



GAS TARIFFS

IOWA

 **MIDAMERICAN**
ENERGY COMPANY™

Obsessively, Relentlessly

**At Your
Service**



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

Tariff No. 1 Cancels
MWG Gas Tariff
and IIGE Tariff No. 1
Original Title Sheet

MIDAMERICAN ENERGY COMPANY

GAS TARIFF NO. 1

FILED WITH THE
IOWA STATE UTILITIES BOARD

This tariff cancels the entire schedules formerly designated as:

Midwest Gas, a division of Midwest Power Systems Inc.
Gas Tariff

and

Iowa-Illinois Gas and Electric Company
Gas Tariff No. 1

TABLE OF CONTENTS

	<u>Sheet Numbers</u>	
Title Sheet		
Table of Contents	i thru ii	
Introductory Statement	iii	
List of Communities Served	iv thru viii	
Reserved for Future Use	ix thru x	
 System Map	 xi	
 Gas Policies		
Index	i thru ii	
Section I - Customer Support Policies	1 thru 23b	T
Section II - General	24 thru 32	
Section III – Extensive Plant Additions, Distribution Main Extensions, and Service Lines	33 thru 38	
Section IV - Changes to Existing Facilities	39 thru 40	
 All Pricing Zones		
Rider CIC – Capital Investment Charge	A-1	
Optional Open Season Service	B-1 thru B-5	
Producers of Renewable Gas Transportation Service	B-6 thru B-8	
Clause TERM – Tax Expense Revision Mechanism	B-9 thru B-13	
 WEST SYSTEM		
Index	W-i thru W-ii	
Adjustment Clauses	W-1 thru W-7g	
<u>Rate Schedules</u>		
Tariff Book Rate Codes	W-8	
Firm:		
Small Volume Firm (SVF)	W-9	
Medium Volume Firm (MVF)	W-10	
Large Volume Firm (LVF)	W-11	



TABLE OF CONTENTS (Con't)

		<u>Sheet Numbers</u>	
WEST SYSTEM (Con't)			
Interruptible:			
Interruptible (INT)		W-12 thru W-13a	T
Reserved for Future Use		W-13b	T
Other Services:			
Reserved For Future Use		W-14	
Seasonal General Service (SGS)		W-15	
Reserved for Future Use		W-16 thru W-27	
Reserved for Future Use		W-28 thru W-30	
Reserved for Future Use		W-31 thru W-32	
Gas Transportation:			
Title Page		WT-i	
Introductory Statement		WT-ii	
Index		WT-iii thru WT-vi	
Transportation Services		WT-1 thru WT-66	
EAST SYSTEM			
Index		E-i	
	<u>Rates Schedules</u>		
<u>No.</u>	Firm:		
60	Residence Gas Service	E-1	
70	General Service	E-2 thru E-3	
87	Seasonal General Service	E-4 thru E-5	
	Reserved for Future Use	E-6	
90	Large General Service	E-7 thru E-9	
	Gas Transportation:		
95	Competitive Pricing Service	E-10 thru E-11	
	Reserved for Future Use	E-12 thru E-15	
	Riders	E-16 thru E-48	



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

Original Issue Sheet No. iii

INTRODUCTORY STATEMENT
MIDAMERICAN ENERGY COMPANY

The Company provides natural gas sales in over 275 communities in Iowa and elsewhere.



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

3rd Revised Sheet No. iv
 Canceling 2nd Revised Sheet No. iv

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

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



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

2nd Revised Sheet No. v
 Canceling 1st Revised Sheet No. v

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

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



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

2nd Revised Sheet No. vi
 Canceling 1st Revised Sheet No. vi

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

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



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

3rd Revised Sheet No. vii
 Canceling 2nd Revised Sheet No. vii

<u>Communities</u>	<u>Pricing Zone**</u>	<u>Communities</u>	<u>Pricing Zone**</u>	
Minburn	W	Parkersburg	W	T
Minden	W	Perry	W	T
Mingo	W	Persia	W	T
Missouri Valley	W	Plainfield	W	T
Mitchellville	W	Pleasant Hill	W	T
Monona County	W	Pleasantville	W	T
Monroe	W	Plymouth County	W	T
Monroe County	W	Polk City	W	T
Montgomery County	W	Polk County	W	T
Moorland	E	Port Neal	W	T
Moville	W	Portsmouth	W	T
Muscatine County	E	Pottawattamie County	W	T
		Prairie City	W	T
Nashua	W	Princeton	E	T
Neola	W			T
New Hartford	W	Raymond	W	T
New Sharon	W	Red Oak	W	T
Newell	W	Redfield	W	T
North Liberty	E	Ringsted	W	T
Norwalk	W	Riverdale	E	T
		Riverside	E	T
Oakland	W	Robins	E	T
O'Brien County	W	Rock Valley	W	T
Odebolt	W	Rockwell	W	T
Oskaloosa	W	Rockwell City	W	T
Otho	E	Runnells	W	T
Ottumwa	E	Ruthven	W	T
Oxford	E			T
		Sac County	W	T
Pacific Junction	W	Saint Charles	W	T
Page County	W	Saint Marys	W	T
Palo Alto County	W	Salix	W	T
Panora	W	Schaller	W	T
Panorama Park	E			T

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



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

1st Revised Sheet No. viii
 Canceling Original Issue Sheet No. viii

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



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

1st Revised Sheet No. ix
Canceling Original Issue Sheet No. ix

RESERVED FOR FUTURE USE

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Issued by: Rob Berntsen
Senior V.P. & General Counsel

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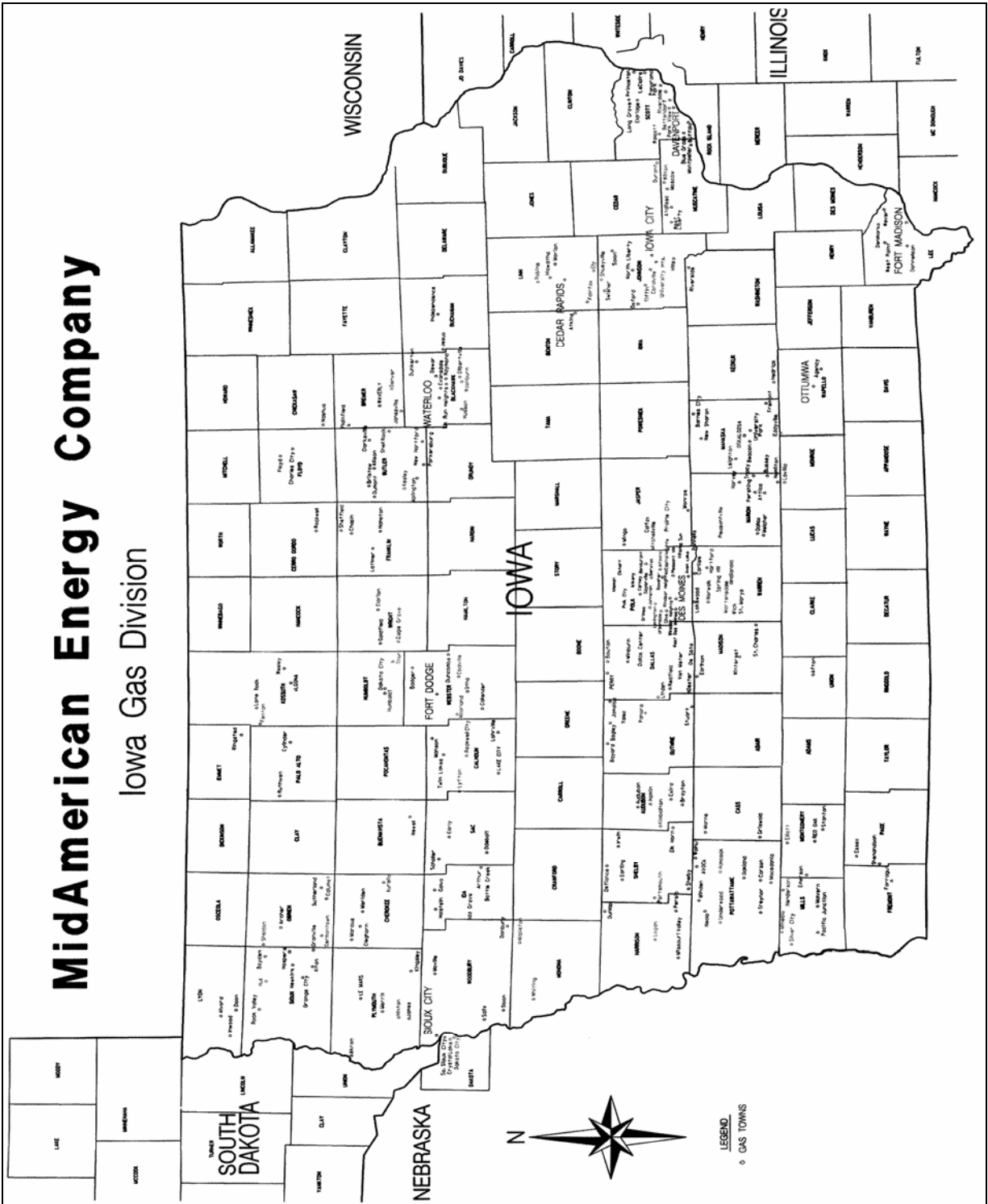


MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 1
Filed with the Iowa Utilities Board

1st Revised Sheet No. x
Canceling Original Issue Sheet No. x

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INDEX - GAS POLICIES

	<u>Sheet Numbers</u>	
<u>Section 1 - Customer Support Policies</u>		
Index	i thru ii	
Application for Service	1	
Turn On of Service	2	
Deposits and Other Forms of Credit Assurance	3 thru 4	
Requested Turn Off of Service	5	
Billing For Service	6	
Preferred Due Date	7	
Payment for Service	7	
Budget Billing	8 thru 8b	
Billing Adjustments (Due to Fast or Slow Meter)	9	
Billing Adjustments (Wastage)	9	
Billing Adjustments (Other)	10	
Disputed Bills	11	
Customer Complaints	12	
Meter Tests	13	
Referee Tests	13	
Diversion of Service	14	
Late Payment Charges	15	
Refusal or Disconnection of Service	16	
Reconnection of Service	16a	
Disconnection for Delinquent Bills	17 thru 17a	
When Refusal or Disconnection of Service is Prohibited	18 thru 18.10	
When Disconnection Will Be Delayed	19	
Payment Agreement (PA)	20 thru 20a	
Returned Payments	21	
Research for Customer	21	
Sample Billing Form:		
West System	22 thru 22b	T
Reserved for Future Use	22c	T
East System	23 thru 23b	T

INDEX - GAS POLICIES (Cont.)

