fuel facilities may be disconnected by the Company from its system whenever, in the sole opinion of the Company, such action is required by an emergency, for reasons of safety or due to other operational concerns.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

APPLICABILITY

The provisions of this section pertain to any expansion of the Company's gas Distribution System, whether it includes an Extensive Plant Addition, Plant Addition, Distribution Main or a Service Line.

DEFINITIONS

In addition to terms previously defined in the section "Gas Service Policies," the following definitions are used in this section:

Abnormal Conditions means circumstances that cause increased installation costs for a Distribution System Expansion or Service Line including but not limited to frozen ground, rock, safety issues, legal problems, routing, right-of-way acquisition, obstructions, hindrances, crop damage, governmental or third-party requirements.

Applicant means a Customer, developer, subdivider, property owner(s) or other entity that requests and/or contracts for gas service requiring Extensive Plant Additions, Plant Additions, Distribution Extensions and/or Service Line.

Attachment Period means a time period within which the Applicant must attach to a Distribution Main Extension. The Attachment Period will ordinarily be between zero (0) days and one (1) year, as agreed upon by the Company and the Applicant. A longer Attachment Period may be allowed where the Company has determined it is highly probable that such attachment(s) will occur.

Construction Costs means the materials, labor and miscellaneous costs associated with an Extensive Plant Addition or a Distribution Main Extension. It does not include the cost of Service Lines.

Distribution Main means any gas pipe, owned, operated, or maintained by the Company, which is used for the purpose of transmission or distribution of gas but does not include a Service Line.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

DEFINITIONS (continued)

Distribution Main Extension means a segment of pipeline installed to convey gas to individual Service Lines or other Distribution Mains.

Distribution System for the purposes of determining Extensive Plant Addition, Plant Addition, and/or Distribution Main applicability, means all gas facilities other than Service Lines used to deliver gas.

Distribution System Expansion means any expansion of the Company's Distribution System, including Extensive Plant Additions, Plant Additions and Distribution Main Extensions. It does not include Service Lines.

Estimated Annual Revenues – are calculated on the basis of similarly situated customers, taking into account several factors, including, but not limited to, the following:

- Size of the Customer's facility.
- Size and type of equipment to be used by the Customer.
- Average annual amount of service required by the equipment.
- Average number of hours per day and days per year the equipment will be in use.

Estimated Base Revenues – are calculated by subtracting cost of purchased gas and energy efficiency cost recovery charges from Estimated Annual Revenues.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

DEFINITIONS (continued)

Extensive Plant Addition means facilities required before the Customer can be served that:

- Are other than Plant Additions paid by the Company, Distribution Main Extension or Service Line including but not limited to:
 - Distribution Main upgrades.
 - Third-party pipeline installations, upgrades, and/or supply-related costs that would be incurred by the Company.
 - Station construction and/or upgrades for pressure and/or flow control.
- Are infrastructure improvements that are not currently budgeted or economically justified.

Income Tax Surcharge is the amount which a Refundable Advance or Nonrefundable Contribution must be increased to pay the increased income taxes incurred by the Company on Refundable Advances and Nonrefundable Contributions taken.

Nonrefundable Contribution means an amount paid after construction by a Customer and/or Applicant to Company that is not subject to refund.

Plant Addition is additional plant, other than Gas Main Extension or Service Line, that the Company will construct without charge to the Applicant.

Refundable Advance means an amount normally paid by Customer and/or Applicant to Company prior to construction that potentially may be refunded in whole or in part, when certain conditions are met.

Residential Service for purposes of determining Distribution Main and/or Service Line applicability means the gas service rendered to a Customer that uses natural gas for general household purposes in space occupied as a living unit, such as a single private residence, single or multiple metered apartment complexes with less than five (5) units, farm or ranch houses.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

DEFINITIONS (continued)

Revenue Credit is the amount of Customer revenue used to offset the Construction Costs for Distribution System Expansions in determining if a Customer must pay a Refundable Advance or, in limited cases, a Nonrefundable Contribution.

Service Line is piping that transports gas from a common source of supply to a Customer meter or the connection to a Customer's piping, whichever is farther downstream.

Similarly Situated Customer is a Customer whose annual consumption or service requirements are similar to the Applicant requesting the Distribution System Expansion.

Subdivision means a parcel or parcels of land consisting of four (4) or more lots whose site plan or plats have been recorded with the appropriate governmental agencies.

Surety means a bond, contract, or guarantee by the Applicant or on behalf of the Applicant to pay a Refundable Advance due to the Company, or to guarantee Revenue Credit.

Temporary Gas Service means facilities installed to supply the required service and which will be removed or abandoned at a later date when the Customer has the service discontinued.



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SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

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GENERAL

The Company's distribution lines will be installed and maintained only on public highways, city streets and alleys, and in utility easements, except for the standard service connection to individual Customers.

Distribution Main Extensions required for Temporary Gas Service, Speculative Gas Customers and Customers with Disputed Revenues are addressed under the "Additional Requirements for Temporary Gas Service" and "Disputed Revenues" within this subsection "Expansion of Gas Distribution System."

Distribution System Expansions and Service Lines shall remain the sole property of the Company, regardless of any Customer Refundable Advance or Nonrefundable Contribution.

The procedure to order Distribution Main Extensions and/or Service Lines is contained in the Company's Gas Service Manual, available at www.midamericanenergy.com.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

APPLICANT REQUIREMENTS**Notify the Company of the Expansion Before Starting Work**

The Applicant is advised to contact the Company to make the necessary arrangements with respect to Distribution System Expansions before proceeding with the design and construction of the facilities for which gas service is required.

If an expansion of the Company's Distribution System is necessary in order to serve an Applicant, the Company shall make the Distribution System Expansion in accordance with the provisions in this Section 4. The Applicant must agree to the provisions of this section before the Distribution System Expansion is made. The procedure to order Plant Additions, Distribution Main Extensions and/or Service Lines is contained in the Company's Gas Service Manual, available at www.midamericanenergy.com.

Provide Adequate Space

An Applicant shall be responsible for providing space for any:

- Piping.
- Metering.
- Pressure regulating and relief equipment.
- Valves.
- Cathodic protection equipment.
- Other equipment required to serve Customers.
- Suitable right-of-way, acceptable to the Company.
- Necessary easements for Extensive Plant Additions and Distribution Main Extensions located on the Customer's property.
- Specific requirements as outlined in the Company's Gas Service Manual, available on MidAmerican's website at:
www.midamericanenergy.com

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

APPLICANT REQUIREMENTS (continued)**Provide Right-of-Way or Easements Without Charge to the Company**

The Applicant must provide, without cost, such unobstructed right-of-way for Company equipment or facilities over, across, under and upon property owned or controlled by the Applicant or Customer as is necessary and incidental to supplying service to Customers. The Applicant is responsible for any expense to the Company for:

- Acquisition of suitable right-of-way acceptable to the Company.
- Proper clearing of right-of-way and easements for adequate clearances or to final grade.
- Any additional easements required that are not on Customer property.

Such right-of-way shall include the right to trim or remove trees and other vegetation as deemed necessary by the Company to provide reliable service. The Customer must permit Company access to such right-of-way at all reasonable hours. Any structures, trees or other vegetation added after the establishment of the easement will be removed at the cost of the customer if the Company, in its sole discretion, determines that it impedes the operation of the Company facilities in the easement.

Provide Safe Working Conditions for Installation of Company Facilities

If Abnormal Conditions such as severe frost inhibit the Company from the ability to safely install Company facilities, the Company may require the Customer to remedy the abnormal situation prior to commencing with the installation. The Customer will be required to pay any additional costs incurred by the Company due to the Abnormal Conditions as a Refundable Advance. Such charges are subject to Income Tax Surcharges.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

APPLICANT REQUIREMENTS (continued)**Reimbursements Required**

Permit Fees shall be reimbursed by the Applicant. Such fees are to be paid regardless of whether the Customer pays a Refundable Advance or Nonrefundable Contribution and:

- Must be paid in advance.
- Are not refundable.
- Are not subject to Income Tax Surcharge.
- Shall not be offset by Revenue Credit.

An Applicant requesting a Distribution System Expansion will be required to pay a Refundable Advance to the extent the estimated Construction Costs for the requested expansion exceed the Applicant's Revenue Credit. See subsection "Refundable Advances."

DISTRIBUTION SYSTEM FACILITIES PROVIDED

The Company shall provide Extensive Plant Additions and/or Distribution Main Extensions for Applicant(s) that requests and/or contracts for gas service requiring such gas facilities in accordance with good engineering practice. If the estimated Construction Costs to provide the Extensive Plant Additions and/or Distribution Main Extension exceeds the Customer's Revenue Credit, the Applicant will pay, in advance of construction, a Refundable Advance to the Company equal to the difference between the estimated Construction Costs and the Revenue Credit.

A Refundable Advance shall be made for the estimated Construction Cost exceeding the Revenue Credit as outlined in the "Refundable Advances" subsection of this Section 4."



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

CONSTRUCTION COSTS

Construction Costs are calculated using average current costs in accordance with good engineering practice.

Standard Construction Costs may include labor materials and equipment required to construct facilities appropriate to the service desired by the Applicant, including:

- Metering in excess of standard metering installation.
- Any other construction material.

Should the Applicant wish or require a more expensive Extensive Plant Addition, Plant Addition, or Distribution Main Extension design than the Company proposes based on good engineering practice, the Applicant must pay, as a Refundable Advance, the difference between the higher cost design and the Company's design or facilities normally provided.

Costs for Service Lines shall not be included in the Construction Costs for Distribution System Expansion and shall not be offset by Applicant's Revenue Credit.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

REVENUE CREDIT

Revenue Credit is the amount of estimated Applicant revenue that may be used to offset the estimated Construction Costs for a requested Distribution System Expansion. The Applicant must reimburse the Company for any remaining amount after offset as a Refundable Advance. The Revenue Credit shall first be applied to the cost of the Extensive Plant Addition; any remaining credit shall be applied to the cost of the Distribution Main Extension. The Revenue Credit shall not exceed the estimated Construction Costs of the Extensive Plant Addition and/or Distribution Main Extension.

The Revenue Credit is set at three (3) times the Estimated Base Revenue that the Company expects to receive from the Applicant except in situations where:

- MidAmerican receives documented evidence of competition from another natural gas provider offering to provide natural gas service in areas traditionally served by MidAmerican, in which case a credit of up to five (5) times Estimated Base Revenue may be allowed to match the competition.
- In situations where an area served by gas by MidAmerican is in direct competition with another community (outside of the area served by gas by MidAmerican) for a specific economic development opportunity, a credit of up to five (5) times Estimated Base Revenue may be allowed to match the competition. The following will be required:
 - Affidavit provided by a local official responsible for economic development attesting that the project will utilize natural gas and the area is in direct competition for the economic development project.
 - Tariffs or other legal documentation verifying the Revenue Credit offered by the competing area's natural gas provide.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

REVENUE CREDIT (continued)

- Upon granting an exception to match competition as described above, the Company shall file a report with the Iowa Utilities Board outlining the conditions under which the exception was granted. Information included in the report shall be:
 - A statement detailing the reason for the granting of the exception.
 - Estimated Construction Cost of the Extensive Plant Addition and/or Distribution Main Extension.
 - Revenue Credit granted, in dollars.
 - Three (3) times Estimated Base Revenue, in dollars.
 - Refundable Advance paid by Applicant, in dollars

Revenue Credits will be calculated for the Applicant's facilities anticipated to utilize gas service within twelve (12) months of the Distribution System Expansion.

At the Company's sole discretion, exceptions to the twelve (12)-month limitation on the calculation of Revenue Credits may be allowed where the Company has determined that it is highly probable that the anticipated gas service will occur.

Where estimates of the Applicant's Estimated Annual Revenues are in dispute or are, in the Company's sole discretion, not able to be calculated:

- The Applicant must pay the total cost of the Distribution System Expansion at the time of construction.
- After one (1) year, the Company will apply a credit of three (3) times the Customer's actual annual revenue, less both cost of purchased gas and energy efficiency cost recovery charges.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

STANDARD FEASIBILITY MODEL

In areas where there is no natural gas service or where capacity constraints limit the expansion of service, the Company, at its sole discretion, may utilize a standard feasibility model approved and adopted by the Iowa Utilities Board [199—19.3(10)g] to determine the amount of the Refundable Advance, as provided below:

- If the standard feasibility model shows the expansion is economically justified over a period not to exceed twenty (20) years, the Company may finance the expansion without requiring a Refundable Advance from a Customer or group of Customers.
- If the standard feasibility model does not show the expansion is economically justified, a Customer or group of Customers may make a Refundable Advance in an amount that would make the expansion economically justified.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

ADDITIONAL APPLICANT COSTS

Abnormal and Unusual Conditions

When Abnormal Conditions are present and/or unusual expenditures are required, Applicants shall pay the Company a Refundable Advance for the excess costs to be incurred by the Company in order to expand the system, or a Non-refundable Contribution for Abnormal Conditions associated with Service Line footage that exceed the free footage allowance. Such charges are subject to Income Tax Surcharges.

Permit Fees

The Applicant shall pay actual Permit Fees. Permit Fees may not be offset by Revenue Credit and are to be paid regardless of whether the Applicant is required to pay a Refundable Advance or a Nonrefundable Contribution.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

GENERAL REQUIREMENTS FOR SYSTEM EXPANSIONS**Site Requirements**

The Applicant is responsible for site preparation including removal and restoration of:

- Obstructions.
- Sod.
- Landscaping features.
- Other conditions that impede installation of Company facilities.

Changes After Start of Construction

The Applicant will be charged for relocating any Company facilities after construction is started as a result of changes in:

- Grade changes in excess of four (4) inches.
- Lot line(s).
- Site conditions including driveways, fences, or other impediments to construction.
- Easement boundaries which had previously been considered final.

Agreements Required

The Company will not begin installation of gas facilities until agreements between the Company and the Applicant setting forth the obligations and liabilities of the parties have been obtained. The agreements shall include:

- The Company's estimates of all payments, reimbursements, and deposits, if any, to be made by the Applicant.
- Arrangements satisfactory to the Company with regard to payments, reimbursements, and deposits, if any, made prior to the commencement of the installation of such gas facilities. The arrangements can include, but are not limited to, payment of estimates in advance of the installation and credit or collateral agreements.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

GENERAL REQUIREMENTS FOR SYSTEM EXPANSIONS (continued)Prior to Construction

Before the Company begins to install gas facilities, the Applicant will be required to:

- Provide approved site or plot plans.
- Provide clearance and remove obstructions from the Company's construction route and from the area to be used for installation of gas facilities and provide access to the area for the Company's equipment.
- Establish the grade within four (4) inches of the final route upon which the Company's gas facilities will be located and stake or otherwise identify property boundaries, as required.
- Provide visible lot pins or stakes in all lot corners adjacent to the easement areas at such intervals as may be designated by the Company.
- Notify the Company sufficiently in advance of construction to permit proper coordination of construction with other utilities involved.
- For Subdivisions, the Applicant in an area to be served by gas facilities will be required to furnish the Company the following:
 - Suitable recorded plats and valid title restrictions or covenants.
 - Final site or plot plans showing specific locations of all existing or proposed buildings, water mains, sewer tiles, paved areas, and any other obstacles that are or will be below grade. The final site or plot shall also include the final lot numbering system and/or final address numbers, if applicable.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

ADDITIONAL REQUIREMENTS FOR SYSTEM EXPANSIONS COSTING \$100,000 OR MORE

The Company will not begin installation of gas facilities for Distribution System Expansions estimated to cost \$100,000 or more until agreements between the Company and the Applicant or Applicant's agent setting forth the obligations and liabilities of the parties have been obtained. The agreements shall include:

- The Company's estimates of all payments reimbursements, reconciliations, and deposits, if any, to be made by the Applicant or Applicant's agent.
- Arrangements satisfactory to the Company with regard to payments, reimbursements, and deposits, if any, made prior to the commencement of the installation of such gas facilities. The arrangements can include, but are not limited to, payment of estimates in advance of installation, minimum monthly contributions, and credit or collateral agreements.

Construction Costs shall be based on the actual cost of the Distribution System Expansion required to provide gas service to the Applicant. The method of reconciliation and cost recovery or credit for any discrepancy shall be specified in the agreement.

For Construction Costs that are expected to exceed \$500,000, the Company may require additional Surety equal to the Applicant's Revenue Credit. The additional Surety shall be:

- In addition to any Refundable Advance.
- An unconditional and non-expiring irrevocable letter of credit or alternative form of security acceptable to the Company.
- In effect on a declining basis until such time as the actual revenue less both cost of purchased gas and energy efficiency cost recovery charges paid by the Customer, is equal to the Revenue Credit.

At the Company's sole discretion, additional Surety may be waived after review in accordance with standard commercial practices.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

ADDITIONAL REQUIREMENTS FOR TEMPORARY GAS SERVICE

An Applicant requesting Temporary Gas Service is subject to the provisions in this section, “Expansion of Gas Distribution System.” In addition to right-of-way, easements, and permit costs, the Applicant shall pay the cost of installation and removal of temporary Distribution Main Extension, Service Line, and any other facilities of a temporary nature, less the salvage value of facilities removed, as a Nonrefundable Contribution. Such costs associated with the temporary facilities shall not be offset by Revenue Credit.

Estimated Construction Costs for any portion of the Distribution Main Extension that is not of a temporary nature may be offset by Revenue Credit and any remaining cost paid separately as a Refundable Advance. The Company shall not be required to make any refunds to the Temporary Gas Service Customer for Service Line attachments made after the Temporary Gas Service Customer’s service is removed.