	<u>Sheet Numbers</u>	
<u>Section 2 - General</u>		
Characteristics and Measurement of Natural Gas	24 thru 25	
Metering Facilities	26 thru 26b	
Compressed Natural Gas (CNG)	26b	
Facilities Provided by the Company	27	
Protection of Company Facilities	28	
Irregularities and Interruption of Service	29 thru 30	
Interruption or Curtailment	30 thru 30a	
Inspections	31	
Customer-Owned Equipment	32	
Customer-Owned Service Piping and Underground Facilities	32	
 <u>Section 3 – Extensive Plant Additions, Distribution Main Extensions, and Service Lines</u>		
General	33 thru 33c	
Extensive Plant Additions and Distribution Main Extensions	34 thru 34a	
Service Lines	35	
Reserved for Future Use	35a thru 35b	
Payments for Extensive Plant Additions, Distribution Main Extensions, and Service Lines	36 thru 37a	
Refunds of Advances	38	
 <u>Section 4 - Changes to Existing Facilities</u>		
Relocation of Company Facilities	39	
Excess Flow Valves for Existing Service Lines	39	N
Enlargement of Company Facilities	40	

SECTION 1- CUSTOMER SUPPORT POLICIES

Application for Service

How to Apply	Applications for service may be taken <ul style="list-style-type: none">• by phone.• by mail.• in person.	
What to Provide	All new customers for service <ul style="list-style-type: none">• must provide information for a service application.• may be required to provide proof of identity.• may be required to provide proof of occupancy if the new customer proposes to reside in the premises.	
Outstanding Debt	If, after a review of Company records, an outstanding debt is found in the customer's name, the customer <ul style="list-style-type: none">• must pay the outstanding debt.• may be required to provide a deposit or other form of credit assurance. <p>The Company will consider at least a six (6)-month payment agreement for the outstanding debt.</p>	T
Refusal of Service	The Company may refuse to provide service to a customer under conditions specified in subsection "Refusal or Disconnection of Service" of this tariff.	
Minimum Rate Term	Rates are normally established based on twelve (12) months' application. Customers, having selected a rate adapted to the Customer's requirements, may not change to another rate within a twelve (12)-month period unless: <ul style="list-style-type: none">• 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 rate schedule.	T T



Turn On of Service

Notice The Company will use its best efforts to turn on service during normal working hours on the day requested by the customer providing the customer has given adequate notice.

Charge for Turn On of Service

If turned on . . .	West System	East System
during normal working hours	no charge	no charge
outside normal working hours	\$48.75 after hours \$65.00 Sun./Hol.	\$48.75 after hours \$65.00 Sun./Hol.

Gas Service On If the gas service is on when a customer moves into a premise, the customer must call the Company to initiate service in the customer's name and, if the customer chooses, for the Company to take a new meter reading for billing purposes.

Access to Premises The customer requesting turn on of service is responsible for providing access to the premises.

D

Deposits and Other Forms of Credit Assurance

Requirements The Company may request 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 credit assurance.

Deposit and Credit Assurance Types

Types of credit assurance include:

- security deposit (cash, check, or money order)
- surety bond
- bank letter of credit
- third-party guarantee
- other assurance found acceptable by a Company representative.

Amount

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 to be served. T
- the highest one (1) month's projected use as determined by the Company. T

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).

Receipt of Deposit

Any person who pays a security deposit will be given an opportunity to choose "account credit" or "check" for deposit refunds and will be given a receipt of deposit.

A record of the deposit and depositor will be kept on file by the Company.

Deposits and Other Forms of Credit Assurance, Continued

Transfer to New Premises If a customer transfers service to a 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 or
 - any excess credit amount will be refunded.

Review Deposits and other credit assurances will be reviewed twelve (12) months from the date first taken and annually thereafter in accordance with Section 19.4(2) and (6) of the Iowa Administrative Code.

Refunds Application Deposits and other credit assurance will be refunded when the customer has a record of twelve (12) consecutive months of prompt payment (which may be eleven timely payments and one (1) automatic forgiveness of late payment).

Refunds of security deposits plus interest in accordance with Section 19.4(3) of the Iowa Administrative Code will be applied as follows:

If	Then
customer/depositor requests refund check	refund via check to depositor.
customer/depositor does not request refund check	apply refund to customer's bill
customer discontinues service	apply refund to final bill and issue check to depositor for any balance.
customer discontinues service at one (1) premises and establishes service at new premises	transfer refund to customer's new account.

Requested Turn Off Service

Notice The Company will use its best efforts to turn off service during normal working hours on the day requested by the customer if the customer has given the Company at least two (2) working days' notice.

Charge For Turn Off of Service	If turned off . . .	West System	East System
	during normal working hours	no charge	no charge
	outside normal working hours	\$48.75 after hours \$65.00 Sun./Hol.	\$48.75 after hours \$65.00 Sun./Hol.

Special Contract A customer who is provided service under a special contract is required to comply with the contract regarding turn off of service.

Final Reading 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.

Access to Meter The customer requesting turn off of service is responsible for providing access to the meter.

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Billing For Service

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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.
Meter Reads	Reading of meters used for customer billing will normally be scheduled monthly. Company may schedule reading of meters located in low customer density rural and suburban areas at bimonthly or quarterly intervals.
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.
Estimated Bill	When the Company is unable to read the meter after reasonable effort, the Company will issue an estimated bill. <ul style="list-style-type: none">• 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.
Customer Reads	The customer may supply meter readings, providing a Company representative reads the meter once every twelve (12) months.
Prorated Bill	The bill will be prorated on a daily basis if the billing period deviates more than ten percent (10%) from the business days in the normal billing period.

Preferred Due Date

Availability 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.
-

Due Date 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.
 - will be no more than fifteen (15) days from the approximate date the customer receives monthly income.
-

Cancellation The preferred due date may be cancelled

- upon customer request.
 - after the 5th late payment in a twelve (12)-month period.
-

Payment For Service

Options Bill-paying options include:

- at a Company office.
- through U.S. mail.
- at an authorized paystation or drop box.
- through automatic withdrawal from the customer's savings and/or checking account.
- electronic payment.
- credit and debit card.

Other options may be offered as they become available.

Budget Billing

Availability	Budget billing is available to: <ul style="list-style-type: none">• all residential customers.• non-residential customers with usage less than 250 ccf per month.• other customers at the Company's discretion.	
Entry to Plan	The customer may begin budget billing at any time.	
Amount	The monthly budget billing amount will be one-twelfth (1/12) of the projected cost for the next twelve (12) months.	T T
Late and Delinquent Payments	Regardless of the budget billing account balance, a late budget bill is subject to the "Late Payment Charges" provisions of this Tariff. Any late payment charges will be applied to the budget amount. For delinquent budget billing accounts where there is a: <ul style="list-style-type: none">• 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" sections of this Tariff.• credit balance, or balance due the customer, budget billing may be terminated thirty (30) days after the budget bill becomes delinquent.	T
Periodic Adjustment	The monthly budget billing amount shall be recomputed annually and may be recomputed: <ul style="list-style-type: none">• when requested by the customer or• when changes in price and/or consumption results in an estimate that differs by ten percent (10%) or more from the budget amount.	T

Budget Billing (continued)

**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 premise in question as well as other factors, such as weather and prices. The budget bill amount for new premises is estimated based on tariff rate code and geographic location.

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Budgets are reviewed periodically and annually. At the customer's annual review, the budget bill amount changes regardless of the amount of change.

**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.

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**Budget
 Account
 Balance**

The budget account balance at the annual review will be handled as follows:

If	Then
debit balance	<ul style="list-style-type: none"> • spread balance evenly over next twelve (12) months and include in budget billing payments. • when requested, apply the debit balance to the next bill.
credit balance	<ul style="list-style-type: none"> • spread balance evenly over next twelve (12) months and include in budget billing payments, or • when requested, refund by application to the next bill(s), or • when requested, direct refund of credit balances exceeding \$25.

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Budget Billing (continued)

Cancellation

Budget billing may be cancelled

- upon customer request.
- when service is cancelled.
- for failure to pay.

For balances owed the Company, the customer may be required to pay the amount owed before termination.