A Customer taking temporary service shall pay the regular rates applicable to the class of service which is provided.

The Company reserves the right to refuse to provide temporary service if the Company determines that the facilities required to provide the temporary service cannot be installed or operated safely.

ADDITIONAL REQUIREMENTS FOR SPECULATIVE GAS SERVICE

A Speculative Gas Customer(s) requesting an Extensive Plant Addition or Distribution Main Extension is subject to the provisions in this section, “Expansion of Gas Distribution System” and in addition, must pay all estimated Construction Costs as a Refundable Advance.

Refund amounts for a Speculative Gas Customer will be an amount equal to the actual annual revenues less both cost of purchased gas and energy efficiency cost recovery charges for the preceding year, refunded at the end of each year for three (3) years, except that the total refunded must not exceed the amount of the original Refundable Advance.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

ADDITIONAL REQUIREMENTS FOR APPLICANT'S FAILURE TO ATTACH WITHIN THE ATTACHMENT PERIOD

Should the Applicant fail to attach within the Attachment Period, a Refundable Advance or Nonrefundable Contribution equal to the Construction Costs of the Distribution System Expansion and/or Service Line will be required.

SERVICE LINES

An Applicant, either Residential or Non-Residential, requiring a Service Line will be provided up to one hundred (100) feet of plastic pipe or fifty (50) feet of steel pipe, including the riser at no charge to the Applicant. Where the length of Service Line exceeds the total free footage allowance, the Applicant shall pay the Company the difference as a Nonrefundable Contribution. The Nonrefundable Contribution shall not be offset by Revenue Credit.

The Company will discuss the location of the Service Line with the Applicant and the Company will make the final determination for each of the following:

- Point on its system where the Service Line will originate.
- Point of Attachment of Company facilities to Applicant's facilities.
- Meter location.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

SERVICE LINES (continued)

Customer-Owned Underground Facilities

Any Customer-owned underground facilities shall be marked on the Premises by the Customer or shall be shown on the diagram in the completed service agreement. During the installation of the Service Line and thereafter, the Company will not be responsible for damage to any Applicant- or Customer-owned underground facilities if not marked or improperly marked, such as but not limited to: septic lines, water lines, electric wires, fuel gas lines, invisible fencing, irrigation lines, storm water/foundation drains or communication lines.

See “One-call Notification” within the “Technical and Operational Requirements” section of this Tariff for additional requirements of Customer-owned underground facilities after Service Line installation.

AGREEMENTS REQUIRED

An Applicant will enter into an agreement with the Company for each of the following, as applicable when:

- Required to pay a Refundable Advance.
- Required to pay a Nonrefundable Contribution.
- An Extensive Plant Addition is needed to serve the Applicant’s gas requirements.
- Additional Surety is required as a result of Construction Costs expected to exceed \$500,000.
- The Company, at its sole discretion, determines that it is beneficial to clearly articulate the requirements and responsibilities associated with the installation.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

SUMMARY OF CUSTOMER PAYMENTS THAT MAY BE APPLICABLE

The table, below, provides a summary of payments that may be applicable for Distribution System Expansion and is not intended to replace the detailed provisions of this Section 4.

Nonrefundable Payments	Refundable Advances
Including Income Tax Surcharge	Including Income Tax Surcharge
<ul style="list-style-type: none">• Service Line costs in excess of free footage allowance.• Cost of unusual and Abnormal Conditions associated with Service Line footage in excess of free footage allowance.• Installation and removal costs of temporary facilities for Temporary Gas Service.	<ul style="list-style-type: none">• Where estimated Construction Costs exceed Revenue Credit for Distribution System Expansions.• Cost of unusual and Abnormal Conditions.• As additional Surety equal to the Revenue Credit for Construction Costs over \$500,000.• Where estimated Construction Costs exceed Revenue Credit for the portion of Temporary Gas Service facilities that are not temporary.• Total estimated Construction Costs for Speculative Customers.• Total Construction Costs of expansion if attachment is not made during the Attachment Period.
No Income Tax Surcharge	
<ul style="list-style-type: none">• Permit fees.	



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

TIMING OF REQUIRED PAYMENTS

Prior to the Start of Construction

Refundable Advances

All Refundable Advances required for Distribution System Expansions will be made no more than thirty (30) days prior to the start of construction, unless other arrangements have been made with the Company. Payments for Refundable Advances must be made in cash, check, money order, or at the Company's sole discretion, by Surety instrument.

Permit Fees

Permit Fees must be paid prior to the start of construction and payment must be made in cash, check, or money order.

Following Completion of Construction

Nonrefundable Contributions

All Nonrefundable Contributions for Service Lines will be made within thirty (30) days after completion of the construction subject to the Nonrefundable Contribution. Any Customer that fails to pay any or all Nonrefundable Contributions or fees will be subject to disconnection. If the Customer is not the Applicant that contracted with the Company, the Customer will not be disconnected for failure of the Applicant to pay. Payments for Nonrefundable Contributions must be made in cash, check, or money order.

REFUNDABLE ADVANCES

An Applicant requesting a Distribution System Expansion may be required to pay a Refundable Advance. The Refundable Advance payment(s) will include an Income Tax Surcharge to fully reflect the potential tax effects on the Company.

SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEMApplicable to All Rates and Riders

REFUNDABLE ADVANCES (continued)

An Applicant shall always have the option to make a Refundable Advance in the form of cash. The Company, in its sole discretion, may make available to the Applicant other Refundable Advance options including non-expiring irrevocable letters of credit, Surety bonds or other payment and refund arrangements agreed to by the Company.

Such Refundable Advance is in addition to Permit Fees. The Refundable Advance shall be refundable for ten (10) years. Refunds will be made for each new Service Line attachment to the Distribution System Expansion. No interest will be paid on Refundable Advances held by the Company.

The Company may waive the requirement for a Refundable Advance if such amount is determined to be \$100.00 or less.

Refunds will be made annually on or about the anniversary date the Refundable Advance was made. The refund will have a cash value equal to the Revenue Credit for the attaching Service Line(s) or new usage, plus a pro rata share of the Income Tax Surcharge. The total refunded shall not exceed the amount of the original Refundable Advance. Refunds will only be made to the original contributor unless assigned in a form acceptable to the Company by such original contributor.

In the event a new Distribution System Expansion is proposed off of a previous non-refunded Distribution System Expansion, the following process shall be used to determine refundable contracts, if required:

- The Revenue Credit shall be applied to the new Distribution System Expansion first.
- Any Revenue Credit remaining shall be applied solely to the previous Distribution System Expansion and shall not be applied to any other installed non-refunded Distribution System Expansions. In no instance will a revenue credit be applied to a refundable advance beyond the original ten (10)-year period for which the refundable advance was originally collected.



SECTION 4 – EXPANSION OF GAS DISTRIBUTION SYSTEM

Applicable to All Rates and Riders

REFUNDABLE ADVANCES (continued)

Surety Instruments

If a Surety instrument is used, the amount must include:

- The amount of the Refundable Advance.
- A surcharge equal to the annual interest rate paid by the Company on Customer Credit Assurance deposits multiplied by the amount of the Refundable Advance.

The Surety must remain in force until called by the Company, at the earlier of the following:

- At the end of one (1) year from the date of the Refundable Advance.
- When the earned revenues are equal to the amount of the Refundable Advance.

When called by the Company, the Applicant must pay the Company the amount of the surcharge in cash, check, or money order.

If there are not sufficient earned refunds when the Surety is called to offset the full amount of the original Refundable Advance, the Applicant must provide a new Refundable Advance to cover the remaining amount.

Upon receipt of a new Refundable Advance, the Company will release the prior Surety. Earned refunds will be credited against the new Refundable Advance over the remainder of the original refund period.

The Applicant may continue to provide a Surety as a Refundable Advance each year until the end of the ten (10)-year refund period. At that time, the Refundable Advance becomes nonrefundable and must be paid in cash, check, or money order.



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NONREFUNDABLE CONTRIBUTIONS

The Company will increase the Nonrefundable Contribution payment(s) required from the Customer as an Income Tax Surcharge to fully reflect the potential income tax effects on the Company.

Payments for Nonrefundable Contributions must be made in cash, check, or money order.

The Company, in its sole discretion, may waive the requirement for a Nonrefundable Contribution when it determines the collection of the amount would be uneconomic.

SECTION 5 - EXISTING SYSTEM MODIFICATIONSApplicable to All Rates and Riders

APPLICABILITY

The provisions of this section, "Existing System Modifications," pertain to any changes to the Company's existing gas facilities caused or necessitated by others. The terms and conditions of the "Expansion of Gas Distribution System" section of this Tariff shall also apply, except as modified or supplemented herein.

GENERAL

Relocation of facilities will be allowed unless an engineering, operating, construction, safety or legal reason would make such installation inadvisable.

COST OF MODIFICATIONS

The Customer(s) or Applicant(s) requesting a relocation of Company facilities must pay a Nonrefundable Contribution in accordance with the applicable sections of the "Expansion of Gas Distribution System" section of this Tariff. The Nonrefundable Contribution will include:

- The total cost of the requested facilities.
- The cost of removal of existing facilities.
- The total cost of relocating facilities.
- The amount of the applicable Income Tax Surcharge.

The entire cost of the relocation will be billed to the Customer unless the modification is mutually beneficial. If the relocation is mutually beneficial, the cost may be shared on a basis agreeable to the Customer or property owner and the Company.

See the "Enlargement of Company Facilities" subsection of this Section 5 for applicable charges if the relocation will result in an increase in gas load.

SECTION 5 - EXISTING SYSTEM MODIFICATIONSApplicable to All Rates and Riders

RELOCATION OF COMPANY FACILITIES**Customer- or Applicant-Requested Relocations**

Existing Customers who are presently served by the Company or Applicants who have available gas service, but request the Company to relocate or in some other manner modify these facilities, will reimburse the Company if the Company, at its discretion, agrees to make the requested changes. Such charges will be based on standard job estimation calculations incurred for such work unless at MidAmerican's sole discretion, other arrangements are specified in the relocation agreement between the Company and the Applicant.

Customer-Imposed Relocations

The Customer is responsible for damage, alteration, or interference with Company metering or other gas facilities.

The Customer will pay the cost of any change or relocation of the Company's service facilities caused by alterations made by the Customer on Customer's Premises in order to comply with laws, ordinances, codes, and standards.

Government-Requested Relocations

The Company will relocate its facilities originally placed on public property at the request of the governmental unit performing road widening or similar public projects in accordance with legal and regulatory requirements.

Reimbursement for Government-Requested Relocations

The cost of facility relocation requests on public rights-of-way or private third-party easements, including removal, shall be in accordance with franchises, legal, and/or regulatory requirements and applicable portions of the "Expansion of Gas Distribution System" section of this Tariff and "Cost of Modifications" subsection of this Section 5.



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SECTION 5 - EXISTING SYSTEM MODIFICATIONS

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ENLARGEMENT OF COMPANY FACILITIES

Notification by Customer

The Customer should notify the Company in advance of a planned expansion of the Customer's load that will require enlargement of Company facilities.

System Capacity Enlargement

A Customer or Applicant that requests or causes an upgrade, addition or modification of the Company's existing facilities to accommodate additional load or change in gas equipment may be required, at the Company's sole discretion, to provide additional assurances in the form of cash, non-expiring irrevocable letters of credit, surety bonds, or other payment agreements that allow the Company to recover the cost of such upgrades, additions and modifications. Such upgrades, additions and modifications shall include, but are not limited to, distribution mains, regulating equipment, extensive plant additions and other equipment used to deliver gas service.

The Customer or Applicant will be allowed to use incremental Revenue Credit to determine whether a Refundable Advance or Nonrefundable Contribution is required.

SECTION 5 - EXISTING SYSTEM MODIFICATIONSApplicable to All Rates and Riders

ENLARGEMENT OF COMPANY FACILITIES (continued)**Cost of the Enlargement**

The Company shall provide upgrades of the Company's existing Distribution System at no charge to the Customer or Applicant if the estimated Construction Costs to provide the upgrade is less than or equal to the incremental Revenue Credit based on the increase in usage by the Customer causing the upgrade of the Company's existing facilities.

The Customer or Applicant will be required to make a Refundable Advance for any estimated Construction Costs that are greater than the incremental Revenue Credit resulting from the Customer's additional usage.

If the Company, in its sole discretion, determines that the enlargement:

- Will not result in an increase in gas load sufficient to justify the cost to replace the Service Line, the Customer or Applicant will pay a Nonrefundable Contribution for replacement of the Service Line
- Will result in an increase in gas load sufficient to justify the cost to replace the Service Line, the replacement Service Line may be treated in the same manner as a new Service Line.

When Abnormal Conditions are present and/or unusual expenditures are required, the Customer or Applicant shall pay the Company a:

- Refundable Advance for the excess costs to be incurred by the Company in order to upgrade the Distribution System. Revenue Credit, defined in the "Expansion of Gas Distribution System" section of this Tariff, may be used to offset the costs associated with these Abnormal Conditions and/or unusual expenditures.
- Nonrefundable Contribution for Abnormal Conditions associated with Service Line footage that exceed the free footage allowance. Revenue Credit, defined in the "Expansion of Gas Distribution System" section of this Tariff, cannot be used to offset the costs associated with these Abnormal Conditions and/or unusual expenditures.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 107

SECTION 5 - EXISTING SYSTEM MODIFICATIONS

Applicable to All Rates and Riders

EXCESS FLOW VALVES FOR EXISTING SERVICE LINES

Customer-Requested

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.

Installation Charges

The Customer will be required to pay a Nonrefundable Contribution to assist in covering the cost of the installation. The Contribution will be limited to fifty percent (50%) of the actual installation costs, grossed-up to reflect the effect of income taxes, up to a maximum of \$400, unless there are additional expenses associated with Abnormal Conditions for construction identified by the Company at the time of the request prior to commencement of construction. Additional costs related to Abnormal Conditions shall be calculated and communicated in writing to the affected Customer prior to construction. Abnormal Conditions are defined in Section 4 – Expansion of Gas Distribution System.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 108

SECTION 5 - EXISTING SYSTEM MODIFICATIONS

Applicable to All Rates and Riders

WORK FOR CUSTOMER BENEFIT

Work Outside Normal Hours

Any additional costs incurred by the Company for the Customer's convenience will be charged to the Customer. Such costs may include, but are not limited to, overtime charges, callout charges, and expediting charges.

Work on Customer-Owned Facilities

The Customer may, by agreement with the Company, engage the Company to construct, maintain, or remove gas facilities owned by the Customer. The Company shall charge the Customer for all such work done on the Customer's Premises at market-based rates which fully compensate the Company for its labor, equipment and overhead.



SECTION 6 - MISCELLANEOUS FEES AND CHARGES

Applicable to All Rates and Riders

LATE PAYMENT CHARGES

- Customers will be charged one and one-half percent (1.5%) per month on unpaid balances.
- Upon establishment of a Payment Agreement, late payment charges will no longer be charged on the Payment Agreement amount, so long as the monthly bills are paid timely.
- One (1) late payment charge will be waived each year.

RETURNED PAYMENTS

- Customers will be charged fifteen dollars (\$15) for returned or dishonored payments.

METER TESTS

- A twenty-five dollar (\$25) charge or the actual cost of the test, whichever is less, may be assessed in accordance with Section 19.6(5) of the Iowa Administrative Code.

REFEREE TESTS

- A request for a referee test must be made in writing to the Board and must be accompanied by a deposit (thirty dollar (\$30) check or money order). The check or money order must be made payable to the Company. The deposit will be forwarded by the Board to the Company.

EXTENSIVE CUSTOMER RESEARCH

- A request for more extensive research, special handling, special bill preparation, or billing delivery methods other than delivery via standard electronic delivery or through the United States Postal Service (USPS), may require reimbursement to the Company for time and materials associated with such requests.



SECTION 6 - MISCELLANEOUS FEES AND CHARGES

Applicable to All Rates and Riders

TURN ON SERVICE – CUSTOMER REQUESTED

- Gas service will be turned on without charge during regular working hours.
- After regular working hours, the Customer will be charged time and materials plus applicable taxes.

TURN OFF SERVICE - CUSTOMER REQUESTED

- Gas service will be turned off without charge during regular working hours.
- After regular working hours, the Customer will be charged time and materials plus applicable taxes.

RECONNECTION CHARGE – AFTER DISCONNECTION

- If service has been disconnected at the meter because of non-payment of the bill or for a violation of Company rules, the Customer shall pay for time and materials plus applicable taxes for reconnection at the meter.
- Customers may be liable for additional costs incurred in disconnecting and reconnecting service other than at the meter.

FEES FOR COMBINATION CUSTOMERS

Combination Customers who take both gas and electric service from MidAmerican Energy Company and:

- Request both gas and electric service be turned on/off on the same day will be charged the lesser of the gas or electric fee for turning service on/off.
- Request both gas and electric reconnected on the same day will be charged the lesser of the gas or electric reconnection fee.



SECTION 6 - MISCELLANEOUS FEES AND CHARGES

Applicable to All Rates and Riders

TIME AND MATERIALS FEE

The time and materials fee will be reviewed annually and adjusted as needed based on actual costs.

CURRENT TIME AND MATERIALS FEE

As of April 12, 2024 the time and materials fees are as follows:

Customer Requested – Same-day Turn On/Off:	
After-hours/Saturdays	\$ 48.75
Sundays/Holiday	\$ 65.00
Reconnection – After Disconnection:	
Regular Working Hours	\$ 32.50
After-hours/Saturdays	\$ 48.75
Sundays/Holiday	\$ 65.00



MIDAMERICAN ENERGY COMPANY
 Gas Tariff No. 2
 Filed with the Iowa Utilities Board

Original Sheet No. 112

RATE SV – SMALL VOLUME SERVICE

AVAILABLE

Service under this rate is available to any Iowa Customer whose peak daily usage is less than 4,000 Therms as qualified in the “Reassignment of Rate” section of this rate. This service is not available for resale, standby or supplemental service.

APPLICATION

Applicable for firm use of the Company’s Gas Delivery Service furnished to a single Premises through one (1) meter.

MONTHLY RATE PER METER

Basic Service Charge	\$ 10.00		
<u>Meter Class Charge per Meter</u>			
1 (Up to 675 cubic feet per hour)	\$ 4.50		
2 (Over 675 up to 3,000 cubic feet per hour)	\$ 23.50		
3 (Over 3,000 up to 11,000 cubic feet per hour)	\$ 58.50		
4 (Over 11,000 cubic feet per hour)	\$ 111.50		
		Service Under Rider S <u>Rate SVS</u>	Service Under Rider T <u>Rate SVT</u>
Transportation Administration Charge			\$ 165.00
<u>Distribution Charge per Therm</u>			
First 250	\$0.14934		\$0.14934
Over 250	\$0.10573		\$0.10573



RATE SV – SMALL VOLUME SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Rider S – System Gas Service or Rider T – Transportation of Customer-Owned Gas, as applicable
2. Clause BTU – BTU Adjustment Clause
3. Clause EECR – Energy Efficiency Cost Recovery, as applicable*
4. Clause GTA – Gas Tax Adjustment Clause
5. Rider PDR – Pipeline Demand Rider, as applicable

*Clause EECR – Energy Efficiency Cost Recovery, does not apply to Rate SVT unless, while previously taking service under Rider S – System Gas Service or Rate MMT – Monthly Metered Transportation Service, the Customer received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program.

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge, Meter Class Charge and, if applicable, the Transportation Administration Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 114

RATE SV – SMALL VOLUME SERVICE (continued)

REASSIGNMENT OF RATE

The Customer's peak use per day will be based on the peak period billing months of December through February.

If a Customer receiving service under Rate SV has a peak daily usage equal to or greater than 4,000 Therms in any peak period billing month during the prior twelve (12) monthly Billing Periods ending June of each year, the Customer shall be reassigned to Rate LV effective with the November Billing Period.

Once the Customer has been reassigned to Rate LV, the Customer will not be eligible to receive service under Rate SV for a minimum of twelve (12) monthly Billing Periods following such reassignment.

GENERAL

Service hereunder is subject to the "Gas Service Policies" of the Company and applicable adjustment clauses and riders.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 115

RATE MV – MEDIUM VOLUME SERVICE

AVAILABLE

Service under this rate is available to any Iowa Customer whose peak daily usage is less than 4,000 Therms as qualified in the “Reassignment of Rate” section of this rate. This service is not available for resale, standby or supplemental service.

APPLICATION

Applicable for firm use of the Company’s Gas Delivery Service furnished to a single Premises through one (1) meter.

MONTHLY RATE PER METER

Basic Service Charge	\$ 47.50		
<u>Meter Class Charge per Meter</u>			
1 (Up to 675 cubic feet per hour)	\$ 4.50		
2 (Over 675 up to 3,000 cubic feet per hour)	\$ 23.50		
3 (Over 3,000 up to 11,000 cubic feet per hour)	\$ 58.50		
4 (Over 11,000 cubic feet per hour)	\$ 111.50		
		Service Under Rider S <u>Rate MVS</u>	Service Under Rider T <u>Rate MVT</u>
Transportation Administration Charge			\$ 165.00
Distribution Charge per Therm	\$0.07915		\$0.07915



RATE MV – MEDIUM VOLUME SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Rider S – System Gas Service or Rider T – Transportation of Customer-Owned Gas, as applicable
2. Clause BTU – BTU Adjustment Clause
3. Clause EECR – Energy Efficiency Cost Recovery, as applicable*
4. Clause GTA – Gas Tax Adjustment Clause
5. Rider PDR – Pipeline Demand Rider, as applicable

*Clause EECR – Energy Efficiency Cost Recovery, does not apply to Rate MVT unless, while previously taking service under Rider S – System Gas Service or Rate MMT – Monthly Metered Transportation Service, the Customer received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program.

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge, Meter Class Charge and, if applicable, the Transportation Administration Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 117

RATE MV – MEDIUM VOLUME SERVICE (continued)

REASSIGNMENT OF RATE

The Customer's peak use per day will be based on the peak period billing months of December through February.

If a Customer receiving service under Rate MV has a peak daily usage equal to or greater than 4,000 Therms in any peak period billing month during the prior twelve (12) monthly Billing Periods ending June of each year, the Customer shall be reassigned to Rate LV effective with the November Billing Period.

Once the Customer has been reassigned to Rate LV, the Customer will not be eligible to receive service under Rate MV for a minimum of twelve (12) monthly Billing Periods following such reassignment.

GENERAL

Service hereunder is subject to the "Gas Service Policies" of the Company and applicable adjustment clauses and riders.



MIDAMERICAN ENERGY COMPANY
 Gas Tariff No. 2
 Filed with the Iowa Utilities Board

Original Sheet No. 118

RATE LV – LARGE VOLUME SERVICE

AVAILABLE

Service under this rate is available to any Iowa Customer but is required for any Customer whose peak daily usage during the most recent December through February Billing Periods is equal to or greater than 4,000 Therms, provided that prior to commencement of service, the Customer shall enter into a written contract with the Company in accordance with this rate specifying an initial Maximum Daily Requirement (MDR), of not less than 4,000 Therms per day, and Maximum Hourly Quantity (MHQ). This service is not available for resale, standby or supplemental service.

APPLICATION

Applicable for firm use of the Company's Gas Delivery Service furnished to a single Premises through one (1) meter.

MONTHLY RATE PER METER

Basic Service Charge		\$ 400.00	
<u>Meter Class Charge per Meter</u>			
1 (Up to 675 cubic feet per hour)		\$ 4.50	
2 (Over 675 up to 3,000 cubic feet per hour)		\$ 23.50	
3 (Over 3,000 up to 11,000 cubic feet per hour)		\$ 58.50	
4 (Over 11,000 cubic feet per hour)		\$ 111.50	
	Service Under	Service Under	
	Rider S	Rider T	
	<u>Rate LVS</u>	<u>Rate LVT</u>	
Transportation Administration Charge		\$ 165.00	
<u>Distribution Demand Charge</u>			
per Therm of contract MDR	\$0.37700	\$0.37700	
per Therm of contract MHQ	\$0.37700	\$0.37700	
<u>Distribution Charge</u>			
per Therm – First 100,000	\$0.02769	\$0.02769	
per Therm – Over 100,000	\$0.01385	\$0.01385	

RATE LV – LARGE VOLUME SERVICE (continued)

METERING REQUIREMENTS

Interval metering shall be installed, owned, operated, and maintained by the Company for service under this rate. In order to facilitate remote interrogation by the Company, the Company will install a remote monitoring device at each interval meter location where the Customer receives gas delivery service under this rate. For each monitoring device, the Customer, at Customer's expense, shall provide access to a commercial telephone line, if applicable, and 120 volt AC electric power at a location designated by the Company. The telephone line, if applicable, shall be dedicated for the Company's use. Metering equipment will not be installed by the Company until the required phone line and electrical connections are available.

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 disconnect gas service to the Customer until such telephone service is restored.

MAXIMUM DAILY REQUIREMENT

The Customer's Maximum Daily Requirement (MDR) shall be established in the contract between the Customer and the Company. Unless otherwise agreed upon in the contract, MDR is defined as the maximum consumption measured at the Customer's meter, adjusted for Retention, during any twenty-four (24)-hour period beginning at 9:00 a.m. Central Clock Time (CCT) and ending at 9:00 a.m. CCT, the following day during the most recent peak months of December, January, and February.

The contracted MDR shall be the maximum daily volume of natural gas the Company is obligated to: (a) deliver to Customers contracting for Customer-supplied gas supply, or (b) supply and deliver to Customers contracting for Company-supplied gas supply, and the Customer is entitled to receive on any day under this Tariff.

RATE LV – LARGE VOLUME SERVICE (continued)

MAXIMUM HOURLY QUANTITY

The Customer's Maximum Hourly Quantity (MHQ) initially will be the equivalent to their historical or contractual hourly usage level, MHQ is defined as the maximum consumption measured at the Customer's meter, adjusted for Retention, during any one (1) hour period during a Company-declared Critical Hourly Restriction. Critical Hourly Restrictions will only occur during Short Critical Day declarations, as defined in Rider T under Definitions, and will usually be limited to peak hours within such day, for example 5:00 a.m. through 9:00 a.m.

The MHQ is the Maximum Hourly Quantity that the Company is obligated to: (a) deliver to Customers contracting for Customer-supplied gas supply, or (b) supply and deliver to the Customers contracting for Company-supplied gas supply, and that the Customer is entitled to receive on any hour during Critical Hourly Restriction hours.

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Rider S – System Gas Service or Rider T – Transportation of Customer-Owned Gas, as applicable
2. Clause BTU – BTU Adjustment Clause
3. Clause EECR – Energy Efficiency Cost Recovery, as applicable*
4. Clause GTA – Gas Tax Adjustment Clause
5. Rider PDR – Pipeline Demand Rider, as applicable

*Clause EECR – Energy Efficiency Cost Recovery, does not apply to Rate LVT unless, while previously taking service under Rider S – System Gas Service or Rate MMT – Monthly Metered Transportation Service, the Customer received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program.



RATE LV – LARGE VOLUME SERVICE (continued)

MINIMUM CHARGE

The minimum charge shall be the sum of the following:

1. Basic Service Charge
2. Meter Class Charge
3. Contracted MDR multiplied by Distribution Demand Charge
4. Contracted MHQ multiplied by Distribution Demand Charge
5. Transportation Administration Charge, if applicable

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.

RATE LV – LARGE VOLUME SERVICE (continued)

CRITICAL HOURLY RESTRICTION

The Company may declare a Critical Hourly Restriction during a Short Critical Day if the Company determines there is a sufficient constraint in the available capacity on its system or on a supplying pipeline's system. During this time the Customer will be required to restrict use to the contracted MHQ. The Company will notify the Customer of the start and end time of the Critical Hourly Restriction. The Company reserves the right to declare a Critical Hourly Restriction at any time of the day.

Customers must maintain and provide to the Company an e-mail contact list that is accurate and operational, where e-mail is checked regularly throughout the day, for the purpose of accepting notification of a Critical Hourly Restriction. The Company will use its best efforts to provide as much notice as possible, but notice shall not be less than one (1) hour.

A Customer's hourly use will not be limited unless the Company declares a Critical Hourly Restriction.

EXCESS USE**Maximum Daily Requirement (MDR)**

Unless otherwise provided in the contract between the Company and the Customer, usage on any December through February day in excess of the contract MDR, or usage on any March or November day in excess of 125% of the contract MDR, or usage on any April through October day in excess of 200% of the contract MDR, shall be considered excess use.

Such excess use shall be subject to excess use charges. The Customer may elect to establish a new contract MDR in lieu of payment of excess use charges, if in the sole judgment of the Company, supply conditions and/or distribution system capacity permit. The new MDR would then become effective with the Billing Period in which such excess use occurred.

RATE LV – LARGE VOLUME SERVICE (continued)

EXCESS USE (continued)**Maximum Hourly Quantity (MHQ)**

The Customer's hourly usage in excess of the Customer's MHQ during a Critical Hourly Restriction will be considered excess use and subject to excess use charges. The Customer may elect to establish a new contract MHQ in lieu of payment of excess use charges, if in the sole discretion of the Company, additional MHQ capacity is available. The new MHQ would then become effective with the billing period in which such excess use occurred.

Whenever, in its sole judgment reasonably exercised, the Company determines that excess use by the Customer jeopardizes the operational integrity of the natural gas system, the Company shall be entitled to curtail deliveries of Company- or Customer-owned gas to the Customer.

PENALTIES FOR EXCESS USE

Any volumes of excess use for MDR and MHQ as defined under "Excess Use" above shall be subject to a Company excess use charge of \$0.50 per Therm for the first two percent (2%) excess and \$1.00 per Therm for all additional excess, in addition to current distribution charges and any applicable gas supply charges.

In addition to the Company excess use charges described above, the Customer shall be responsible for any additional pipeline costs, penalties or other costs incurred by the Company as a result of the Customer's excess use.

The penalty provisions of Rider T may also apply to Customer-owned gas supply.



RATE LV – LARGE VOLUME SERVICE (continued)

TERMS OF CONTRACT

The obligations hereunder of the Customer and the Company shall commence on the date gas service is first rendered to the Customer and shall continue for an initial term of one (1) year thereafter and for repeating periods of one (1) year thereafter unless terminated by written notice given by either party to the other not less than ninety (90) days prior to the expiration of the initial term or any subsequent one (1) year term.

The MDR shall remain in effect for a minimum of twelve (12) months from the date of the contract or amendment of MDR. Subsequent to the twelve (12) months the Customer may request a change in MDR by giving a minimum of thirty (30) days written notice to the Company. The Customer must demonstrate consistent ability to achieve the proposed MDR. Approval of any changes in MDR will be at the Company's sole discretion.

The MHQ shall remain in effect for a minimum of twelve (12) months from the date of the contract or amendment. Subsequent to the twelve (12)-month period, the Customer may request a change in MHQ by giving a minimum of thirty (30) days written notice to the Company. The Customer must demonstrate the ability to stay within the proposed MHQ. Approval of any changes in MHQ will be at the Company's sole discretion.

GENERAL

Service hereunder is subject to the "Gas Service Policies" of the Company and applicable adjustment clauses and riders.



MIDAMERICAN ENERGY COMPANY
 Gas Tariff No. 2
 Filed with the Iowa Utilities Board

Original Sheet No. 125

RATE SG – SEASONAL GAS SERVICE

AVAILABLE

Service under this rate is available to any Iowa Non-Residential Customer whose peak daily usage is less than 4,000 Therms during the peak billing months of December through February. This service is not available for resale, standby or supplemental service.

APPLICATION

Applicable for firm use of the Company’s Gas Delivery Service furnished to a single Premises through one (1) meter.

MONTHLY RATE PER METER

Basic Service Charge \$ 55.00

Meter Class Charge per Meter

- 1 (Up to 675 cubic feet per hour) \$ 4.50
- 2 (Over 675 up to 3,000 cubic feet per hour) \$ 23.50
- 3 (Over 3,000 up to 11,000 cubic feet per hour) \$ 58.50
- 4 (Over 11,000 cubic feet per hour) \$ 111.50

	<u>Service Under Rider S Rate SGS</u>	<u>Service Under Rider T Rate SGT</u>
Transportation Administration Charge		\$ 165.00
<u>Distribution Charge per Therm</u>		
Applicable to the nine (9) monthly Billing Periods of March through November	\$0.03335	\$0.03335
Applicable to the three (3) monthly Billing Periods of December through February	\$0.13340	\$0.13340



RATE SG – SEASONAL GAS SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Rider S – System Gas Service or Rider T – Transportation of Customer-Owned Gas, as applicable
2. Clause BTU – BTU Adjustment Clause
3. Clause EECR – Energy Efficiency Cost Recovery, as applicable*
4. Clause GTA – Gas Tax Adjustment Clause
5. Rider PDR – Pipeline Demand Rider, as applicable

*Clause EECR – Energy Efficiency Cost Recovery, does not apply to Rate SGT unless, while previously taking service under Rider S – System Gas Service or Rate MMT – Monthly Metered Transportation Service, the Customer received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program.

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge, Meter Class Charge and, if applicable, the Transportation Administration Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 127

RATE SG – SEASONAL GAS SERVICE (continued)

TERM OF CONTRACT

The obligations hereunder of the Customer and the Company shall commence on the date of the contract and shall continue for repeating periods of one (1) year thereafter until terminated by thirty (30) or more days' prior written notice given by either party to the other.

GENERAL

Service hereunder is subject to the "Gas Service Policies" of the Company and applicable adjustment clauses and riders.



RATE INT – INTERRUPTIBLE GAS SERVICE

AVAILABLE

Service under this rate is available in service areas in Iowa where, in the judgment of MidAmerican, either MidAmerican's Distribution System or the interstate pipeline facilities serving MidAmerican's Distribution System have inadequate capacity to meet the service requirements of the Customer on a firm delivery basis at all times of the year, as determined by MidAmerican at the time of a Customer's request for new or additional service.

If, in the judgment of MidAmerican, either MidAmerican's Distribution System or the interstate pipeline or interstate pipeline facilities serving MidAmerican's Distribution System only have capacity to serve a portion of a Customer's load on a firm basis, the Customer may choose to either:

- Have their entire load served through a single meter, on an interruptible basis, under Rate INT; or
- Have their load separately metered so the portion of their load that can be served on a firm basis is billed under a firm rate for which they qualify, and the remainder of their load is served on an interruptible basis under Rate INT. Customer may be responsible for any added cost associated with splitting their load between separate metering points.