For credit balances, the customer shall have the option to:

- request application of credit balance to the next bill(s).
 - request a direct refund of credit balance.
-

Billing Adjustments (Due to Fast or Slow Meter)

Code	Billing adjustments for over-registration or under-registration will be made in accordance with Section 19.4(13) of the Iowa Administrative Code.	
Reasons for Adjustment	Billing adjustments will be made if a meter that is fast is determined to be in error more than two percent (2%).	T
	Billing adjustments may be made if a meter that is slow or creeping is determined to be in error more than two percent (2%).	T
Refund Adjustment	Unless otherwise ordered by the Board, overcharges will be refunded from the time the problem began (if known) or the lesser of: <ul style="list-style-type: none"> • ½ the time since the meter installation or • ½ the time since the last meter test. The period of adjustment shall not exceed five (5) years.	T
Minimum Refund	If the recalculated bills indicate that \$5 or more is due an existing customer or \$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.	T
	Refunds shall be completed within six (6) months following the date of the meter installation test.	T
Minimum Backbill	An existing customer may be backbilled if the customer was underbilled \$500 or more in the six (6) months immediately preceding the meter test.	T

Billing Adjustments (Wastage)

Adjustment	No billing adjustment will be made for customer wastage such as from gas leaks.
Company Assistance	The Company will provide assistance to any customer who has abnormally high usage by <ul style="list-style-type: none"> • 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.

Billing Adjustments (Other)

Code	Billing adjustments will be made in accordance with Section 19.4(13) of the Iowa Administrative Code.
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Reasons for Adjustment	Billing adjustments may be made for incorrect:
-------------------------------	--

- reading of the meter.
- application of rate schedule.
- connection of the metering installation.
- meter multiplier.

Billing adjustments may be made for other similar reasons.

Refund Adjustment	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.	T
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Backbill Adjustment	The time period for which the Company may adjust for the undercharge shall not exceed six (6) months unless ordered by the Board. The maximum back bill shall not exceed the dollar amount equivalent to the tariffed rate for like charges in the six (6) months preceding discovery of the error unless otherwise ordered by the Board.	T T
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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 meter reading when the error is discovered as a result of Company meter reading.
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Interest	No interest will be charged on backbills or paid on refunds.
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MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 1
Filed with the Iowa Utilities Board

Substitute 1st Revised Sheet No. 11
Canceling Original Issue Sheet No. 11

Disputed Bills

**Undisputed
Portion**

The customer disputing a bill will be required to pay any undisputed portion of the bill while negotiations are in progress.

Credit Action

Credit action for non-payment of the disputed portion of the bill will be delayed, up to forty-five (45) days, to allow for resolution of the dispute.

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

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Customer Complaints

Steps to Resolve

Following are the steps the Company will follow when a customer inquiry is received.

Step	If	Then
1	customer inquiry is received	resolve at initial point of contact, if possible
2	unresolved by Step 1	<ul style="list-style-type: none">• note on customer's account• forward inquiry to appropriate management employee or department with authority to take appropriate action
3	unresolved by Step 2	name, address and phone number of the Board are made available.

Customer Rights

The Company will notify customers annually of their right and how to contact the Board.

Meter Tests

Customer Requested	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 can be present for the test.
Notification of Results	A written report of the results will be mailed within ten (10) days. Billing Adjustments or refunds will be made in accordance with the Billing Adjustments provisions of this tariff and Section 19.4(13) of the Iowa Administrative Code.
Charge	A \$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

Defined	A meter accuracy test which is conducted and supervised by the Board.
Request	<p>A request for a referee test must be made in writing to the Board and must be accompanied by a deposit (\$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.</p> <p>Referee tests will not be performed more than once every eighteen (18) months.</p>
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.
Results	The Board will issue a report within fifteen (15) days to all parties. If the meter is not accurate within + or – two percent (2%), the Company will return the deposit.



Diversion of Service

Types Diversion of Service: unauthorized bypass of or tampering with Company equipment with the intent to steal or benefit from unmetered utility service.

Unauthorized Use: when a person or premises receives benefit of metered utility service without the consent of the Company.

Disconnection Service is subject to immediate disconnection without notice.

Resuming Service Service will not be resumed until all required payments have been paid. Credit assurance may be required.

Required Payments Bills that must be paid to resume service may include:

- backbilling of estimated cost of gas not recorded on the meter for the entire time period of diversion.
- backbilling of estimated cost of unauthorized use.
- investigation and backbilling expenses.
- collection and court costs.
- costs incurred to repair or replace Company equipment.
- costs incurred to tamper-proof the equipment, including costs to relocate an inside meter to the outside of the building.
- reconnection charge.

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



Late Payment Charges

Code	Late payment charges will be assessed in accordance with Section 19.4(11) of the Iowa Administrative Code.	
Timely Payment	Payments will be considered timely if paid on or before the due date of the bill.	
Charge	One and one-half percent (1.5%) monthly on the unpaid balance.	T
Forgiveness	One (1) forgiveness of the late payment charge per account will be granted per calendar year. The customer will be notified on the bill when the forgiveness has been granted.	T

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, determined by the Company to be hazardous.
- 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.

With Notice The Company may refuse or disconnect service with appropriate notice for the following reasons:

- violation of or non-compliance with Company rules on file with the Board.
- 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.
- failure to permit reasonable access to Company equipment.
- failure to pay a bill for utility service.*
- failure to provide credit assurance required by the Company.*
- failure to comply with the terms of a payment agreement.
- If the individual requesting service is either not creditworthy or not able to satisfy deposit requirements.

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*Exceptions: See subsection "When Refusal or Disconnection of Service is Prohibited."



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

Substitute 2nd Revised Sheet No. 16a
Canceling First Revised Sheet No. 16a

Reconnection of Service

**Timing of
Reconnection**

If a payment or other arrangement is made by 7:00 p.m., all reasonable efforts shall be made to reconnect service that day. If a payment or other arrangement is made after 7:00 p.m., all reasonable efforts shall be made to reconnect service not later than 11:00 a.m. the next day.

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**Reconnection
Charge**

	Charge
Per reconnection at the meter	\$32.50 work hours \$48.75 after hours \$65.00 Sun./Hol.
For other reconnections	Time and materials for disconnection and reconnection

Disconnection for Delinquent Bills

Disconnection The Company may disconnect service and/or remove the meter for non-payment of a bill for gas service provided the Company has met all other requirements of the Iowa Administrative Code.

Notice of Disconnection The Company will give the customer at least twelve (12) days' written notice and provide a summary of the rights and responsibilities available before disconnection occurs in accordance with Section 19.4(15) of 199 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(10)"c"(1)"4"), the Company may disconnect upon one (1) day's notice unless all the money the customer owes is paid or the customer is eligible for and enters into another payment agreement.

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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.

Reconnection Charge Before service will be reconnected, a service reconnection charge must be paid.

Company Reconnection after Disconnection If a disconnected customer makes payment or other arrangements during normal working hours

- Before 7:00 p.m., the utility will make all reasonable efforts to reconnect the customer the same day.
- After 7:00 p.m., all reasonable efforts shall be made to reconnect the customer before 11:00 a.m. the next day.

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Posting of Notice During the period from November 1 through April 1, a notice informing the customer of the pending disconnection and rights and responsibilities available 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

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Disconnection for Delinquent Bills (continued)

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.

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Third Party Notification With written authorization by the customer, a specified third party may receive a copy of the customer's disconnection notice.

When Refusal or Disconnection of Service is Prohibited

Insufficient Causes The following shall NOT constitute sufficient cause for refusal of service to a prospective customer or disconnection of service to a present customer.

- Residential**
- If a creditworthy applicant for service is able to satisfy any deposit requirements.
 - Failure to pay for
 - merchandise purchased from the Company.
 - backbilling as addressed in subsection "Billing Adjustments."
 - a different type or class of utility service.
 - the bill of another customer as guarantor.
 - From November 1 through April 1
 - if the customer has been approved for energy assistance.
 - for failure to pay a deposit or provide credit assurance for the location at which the customer has been receiving service.
 - 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, or
 - Prior to ninety (90) days after the end of deployment.The customer remains responsible for payment of all utility charges associated with the premises.
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MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 1
Filed with the Iowa Utilities Board

Original Sheet No. 18.10

When Refusal or Disconnection of Service is Prohibited (Cont.)

Non-Residential

- Delinquency in payment for service by a previous occupant of the premises to be served. L

 - Failure to pay for
 - merchandise purchased from the Company.
 - backbilling as addressed in subsection "Billing Adjustments."
 - a different type or class of utility service.
 - the bill of another customer as guarantor.
-

When Disconnection Will Be Delayed

Residential

Service to a residential customer will not be disconnected:

- during a weekend or holiday or between the hours of 2:00 p.m. and 6:00 a.m. T
T
- if the accuracy of the customer's bill is in dispute and the customer pays the undisputed portion under the provisions of "Disputed Bills" section of this Tariff.
- For 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: T
 - disconnection of service would present an especial danger to the health of any permanent resident at 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.
- 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. T
T
T
- For thirty (30) days if the Company is informed that a household may qualify for winter energy assistance or weatherization funds. T

Non-Residential

Service to a non-residential customer will not be disconnected:

- during a weekend or holiday or between the hours of 2:00 p.m. and 6:00 a.m. T
T
 - if the accuracy of the customer's bill is in dispute and the customer pays the undisputed portion under the "Disputed Bills" section of this Tariff.
-

Payment Agreement (PA)

- Applicable**
- When a residential customer cannot pay a past due bill in full, or
 - When a residential customer has an outstanding debt for utility service, and
 - When the customer is not in default of a payment agreement.

Offer The Company will offer a customer an opportunity to enter into a reasonable agreement to bring an account to a current status by paying specific amounts at scheduled times plus the current monthly bill. The customer will be allowed one (1) late payment if it is received four (4) days or less past the due date.