APPLICATION

Applicable to all natural gas service required by those commercial and industrial customers, at the discretion of MidAmerican, determined to be able to interrupt their service due to constraints in MidAmerican's Distribution System or the supply of interstate pipeline capacity.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 129

RATE INT – INTERRUPTIBLE GAS SERVICE (continued)

MONTHLY RATE PER METER

Basic Service Charge \$ 47.50

Meter Class Charge per Meter

1 (Up to 675 cubic feet per hour) \$ 4.50

2 (Over 675 up to 3,000 cubic feet per hour) \$ 23.50

3 (Over 3,000 up to 11,000 cubic feet per hour) \$ 58.50

4 (Over 11,000 cubic feet per hour) \$ 111.50

	Service with Company Supplied Gas <u>Rate INTS</u>	Service Under Rider T <u>Rate INTT</u>
Transportation Administration Charge		\$ 165.00
Distribution Charge per Therm	\$0.07915	\$0.07915

RATE INT – INTERRUPTIBLE GAS SERVICE (continued)

COMPANY SUPPLIED GAS

Customers receiving company supplied gas shall pay the gas cost based on the Gas Daily index price for the billing period for each pipeline plus applicable interstate pipeline transportation charges. The Customer will be subject to the index pricing point on the pipeline they are served by. The Company will establish the pricing index point and transportation used 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.

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.

Commodity Rate Per Therm April 1, 2024: \$0. 21027

Note: The estimated commodity price for the first day of the month is only applicable for that day. Each subsequent day's commodity price is subject to change on a daily basis.

The gas index rate used each day will be based on highest of the three Gas Daily index rates listed below, plus applicable interstate pipeline charges and fuel (retention), resulting in a daily delivered commodity price.

- Gas Daily – Chicago city-gates
- Gas Daily – Northern, Ventura
- Gas Daily – Northern Demarc

Current customers on Rate INT can view the daily billing rate per Therm on GasMAIN, MidAmerican Energy's electronic bulletin board.

Prior month's pricing can be viewed at www.midamericanenergy.com, then click on Sustainability, Rates and Tariffs (under Governance), scroll down to Other Resources and click on Supplemental Information. Expand by clicking on the ">" signs next to: Supplemental Information, Gas, All Jurisdictions, Interruptible Commodity Prices and choose the applicable year or use the Find feature using the phrase "Interruptible Commodity Prices."



RATE INT – INTERRUPTIBLE GAS SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Rider S – System Gas Service or Rider T – Transportation of Customer-Owned Gas, as applicable
2. Clause BTU – BTU Adjustment Clause
3. Clause EECR – Energy Efficiency Cost Recovery, as applicable*
4. Clause GTA – Gas Tax Adjustment Clause
5. Rider PDR – Pipeline Demand Rider, as applicable

*Clause EECR – Energy Efficiency Cost Recovery, does not apply to Rate INTT unless, while previously taking service under Rider S – System Gas Service, Rate INTS or Rate MMT – Monthly Metered Transportation Service, the Customer received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program.

MINIMUM CHARGE

The minimum charge shall be the total of the Basic Service Charge, Meter Class Charge and, if applicable, the Transportation Administration Charge.

LATE PAYMENT CHARGE

A late payment charge of one and one-half percent (1.5%) per month shall be added to the past due amount if the bill is not paid by the due date.



RATE INT – INTERRUPTIBLE GAS SERVICE (continued)

METERING

For the convenience of the Company, in order to utilize the services provided under this rate, telemetering equipment will be installed at Company's expense to monitor Customer's load. The Customer will be required to provide a telephone line 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.

If the Company determines that additional equipment will be required to automatically limit the Customer's usage to maintain the safe operation of the gas system, the equipment will be installed at the Customer's expense.

INTERRUPTIBLE CONDITIONS

Customer understands that it is receiving a natural gas service that is subject to interruption upon notice by Company, which may be delivered at any time. 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

In the event Customer uses gas subsequent to receiving notification by MidAmerican that Customer is to cease gas usage, and before such time as MidAmerican advises the Customer that gas service is resumed, the Customer shall pay a penalty of \$1.00 per Therm for each Therm of unauthorized gas used. This penalty is in addition to the cost of company supplied gas as described above.



RATE INT – INTERRUPTIBLE GAS SERVICE (continued)

PAYMENT OF PENALTY

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.

COMPANY NOTICE

The Company will give the Customer as much notice as practicable to curtail the use of gas. Customers receiving service under this rate 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.

TERMS OF TARIFF

In the event MidAmerican's Distribution System or the interstate pipeline serving MidAmerican's Distribution System becomes able to meet the service requirements of the Customer on a firm delivery basis, service to the Customer under this tariff schedule will terminate and the Customer will be placed on a firm gas service tariff selected by the Customer from available service options provided by MidAmerican for which such Customer is eligible to receive service.

GENERAL

Service hereunder is subject to the "Gas Service Policies" of the Company and applicable adjustment clauses and riders.



RATE CPS/CPT – COMPETITIVE PRICING SALES OR TRANSPORTATION SERVICE

AVAILABILITY

Service under this rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased or transported; length of contract term; and other related costs and factors that affect both the Company and the Customer.

APPLICATION AND CHARACTER OR SERVICE

This rate is applicable to those Customers located within bypassable distance of competing natural gas pipelines or alternate energy sources, and in the judgment of the Company, is economically feasible and practicable. Customer shall be required to enter into a contract agreement with Company that shall contain negotiated terms and rates.

RATES

Basic Service Charge:	Negotiated rate pursuant to the contract agreement.
Meter Class Charge per Meter:	Negotiated rate pursuant to the contract agreement.
Commodity Charge:	The rate for each Therm purchased or transported by Company on Customer's behalf shall be the negotiated rate pursuant to the contract agreement including Clause EECR charges if applicable*.
Minimum Monthly Billing:	Negotiated rate pursuant to the contract agreement.

*Clause EECR – Energy Efficiency Cost Recovery, does not apply to Rate CPT unless, while previously taking service under Rider S – System Gas Service or Rate MMT – Monthly Metered Transportation Service, the Customer received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

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**RATE CPS/CPT – COMPETITIVE PRICING SALES OR TRANSPORTATION
SERVICE (continued)**

RETENTION PERCENTAGE

The retention percentage, if applicable, shall be the per the terms negotiated in the contract agreement.

GENERAL

Except as provided herein and as negotiated in the contract agreement for service under this rate schedule, all other provisions of the Company's Gas Tariff governing the sale and transportation of natural gas shall apply and service is subject to any other applicable rates, riders, taxes, adjustments, fees or charges that may be approved by the Iowa Utilities Board from time to time and in effect.

BALANCING OBLIGATIONS

For transportation service, the rate and terms of balancing obligations may be negotiated between the Company and Customer.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE

AVAILABLE

This Monthly Metered Transportation Service Tariff shall apply to natural gas purchased by an eligible Customer from a third party, Pool Operator, or Agent, delivered to Company's system by an interstate natural gas pipeline, and received, transported, and delivered, on a firm basis, by Company to Customer Meter, when the Company and Customer have executed all necessary forms.

APPLICATION

This service is available to non-residential small volume Customers whose usage does not exceed 2,000 Therms per day.

Continuing Customer eligibility for service under this Tariff will be reviewed monthly. Customers that do not meet the above requirement may, at the sole discretion of the Company, be required to switch to a service for which they are eligible.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

DEFINITIONS

Except as added or amended below, the definitions of all terms used in this Tariff shall be the same as used in other MidAmerican Gas Tariffs on file with the Board. To the extent that a provision of:

- the General Terms and Conditions of the Gas Transportation Tariff is inconsistent with these provisions, the provisions of these definitions shall be controlling and
- the General Terms and Conditions of the Gas Transportation Tariff is inconsistent with the Rules and Regulations, the terms applicable to Gas Transportation shall be controlling.

Administrative Fee means the monthly fee assessed to recover the cost to implement and operate the Monthly Metered Transportation Service.

Balancing Charges means the charges assessed for any volume variance between the Forecasted Delivery Requirement and the actual physical daily deliveries of natural gas for each Pool.

Cashout Daily or Daily Cashout means the process of reconciling and pricing the volume variance between the daily Pool Operator's Forecasted Delivery Requirement and the actual daily volume received by Company at the Receipt Point.

Cashout Monthly or Monthly Cashout means the process of reconciling and pricing the volume variance between a Pool Operator's actual monthly consumption and the total monthly forecasted requirement volume.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

DEFINITIONS (continued)

Customer Meter means each Customer location where MidAmerican delivers and meters natural gas to a Customer and Customer consumes the gas.

Distribution Service Charge means the dollar amount assessed to the Customer for use of the Company's gas distribution facilities.

Electronic Bulletin Board means the MidAmerican Internet site used by the Company to communicate and exchange information with Customers, Pool Operators, and Agents.

Forecasted Delivery Requirement means the volume in Dekatherms (Dth) determined by MidAmerican that the Pool Operator must deliver on a daily basis to specific interstate pipeline delivery points to meet the natural gas requirements of its Customers, inclusive of Retention volumes associated with distribution system losses.

Gas Transportation or Gas Transportation Tariff means the terms and conditions of the Gas Transportation class of service applicable to the Customer under MidAmerican's Tariff.

Imbalance means the volumetric difference between the volume received at the Receipt Point and the Customer's usage.

Month, Monthly, Billing Period means the period between the meter readings used for determining the Customer's usage and for calculating the Customer's bill for service.

Nomination means the quantity of gas delivered from the Receipt Point to the Customer Meter inclusive of Retention volumes.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

DEFINITIONS (continued)

Pool means a group of Customers with the same balancing provisions, on the same interstate pipeline, and in the same interstate pipeline operational zone who are served by the same Pool Operator and interstate pipeline.

Pool Operator means the organization responsible to purchase and cause delivery of, adequate natural gas supplies and associated interstate pipeline transportation to the Receipt Point that is necessary to meet the Customer's Forecasted Delivery Requirements. An Agent may be a Pool Operator.

Receipt Point means the location where the Company's gas distribution facilities serving each Customer are interconnected with the interstate pipeline's facilities.

Retention means the percentage by which gas received at the Receipt Point is reduced to recover system losses and unaccounted for gas, resulting in the quantity of gas delivered at the Customer Meter.

Sales Service means gas service by which the Customer purchases natural gas bundled with gas distribution service from the Company.

Scheduling Fee means the monthly fee assessed to each Pool to recover the cost to schedule and balance for the Pool.

Swing Service means the service MidAmerican provides to manage the daily volume variations between forecasted and actual usage.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

APPLICATION FOR SERVICE

1. Customers wanting to take service under this Tariff will notify MidAmerican by submitting a completed application via the Company's web enrollment application found on the Company's Electronic Bulletin Board. Customer applications must normally be received thirty (30) days prior to the meter read date of the Customer's next monthly billing cycle. Incomplete or invalid applications will not be accepted by the Company.
2. Upon receipt of a completed application, the Company will determine eligibility for this service in the order applications are received from Customers or Agents.
3. The Company will enroll no more than 450 Customers per month into the program. Completed Customer applications will be processed in the order they are received.
4. Customers will begin this service on the meter read date of the Customer's next monthly billing cycle following the determination that the Customer is eligible to receive service under this Tariff. A switching fee will be assessed in accordance with the "Switching" section of this Tariff.

MINIMUM TERM

At the end of a minimum period of twelve (12) consecutive months and with thirty (30) days written notice prior to the meter read date of the Customer's next monthly bill cycle, a Customer may switch to Sales Service or Gas Transportation. Switching will be subject to the requirements in the "Switching" section of this Tariff.



RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

CONTRACTS AND AUTHORIZATIONS

MidAmerican shall enter into a single contract with each Customer, or the Customer's Agent, for distribution service to all Customer Meters that are served under this Tariff.

A Customer may designate a Pool Operator to act on the Customer's behalf for the purpose of nominations, balancing, and other Customer obligations under MidAmerican's Gas Tariffs.

Authorization by a Customer to allow an Agent or a Pool Operator to act on a Customer's behalf will require an Authorization and Release form be signed by the Customer and provided to the Company.

MidAmerican shall enter into a contract with a Customer or a Pool Operator on a Customer's behalf that addresses the obligations in respect to Nominations, Balancing Charges, Switching Fees, Cashout, Capacity Assignment, and applicable General Terms and Conditions of MidAmerican's Rider T.

METERING

In lieu of installing daily metering and telemetry, MidAmerican will use a load profile to forecast the Customer's daily gas consumption at each Customer Meter. This Forecasted Delivery Requirement shall be used for both nominating and daily balancing purposes. MidAmerican, the Pool Operator, and the Customer agree to consider the Forecasted Delivery Requirement equivalent to the actual gas consumed on any given day.



RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

CAPACITY RELEASE

Initial Capacity Release

For new Customers who did not give MidAmerican twelve (12) months' notice of their intent to become transporters, MidAmerican reserves the right to require the Pool Operator to acquire the applicable portion of MidAmerican's interstate pipeline capacity attributable to those Customers through a pre-arranged capacity release. This pre-arranged release will be for the period of one (1) year, and will be priced at MidAmerican's cost and under the terms and conditions of MidAmerican's applicable contracts. At the end of the one (1)-year period, the pre-arranged release capacity will revert back to MidAmerican.

Optional Capacity Release

At the time a new Customer has completed the requirements of the initial capacity release, the Customer will be allowed to make a one (1)-time request for capacity released by MidAmerican and MidAmerican may release interstate pipeline transportation capacity to Pool Operators for each Customer enrolled in this service. In the event primary interstate pipeline transportation delivery point capacity is not available, the Customer will not be able to take optional capacity release under this Tariff.

All Capacity Release

MidAmerican will determine the volume of any capacity to be released for each Customer and this pre-arranged release will be priced at MidAmerican's cost and under the terms and conditions of MidAmerican's applicable contracts. Any applicable surcharges and fuel charges will be paid by the Pool Operator acquiring the capacity. These charges will be paid directly to the applicable interstate pipeline. The acquiring Pool Operator will be required to meet the creditworthiness criteria of MidAmerican and the applicable interstate pipeline.

The transportation capacity shall be used by Pool Operators for service to MidAmerican's Monthly Metered Transportation Customers.



RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

CAPACITY RELEASE (continued)

The Pool Operator will be responsible for any incremental interstate pipeline transportation charges that may occur if any receipt and/or delivery point restrictions under MidAmerican’s contracts with the interstate pipeline are violated. Applicable receipt and delivery point restriction(s) will be noted on the capacity release postings.

The Pool Operator will be responsible for proper use of the released capacity under the requirements of the Federal Energy Regulatory Commission (FERC) and any other regulatory bodies having jurisdiction. The Pool Operator shall be solely responsible to the regulatory body for any fines, levies, or other action resulting from the use of the released capacity by the Pool Operator.

The Company reserves the right to recall the capacity at any time when there is a change in the Customer’s status, including but not limited to:

1. switching service, to Sales Service or daily metered Gas Transportation service,
2. changing Pool Operators,
3. changing location or volumes affecting capacity release, or
4. temporary or permanent closure of the Customer’s facilities.

SWITCHING

After the Customer has satisfied the requirements outlined in “Minimum Term” section of this Tariff, the Customer may switch to another service under MidAmerican’s Tariffs. The Customer will be subject to the applicable fees, charges and other terms and conditions of the new service and shall be required to pay a switching fee of \$24.44 per Customer Meter.

A Customer may change Pool Operators effective with the Customer’s scheduled meter read date by providing written notice thirty (30) days before the switch shall be effective. A switching fee of \$24.44 per Customer Meter will be applied.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

POOL OPERATOR ELIGIBILITY

Pool Operators must comply with any Board certification requirements and applicable laws and regulations, including but not limited to requirements of the FERC, in order to provide competitive natural gas services to Iowa retail end users.

Pool Operators must be authorized by the Company and execute a contract with the Company. Pool Operator violation of applicable laws, regulations, mandates, or other requirements imposed by regulatory bodies will result in termination of the contract by the Company. Eligible Pool Operators will be posted on the Company's Electronic Bulletin Board.

POOLS

Pool Operators will be required to group Customers with the same balancing provisions, on the same interstate pipeline, and in the same interstate pipeline operational zone. MidAmerican will provide Forecasted Delivery Requirements for Customers in each Pool.

NOMINATIONS

MidAmerican will utilize historical billing information to model each Customer's load profile and calculate the Forecasted Delivery Requirement using such profile and forecasted weather. A Customer's Forecasted Delivery Requirement for a new facility will be based on the estimated usage provided by the Pool Operator at the time of enrollment and profiles of similar Customers.

The Forecasted Delivery Requirement will be aggregated by Pool. The Forecasted Delivery Requirement will normally be provided twenty-three (23) hours before the gas day begins using the Company's Electronic Bulletin Board and will include Retention volumes.

The Pool Operator will nominate the Forecasted Delivery Requirement to the interstate pipeline and MidAmerican. If the Pool Operator does not deliver the Forecasted Delivery Requirement posted on Company's Electronic Bulletin Board on any particular day, then the greater of any applicable pro-rata share of interstate pipeline penalties or Balancing Charges outlined in this Tariff, will be billed to the Pool Operator.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

NOMINATIONS (continued)

In the event the Customer's Transportation is allocated or curtailed, affecting Company's ability to deliver gas to the Customer's delivery point, such allocation or curtailment of Customer's gas delivery volumes shall be likewise allocated or curtailed.

SWING SERVICE

A Swing Service fee will be collected from the Customer on all Therms. MidAmerican reserves the right to recalculate the Swing Service fee annually.