T

- 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

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 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

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

Payment Agreement (PA), Continued

Default of 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. T

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

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 payment agreement, a written reason for the refusal will be provided in accordance with Section 19.4(10) of 199 Iowa Administrative Code.

Agreements The Company shall provide a signed copy of the agreement when the customer makes the agreement in person.

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 unless the customer notifies the Company within ten (10) days, the customer accepts the terms. T

By making the first payment, the customer confirms acceptance of the terms of the agreement.

Returned Payments

Charge If the customer's payment is not honored by a financial institution, the following charge will be assessed.

Charge	West System	East System
Per occurrence	\$15.00	\$15.00

Payment Requirement If the customer has a calendar year history of returned payments, payment by cash, cashiers check, certified check or money order may be required.

This requirement will not extend beyond eighteen (18) months.

T

Research for Customer

Billing Information The Company will provide the customer with the customer's own billing information for the prior twenty-four (24)-month period at no charge.

T

Special Requests A request for more extensive research, 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 requests.




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

7th Revised Sheet No. 22
 Canceling 6th Revised Sheet No. 22

WEST SYSTEM - Sample Billing Form

T



888-427-5632
 MidAmericanEnergy.com

Service For:
 JOHN DOE
 999 MAIN ST
 IA 12345

> Date Billed: 10/30/18
 > Account Number: 01234-56789

> Page 1 of 3

Total Amount Due by 11/21/18 \$69.26

A late payment charge of \$1.04 will be assessed if payment is received after 11/21/18.

Current Charges Summary

\$93.64

Last Bill

\$93.64

Payments and Credits

\$93.64

New Charges

\$69.26

Payments and Credits Applied to Your Account

10/15/18 Check	\$93.64
----------------	---------

New Charges This Month

Electric Charges	\$29.02
Gas Charges	\$40.24

See details about this bill on Page 3

You Used

Electric Usage


	Last Year	Current
Monthly kWh Usage	299	250
Number of Days	29	29
Average Temperature	51°	47°
Average Cost per Day	\$1.12	\$1.00
Average Usage per Day	10	9

Gas Usage

	Last Year	Current
Monthly Therm Usage	49	49
Number of Days	29	29
Average Temperature	51°	47°
Average Cost per Day	\$1.42	\$1.38
Average Usage per Day	2	2

kWh Used

Therms Used




> Account Number: 01234-56789

Total Amount Due by 11/21/18 \$69.26

For online bill payment log in to My Account at MidAmericanEnergy.com

1 1 AV 0.378
 *****SCH 5-DIGIT 50006
 JOHN DOE
 999 MAIN ST
 %JOE DOAKS
 P O BOX 123
 ALDEN IA 50006-8073



I want to contribute to the I CARE program

Monthly One Time

\$ \$1 \$5 \$10

MidAmerican Energy Company
 PO Box 8020
 Davenport IA 52808-8020


0100012345678990000000692600000007030000000000001



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

6th Revised Sheet No. 22a
 Canceling 5th Revised Sheet No. 22a


WEST SYSTEM - Sample Billing Form (Continued)




MIDAMERICAN ENERGY COMPANY
Obsessively. Relentlessly. At Your Service™

› 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 at any of our customer office locations.




To make a payment online, please visit
MidAmericanEnergy.com



To make a phone payment, please call
 888-427-5632



To find the paystation or office closest to you, please visit
MidAmericanEnergy.com/payment-options.aspx



To make a payment by mail, send to:
 MidAmerican Energy Company
 PO Box 8020
 Davenport, IA 52808-8020

T



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

Third Revised Sheet No. 22c
Cancels Second Revised Sheet No. 22c

D

RESERVED FOR FUTURE USE

Issued: January 11, 2001
Issued by: James J. Howard
Vice President


Effective: February 12, 2001



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

6th Revised Sheet No. 23
 Canceling 5th Revised Sheet No. 23

EAST SYSTEM - Sample Billing Form



888-427-5632
MidAmericanEnergy.com

Service For:
JOHN DOE
999 MAIN ST
IA 12345

Date Billed: 11/07/18
Account Number: 10921-06021

Page 1 of 3

Total Amount Due by 11/29/18 \$23.94

A late payment charge of \$0.36 will be assessed if payment is received after 11/29/18.

Current Charges Summary

Last Bill
\$29.22

Payments and Credits
\$29.22

New Charges
\$23.94

Payments and Credits Applied to Your Account

11/05/18	Check	\$29.22
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New Charges This Month

Gas Charges	\$23.94
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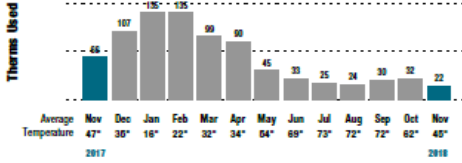
See details about this bill on Page 3

You Used


Gas Usage

Monthly Therm Usage
Number of Days
Average Temperature
Average Cost per Day
Average Usage per Day

	Last Year	Current
Monthly Therm Usage	66	22
Number of Days	20	20
Average Temperature	47°	45°
Average Cost per Day	\$1.74	\$0.82
Average Usage per Day	2	0.76



[Keep] [Send]




Account Number: 10921-06021

Total Amount Due by 11/29/18 \$23.94

For online bill payment log in to My Account at MidAmericanEnergy.com

38 1 AV 0.378
*****SCH 5-DIGIT 50311
JOHN DOE
STANDARDIZED ADDRESS LINE
DES MOINES IA 50312-2314



I want to contribute to the ICARE program

Monthly One Time


\$ \$1 \$5 \$10


0100109210602190000000239400000002430000000000004


T


EAST SYSTEM - Sample Billing Form (Continued)


› Page 2 of 3



Classessively. Relentlessly. At Your Service™

 **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 at any of our customer office locations.




 To make a payment online, please visit MidAmericanEnergy.com

 To make a phone payment, please call 888-427-5632

 To find the paystation or office closest to you, please visit MidAmericanEnergy.com/payment-options.aspx

 To make a payment by mail, send to:
MidAmerican Energy Company
PO Box 8020
Davenport, IA 52808-8020

EAST SYSTEM - Sample Billing Form (Continued)

 <p>MIDAMERICAN ENERGY COMPANY <small>Classically. Relentlessly. At Your Service™</small> 888-427-5632 MidAmericanEnergy.com</p>	<p>› Date Billed: 11/07/18 › Account Number: 10921-06021</p>	<p>› Page 3 of 3</p>																																																								
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SECTION 2 - GENERAL

Characteristics and Measurement of Natural Gas

**Delivery
Character-
istics**

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.
-

**Delivery
Pressure**

Delivery of natural gas to the customer shall be at the following water column pressure:

Type	Water Column Pressure
nominal	7 inches
minimum	4-1/2 inches
maximum	10-1/2 inches

Elevated delivery pressures are available upon approval by MidAmerican Gas District Operations.

Measurement Gas consumption shall be measured in cubic feet.

**What is a
Cubic Foot?**

A cubic foot of gas is the amount which would

- occupy one (1) cubic foot of volume
 - at a temperature of 60 degrees Fahrenheit and
 - at a pressure of 14.73 pounds per square inch absolute.
-

**Temperature
at Point of
Delivery**

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

Continued on next page

Characteristics and Measurement of Natural Gas, Continued

**Billing
Measurement**

The unit of measurement for billing shall be a "therm" of gas.

**What is a
"Therm"?**

"Therm" of gas is a volume of gas equal to a heating volume of 100,000 British thermal units (100,000 Btu).

What is a Btu?

A British thermal unit (Btu) is the quantity of heat required to raise the temperature of one (1) pound of water one (1) degree Fahrenheit.

**Average Gross
Heating Value**

The average gross heating value of gas received by the Company from its suppliers is expected to approximate 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

Metering Facilities

Metering Point One (1) metering point will be permitted for each building using gas. T

Exceptions will be made:

- with MidAmerican Gas District Operations approval or
- where required by local ordinance.

Metered Basis All sales of gas service will be on a metered basis.

Exceptions:

- Where specifically allowed within a rate class.
- Where impractical and the amount of service used may be reasonably computed without metering.

“Master Meter” Defined “Master meter” means a single meter used in determining the amount of natural gas provided to a multi-occupancy building or multiple buildings. T

Multi-occupancy Premises The amount of all gas delivered to multi-occupancy premises within a single building, where units are separately rented or owned, shall be measured on the basis of individual meter measurement for each unit. T

Exceptions:

- Gas used in centralized heating, cooling, or water heating.
 - In facilities designated for elderly or handicapped persons.
 - Where submetering or resale of service was permitted prior to 1966.
 - Where individual metering is “impractical.”
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Metering Facilities, Continued

“Impractical” Defined	“Impractical” means: <ul style="list-style-type: none">• 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.	T
Multiple Buildings	If a multi-occupancy building is master metered, the end-user occupants may be charged for natural gas as an unidentified portion of the rent, condominium fee, or similar payment, or, if some other method of allocating the cost of the gas service is used, the total charge for gas service shall not exceed the total gas bill charged by the company for the same period.	T
	Master metering to multiple buildings is prohibited, except for multiple buildings owned by the same person or entity. Multi-occupancy premises within a multiple building complex may be master metered pursuant to this paragraph only if the above “multi-occupancy premises” requirements have been met.	T T
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 the 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.	

Metering Facilities, Continued

**Additional
Guidance**

Additional guidance on the Company's metering policies may be found in the Company's Gas Service Manual. The manual is available upon request.

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.

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Facilities Provided by the Company

Metering Equipment

In general, the Company will furnish, install and maintain all metering equipment.

Regulating Equipment

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.

Company Property

All meters, piping, and other equipment furnished and installed by the Company on the customer's premises shall remain the property of the Company.

Such property of the Company will be maintained, repaired or replaced by the Company.

This includes any mains and services provided in accordance with the Company's extension policy, regardless of any advance or contribution in aid of construction required.

Access to Company Property

The customer will be 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.

Protection of Company Facilities

Customer Responsibility The customer must exercise reasonable care to protect Company equipment installed on the customer's premises from loss or damage.

If a situation exists where damage to the Company's facilities is occurring or expected to occur, the customer should contact the Company immediately.

Barriers 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.

Underground Facilities The customer should use extreme caution when digging or excavating for any reason.

In order to prevent damage to underground facilities, a "one-call" service has been established to mark the location of the underground facilities of the participating utilities.

"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.



Irregularities and Interruption of Service

Service Reliability

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

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 (e.g., floods, wind, lightning, ice).
 - 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 interrupt service for repair of or changes in Company facilities.

The Company will make a reasonable effort to notify the customer prior to planned repairs or changes.

Company Liability for Interruption or Irregularities

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.

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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, irregularity or insufficiency of service.
 - accidents to the customer's equipment or machinery.
 - failure of a customer's installation, not due to the fault of the Company.
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Interruption or Curtailment

Shortage or Interruption in Company's Gas Supply

Priority of Interruption in Company's Gas Supply:

In the event of an anticipated gas shortage or interruption in the Company's gas supply for any reason, the Company shall be entitled to interrupt deliveries of gas to Interruptible Sales Customers. Interruptible Sales Customers shall have a priority subordinate to the Company's Firm Sales, Firm Supply Standby and Transportation Services.

Priority of Customer-Owned Gas:

Where there is an anticipated gas shortage or interruption in the Company's gas supply, the Company shall not curtail deliveries of customer-owned gas that are scheduled at the Company's city gates unless the Company does not have the physical ability, in its sole judgment reasonably exercised, to deliver customer-owned gas to the transporting Customer. The Company and transportation Customers remain able to enter into gas diversion agreements pursuant to the provisions of FERC Order 636.

Curtailment for Operational Emergency

The Company shall be entitled to curtail deliveries of Company- or customer-owned gas supply to any Customer, whenever in its sole judgment reasonably exercised, such curtailment shall be necessary in an emergency situation to maintain the operational integrity of the natural gas system.

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

First Revised Sheet No. 30a
Cancels Original Issue Sheet No. 30a

Interruption or Curtailment, Continued

Curtailment for Operational Emergency, Continued

Curtailment of firm customers will include both sales and transportation customers. To the extent possible, curtailment shall be performed pro rata, with the largest customers (including both sales and transportation customers) curtailed first and proceeding through the smallest. The Company may first curtail or discontinue the supply of gas to such Customers as commonly use large quantities of gas and are not engaged in an activity essential to health or safety. Any curtailment or allocation of gas supply will be applied to the smallest determinable geographical area.

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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.

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.



Customer-Owned Equipment

Customer Responsibility The customer is solely responsible for all customer-owned piping and equipment.

The customer is also responsible for obtaining any

- necessary safety inspections,
- repairs, and
- replacements

required to ensure safe operation.

Compliance with Codes To help ensure safety, the customer is required to use only piping, equipment and appliances which meet recognized piping, appliance and equipment codes.

If any questions concerning the compliance of customer equipment arise, Company personnel will provide further assistance.

Customer-Owned Service Piping and Underground Facilities

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

Customer Responsibility 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. Repairs should be made immediately to any unsafe conditions.

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.

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SECTION 3 – EXTENSIVE PLANT ADDITIONS, DISTRIBUTION MAIN EXTENSIONS, AND SERVICE LINES

General

Definitions

Advance for Construction (Refundable Advance) –

- A cash payment, equivalent surety, or at Company’s sole discretion, other payment, refund or financing arrangements agreed to by the Company and Applicant
- Grossed-up for the income tax effect of such revenue and reduced by the present value of the tax benefits to be obtained by depreciating the property
- Provided by an Applicant to assist in financing the construction of Extensive Plant Additions or a Distribution Main Extension that is in excess of costs paid by the Company
- Portions of which may be subject to refund depending on the attachment of any subsequent
 - Service Line to the Distribution Main Extension, or
 - Service Line to the Extensive Plant Addition

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Adverse Conditions – circumstances that cause increased installation costs for an Extensive Plant Addition, Distribution Main Extension 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 – customer, developer, or other entity that requests and/or contracts for gas service requiring Extensive Plant Additions, Plant Additions, Distribution Main Extensions, and/or Service Lines.

Attachment Period - a time period within which the customer must attach to a Distribution Main Extension. The attachment period will be between thirty (30) days and one (1) year [from the date such Distribution Main Extension is placed in service], as agreed upon by the Company and the customer.

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Contribution in Aid of Construction (Nonrefundable Contribution) -

- A nonrefundable cash payment
- Grossed-up for the income tax effect of such revenue and reduced by the present value of the tax benefits to be obtained by depreciating the property
- Provided by an Applicant to cover the cost of construction of Service Line that is in excess of costs paid by the Company

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General, Continued

Definitions

Distribution Main – 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.

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

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

Estimated Construction Costs - calculated using average current costs in accordance with good engineering practice. The following factors will be considered:

- Amount of service required or desired by the Applicant
- Size, location, and characteristics of the Extensive Plant Addition, Distribution Main Extension, or Service Line
- All other materials and accessories required to construct the Extensive Plant Addition, Distribution Main, and Service Line
- If the ground is frozen or if other Adverse Conditions exist

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General, Continued

Definitions

Extensive Plant Addition – facilities required before 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
- Infrastructure improvements that are not currently budgeted or economically justified
- Prior to construction are subject to
 - Written agreement between the Company and the Applicant
 - Refundable Advance for the Estimated Construction Costs

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Income Tax Surcharge - the amount by 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.

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

Service Line – 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 - a customer whose annual consumption or service requirements, as defined by Estimated Annual Revenue, are similar to the Applicant requesting the Distribution Main Extension.

Temporary Service – 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.



General, Continued

Introduction	The Company may extend, if necessary, Extensive Plant Additions, Plant Additions, Distribution Mains, Service Lines, and related facilities to new or existing permanent customer.	T
Procedure to Order	The procedure to order Plant Additions, Distribution Main Extensions, or Service Lines is contained in the Company's Gas Service Manual.	 T
Easements and Rights- of-Way	The customer 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 customer as is necessary and incidental to supplying service to customer.	N
	The customer must permit Company access to such right-of-way at all reasonable hours.	 N



Extensive Plant Additions and Distribution Main Extensions

**Applicant
Refundable
Advance**

The Applicant requesting the Extensive Plant Addition and/or Distribution Main Extension must provide a Refundable Advance. The Refundable Advance shall be equal to the cost of Extensive Plant Additions and/or Distribution Main Extension less a credit determined from the Estimated Base Revenues of the customer(s) attaching to the Distribution Main Extension. The 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 credit shall not exceed the Estimated Construction Costs of the Extensive Plant Addition and/or Distribution Main Extension.

- The credit will be equal to three (3) times Estimated Base Revenues 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. T
 - 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 Revenue may be allowed to match the competition. The following will be required: T
 - 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 provider

Extensive Plant Additions and Distribution Main Extensions (Cont.)

Applicant Refundable Advance (Cont.)

- 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

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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.

The amount of any required Refundable Advance will include applicable Income Tax Surcharge.

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

Service Lines

Provided by Company	The Company will provide each customer 100 feet of plastic pipe Service Line on private property, and the riser, at no charge.	T
	If the Company installs steel pipe, the Company will provide each customer fifty (50) feet of steel pipe Service Line on private property, and the riser, at no charge.	T
Nonrefundable Contribution	Where the length of Service Line exceeds 100 feet for plastic pipe or fifty (50) feet of steel pipe on private property, a Nonrefundable Contribution will be required from the Applicant.	
	The Nonrefundable Contribution is based on the Estimated Construction Cost of the Service Line including applicable Income Tax Surcharge.	
	The Company shall waive the requirement for a Nonrefundable Contribution if such amount is determined to be \$10.00 or less.	T
Temporary Service Customer	A temporary Service Line may be available if sufficient system capacity exists at the proposed location.	
	Before Temporary Service begins, the Applicant will need to <ul style="list-style-type: none">• sign a written agreement for Temporary Service for a specified period.• pay all costs of installation and removal, net of salvage costs, of necessary facilities.• provide a suitable support for the temporary meter and appurtenances.	



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

5th Revised Sheet No. 35a
Cancels 4th Revised Sheet No. 35a

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RESERVED FOR FUTURE USE



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 1
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5th Revised Sheet No. 35b
Cancels 4th Revised Sheet No. 35b

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RESERVED FOR FUTURE USE

Payments for Extensive Plant Additions, Distribution Main Extensions, and Service Lines

Payments for Construction All Refundable Advances and applicable permit fees required for Extensive Plant Additions and Distribution Main Extensions will be made no more than thirty (30) days prior to the start of construction, unless other arrangements have been made with the Company.

All Nonrefundable Contributions and applicable permit fees for Service Lines will be made within thirty (30) days after completion for the portion of the Service Line subject to the Nonrefundable Contribution, unless other arrangements have been made with the Company.

Permit Fees The Applicant shall pay actual permit fees. Permit fees are to be paid regardless of whether the

- Company finances the construction
- Applicant is required to pay a Refundable Advance or Nonrefundable Contribution

Permit fees are not

- Refundable
- Subject to gross-up

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Types of Payment Two (2) different types of payments may be required:

Advances	Subject to refund
Contributions	Nonrefundable

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Income Tax Both Refundable Advances and Nonrefundable Contributions will include applicable Income Tax Surcharge.