DAILY CASHOUT

MidAmerican will bill the accumulated Daily Cashout to the Pool Operator on a monthly basis. See MidAmerican's current Rider TDB, "Settlement of Imbalances." These volumes will be subject to the balancing charges shown in "Applicable Pool Operator Fees and Charges" section of this Tariff.

MONTHLY CASHOUT

Cashout of the Monthly Imbalances for all of the Customer Meters will be settled monthly between MidAmerican and the Pool Operator.

Average index prices used for the Monthly Cashout shall be determined for each calendar month, using the quoted "Midpoint" gas price as appearing in Gas Daily. The Company will post the pricing index points to be used for the Monthly Cashout calculation for each interstate pipeline on the Company's Electronic Bulletin Board. Any changes in pricing index points will be posted on the Company's Electronic Bulletin Board and will be effective on the first day of the month following a minimum thirty (30) day advance posting.

The applicable average monthly index price for each pipeline will be used in the Monthly Cashout calculation for both the cumulative daily positive and negative imbalances at the Customer Meter.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

MONTHLY CASHOUT (continued)

The cumulative daily positive imbalances at a Customer Meter will be deemed to have been purchased by the Company at the applicable calendar average monthly index price plus applicable interstate pipeline transportation fees and Company Retention. Such price will be applied to each Therm purchased by MidAmerican.

The cumulative daily negative imbalances at a Customer Meter will be deemed to have been sold by the Company at the applicable calendar average monthly index price plus applicable interstate pipeline transportation fees and Company Retention. Such price will be applied to each Therm sold by MidAmerican.

APPLICABLE CUSTOMER FEES AND CHARGESDistribution Service ChargesRate STM – Small Transport

Basic Service Charge per Meter	\$ 10.00
Meter Class Charge per Meter	
1 (Up to 675 cubic feet per hour)	\$ 4.50
2 (Over 675 up to 3,000 cubic feet per hour)	\$ 23.50
3 (Over 3,000 up to 11,000 cubic feet per hour)	\$ 58.50
4 (Over 11,000 cubic feet per hour)	\$ 111.50
Distribution Charge per Therm	
For the first 250 Therms	\$ 0.14934
For all in excess of 250 Therms	\$ 0.10573

Rate MTM – Medium Transport

Basic Service Charge per Meter	\$ 47.50
Meter Class Charge per Meter	
1 (Up to 675 cubic feet per hour)	\$ 4.50
2 (Over 675 up to 3,000 cubic feet per hour)	\$ 23.50
3 (Over 3,000 up to 11,000 cubic feet per hour)	\$ 58.50
4 (Over 11,000 cubic feet per hour)	\$ 111.50
Distribution Charge per Therm	
All Therms	\$ 0.07915

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

APPLICABLE CUSTOMER FEES AND CHARGES (continued)Clauses and Riders

The above Distribution Service Charges are subject to applicable clauses and riders, which are currently:

1. Clause BTU – BTU Adjustment Clause
2. Clause EECR – Energy Efficiency Cost Recovery Adjustment
3. Clause GTA – Gas Tax Adjustment Clause

MidAmerican will read each meter and calculate Distribution Service Charges and applicable clauses and rider charges on the regular cycle billing schedule. Three (3) billing options available for delivery of Customer Distribution Service Charges are:

1. Separate Billing to Pool Operator. With Customer approval and at the Pool Operator's request, MidAmerican will send a bill to the Pool Operator for each Customer Meter.
2. Summary Billing to Pool Operator. MidAmerican will send up to four (4) summary invoices each month to the Pool Operator summarizing the charges for each Customer. MidAmerican will select a billing cycle for each summary bill generated by MidAmerican.
3. Standard Billing. MidAmerican will send the monthly bill directly to the Customer.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

APPLICABLE CUSTOMER FEES AND CHARGES (continued)Administrative Fee

All Rates \$16.00 per Meter per month

The Administrative Fee will apply to all Customer Meters served under this Tariff.

Swing Service Fee

All Rates \$0.0120 per Therm

The fee for Swing Service will be collected and the revenues will be credited to the monthly Cost of Purchased Gas Adjustment Clause.

APPLICABLE OPERATOR FEES AND CHARGES

Scheduling Fee per Pool \$94.49 per month

A monthly scheduling fee will be charged to each Pool as payment for Company releasing capacity, confirming, and scheduling the Forecasted Delivery Requirement.

Daily Cashout Charges

The Pool Operator will be charged monthly for the accumulated daily imbalances as outlined in the “Daily Cashout” section of this Tariff. Resulting revenues or costs will be included in the monthly Cost of Purchased Gas Adjustment clause.

RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

APPLICABLE POOL OPERATOR FEES AND CHARGES (continued)Balancing Charges

The Pool Operator will be charged monthly the greater of any applicable pro-rata share of pipeline penalties or the Balancing Charges listed below based on the Daily Cashout volumes.

	<u>Normal Period</u>	<u>Critical Period or Operational Flow Order Period</u>
Charge for Over Deliveries	\$0.50 per Therm	\$1.00 per Therm
Charge for Under Deliveries	\$0.50 per Therm	*

* The greater of \$3.00 per Therm or three (3) times the higher of Chicago city-gates, or Northern, Ventura (plus applicable transportation fees) “Midpoint” Index prices as reported in Gas Daily publication.

The resulting revenues will be credited to the monthly Cost of Purchased Gas Adjustment clause.

Monthly Cashout Charges

The Pool Operator will be charged monthly for imbalances as outlined in the “Monthly Cashout” sections of this tariff. Resulting revenues or costs will be included in the monthly Cost of Purchased Gas Adjustment Clause.

Capacity Release

The Pool Operator will be responsible for the costs associated with interstate pipeline transportation capacity released by MidAmerican for Customers enrolled in the Pool Operator’s pool as outlined in the “Capacity Release” section of this tariff. Resulting revenues for released capacity will be included in the monthly Cost of Purchased Gas Adjustment Clause.



RIDER MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

ANNUAL RECONCILIATION

Annually, MidAmerican will true-up the Swing Service, Switching, Scheduling and Administrative fees collected from Monthly Metered Transportation Service Customers during the prior year with the actual costs incurred to provide those services under this tariff. Over or under collections will be returned to, or collected from, Monthly Metered Transportation Service Customers during the subsequent annual period.



**RATE PRG – PRODUCERS OF RENEWABLE GAS TRANSPORTATION
SERVICE**

AVAILABILITY

Service under this rate schedule is available to Producers of Renewable Gas as those terms are defined herein that deliver Renewable Gas into the Company's natural gas system for use and consumption by the Company's gas Transportation Customer(s) located in Iowa or within the Company's FERC 7(f) Area as defined in this tariff. The Producer must contract with a Transportation Customer or third-party Agent to purchase and transport such produced gas on the Company's Distribution System.

The Producer and Company shall enter into a mutually agreeable written Contract to define the specific terms of service under this rate schedule.

The Producer shall be responsible for ensuring the Renewable Gas consistently meets all Company gas quality standards, as specified in the Contract, at the Delivery Point on the Company's Distribution System.

Service under this rate schedule is available on a best efforts basis, and the quantity of Renewable Gas the Company will accept from the Producer each day may be limited, and is dependent on (a) the Company's ability to physically accept deliveries at the Delivery Point each day; (b) the ability of the Transportation Customer(s) purchasing the gas to consume the total quantities produced; and (c) the Renewable Gas meeting all applicable gas quality standards.

Eligible Producers electing service under this rate schedule shall pay for all equipment necessary to effectuate deliveries at the point of interconnection, including, but not limited to, valves, separators, meters and telemetric equipment, quality measurement, odorization equipment and other equipment necessary to regulate and deliver gas at the interconnection point. Prior to commencement of service, the Producer must have Company-installed telemetric equipment in place to monitor daily injections. The Producer shall pay for computer programming changes, if any, required to add the Producer's new interconnection point and any billing system changes required. Such payments shall be considered Nonrefundable Contributions.

All equipment installed shall remain the sole property of the Company unless otherwise negotiated in the Contract.



**RATE PRG – PRODUCERS OF RENEWABLE GAS TRANSPORTATION
SERVICE (continued)**

CHARACTER OF SERVICE

The Delivery Point shall be the mutually agreed upon point of interconnection of the Producer's facilities into the Company's Distribution System. Renewable Gas delivered to the Company under this rate schedule shall be included in the daily nominations of the receiving Transportation Customer(s).

The Producer shall deliver, and the gas Transportation Customer(s) shall receive and consume such Renewable Gas within the legal boundaries of the State of Iowa or within the Company's FERC 7(f) Area as defined in this tariff. The Company may further direct the delivery, receipt and/or consumption of such Renewable Gas consistent with the Company's FERC 7(f) Area through the applicable Contract. The Producer and consuming gas Transportation Customer(s) shall be served by the same pipeline.

During a Critical Day or Operational Flow Order, the Company will have the right to restrict the availability of deliveries and receipts made under this rate schedule. In the event a restriction occurs, a Company representative will notify the Producer at such time.

DEFINITIONS

The definitions of all terms used in this rate shall be the same as used and/or defined in other sections of this Schedule of Rates on file with the Board. To the extent that a provision of this rate is inconsistent with the provisions in Gas Policies of the Company, the terms and conditions applicable to Transportation service shall be controlling.

Company's FERC 7(f) Area means the area determined by the Federal Energy Regulatory Commission (FERC) to be exempt from its jurisdiction under 7(f) of the Natural Gas Act in its:

- Docket Nos. CP86-688, CP89-655, CP95-264 and CP99-178, which is comprised of a portion of the Quad Cities area (Scott and a portion of Muscatine Counties, IA and a 14.75 mile, ten (10) inch diameter interstate pipeline corridor in Rock Island and Henry Counties, IL), the Company's remaining Illinois service territory, and Clinton, Jackson, and Dubuque Counties, IA; and
- Docket Nos. CP-89-2002-000 and -001, and CP95-264-000 and -001, which is comprised of Sioux City, Iowa, and its environs and Woodbury County, Iowa and Yankton, Clay, Lincoln and Union counties in South Dakota.



**RATE PRG – PRODUCERS OF RENEWABLE GAS TRANSPORTATION
SERVICE (continued)**

DEFINITIONS (continued)

Contract means an agreement between the Producer and Company defining the specific terms of service under this rate.

Producer means a company or its Agent that makes or processes Renewable Gas.

Renewable Gas, also known as biomethane or cleaned biogas, means gas produced from agricultural or municipal waste that, with or without further processing, has characteristics (a) consistent with the provisions of all Company gas standards, and (b) that in the sole view of the Company does not otherwise pose a hazard to inclusion in the Company's distribution lines when co-mingled with natural gas.

Rates

Demand Based Charges:

Basic Service Charge:	Negotiated per Delivery Point
Meter Class Charge:	Negotiated rate pursuant to the Contract
Transportation Administration Charge:	Negotiated rate pursuant to the Contract
Demand Charge:	Negotiated rate pursuant to the Contract
Quality Monitoring Charge:	Negotiated rate pursuant to the Contract
Maintenance Charge:	Negotiated rate pursuant to the Contract

Commodity Based Charges:

Commodity Charge:	The rate for each Therm received by the Company on the Producer's behalf shall be the negotiated rate pursuant to the Contract
Odorization Charge:	Negotiated rate pursuant to the Contract



**RATE PRG – PRODUCERS OF RENEWABLE GAS TRANSPORTATION
SERVICE (continued)**

MINIMUM CHARGE

Negotiated rate pursuant to the Contract.

RETENTION PERCENTAGE

The retention percentage shall be per the terms negotiated in the Contract.

BALANCING OPTIONS

All balancing and cash-out provisions, in accordance with the approved Iowa Rates, will be applied to the receiving Transportation Customer(s).

GENERAL TERMS AND CONDITIONS

Except as provided herein and in the Contract under this rate schedule, all other provisions of the Company's Gas Transportation Tariff governing the transportation of natural gas shall apply.

BOARD REVIEW

The Company shall file all Contracts for service under this rate schedule with the IUB. These Contracts shall be filed confidentially and shall be for review purposes only, no action or approval shall be required by the Board.



RIDER S – SYSTEM GAS SERVICE
Applicable to Rates SVS, MVS, LVS, SGS, INTS, CPS

AVAILABLE

Service under this rider is available to all Residential and Non-Residential Customers purchasing Company-supplied gas.

PURPOSE

The purpose of this rider is to provide System Gas Service (Company-supplied gas) to all Residential Customers and to Non-Residential Customers that do not wish to procure gas supply through a third-party Supplier or Agent.

CHARGES

1. Delivery Services Charges:

The monthly Basic Service Charge, Meter Class Charge, Distribution Charge(s) and Demand Charge(s) (if applicable) of the applicable rate.

2. System Gas Charges:

The metered quantity (Therms) of system gas delivered multiplied by the Gas Charge (GC) unless otherwise specified in the applicable Gas Delivery Service Rate. The charge associated with GC is calculated pursuant to Clause PGA of this Schedule of Rates.

TERMS AND CONDITIONS

Service hereunder is subject to the “Gas Service Policies,” “Customer Service Policies,” “Technical and Operational Requirements,” and “Miscellaneous Fees and Charges” sections of this Schedule of Rates, as well as any other applicable rates, riders, taxes, adjustments, fees or charges that may be approved by the Iowa Utilities Board from time to time and in effect.



RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

AVAILABLE

Service under this rider is available to all Residential and Non-Residential Customers and provides for Transportation of Customer-owned gas on the Company's system. In addition, "Rider TDB - Daily Balancing of Customer-owned Volumes" applies to all Transportation of Customer-owned gas. Service under this rider is subject to the Gas Policies of the Company and applicable riders included in this Tariff.

DEFINITIONS

The definitions of all terms used in this rider shall be the same as used and/or defined in other sections of this Tariff on file with the Board. To the extent that a provision of this rider is inconsistent with the provisions in Gas Service Policies of the Company, the terms and conditions applicable to Transportation service shall be controlling.

Agent means an organization authorized by a Customer to act on that Customer's behalf.

Balance means the Customer's obligation to make Deliveries equal Receipts.

Billing Period means 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 contract.

CCT means Central Clock Time.

Confirmed Nominations means Customer Nominations to the pipeline as verified for delivery by the pipeline.

RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

DEFINITIONS (continued)

Critical Day means a restrictive balancing day declared by the Company whenever any of the following five (5) conditions occur or is anticipated to occur:

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

Daily Balancing Limit means 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.

Day or Daily means a twenty-four (24) hour period beginning at 9:00 a.m. CCT, and ending at 9:00 a.m. CCT the following day.

Deliveries mean the metered usage at the Customer's Delivery Point.

Delivery Point means 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.

Demand Charge means a distribution charge based upon the quantity of Transportation capacity desired.

Distribution Charge means a distribution charge based upon the quantity of gas measured through the Customer's meter.



RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

DEFINITIONS (continued)

Electronic Bulletin Board means the Company's Internet electronic bulletin board.

Fuel means any charges levied or reduction in volumes delivered as a result of the movement of gas.

Gas Daily means the industry publication giving daily gas price indices by interstate pipeline points, as published by Platts.

Group Customer means a person, corporation, partnership, or other legal entity that Nominates and Balances Receipts and Deliveries for multiple Customers as an individual Customer under the provisions of the Company's "Rider TGB – Transportation Group Balancing Services."

Imbalance means daily difference between the total gas available to the Customer, (Confirmed Nominations, adjusted for Retention gas) and the Customer's actual usage.

Long Critical Day means a day when the Company anticipates that the level of demand on the system will fall below a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its systems, or its Customers.

MMBtu, Dekatherm and Therm "MMBtu" means 1,000,000 Btu. One (1) MMBtu is equal to one (1) Dekatherm (1 Dth) or ten (10) Therms. One (1) Therm is equal to 100,000 Btu. The standard quantity for Nominations, confirmation and scheduling is Dekatherms per gas day in the United States.

Month and Monthly means the period beginning on the first day of a calendar month and ending on the last day of the calendar month.

Negative Imbalance occurs when the quantity of gas received at the Receipt Point, adjusted for Retention, is less than the quantity of gas measured at the Delivery Point.

RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

DEFINITIONS (continued)

Nomination means the quantity of gas the Company is requested to transport from the Receipt Point to the Delivery Point.

Operational Flow Order (OFO) means an order by the Company made to Transportation Customer(s), or Group Customer(s), to require Receipts match Deliveries. When an OFO is issued, the provisions of either a Short Critical or Long Critical Day will apply to the Customer.

Positive Imbalance occurs when the quantity of gas received at the Receipt Point, adjusted for Retention, is greater than the quantity of gas measured at the Delivery Point.

Receipts means the quantity of gas received by the Company from the transporting pipeline for the account of the Customer.

Receipt Point means the point at which the upstream interstate pipeline's facilities are interconnected with the Company's facilities. Receipt Points are usually Town Border Stations (TBS) applicable to the Delivery Point. The Company has sole discretion to assign a new primary Receipt Point. Company has sole discretion to approve Customer requests to receive gas at a point other than assigned TBS.

Reservation Charge means a charge based upon the quantity of service desired.

Retention means the percentage by which gas received at the Receipt Point is reduced in order to arrive at the quantity of gas delivered at the Delivery Point. Application of the Retention provides for collection of unaccounted for gas from Transportation Customers.

Short Critical Day means a day when the Company anticipates that the level of demand on the system will be greater than a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its system, or its Customers.



RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

CUSTOMER RESPONSIBILITIES

Applications for service under this rider must be made to the Company. Customers applying for transportation service will pay an application fee of \$250.

A Customer shall execute a written contract for Transportation of Customer-owned gas hereunder. A contract will be approved, and a first-come/first-served priority rating for service will be determined and assigned, after all information required by the contract 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 has been delivered to the Company. 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 as required. The Company may temporarily waive this requirement in cases of emergency. The Customer may black out or otherwise delete from such documents information concerning the price paid for gas supplies and upstream Transportation.

Service under this rider will begin on the first day of the month following a date which is thirty (30) days after execution of the contract, if all additional information has been received by the Company. The Company may, at its sole discretion, agree to only a portion of the requested service requirements.

The Customer shall be responsible for delivery of Customer-owned gas to the Company's system at the assigned Delivery Point, and such delivery shall be at the Customer's expense. Such gas will be transported and delivered by the Company to the Customer's Premises through one (1) meter selected by the Customer. Each meter represents an individual account. The exception to this general rule is where additional meters at the same Premises are necessary for the Company's convenience.



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RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

MINIMUM TERM

The term of the contract for Gas Transportation shall be twelve (12) months unless the Company and the Customer mutually agree to a shorter time period. In the event the Customer wishes to return to System Gas Service, the Company shall have the discretion to approve or deny the request based on various factors identified in the “Return to System Gas Service” section of this rider. In no event shall the Customer be allowed to switch between Transportation and System Gas Service with less than a thirty (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. After the contract period, the Customer may return to System Gas Service on the same basis as any new Customer.

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.



RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

LIABILITY

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 gas lost during transport in the Company's system or for any other cause, except for willful default or gross 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.

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.

Good Title

The Customer warrants that it shall have good title to all gas it causes to be delivered to, and transported by, the Company and that the gas shall be free and clear of all liens, encumbrances and claims whatsoever, and that it shall indemnify the Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any or all persons to the gas, or to royalties, taxes, license fees or charges thereon which are applicable prior to the delivery of the gas by the Company to the Delivery Point.

Commingling

It is recognized that gas delivered by the Customer will be commingled with other gas transported hereunder by the Company. Accordingly, the gas of the Customer shall be subject to such changes in heat content as may result from such commingling and the Company shall, notwithstanding any other provision herein, be under no obligation to redeliver for the Customer's account, gas of a heat content identical to that caused to be delivered by the Customer to the Company.

RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

RETENTION

Customer-owned gas delivered to the point of receipt will be reduced by the retention percentage to determine the amount of customer-owned gas delivered at the point of delivery. The retention percentage will be based on the Company-wide gas system and will be adjusted annually.

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 Retention.

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 Rider T 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, if applicable.

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.

RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

ORDER OF DELIVERIES

At times, the Company may be delivering gas to the Delivery Point under more than one (1) service type. The order of deliveries among applicable schedules, shall be (1) Customer-Owned Gas, adjusted for Retention, (2) Imbalance volumes, if applicable.

CRITICAL DAY RESTRICTIONS AND CURTAILMENT OF SERVICE

When the Company declares a Long Critical Day, positive transporter Imbalances of five percent (5%) or less will be allowed without penalty charges. When the Company declares a Short Critical Day, no free tolerance will be allowed on negative balances. Balancing Charges will not be applied to Customer Imbalances for:

- Negative Imbalances on a Long Critical Day.
- Positive Imbalances on a Short Critical Day.

In the event of a declared Short Critical Day, Transportation Customers shall limit use to Confirmed Nominations, adjusted for Retention. Deliveries supported by primary pipeline contract delivery rights shall have priority ahead of pipeline deliveries that are not supported by appropriate pipeline contract Delivery Point rights. If further reductions are necessary, deliveries to firm Customers, both System Gas and Transportation, shall be reduced per terms set forth in the Gas Service Policies, "Interruption or Curtailment," section.

As a result of interruptions or curtailments caused by system constraints occurring on the Company's system, the Customer shall be entitled to a gas volume credit equal to the difference between the Customer-owned gas volumes received by the Company at the Receipt Point, adjusted for Retention, and the Customer-owned gas volumes delivered to the Customer at the Delivery Point.

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.



RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

NOMINATIONS

Each Customer or assigned Agent desiring to deliver gas into MidAmerican's system must submit a Nomination of gas volumes 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

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.

Confirmation

The Company will confirm the lesser of (1) the confirmed pipeline volumes, or (2) the Nomination into the Company's distribution system.

Nomination Process

Customers or Agents shall support a seven (7) days-a-week, twenty-four (24) 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.

It shall be the sole responsibility of the Customer or Agent to notify the Company of changes to the Customer's nominated Transportation volumes. The Company shall not be obligated to accept from the pipeline(s) any Customer-owned volumes that differ from the Customer's Nomination to the Company. The Company will utilize nominated Transportation volumes from the Customer when making dispatching and curtailment decisions. When, for whatever reason, except for an error for which the Company is primarily responsible, the Customer's nominated Transportation volumes are not correct, and such incorrect information causes the Company to incur pipeline Imbalance charges, the Customer shall be responsible for all applicable charges.

RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

NOMINATIONS (continued)**Daily**

Customer or 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. Nominations to Delivery and Receipt Points shall be limited to those specified in the contract, unless otherwise approved by Company's representative.

Late Nomination

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. In connection with the Company's annual PGA reconciliation, revenue arising from this service shall be shared.

Critical Day

When Critical Day 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. If applicable, the Company shall indicate the affected Receipt and Delivery Point(s) and conditions applicable to the Customer's 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 critical conditions have changed. Similar to the provisions of the Late Nominations section above, the Company may allow for reduced Critical Day / OFO Nomination requirements.

RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

OPERATIONAL FLOW ORDER (OFO)

The Company may call an OFO on Customers behind a specific pipeline, delivery zone, or TBS. The OFO may be called on a marketer, Agent, group of Customers, or specific Customer. Customers on which the OFO is called will be subject to the applicable Short or Long Critical Day provisions. The OFO will remain in effect until the operational condition requiring its issuance is remedied. The type of OFO and process the Company will use is as follows:

OFO Call by Pipeline, Delivery Zone, or 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.



RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

OPERATIONAL FLOW ORDER (OFO) (continued)

OFO Call on a Marketer, Agent, Group Customer(s), or Specific Customer(s)

The Company will call a Short or Long Critical Day on a marketer, Agent, Group Customer(s) or specific Customer(s) when in the Company's judgment, the OFO is necessary to maintain or restore operational integrity when a marketer, Agent, Group Customer(s), or specific Customer(s) is creating significant variances between gas delivered and gas used.

PROVISIONS APPLICABLE TO THIRD-PARTY SUPPLIERS

If a Transportation Customer wishes to utilize a third-party supplier in 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, the Customer agrees the Company shall be entitled to rely upon information concerning Nominations and Deliveries of natural gas on behalf of the Customer provided by the third-party Supplier.

FAILURE TO COMPLY

If the Customer or their Agent fails to comply with or perform any of its obligations under a Company Tariff Schedule, the Company shall have the right to give the Customer written notice of the Company's intention to terminate Transportation service on account of such failure. The Company shall have the right to terminate Transportation service at the expiration of five (5) days after the giving of said notice, unless within five (5) days the Customer shall remedy such failure.

Termination of Transportation service for any such cause 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, the Customer must file a new request for service.



RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

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.

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.

RETURN TO SYSTEM GAS SERVICE

Service is available under this rider at the Customer's option. If a Customer subsequently seeks to return to System Gas Service, the Company shall grant such request only if, and to the extent that adequate system capacity, interstate pipeline capacity, Transportation and supplies are available. The Customer shall be required to pay a reconnection charge of \$250 prior to returning to System Gas Service and may be subject to the provisions of "Credit Assurance at Service Application" of this Tariff.



RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

BILLINGS, PAYMENT, AND REIMBURSEMENTS

The Company shall bill the Customer each month for the amount due for all Transportation service rendered and applicable Imbalance charges, if any, during the month. The amount due shall be determined in accordance with this Transportation service rider, other applicable riders and the Customer's applicable rate. The billing shall specify the quantities of Customer-owned gas received by the Company at the Receipt Point and the quantities delivered to the Customer at the Delivery Point during the month, and any other applicable quantities necessary for billing. To the extent that actual data is unavailable for any portion of a month, the Company may render the bill based upon estimated data. Bills based on estimated data shall be adjusted by the Company and submitted to the Customer within a reasonable time following receipt of actual data.

The Customer shall reimburse the Company for any taxes relating to services provided, which the Company is required to pay or obligated to collect from the Customer. The Company shall bill the Customer periodically for any such taxes, and for any costs, which the Company may be specifically authorized by law to recover from the Customer incident to such taxes.

Supplier refunds will be processed based upon the use of quantities to which the refund relates and in accordance with IOWA ADMIN. CODE 199-19.10.

For all areas not addressed in this "Transportation of Customer-Owned Gas" rider, such as Billing for Service, refer to Section 2 – Customer Policies of this Tariff.

CERTIFICATION OF NATURAL GAS PROVIDERS AND AGGREGATORS

All competitive natural gas providers and aggregators (CNGPs) must comply with the Iowa Utilities Board certification requirements in order to provide competitive natural gas services to Iowa retail end users. Information on these requirements is available at the IUB website at <https://iub.iowa.gov/regulated-industries/certified-natural-gas-providers>.



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RIDER T – TRANSPORTATION OF CUSTOMER-OWNED GAS (continued)

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT, PRG

RESALE OF GAS SUPPLY AND TRANSPORTATION SERVICE

The Customer will not be permitted to submeter, prorate, or use any other means to determine a quantity of gas supply or transportation service and resell the same to any other person or persons except where authorized under Section 19.3(1)b of the Iowa Administrative Code or as otherwise allowed by state and federal law. The Company reserves the right to refuse gas service to any Customer when the purchase of such service is for the purpose of resale by the Customer to others that is not allowed by state and federal law. In the event gas supply or transportation from the Company is resold when such resale is not allowed by state and federal law, the Company shall have the right to discontinue service to the Customer. If service is discontinued for this cause, a reconnection charge will be required to be paid before service is restored. CNG sold as vehicle fuel at a fueling station is not considered a resale of gas supply or distribution service.

CLAUSE PGA – COST OF PURCHASED GAS ADJUSTMENT

APPLICABLE

Applicable to all Iowa Customers purchasing Company-supplied gas except for Customers taking service under Rate INT.

STANDARD PURCHASED GAS ADJUSTMENT

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

$$PGA = \frac{(C \times R_c) + (D \times R_d) + (Z \times R_z)}{S} + R_b + E$$

Where:

- PGA = The purchased gas adjustment per Therm.
- S = The anticipated yearly gas commodity sales volume for each customer classification or grouping.
- C = 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.
- R_c = The weighted average of applicable commodity prices or rates, including appropriate hedging tools costs, to be in effect September 1 corresponding to purchases C.
- D = The total volume of applicable entitlement reservation purchases required to meet sales, S, for each customer classification or grouping.
- R_d = The weighted average of applicable entitlement reservation charges to be in effect September 1 corresponding to purchases D.
- Z = The total quantity of applicable storage service purchases required to meet sales, S, for each customer classification or grouping.



CLAUSE PGA – COST OF PURCHASED GAS ADJUSTMENT (continued)

STANDARD PURCHASED GAS ADJUSTMENT (continued)

- Rz = The weighted average of applicable storage service rates to be in effect September 1 corresponding to purchases Z.
- Rb = The adjusted amount necessary to obtain the anticipated balance for the remaining PGA year calculated by taking the anticipated PGA balance divided by the forecasted volumes, including storage, for one or more months of the remaining PGA year.
- E = The per unit over- or under-collection adjustment as calculated under subrule 19.10(7).

REFUNDS RELATED TO GAS COSTS CHARGED THROUGH THE PGA

The utility shall refund to customers by bill credit or check, an amount equal to any refund plus accrued interest, if the refund exceeds ten dollars (\$10) per average residential customer under the applicable customer classification or grouping. The utility 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 ten dollars (\$10). Any obligations remaining in the retention accounts on September 1 shall become a part of the annual PGA reconciliation.



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CLAUSE PGA – COST OF PURCHASED GAS ADJUSTMENT (continued)

PURCHASED GAS ADJUSTMENT

The adjustment of charges to Customers under the provisions of Clause PGA – Cost of Purchased Gas Adjustment is as follows:

	<u>Billing Rate per Therm</u>
Gas Supply Charge	\$ 0.36383



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CLAUSE BTU – BTU ADJUSTMENT CLAUSE

APPLICABILITY

To all gas rates.

ADJUSTMENT

The quantity of gas delivered and billed shall be expressed in Therms.

The number of Therms delivered and billed in any Month shall be determined by multiplying the volume of gas in Standard Cubic Feet by the average total heating value of the gas, expressed in Btu per cubic foot, as applicable for such Month, and dividing this product by 100,000.

CLAUSE EECR – ENERGY EFFICIENCY COST RECOVERY

APPLICABILITY

The charges under this clause are applicable to all Customers served under the Company's rate schedules except daily gas transportation Customers that have not participated in MidAmerican's energy efficiency programs. Obligated daily gas transportation Customers will be those who previously purchased gas from MidAmerican or took service under MidAmerican's Monthly Metered Transportation Service tariff and participated in any of the Company's energy efficiency programs in which they received a single benefit of \$5,000 or more. Separate factors will be calculated for residential and for non-residential Customers.

ENERGY EFFICIENCY COST RECOVERY

This clause is designed to recover energy efficiency expenditures and related costs approved by the Iowa Utilities Board (Board). Recovery of these expenditures and related costs will be recovered each year. Energy efficiency charges are a separate line item on Customer bills.

The cost recovery factors will be determined as follows:

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

Where:

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

c = Customer class as follows:

Residential – SVS, MVS and obligated residential daily gas transportation Customers taking service under SVT and MVT

Non-Residential – SVS, STM, MVS, MTM, LVS, SGS, INTS, CPS and obligated non-residential daily gas transportation Customers taking service under SVT, MVT, LVT, SGT, INTT and CPT

CLAUSE EECR – ENERGY EFFICIENCY COST RECOVERY (continued)

ENERGY EFFICIENCY COST RECOVERY (continued)

- EXP = Energy efficiency expenditures by class as approved by the Board.
- REL = Board approved related costs.
- S = Forecasted Therm sales for the annual cost-recovery period.
- R = Reconciliation amount. The net of approved expenditures plus related costs for the annual period less actual energy efficiency factor revenues collected.
- RS = Reconciliation sales. Forecasted Therm sales for the reconciliation collection period.

ENERGY EFFICIENCY COST RECOVERY FACTORS

	<u>Residential</u>	<u>Non-Residential</u>
On-going MidAmerican Costs	\$0.01156/Therm	\$0.00168/Therm
Residential – SVS, MVS and obligated residential daily gas transportation Customers taking service under SVT and MVT		
Non-Residential – SVS, STM, MVS, MTM, LVS, SGS, INTS, CPS and obligated non-residential daily gas transportation Customers taking service under SVT, MVT, LVT, SGT, INTT and CPT		

RECONCILIATION

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

CLAUSE GTA – GAS TAX ADJUSTMENT

APPLICABILITY

To all gas rates.

ADJUSTMENT

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 REQUIREMENT**Iowa Sales Tax**

A state sales tax, as set forth in Section 423.2 of the Iowa Code, shall be applied to all billings for gas service, unless exempted under the provisions of Section 423.3, Iowa Code, and regulations applicable thereto.

Local Option Sales Tax

Where a local option tax, as set forth in Section 423B.1 and 423B.5 of the Iowa Code, has been imposed in a county, it shall be applied to all billings for gas service to customers within the designated area(s) of application, unless exempted under the provisions of Section 423.3, Iowa Code, and regulations applicable thereto or where such billings are subject to a franchise or user fee and therefore exempt.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements:Akron

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, derived by the Company in the city of Akron for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Akron, as required by Ordinance No. 051215-1, commencing with gross revenue received on or after August 31, 2015. The surcharge shall not be assessed on service to the city of Akron, Iowa, as a customer.

Algona

A surcharge of five percent (5%) shall be applied to all billings for gas service furnished within the City of Algona to cover gas franchise fee payments required under City Ordinance No. 901, effective January 1, 2003. The surcharge shall be charged on transportation tariff services. The surcharge shall not be assessed on the sale of natural gas sold to transportation customers by third party suppliers.

Alleman

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Alleman for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Alleman, as required by Ordinance No. 0032020, commencing with gross revenue received on or after October 28, 2020.

Altoona

A surcharge of five percent (5%) shall be applied to the gross receipts, derived by the Company in the city of Altoona for the sale of natural and mixed gas. The surcharge shall be charged to customers within the current or future corporate limits of the city of Altoona, as required by Ordinance No. 06-19-2017 #01 (457), commencing with gross revenue received on or after September 29, 2017.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Ankeny

A surcharge of two percent (2%) shall be applied to the gross receipts, minus uncollectible accounts, derived by the Company in the City of Ankeny for the delivery and sale of natural gas. The surcharge shall be charged to customers within the current or future corporate limits of the City of Ankeny, as required by Ordinance No. 1686, commencing with gross revenue received on or after May 1, 2011.

Audubon

A surcharge of five percent (5%) shall be applied to the gross receipts, less uncollectible amounts, derived by the Company in the city of Audubon for the sale and distribution of natural gas. The surcharge shall be charged to customers within the current or future corporate limits of the city of Audubon, as required by Ordinance No. 721, commencing with gross revenue received on or after May 3, 2016.