Contractual Requirement An Applicant will enter into an agreement with the Company when

- Required to pay a Refundable Advance or a Nonrefundable Contribution
- Applicant requires Extensive Plant Addition
- Additional surety is required as a result of Estimated Construction Costs over \$500,000.

Payments for Extensive Plant Additions, Distribution Main Extensions and Service Lines, Continued

Refundable Advances Payments for Refundable Advances may be made in one (1) of the following forms: T

- Cash, check, money order, or electronic funds transfer;
- Surety instrument; or
- At Company's sole discretion, other payment, refund or financing arrangements agreed to by the Company and Applicant after review in accordance with standard commercial practices

Equivalent Surety Instrument 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 times the amount of the Refundable Advance

Call of Surety by Company The surety must remain in force until called by the Company T

- at the end of one (1) year from the date of the Refundable Advance, or
- when the earned refunds are equal to the amount of the Refundable Advance, whichever occurs first.

At that time, the Applicant must pay the Company the amount of the surcharge in cash, check, or money order.

New Refundable Advance 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 the 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.

Payments for Extensive Plant Additions, Distribution Main Extensions and Service Lines, Continued

**Time
Limitation**

The Applicant may continue to provide a surety as a Refundable Advance each year until the end of the ten (10)-year refund period.

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At that time the Refundable Advance becomes nonrefundable and must be paid in cash, check, or money order.

**Interest on
Refundable
Advances**

No interest will be paid on Refundable Advances held by the Company.

**Nonrefundable
Contributions**

An Applicant shall always have the option to make payments for Nonrefundable Contributions in the form of cash, check, money order, or electronic funds transfer. The Company, in its sole discretion, may make available to the Applicant other Nonrefundable Contribution payment arrangements agreed to by the Company after review in accordance with standard commercial practices.

**Additional
Surety for
Large
Investments**

For Extensive Plant Additions and/or Distribution Main Extensions with Estimated Construction Costs over \$500,000, an additional surety will be required from the Applicant. Such surety will

- Be in addition to any Refundable Advance
- Be an unconditional and irrevocable letter of credit or alternative form of security acceptable to the Company
- Be equal to three (3) times the Estimated Base Revenue
- Remain in effect on a declining basis until such time as the actual base revenues paid by Customer is equal to the Estimated Base Revenues

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



Refunds of Advances

**Refund
Period**

For a period of ten (10) years from the date of the original Refundable Advance, the Company will provide a refund to the depositor for

- Each customer who attaches to the Distribution Main Extension
- Each new customer who attaches to any Distribution Main included in the Extensive Plant Addition on the portion for which a Refundable Advance was paid by the Applicant and identified in the agreement with the Company

**Amount of
Refund**

The amount refunded for each attaching customer will be equal to three (3) times the Estimated Base Revenues of that customer or as otherwise specified in the extension agreement executed prior to July 31, 2012, including a pro rata share of the Income Tax Surcharge, unless this would result in a total refund greater than the original Refundable Advance.

In that case, the amount refunded will be such that the total refund will be equal to the original Refundable Advance.

**Definition of
Attached**

For purposes of the refund, a new customer will only be considered to have attached to a Distribution Main Extension or Extensive Plant Addition if the Service Line connection is attached directly to a point on the Distribution Main Extension or Extensive Plant Addition.

SECTION 4 - CHANGES TO EXISTING FACILITIES

Relocation of Company Facilities

Customer Requested	At the request of the customer, the Company will relocate its facilities that exist on a customer's premises.
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Cost of the Relocation	The entire cost of the relocation will be billed to the customer unless the modification is mutually beneficial.
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If the relocation is mutually beneficial, the cost may be shared on a basis agreeable to the customer or property owner and the Company.

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.
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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 Adverse Conditions for construction identified by the Company at the time of the request prior to commencement of construction. Additional costs related to Adverse Conditions shall be calculated and communicated in writing to the affected customer prior to construction. Adverse Conditions are defined in Section 3 – Extensive Plant Additions, Distribution Main Extensions, and Service Lines.
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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.

**Cost of the
Enlargement**

The provisions of Section 3 – Extensive Plant Additions, Distribution Main Extensions, and Service Lines apply to customer-requested enlargement of Company facilities and will include only the incremental load increase in calculating Estimated Annual Revenues, Estimated Base Revenues, and Estimated Construction Costs.

The Applicant will pay a Nonrefundable Contribution for replacement of the Service Line.

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MIDAMERICAN ENERGY COMPANY
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8th Revised Sheet No. A-1
Canceling 7th Revised Sheet No. A-1

RIDER CIC – CAPITAL INVESTMENT CHARGE
(Applicable to Sales Service and Gas Transportation)

The following fixed monthly surcharge shall be applied to Sales and Transportation Customers from the effective date of this tariff until the Company's next general rate case, or until this tariff is updated and approved by the Iowa Utilities Board:

<u>Class</u>	<u>Applicable Rates</u>	<u>Monthly Surcharge</u>	
Residential	60 & SVF-Residential	\$ 0.71	R
General Service	70, 70M, 70T, SVF-Non-residential, MVF, LVF, INT, ST, MT, LT, STM & MTM	\$ 2.39	R
Large General Service	90, 90T, LGT	\$ 902.79	R
Seasonal	87, 87T, SGS, SGT	\$ 6.24	R



**OPTIONAL OPEN SEASON SERVICE
(Applicable to Sales Service and Gas Transportation)**

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.

OPTIONAL OPEN SEASON SERVICE (Cont.)
(Applicable to Sales Service and Gas Transportation)

PROCEDURES (Cont.):

1. 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 3 of this tariff, will be subtracted from the individual customer's estimated open season cost.
2. 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. T
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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 to customer's load as prescribed in Section 3 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.



**PRODUCERS OF RENEWABLE GAS TRANSPORTATION SERVICE
(Cont.)**

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CHARACTER OF SERVICE (cont.):

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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.

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The Producer shall be responsible for ensuring the Renewable Gas consistently meets all Company gas standards at the Delivery Point on the Company's distribution system.

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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.

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DEFINITIONS:

Board or IUB – Iowa Utilities Board or any duly constituted successor to the Board.

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Producer – a company or its agent that makes or processes Renewable Gas.

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Renewable Gas – 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.

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CLAUSE TERM – TAX EXPENSE REVISION MECHANISM
(Applicable to Sales Service and Gas Transportation)

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DESCRIPTION:

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This clause is designed to adjust Gas Base Rates to address changes in income tax expense resulting from changes in state and federal income tax rates.

DEFINITIONS:

As used in this clause, the terms below are defined as follows:

Gas Base Rates shall include Rates SVF, MVF, LVF, INT, SGS, LT, MT, ST, LGT, SGT, CPS*, STM, MTM, 60, 70, 70M, 70T, 87, 87T, 90, 90T, and 95*.

Effective Period means the period during which the TERM rate is applied to Customers' monthly bills. The initial Effective Period for this clause shall be the eleven (11)-month period beginning with the first billing cycle of May 2018 through the last billing cycle of March 2019. For all following Effective Periods, it shall be the twelve (12)-month period beginning with the first billing cycle of April through the last billing cycle of March.

Tax Period means the calendar year period of January 1 through December 31.

* Depending on the terms of each individual contract.

APPLICATION:

The Clause TERM factor will be a separate line item on the bill. All other provisions of the customer's current applicable rate schedule will apply in addition to this clause.

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CLAUSE TERM – TAX EXPENSE REVISION MECHANISM (continued)
(Applicable to Sales Service and Gas Transportation)

DETERMINATION OF TERM FACTORS:

The TERM factors shall be billed over the Effective Period. The TERM factors shall be estimated for the current Tax Period and reconciled when actual information is available during a subsequent Tax Period. The TERM factors, if any, applicable to each Tax Period may be positive or negative values. A separate per therm factor shall be determined annually for each class using the following formula:

$$\text{TERM}_c = (\text{ITA}_c + \text{RA}_c) / S_c$$

Where:

ITA_c = Income Tax Adjustment by class

RA_c = The Reconciliation Adjustment by class, determined annually as specified below

S_c = Forecasted number of therms of gas to be delivered to the class by the Company for the Effective Period.

INCOME TAX ADJUSTMENT (ITA):

The ITA shall be determined annually using the following formulas:

$$\text{ITA}_c = ((\text{OPINC} + \text{TE} - \text{IE}) \times \text{TRC} + \text{EDT}) \times \text{GRCF} \times \text{BR}_c$$

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$$\text{GRCF} = \frac{1}{(1 - \text{SIT}) \times (1 - \text{FIT})}$$



CLAUSE TERM – TAX EXPENSE REVISION MECHANISM (continued)
(Applicable to Sales Service and Gas Transportation)

Where:

OPINC = Operating income before taxes for the current Tax Period.

TE = Income tax expense for the current Tax Period.

IE = Interest expense for the current Tax Period.

TRC = Difference in combined state and federal effective income tax rates in applicable Tax Period from the effective income tax rates prior to the tax rate change.

EDT = Difference in the amortization of deferred tax excess or deficiencies which result from changes in the effective income tax rates in applicable Tax Period from the effective income tax rates prior to the tax rate change.

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SIT = Effective Iowa state income tax rate in effect during the Tax Period.

FIT = Federal income tax rate in effect during the Tax Period.

BR_c = Forecasted Gas Base Rate revenue for the class as a percentage of the total forecasted Gas Base Rate revenue for all applicable classes for the Tax Period.