Beacon

A surcharge of one percent (1%) shall be applied to the gross receipts, less uncollectable amounts, derived by the delivery and sale of natural gas to customers within the corporate limits of the city of Beacon, as required by Ordinance No. Article 6, commencing with gross revenue received on or after April 3, 2017.

Boyden

A surcharge of five percent (5%) shall be applied to the gross receipts, less uncollectable amounts, derived by the delivery and sale of natural gas to customers within the corporate limits of the city of Boyden, as required by Ordinance No. 2015-01, commencing with gross revenue received on or after April 4, 2016. The surcharge shall not be assessed on natural gas used by City Accounts in Boyden.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Carlisle

A surcharge of five percent (5%) shall be applied to the gross receipts, less uncollectible amounts, derived from the delivery and sale of natural gas to customers within the current or future limits of the city of Carlisle, as required by Ordinance #704 commencing with receipts on or after September 30, 2016.

Cedar Rapids

A surcharge of three percent (3%) shall be applied to the gross receipts, minus uncollectible accounts, derived by the Company in the city of Cedar Rapids for the sale of natural gas and distribution service. The surcharge shall be charged to customers, including gas transportation customers, within the current or future corporate limits of the city of Cedar Rapids, as required by Ordinance No. 005-16, commencing with gross revenue received on or after July 1, 2016. The surcharge shall not be assessed on service to the city of Cedar Rapids, Iowa, as a customer.

Clarion

A surcharge of five percent (5%) shall be applied to the gross receipts, less uncollectible amounts, derived from the sales of natural gas and distribution service to customers within the corporate limits of the city of Clarion, as required by Ordinance #573 commencing with receipts on or after August 30, 2017.

Clive

A surcharge of five percent (5%) shall be applied to the gross receipts, less uncollectible amounts, derived from the delivery and sale of natural gas to customers within the current or future limits of the city of Clive, as required by Ordinance No. 1062, commencing with receipts on or after January 1, 2011.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Colfax

A surcharge of five percent (5%) shall be applied to the gross receipts, less uncollectible amounts, derived from the sales of natural gas and distribution service to customers with the corporate limits of the city of Colfax, as required by Ordinance #609 commencing with receipts on or after October 31, 2016.

Coralville

A surcharge of one percent (1%) shall be applied to the gross revenue generated from the sale of natural gas. The surcharge shall be charged to natural gas customers within the city of Coralville, as required by Ordinance No. 2010-1011, commencing with gross revenue received on or after July 1, 2010.

Danbury

A surcharge of three percent (3%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Danbury for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Danbury, as required by Ordinance No. 2018-2, commencing with gross revenue received on or after March 4, 2019.

Des Moines

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Des Moines for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Des Moines, as required by Ordinance No. 16,133, commencing with gross revenue received on or after June 16, 2022.

Donnellson

A surcharge of four percent (4%) shall be applied to the gross revenue generated from the sale of natural gas. The surcharge shall be charged to natural gas customers within the city of Donnellson, as required by Ordinance No. 172, commencing with gross revenue received on or after October 29, 2018.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Durant

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, derived by the Company in the city of Durant for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Durant, as required by Ordinance No. SO-2011-7, commencing with gross revenue received on or after September 1, 2011.

Early

A surcharge of four (4%) shall be applied to all billings for gas service furnished within the city of Early required under Ordinance No. 260, effective March 1, 2005. The surcharge shall not be assessed to the public school system or to Sac County facilities owned and operated within Early's corporate limits.

Eldridge

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Eldridge for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Eldridge, as required by Ordinance No. 2021-04 and Resolution 2021-14, commencing with gross revenue received on or after August 31, 2021.

Elk Run Heights

A surcharge of one percent (1%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Elk Run Heights for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Elk Run Heights, as required by Ordinance No. 272, commencing with gross revenue received on or after August 31, 2021.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Ely

A surcharge of one percent (1%) shall be applied to the gross receipts, minus uncollectible accounts, derived by the Company in the city of Ely for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Ely, as required by Ordinance No. 268, commencing with gross revenue received on or after August 29, 2018.

Fort Madison

A surcharge of one and one-half percent (1.5%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Fort Madison for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Fort Madison, as required by Ordinance No. D-070, commencing with gross revenue received on or after April 2, 2021.

Griswold

A surcharge of three percent (3%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Griswold for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Griswold, as required by Ordinance No. 2-2018, commencing with gross revenue received on or after November 29, 2018.

Hampton

A surcharge of five percent (5%) shall be applied to the gross receipts derived by the Company in the city of Hampton for the sale and distribution of natural and mixed gas. The surcharge shall be charged to customers within the current or future corporate limits of the city of Hampton, as required by Ordinance No. 360, commencing with gross revenue received on or after December 1, 2015.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Hartford

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, derived by the Company in the city of Hartford for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Hartford, as required by Ordinance No. 96 and Amended Ordinance No. 97, commencing with gross revenue received on or after January 2, 2015.

Hiawatha

A surcharge of three percent (3%) shall be applied to the gross receipts, minus uncollectable amounts, from the sale and distribution of natural and mixed gas. The surcharge shall be charged to customers within the current or future corporate limits of the city of Hiawatha, as required by Ordinance No. 860, commencing with gross revenue received on or after July 1, 2016.

Hull

A surcharge shall be applied to the gross receipts, less uncollectible amounts, derived from the delivery and sale of natural gas to customers within the corporate limits of the city of Hull, as required by Ordinance No. 325, commencing with gross revenue received on or after December 1, 2011, as follows:

- Residential five percent (5%)
- Commercial one and one-half percent (1.5%)
- Industrial one and one-half percent (1.5%)
- Public Authority one and one-half percent (1.5%)
- Transportation Only one and one-half percent (1.5%)

Independence

A surcharge of five percent (5%) shall be applied to the gross receipts, less uncollectible amounts, derived from the delivery and sale of natural gas to customers within the current or future limits of the city of Independence, as required by Ordinance #2016-472 commencing with receipts on or after August 31, 2016.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Indianola

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Indianola for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Indianola, as required by Ordinance No. 1634, commencing with gross revenue received on or after October 28, 2020.

Inwood

A surcharge shall be applied to the gross receipts, less uncollectible amounts, derived from the delivery and sale of natural gas to customers within the current and future corporate limits of the city of Inwood, as required by Ordinance No. 222, commencing with gross revenue received on or after October 29, 2012, as follows:

Residential five percent (5%)

Non-residential three percent (3%)

Public Authority zero percent (0%)

Iowa City

A surcharge of one percent (1%) shall be applied to the gross revenue of the company, minus uncollectible accounts, derived from the distribution, delivery, and retail sale of natural gas by the company or other natural gas providers utilizing the natural gas distribution system of the company. The surcharge shall be charged to customers within the current or future corporate limits of the city of Iowa City, as required by Ordinance No. 10-4382, commencing with gross revenue received on or after June 1, 2010.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Lake City

A surcharge of three percent (3%) shall be applied to the gross revenue, less uncollectible amounts, derived from the delivery and sale of natural gas to customers within the current and future corporate limits of the city of Lake City, as required by Ordinance No. 372, commencing with gross revenue received on or after June 3, 2015

Logan

A surcharge of five percent (5%) to residential customers and two percent (2%) to non-residential customers shall be applied to the gross revenues, minus uncollectible accounts, generated from sales of natural gas and distribution service in the city of Logan. The surcharge shall be charged to customers within the current or future corporate limits of the city of Logan, as required by Ordinance No. 469, commencing with gross revenue received on or after January 1, 2020.

Lohrville

A surcharge of three percent (3%) shall be applied to the gross revenue, less uncollectible amounts, derived from the delivery and sale of natural gas to all customers within the current and future corporate limits of the city of Lohrville, as required by Ordinance No. 110 and Resolution 15-10, commencing with gross revenue received on or after May 4, 2015.

Lone Rock

A surcharge of one percent (1%) shall be applied to the gross receipts, minus uncollectable accounts, generated by the Company in the city of Lone Rock for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Lone Rock, as required by Ordinance No 2019-11, commencing with gross revenue received on or after April 2, 2020.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Lytton

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectable accounts, generated by the Company in the city of Lytton for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Lytton, as required by Ordinance No 19-02, commencing with gross revenue received on or after August 29, 2019.

Marion

A surcharge of four percent (4%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Marion for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Marion, as required by Ordinance No. 19-07, commencing with gross revenue received on or after August 29, 2019.

Melcher-Dallas

A surcharge of four percent (4%) shall be applied to the gross revenue, less uncollectible amounts, derived from the delivery and sale of natural gas to all customers within the current and future corporate limits of the city of Melcher-Dallas, as required by Ordinance No. 145 and Resolution 2017-95, commencing with gross revenue received on or after February 1, 2018.

Missouri Valley

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Missouri Valley for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Missouri Valley, as required by Ordinance Nos. 562 and 571, commencing with gross revenue received on or after June 2, 2021.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Mitchellville

A surcharge of three percent (3%) shall be applied to the gross receipts of the company, minus uncollectable amounts, derived from the delivery and sale of natural gas to customers within the current and future limits of the city of Mitchellville, as required by Ordinance No. 2098, commencing with gross revenue received on or after July 31, 2013.

North Liberty

A surcharge of two percent (2%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of North Liberty for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of North Liberty, as required by Ordinance No. 2021-05, commencing with gross revenue received on or after September 30, 2021.

Ottumwa

A surcharge of three percent (3%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Ottumwa for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Ottumwa, as required by Ordinance No. 3209-2022, commencing with gross revenue received on or after March 2, 2023.

Oskaloosa

A surcharge of one and one-half percent (1.5%) for industrial customers and three percent (3%) for all other customers, including gas transportation customers, shall be applied to the gross receipts of the company, minus uncollectable amounts, derived from the delivery and sale of natural gas to customers within the current and future limits of the city of Oskaloosa, as required by Ordinance No. 1314, commencing with gross revenue received on or after January 1, 2012.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Perry

A surcharge of two percent (2%) shall be applied to all billings for gas service furnished within the city of Perry required under City Ordinance No. 834, effective July 1, 2005. The surcharge shall be charged on transportation tariff services. The surcharge shall not be assessed on the sale of natural gas sold to transportation customers by third party suppliers. The surcharge shall not be assessed to Dallas County accounts located within Perry corporate limits, to Perry public school accounts or to private K-12 school accounts.

Pleasant Hill

A surcharge of five percent (5%) shall be applied to all billings for gas service furnished within the city of Pleasant Hill required under City Ordinance Nos. 823 and 829, effective June 30, 2017. The surcharge shall not be assessed to public or public financed colleges, universities and schools.

Polk City

A surcharge of one percent (1%) shall be applied to the gross receipts, minus uncollectable accounts, generated by the Company in the city of Polk City for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Polk City, as required by Ordinance Amending Section 110.13 and Section 111.13, commencing with gross revenue received on or after March 3, 2020.

Prairie City

A surcharge of one percent (1%) shall be applied to the gross revenue, less uncollectible amounts, derived from the delivery and sale of natural gas to all customers within the current and future corporate limits of the city of Prairie City, as required by Ordinance No. 343, commencing with gross revenue received on or after April 3, 2017.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Rock Valley

A surcharge of five percent (5%) shall be applied to all billings for gas service furnished within the city of Rock Valley to cover gas franchise fee payments required under City Ordinance No. 342, effective June 1, 2004. This franchise fee of five percent (5%) will also be charged on the sale of natural gas sold to transportation customers by third party suppliers.

Sergeant Bluff

A surcharge shall be applied to the gross receipts, less uncollectible amounts, derived from the delivery and sale of natural gas to customers within the current and future corporate limits of the city of Sergeant Bluff, as required by Ordinance No. 591, commencing with gross revenue received on or after September 30, 2015, as follows:

Residential five percent (5%)

Non-residential three percent (3%)

Public Schools zero percent (0%)

This ordinance exempts Sergeant Bluff-Luton Community School District facilities from the franchise fee.

Sioux City

Pursuant to Ordinance No. 2014-0485, a surcharge of five percent (5%) shall be applied to the gross revenue, less uncollectible amounts, derived by Company from the acquisition, transmission, transportation, delivery and sale of natural gas sold by Company to all customers within the current and future corporate limits of the city of Sioux City. This surcharge of 5% shall also be charged on the value of natural gas sold by suppliers other than the Company and delivered through the Company's distribution system, and if the gross revenue, less uncollectible amounts, is not known, then on the value of the natural gas delivered by Company determined by presuming the cost of natural gas is the same as if sold by the Company under the then current Tariff.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Stuart

A surcharge of five percent (5%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Stuart for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Stuart, as required by Ordinance No. 21-05C, commencing with gross revenue received on or after December 1, 2021.

Sutherland

A surcharge of three percent (3%) shall be applied to the gross revenue, less uncollectible amounts, derived from sale of natural gas and distribution to all customers within the corporate limits of the city of Sutherland, as required by Ordinance No. 2017-002, commencing with gross revenue received on or after August 1, 2017.

Treynor

A surcharge of four percent (4%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Treynor for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Treynor, as required by Ordinance No. 175, commencing with gross revenue received on or after December 30, 2022.

Van Meter

A surcharge of five percent (5%) shall be applied to the gross revenue, less uncollectible amounts, derived from the delivery and sale of natural gas to all customers within the current and future corporate limits of the city of Van Meter, as required by Ordinance No. 250, commencing with gross revenue received on or after August 31, 2015.

CLAUSE GTA – GAS TAX ADJUSTMENT (continued)

Franchise Requirements (continued):Waterloo

A surcharge of four percent (4%) shall be applied to the gross revenue, less uncollectible amounts, derived from the delivery and sale of natural gas to all customers within the current and future corporate limits of the city of Waterloo, as required by Ordinance No. 5454, commencing with gross revenue received on or after August 29, 2018.

Wesley

A surcharge of one percent (1%) shall be applied to the gross receipts, minus uncollectible accounts, generated by the Company in the city of Wesley, for the sale of natural gas and distribution service. The surcharge shall be charged to customers within the current or future corporate limits of the city of Wesley, as required by Ordinance No. 166, commencing with gross revenue received on or after September 30, 2019.

Windsor Heights

A surcharge of five percent (5%) shall be applied to all residential billings and a surcharge of three percent (3%) shall be applied to all commercial, public authority and industrial billings for gas service furnished within the city of Windsor Heights required under City Ordinance No. 05-05, effective May 1, 2005. A surcharge shall not be applied to the public school system. A surcharge of 3% will also be charged on the sale of natural gas sold to transportation customers by third party suppliers.

RIDER EF – EXCESS FACILITIES

AVAILABLE

To all Customers in all systems of the Company's gas service area.

APPLICABILITY

To all gas rates.

Unless stated otherwise in the rate or price schedule, the Company will supply service:

- At a single point of delivery.
- To a load equal to the maximum demand of the Customer as specified in the rate or price schedule under which the Customer is being served.

In the event facilities in excess of a normal installation as defined in "Standard Service" within subsection in Section 3, "Technical and Operational Requirements" of this Tariff 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:

- The type, extent, and location of such facilities shall be determined by agreement between the Company and the Customer. The right to remove trees and other vegetation as deemed necessary by the Company to provide reliable service.
- Such facilities furnished by the Company shall be the property of the Company.

RIDER EF – EXCESS FACILITIES (continued)Applicable to All Rates

APPLICABILITY (continued)

- The Customer shall pay the Company at the time of installation the cost of the excess facilities, except, in the case of equipment which the Company provides on a rental basis, the Customer may elect to either:
 - Pay the cost of the excess facilities at the time of installation, or
 - Pay a monthly rental charge based on the Company's standard rental rate in effect at the time of the installation of such facilities multiplied by the Company's investment required to furnish such facilities. In the event there is a change made in the facilities which requires a change in the monthly rental charge, the monthly rental charge for all facilities being furnished by the Company will be based on the rate in effect at that time.

- The Company will provide excess facilities on a rental basis when all of the following apply:
 - The excess facilities cost is greater than \$500.
 - The Customer or prospective Customer is credit worthy.
 - The Customer is not a Speculative Customer as defined in Expansion of Gas Distribution System section of this Tariff.

- For facilities furnished which are different than customarily used (non-standard), the cost or rental charge shall be calculated as the difference in the cost of:
 - The non-standard facilities actually furnished and
 - The normal facilities usually furnished.

- For facilities which are requested by and serve multiple Customers, the total cost of or rental on the excess facilities shall be prorated among the requesting Customers.

- The monthly rental rate used to calculate the rental charge shall be based on:
 - The Company's weighted average cost of equity and debt approved by the Board in the most recent gas rate case, grossed up for the Company's income taxes.
 - Allowance for depreciation, property taxes, and maintenance expenses.

RIDER FP – FLEXIBLE PRICING

AVAILABILITY

Available pursuant to Iowa Administrative Code 199--19.12. Discounted rates under this rider shall be used to encourage a Customer, or a group of Customers, to increase usage or to maintain usage. Discounted rates may take several different forms consistent with Administrative Code 199--19.12 and the criteria listed, and shall be developed on a case-by-case basis.

The following minimum criteria must be met before a discounted rate shall be offered:

1. The Company will conduct a cost-benefit analysis and such analysis must demonstrate that offering the discount will be more beneficial to both the Company and all Customers than not offering the discount.
2. The ceiling for all discounted rates shall be the approved rate on file for the Customer's rate class.
3. The floor for the discount rate shall be equal to the cost of gas. Therefore, the maximum discount allowed under this tariff is equal to the non-gas costs of serving the Customer.
4. No discount shall be offered for a period longer than five (5) years, unless the Iowa Utilities Board determines upon good cause shown that a longer period is warranted.
5. Discounts should not be offered if they will encourage deterioration in the load characteristics of the Customer receiving the discount.
6. Discounted rates must be offered to all directly competing Customers in the same service territory.

RIDER OOS – OPTIONAL OPEN SEASON SERVICE

AVAILABILITY

Available in service areas in Iowa that require Gas Facilities to provide increased Maximum Hourly Quantity for any large volume user(s), where each of the following conditions is applicable:

- Current and/or future gas needs cannot be served during peak hours,
- Company is planning construction of new and/or increased capacity of Gas Facilities to serve Customers, and
- Company would have capacity available above that needed to serve increased requirements of its Customers.

APPLICABILITY

This service shall be applicable to:

- Large volume users of natural gas defined as any Customer whose Maximum Hourly Quantity is 250 Therms or greater, or
- Any current or future customer whose incremental natural gas requirements plus current natural gas requirements results in a Maximum Hourly Quantity of 250 therms or greater.

The Company may solicit large-volume-user interest in securing increased Maximum Hourly Quantities and bearing a portion of construction costs associated with Gas Facilities. Interest shall be determined in a non-discriminatory fashion through a non-binding solicitation normally via posting on Company's Electronic Bulletin Board.

DEFINITIONS

Gas Facilities – facilities associated with creating additional capacity including but not limited to:

- New pipelines
- Parallel of existing pipelines
- Replacement of existing pipelines with large diameter pipe
- Upgrade and/or expansion of existing stations

Electronic Bulletin Board (EBB) – the MidAmerican internet site which is used by the Company and the Customer for submitting nominations to flow gas into the Company's Distribution System, communication of nominations, and other miscellaneous notifications.

RIDER OOS – OPTIONAL OPEN SEASON SERVICE (continued)

DEFINITIONS (continued)

Maximum Hourly Quantity (MHQ) – The hourly gas usage, in Dth, which would normally be placed on Company's system by the Customer at the time of system peak. The MHQ shall be established as the greater of:

- 1/16 of the customer's maximum daily quantity stated in the Customer's contract or as measured in any twenty-four (24)-hour period from 9:00 am to 9:00 am the following day during December, January, and February,
- the Customer's actual MHQ during Company's peak hour in the previous heating season as measured and recorded by Company automatic metering, or
- the MHQ as specified in the contract with the Customer.

PROCEDURES

1. Company will advertise its intent to conduct an open season in a non-discriminatory manner. Normally, this shall be conducted on the EBB by identifying available capacity in an area identified. If new load is anticipated to be a major part of the open season project, Company will use other means to reach potential Customers.
2. The estimated open season cost per MHQ will be calculated based on the estimated construction costs associated with the Gas Facilities divided by the available capacity; the estimated open season cost per MHQ will be posted on the EBB or the means used to advertise the open season.
3. The open season advertisement will include the beginning and ending times and dates for submitting capacity requests and provide request forms and submission information.
4. Customer will provide a MHQ that represents the maximum hourly Therm requirement for which the Customer is requesting service. This volume shall include the current load, if any, plus incremental load being sought.

RIDER OOS – OPTIONAL OPEN SEASON SERVICE (continued)

PROCEDURES

5. After the ending date for submitting capacity requests, Company will total all incremental MHQ requests made by Customers during the open season. In the event the total MHQ requested:
 - a. Is less than the capacity available, each Customer shall be allocated the requested MHQ.
 - b. Exceeds the capacity available, each Customer shall be allocated a share of the capacity available based on the Customer's requested MHQ.
6. The open season cost per incremental MHQ will be updated to be the estimated project cost divided by the total requested capacity.
7. The open season cost for each Customer shall be calculated as the Customer's incremental MHQ allocated in the open season multiplied by the updated cost per incremental MHQ. Incremental base revenue credit for each participating Customer, calculated as prescribed in Section 4 of this tariff, will be subtracted from the individual Customer's estimated open season cost.
8. The Company and Customer shall execute an agreement for a minimum term of five (5) years, wherein the Company agrees to deliver the Customer's or its successor's requested MHQ and the Customer or its successor agrees to take or pay for the maximum daily requirement based on the requested MHQ for a minimum term of five (5) years. In addition, the Customer or its successor shall be responsible for any applicable interstate pipeline capacity resulting from the increase in MHQ and agrees to take or pay for the maximum daily requirement based on the requested MHQ for a minimum term of five (5) years.

RIDER OOS – OPTIONAL OPEN SEASON SERVICE (continued)

UNBID AND OR RETURNED CAPACITY

1. Capacity that is left unassigned or returned to the Company by a Customer will be assigned to the Company and its Customers.
2. Any large volume user requiring capacity after the open season will be subject to allocation of available capacity after request for same. In the event there is no available capacity, the Customer shall have the option to:
 - a. Take gas service on a non-firm basis on peak days,
 - b. Provide a Refundable Advance for construction of Gas Facilities to serve Customer's load as prescribed in Section 4 of this tariff, or
 - c. Wait until any other subsequent open season.
3. In the event capacity becomes available due to return for any reason, the Company may offer a no-cost open season to its other large volume Customers. If capacity requested is greater than capacity available, capacity shall be assigned on a proportionate share based on total capacity available.
4. Increased capacity constructed for the Company's Customers for which there was no advance for construction made by a Customer will not be subject to refund.

SUSPENSION OR TERMINATION

The Company reserves the right to determine, in its sole discretion, when to initiate an open season event and the capacity to make available. Additionally, when the Company initiates an open season event, the Company may terminate, suspend or modify an open season event for any reason in its sole discretion, including, but not limited to its determination that there is insufficient large-volume-user interest.

REPORTING REQUIREMENTS

Upon completion of an optional open season that results in service agreements for same, the Company shall file a report with the Iowa Utilities Board outlining the conditions under which this tariff was applied. Information to be included shall be:

- Number of Customers executing optional open season agreements
- Total capacity allocated to Customers executing optional open season agreements
- Gas Facilities constructed or planned for construction



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 201

RIDER TDB – DAILY BALANCING OF CUSTOMER-OWNED VOLUMES

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

APPLICABILITY

Service under this rider is required for any Customer that transports Customer-owned gas on the Company's system under the terms of "Rider T – Transportation of Customer-Owned Gas" and is subject to the Gas Service Policies of the Company and applicable riders included in this Tariff.

DEFINITIONS

Terms used in this "Rider TDB – Daily Balancing of Customer-Owned Volumes" shall have the same meaning as those defined in "Rider T – Transportation of Customer-Owned Gas." The definitions of all terms used in this rider shall be the same as used and/or defined in other sections of this Tariff on file with the Board. To the extent that a provision of this rider is inconsistent with the Gas Service Policies of the Company, the terms and conditions applicable to Transportation service shall be controlling.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 202

**RIDER TDB – DAILY BALANCING OF CUSTOMER-OWNED VOLUMES
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

CUSTOMER BALANCING OBLIGATION

The quantity of Transportation gas received by the Company from the transporting pipeline (Receipts) and the quantity of Transportation gas delivered to the Customer (Deliveries) under the applicable Tariff 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.

The Customer or Agent shall have the obligation to balance on a daily basis the Receipts 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. The Company will review Nominations made to the interstate pipeline. For purposes of determining distribution system Imbalances, the Company will use the lesser of the volume confirmed on the interstate pipeline or Nomination submitted by the Customer or Agent to the Company.

A Customer's daily Imbalance shall be calculated in accordance with Imbalance as provided in "Rider T – Transportation of Customer-Owned Gas." The percentage of daily Imbalance shall be calculated as the Imbalance quantity divided by the total gas available to the Customer (Confirmed Nominations, adjusted for Retention). The monthly Imbalance shall be calculated as the net sum of all daily Imbalance quantities during the Billing Period.



**RIDER TDB – DAILY BALANCING OF CUSTOMER-OWNED VOLUMES
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

SETTLEMENT OF IMBALANCES

Monthly, the Customer will receive an Imbalance statement from the Company showing daily Receipts by the Company on behalf of the Customer, Deliveries to the Customer's facilities and daily Imbalances resulting from the over- or under-delivery of gas.

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. Amounts associated with Imbalance Cash-Out Settlements shall flow through the Annual Purchased Gas Adjustment Reconciliation filing.

Indices Used

MidAmerican will utilize Gas Daily's commodity index prices, plus 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 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.



**RIDER TDB – DAILY BALANCING OF CUSTOMER-OWNED VOLUMES
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

DAILY BALANCING CHARGES

In addition to the applicable daily Imbalance cash-out settlement, Transportation Customers will be charged daily balancing charges for:

- Negative and Positive Imbalances over ten percent (10%) on non-critical days,
- Negative Imbalance percentages on Short Critical Days, and
- Positive Imbalance over five percent (5%) on Long Critical Days.

Daily Balancing Limit

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

Customers with a Positive or Negative Imbalance, after adjustment for optional daily balancing service (DBS), shall be subject to additional charges as shown below.

These charges apply except for on Critical or OFO days.

Imbalance Tolerance, (after DBS adjustment) <u>+/- Percent</u>	Charge per Therm, Dollars Percent of Imbalance Cashout Rate <u>Applied to Gas Daily Index Price</u>
Up to ten percent (10%)	No Charge
Over ten percent (10%) to 30%	\$0.01
Over thirty percent (30%)	\$0.10



**RIDER TDB – DAILY BALANCING OF CUSTOMER-OWNED VOLUMES
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

DAILY BALANCING CHARGES (continued)

Short Critical Day

Customers with a Positive Imbalance on a Short Critical Day will not incur any daily balancing charges for over delivery.

Customers with a Negative Imbalance will be charged as shown below.

<u>Imbalance Tolerance, +/- Percent</u>	<u>Charge per Therm, Dollars Percent of Imbalance Cashout Rate</u>
Up to five percent (5%) (Short/Negative)	\$0.50
Over five percent (5%) (Short/Negative) During Months November – March	Greater of \$3.00 per Therm or three (3) times the greater of end-users applicable interstate pipeline Midpoint Index Price reported in <i>Gas Daily</i>
Over five percent (5%) (Short/Negative) During Months April – October	\$1.00
Long/Positive	No Charge



**RIDER TDB – DAILY BALANCING OF CUSTOMER-OWNED VOLUMES
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

DAILY BALANCING CHARGES (continued)

Long Critical Day

Customers with a Negative Imbalance on a Long Critical Day will not incur any daily balancing charges.

The Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) without charge, as shown in the table below:

<u>Imbalance Tolerance, +/- Percent</u>	<u>Charge per Therm, Dollars Percent of Imbalance Cashout Rate</u>
Up to 5% (Long/Positive)	No Charge
Over 5% (Long/Positive)	\$1.00
Short/Negative	No Charge

Operational Flow Order (OFO)

The Company may call an OFO on a specific Customer, multiple Customers, or Group Customer. The Customer or Group Customer will be subject to the same Critical Day balancing parameters as outlined in the Long and Short Critical Day tables.

ADDITIONAL CHARGES

If the Company incurs additional costs 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 additional costs.



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Filed with the Iowa Utilities Board

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**RIDER TDB – DAILY BALANCING OF CUSTOMER-OWNED VOLUMES
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

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.

WAIVER OF PENALTIES

Regardless of Customer circumstances, the Company will not waive interstate pipeline balancing charges that are incurred due to a Customer Imbalance. However, in the event of unanticipated, nonrecurring 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 balancing 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.



RIDER TDBO – TRANSPORTATION OPTIONAL BALANCING SERVICE

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

APPLICABILITY

Service under this rider is available to any Customer that transports Customer-owned gas on the Company's system under the terms of "Rider T – Transportation of Customer-Owned Gas" and is subject to the Gas Service Policies of the Company and applicable riders included in this Tariff.

DESCRIPTION

A Customer or Group Customer shall have the option to request a Daily Balancing Service (DBS). This balancing service may not be available in all areas, and is not available 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 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 agreement, 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 the "Rider TDB – Daily Balancing of Customer-Owned Volumes" Daily Balancing Limit. The DBS quantity is the daily volume variance between Receipts at the Receipt Point, adjusted for Retention, plus or minus the Daily Balancing Limit, and the amount actually used at the Delivery Point (Deliveries).

DEFINITIONS

Terms used in this "Rider TDBO – Transportation Optional Balancing Service" shall have the same meaning as those defined in "Rider T – Transportation of Customer-Owned Gas." The definitions of all terms used in this rider shall be the same as used and/or defined in other sections of this Tariff on file with the Board. To the extent that a provision of this rider is inconsistent with the Gas Service Policies of the Company, the terms and conditions applicable to Transportation service shall be controlling.



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Original Sheet No. 209

**RIDER TDBO – TRANSPORTATION OPTIONAL BALANCING OF SERVICE
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

RATES

The rates and charges for service under this optional service shall include each of the following:

Reservation Charge - \$0.15 per Therm per month

Volumetric Charge - \$0.003 per Therm

The monthly charge is equal to the volumetric rate multiplied by the sum of the daily volume variances.

Daily volume variance is the difference between:

- the absolute value of the difference between the Receipts, adjusted for Retention, and Deliveries for the day, up to the DBS contract quantity, and
- the Daily Balancing Limit, adjusted for Retention.



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Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 210

RIDER TGB – TRANSPORTATION GROUP BALANCING SERVICE
Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

APPLICABILITY

Service under this rider is available to any Customer that transports Customer-owned gas on the Company's system under the terms of "Rider T – Transportation of Customer-Owned Gas" and is subject to the Gas Service Policies of the Company and applicable riders included in this Tariff.

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. 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 (1) Customer and the sum of the individual Customers' DBS quantities shall be the minimum DBS quantity for the Group Customer. In all other 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 (1) calendar month.

DEFINITIONS

Terms used in this "Rider TGB – Transportation Group Balancing Services" shall have the same meaning as those defined in "Rider T – Transportation of Customer-Owned Gas." The definitions of all terms used in this rider shall be the same as used and/or defined in other sections of this Tariff on file with the Board. To the extent that a provision of this rider is inconsistent with the provisions in the Gas Service Policies of the Company, the terms and conditions applicable to Transportation service shall be controlling.



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Gas Tariff No. 2
Filed with the Iowa Utilities Board

Original Sheet No. 211

**RIDER TGB – TRANSPORTATION GROUP BALANCING OF SERVICE
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

REQUIREMENTS

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 the Company's discretion and shall be subject to a rescheduling service fee of fifty dollars (\$50) for each Customer change in a group. In connection with the Company's annual PGA reconciliation, revenue arising from this service fee will be shared.

DAILY NOMINATION

The Group Customer shall provide the Company a single combined daily Nomination representing the sum of the daily Nominations for Delivery Points applicable to the Group Customer.



**RIDER TGB – TRANSPORTATION GROUP BALANCING OF SERVICE
(continued)**

Applicable to Rates SVT, MVT, LVT, SGT, INTT, CPT

TERMINATION OF GROUP BALANCING SERVICES

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 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 is 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.

MAXIMUM RATE

The Transportation Group Balancing Services shall be billed on the lesser of the volumetric basis per Delivery Point or the following maximum billing period charges per Delivery Point.

Maximum Volumetric Rate - \$0.015 per Therm

Monthly Maximum Charge per Delivery Point:

LVT & CPT	\$150
MVT, SGT & INTT	\$100
SVT	\$ 50



RIDER PDR – PIPELINE DEMAND RIDER

APPLICABILITY

Applicable to all daily transportation Customers that contract for one (1) of the Company's Gas Transportation services on or after July 1, 1994, and that previously received sales service under one (1) of the Company's sales service rate schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the Pipeline Demand Rider (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 1st of the second calendar year of transportation service for Customer. This rider will not allow the daily transportation Customer the right to broker the use of the stranded capacity. Customer may give notification of switching to transportation in writing at least twelve (12) months prior to commencement of transportation service in order to avoid PDR charges once the Customer starts transporting.

The Company in its sole discretion, shall have the right to waive PDR charges for select areas. If a transportation Customer is subject to the PDR and 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's 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.

PIPELINE DEMAND RIDER

The PDR is the surcharge per Therm of natural gas transported. The surcharge shall be equal to the non-commodity cost as reflected in the monthly Purchased Gas Adjustment filings for the appropriate pipeline.

GAS RECONCILIATION

The Company shall reflect the recovery of the PDR as a reduction to the sales Customer's cost of gas on a dollar-for-dollar basis in the Annual Purchased Gas Adjustment Reconciliation.



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RIDER PDR – PIPELINE DEMAND RIDER (continued)

BILLING

The PDR will be added as a separate line on the bill.



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Filed with the Iowa Utilities Board

Original Sheet No. 215

RIDER WSR – WEEKEND SERVICE RIDER

DESCRIPTION

A Pool Operator or Customer shall have the option to choose a Weekend Service ("WSR"). WSR provides each Pool Operator with its Forecasted Delivery Requirement concurrent with the Intercontinental Exchange trading schedule. This service allows Pool Operators to nominate and deliver the forecasted requirement provided to them in advance of non-trading days. WSR is available for a minimum twelve (12)-month term.

The fee for this optional service shall be:

1. in addition to fees and charges described in the Monthly Metered Transportation Service tariff, and
2. applicable to all Therms delivered to Customer Meters in the Pool Operator's or Customer's Pool.

All Rates \$0.0019 per Therm