GRCF = Gross Revenue Conversion Factor.

In a Tax Period in which new income tax rate or rates become effective, the ITA shall be prorated based upon the number of days each tax rate was in effect in the Tax Period. If a change in one (1) or more of the income tax rates occurs on different effective dates within the same Tax Period, separate ITA amounts will be calculated for each. The sum of the ITAs constitutes the total ITA to be used to calculate the TERM factors for the applicable Tax Period.



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

1st Revised Sheet No. B-12
Canceling Original Sheet No. B-12

CLAUSE TERM – TAX EXPENSE REVISION MECHANISM (continued)
(Applicable to Sales Service and Gas Transportation)

REVISION OF TERM FACTORS:

The Clause TERM factors shall be revised annually. Beginning on or before March 1, 2019 and continuing each year thereafter where the Clause TERM remains in effect, the Company shall file a revised tariff sheet and supporting workpapers showing the determination of the Clause TERM factors to be effective for April billings.

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ANNUAL RECONCILIATION:

Beginning on or before March 1, 2020 and continuing each year thereafter where the Clause TERM remains in effect, the Company shall include an annual reconciliation report with its proposed factors for April billings. Such filing shall address differences in all revenues, costs and class allocations used in calculating the Clause TERM factors for a Tax Period once actual values for those revenues, costs and class allocation factors are known. Any resulting reconciliation shall be the adjustment factor “RA_c” included in the TERM calculation of new factors.



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

6th Revised Sheet No. B-13
Canceling 5th Revised Sheet No. B-13

CLAUSE TERM – TAX EXPENSE REVISION MECHANISM (continued)
(Applicable to Sales Service and Gas Transportation)

The adjustment of gas charges under the provisions of Clause TERM – Tax Expense Revision Mechanism to be effective with bills rendered beginning with the first billing cycle of April 2023, shall be as follows:

<u>Class</u>	<u>Rates</u>	<u>Price per therm</u>	
Residential - Sales	60 & SVF-Residential	\$ (0.01231)	I
General Service - Sales	SVF-Non-residential, 70, 70M, LVF, MTM, MVF, STM & INT	\$ (0.00519)	I
Large General Service - Sales	90	\$ (0.00519)	I
Seasonal - Sales	87 & SGS	\$ (0.00290)	R
General Service – Transport	70T, MT, ST, LT	\$ (0.00193)	I
Large General Service - Transport	90T, LGT, 95* & CPS*	\$ (0.00149)	I
Seasonal - Transport	87T & SGT	\$ (0.00241)	I

* Depending on the terms of each individual contract.



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

5th Revised Sheet No. W-i
Cancels Fourth Revised Sheet No. W-i

INDEX - WEST SYSTEM

	<u>Sheet Numbers</u>	
Index	W-i thru W-ii	
Adjustment Clauses:		
BTU Adjustment Clause	W-1	
Cost of Purchased Gas Adjustment Clause	W-2	
Gas Energy Efficiency Cost Recovery	W-3	
Statement of Purchased Gas Adjustment	W-4	
Excess Facilities	W-5	
Reserved for Future Use	W-6	
Gas Tax Adjustment Clause	W-7 thru W-7g	T
<u>Rate Schedules:</u>		
Tariff Book Rate Codes	W-8	
Firm:		
Small Volume Firm (SVF)	W-9	
Medium Volume Firm (MVF)	W-10	
Large Volume Firm (LVF)	W-11	
Interruptible:		
Interruptible (INT)	W-12 thru W-13	
Reserved for Future Use	W-13a thru W-13b	
Other Services:		
Reserved for Future Use	W-14	
Seasonal General Service (SGS)	W-15	
Reserved for Future Use	W-16 thru W-27	
Reserved for Future Use	W-28 thru W-30	
Reserved for Future Use	W-31 thru W-32	



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

2nd Revised Sheet No. W-ii
Cancels First Revised Sheet No. W-ii

INDEX - WEST SYSTEM (Con't)

Gas Transportation:

	<u>Sheet Numbers</u>	
Title Page	WT-i	
Introductory Statement	WT-ii	
Index	WT-iii thru WT-vi	T
Transportation Services	WT-1 thru WT-66	T



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

Original Issue Sheet No. W-1

RATE DESIGNATION: Btu Adjustment
CLASS OF SERVICE: All Classes

Unit of Measurement

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

Btu Adjustment

Customer's billed therms consumption will be adjusted when the heat content of the natural gas delivered varies from 1,000 Btu per cubic foot.

RATE DESIGNATION: Cost of Purchased Gas Adjustment Clause
CLASS OF SERVICE: All Classes

Standard Purchased Gas Adjustment

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

$$PGA = \frac{(C \times Rc) + (D \times Rd) + (Z \times Rz)}{S} + Rb + E$$

PGA is the purchased gas adjustment per therm.

S is the anticipated yearly gas commodity sales volume for each customer classification or grouping.

C is the volume of applicable commodity purchased or transported for each customer classification or grouping required to meet sales, S, plus the expected lost and unaccounted for volumes.

Rc is the weighted average of applicable commodity prices or rates, including appropriate hedging tools costs, to be in effect September 1 corresponding to purchases C.

D is the total volume of applicable entitlement reservation purchases required to meet sales, S, for each customer classification or grouping.

Rd is the weighted average of applicable entitlement reservation charges to be in effect September 1 corresponding to purchases D.

Z is the total quantity of applicable storage service purchases required to meet sales, S, for each customer classification or grouping.

Rz is the weighted average of applicable storage service rates to be in effect September 1 corresponding to purchases Z.

Rb is 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 (1) or more months of the remaining PGA year.

E is the per unit over- or under-collection adjustment as calculated under subrule 19.10(7).

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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 \$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 \$10. Any obligations remaining in the retention accounts on September 1 shall become a part of the annual PGA reconciliation.

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

Substitute 36th Revised Sheet No. W-3
 Canceling 35th Revised Sheet No. W-3

DESIGNATION: Gas Energy Efficiency Cost Recovery
 CLASS OF SERVICE: All Schedules So Designated

The following factors per therm are added to the non-gas rates per therm for the rate schedules so designated for the recovery of the Company's gas energy efficiency expenditures made and approved for recovery pursuant to Iowa Admin. Code 199-35.

Energy efficiency charges are a separate line item on customer bills.

Energy Efficiency Cost Recovery Factors:

<u>Rate Designation</u>	<u>On-going MidAmerican Costs Rate Per Therm</u>	
Residential SVF, MVF	\$0.01156	R
Non-Residential SVF, STM, ST*	\$0.00168	R
MVF, MTM, MT*	\$0.00168	R
LVF, LT*, LGTS*	\$0.00168	R
INT	\$0.00168	R
SGS, SGTS*	\$0.00168	R
CPS*	\$0.00168	R

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.

* Gas Energy Efficiency Cost Recovery, applies to customers taking service under daily transportation rates when, while taking company-supplied gas or monthly metered transportation service, the customer had received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program.



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

356th Revised Sheet No. W-4
Canceling 355th Revised Sheet No. W-4

RATE DESIGNATION: Statement of Purchased Gas Adjustment
CLASS OF SERVICE: All Customer Classes

<u>Clause</u>	<u>Rate Schedule</u>		<u>Billing Rate per Therm</u>	
1	Small and Medium Volume Firm:			
	Gas Supply Charge	\$ 0.24182		I
	Pipeline Transport Charge	<u>0.12201</u>		R
			\$ 0.36383	I
2	Large Volume Firm:			
	Demand		\$ 1.03258	R
	Gas Supply Charge		\$ 0.06918	R

Issued: June 2, 2023
Issued by: Arick R. Sears
Vice President, Regulation

Effective: For Usage on and After
June 7, 2023



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

First Revised Sheet No. W-5
Cancels Original Issue Sheet No. W-5

EXCESS FACILITIES CLAUSE
Applicable to All Sales Service Rates

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

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

1. The type, extent, and location of such facilities shall be determined by agreement between the Company and the customer.
2. Such facilities furnished by the Company shall be the property of the Company.
3. The customer shall pay the Company at the time of installation the estimated cost of the excess facilities based on the Company's standard rental charges in effect at the time of installation of such facilities. In the event there is a change made in the facilities which requires a change in the rental payment, the rental charge for all facilities being furnished by the Company will be based on the charges in effect at that time.
4. In the event excess facilities furnished by the Company are different than customarily used rather than additional facilities, the cost or rental payment by the customer shall be the excess of the cost or rental for the facilities actually furnished over the cost or rental of normal facilities. In case the providing of excess facilities involves the furnishing, installing, and maintaining of facilities which may reasonably be used for other customers, the cost or rental payable by the customer shall be that portion of the total cost or rental which is reasonably assignable to the customer.



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

Original Issue Sheet No. W-6

RESERVED FOR
FUTURE USE



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

5th Revised Sheet No. W-7
 Cancels 4th Revised Sheet No. W-7

RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Applicable: To All Gas Rates

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

Current Applicable Requirements

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.

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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.

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RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements:

Akron

A surcharge of 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 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.

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Altoona

A surcharge of 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.

Ankeny

A surcharge of 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.



RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements:

Audubon

A surcharge of 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.

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Beacon

A surcharge of 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 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.

Carlisle

A surcharge of 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.



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

11th Revised Sheet No. W-7b
Canceling 10th Revised Sheet No. W-7b

RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Con't):

Cedar Rapids

A surcharge of 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 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 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.

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Colfax

A surcharge of 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 Colfax, as required by Ordinance #609 commencing with receipts on or after October 31, 2016.



RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Con't):

Coralville

A surcharge of 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 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.

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Donnellson

A surcharge of 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.

Durant

A surcharge of 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.



RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

Early

A surcharge of 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 Eldridge 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.

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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.

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Ely

A surcharge of 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.



RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

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.

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Griswold

A surcharge of 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.

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Hampton

A surcharge of 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.

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RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

Hartford

A surcharge of 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.

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Hiawatha

A surcharge of 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	5%
Commercial	1.5%
Industrial	1.5%
Public Authority	1.5%
Transportation Only	1.5%

Independence

A surcharge of 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.



RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

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.

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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	5%
Non-residential	3%
Public Authority	0%

Iowa City

A surcharge of 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.

Lake City

A surcharge of 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.



RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

Logan

A surcharge of 5% to residential customers and 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 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 1% shall be applied to the gross receipts, minus uncollectible 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.

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Lytton

A surcharge of 5% shall be applied to the gross receipts, minus uncollectible 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 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.



RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

Melcher-Dallas

A surcharge of 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.

Mitchellville

A surcharge of 3% shall be applied to the gross receipts of the company, minus uncollectible 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.

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RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

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 1.5% for industrial customers and 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.

Perry

A surcharge of 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.

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RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

Pleasant Hill

A surcharge of 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.

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Polk City

A surcharge of 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.

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RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

Prairie City

A surcharge of 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.

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Rock Valley

A surcharge of 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 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	5%
Non-residential	3%
Public Schools	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 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.



RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

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 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.

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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.

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RATE ADJUSTMENT CLAUSE
Gas Tax Adjustment

Franchise Requirements (Cont.):

Van Meter

A surcharge of 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.

Waterloo

A surcharge of 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 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 5% shall be applied to all residential billings and a surcharge of 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.



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

Third Revised Sheet No. W-8
Cancels Second Revised Sheet No. W-8

TARIFF BOOK RATE CODES

Small Volume Firm	SVF	
Medium Volume Firm	MVF	
Large Volume Firm	LVF	
Interruptible	INT	N
Seasonal General Service	SGS	D



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

Substitute 8th Revised Sheet No. W-9
 Canceling 7th Revised Sheet No. W-9

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

Application

Available in all service areas in Iowa.

Applicable to all firm natural gas service normally supplied through one (1) meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms. Not applicable for resale, standby or supplemental service. The Company's Gas Policies shall apply.

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Monthly Rate

	<u>SVF</u>
Service Charge per Meter:	\$ 10.00
Non-Gas Commodity Charge:	
First 250 therms per therm:	\$ 0.17993
Balance per therm:	\$ 0.09508

Clauses and Riders

Above rate subject to: Btu Adjustment Clause (Sheet No. W-1).
 Cost of Purchased Gas Adjustment Clause 1,
 (Sheet Nos. W-2, W-4).
 Gas Energy Efficiency Cost Recovery (Sheet No. W-3).
 Tax Adjustment Clause (Sheet No. W-7).
 Capital Investment Charge (Sheet No. A-1).
 Tax Expense Revision Mechanism (Sheet No. B-9).

Bill Payment Provision

The rate is net. 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.

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Minimum Charge

The minimum charge is the service charge plus the capital investment charge and the commodity charge plus any applicable clauses and riders for all therms used.



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

Substitute 8th Revised Sheet No. W-10
 Canceling 7th Revised Sheet No. W-10

DESIGNATION: Medium Volume Firm (MVF)
 CLASS OF SERVICE: Residential, Commercial and Industrial

Application

Available in all service areas in Iowa.

Applicable to firm natural gas service normally supplied through one (1) meter at a single point of delivery for all residential, commercial, and industrial customers. Not applicable for resale, standby or supplemental service. The Company's Gas Policies shall apply.

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Monthly Rate

	<u>MVF</u>
Service Charge per Meter:	\$ 55.00
Non-Gas Commodity Charge per therm:	\$ 0.07120

Clauses and Riders

Above rate subject to: Btu Adjustment Clause (Sheet No. W-1).
 Cost of Purchased Gas Adjustment Clause 1,
 (Sheet Nos. W-2, W-4).
 Gas Energy Efficiency Cost Recovery (Sheet No. W-3).
 Tax Adjustment Clause (Sheet No. W-7).
 Capital Investment Charge (Sheet No. A-1).
 Tax Expense Revision Mechanism (Sheet No. B-9).

Bill Payment Provision

The rate is net. 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.

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Minimum Charge

The minimum charge is the service charge plus the capital investment charge and the commodity charge plus any applicable clauses and riders for all therms used.



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

Substitute 9th Revised Sheet No. W-11
 Canceling 8th Revised Sheet No. W-11

DESIGNATION: Large Volume Firm (LVF)
 CLASS OF SERVICE: Commercial and Industrial

Application

Available in all service areas in Iowa.

Applicable to all firm natural gas service normally supplied through one (1) meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's Gas Policies shall apply.

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Monthly Rate

	<u>LVF</u>
Service Charge per Meter:	\$ 55.00
Non-Gas Contract Demand Charge per therm:	\$ 0.00000
Non-Gas Commodity Charge per therm:	\$ 0.07120

Clauses and Riders

- Above rate subject to: Btu Adjustment Clause (Sheet No. W-1).
- Cost of Purchased Gas Adjustment Clause 2, (Sheet Nos. W-2, W-4).
- Gas Energy Efficiency Cost Recovery (Sheet No. W-3).
- Tax Adjustment Clause (Sheet No. W-7)
- Capital Investment Charge (Sheet No. A-1)
- Tax Expense Revision Mechanism (Sheet No. B-9).

Bill Payment Provision

The rate is net. 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.

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Term of Contract

The term of the contract will be twelve (12) months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

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Minimum Charge

The minimum charge is the service charge plus the capital investment charge and the demand commodity charge plus any applicable clauses and riders for all therms used.

Terms of Tariff

In the event that a customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect any applicable contract demand charges the customer avoided during the period of the disconnection.



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

12th Revised Sheet No. W-12
Canceling 11th Revised Sheet No. W-12

DESIGNATION: Interruptible (INT)
CLASS OF SERVICE: Interruptible Gas Service

Application

Available in service areas in Iowa where, in the judgment of MidAmerican, the interstate pipeline or 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 the Company at the time of a Customer's request for new or additional service.

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 the supply of interstate pipeline capacity. The Company's Gas Policies shall apply.

Monthly Rate

	<u>(INT)</u>
Service Charge per Meter:	\$ 55.00
Non-Gas Commodity Charge per therm:	\$ 0.07120
Gas Cost Component as calculated below	

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

8th Revised Sheet No. W-12a
Canceling Substitute 7th Revised Sheet No. W-12a

DESIGNATION: Interruptible (INT) (Continued)
CLASS OF SERVICE: Interruptible Gas Service

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.

Clauses and Riders

Above rate subject to: Btu Adjustment Clause (Sheet No. W-1).
Gas Energy Efficiency Cost Recovery (Sheet No. W-3).
Tax Adjustment Clause (Sheet No. W-7).
Capital Investment Charge (Sheet No. A-1).
Tax Expense Revision Mechanism (Sheet No. B-9).

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Bill Payment Provision

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

Minimum Charge

The minimum charge is the service charge plus the capital investment charge and the commodity charge plus any applicable clauses and riders for all therms used.

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

2nd Revised Sheet No. W-12b
Cancels First Revised Sheet No. W-12b

DESIGNATION: Interruptible (INT) (Continued)
CLASS OF SERVICE: Interruptible Gas Service

Terms of Tariff

In the event 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.

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.

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DESIGNATION: Interruptible (INT)
CLASS OF SERVICE: Interruptible Gas Service

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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 rate for such unauthorized use shall be as follows:

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Customer 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. In addition, the Customer shall pay a penalty of \$1.00 per therm for each therm of unauthorized gas used.

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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.

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Company Notice

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

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Metering

For the convenience of the Company, in order to utilize the services provided under this Tariff, 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.

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

80th Revised Sheet No. W-13a
Canceling 79th Revised Sheet No. W-13a

DESIGNATION: Interruptible (INT) (Continued)
CLASS OF SERVICE: Interruptible Gas Service

Gas Cost

The commodity cost of gas is based on the Gas Daily index price(s), as described below, plus applicable interstate pipeline charges and fuel (retention) resulting in a daily delivered price of gas. The daily delivered price will be multiplied by the daily metered usage. All usage from the daily metered readings within each billing period will be priced according to this method and billed to the Customer monthly.

The source for the daily gas index price is the Gas Daily Index (publication). The Company will establish the pricing index points. In the event market conditions result in MidAmerican incurring additional costs to secure supply for the Customer, MidAmerican reserves the right to pass these additional costs on to the Customer.

Commodity Rate Per Therm June 1, 2023: \$0.21027

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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 About Us, Rates, Other Resources, Supplemental Information. Expand by clicking on the "+" signs next to: Supplemental Information, Gas, Interruptible Commodity Prices and choose the applicable year or use the Find feature using the phrase "Interruptible Commodity Prices".



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

First Revised Sheet No. W-13b
Cancels Original Issue Sheet No. W-13b

RESERVED FOR FUTURE USE

Issued: October 6, 2004
Issued by: James J. Howard
Vice President

Effective: November 1, 2004



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

Fourth Revised Sheet No. W-14
Cancels Third Revised Sheet No. W-14

RESERVED FOR FUTURE USE

DESIGNATION: Seasonal General Service (SGS)
CLASS OF SERVICE: Commercial and Industrial

Application

Available in all service areas in Iowa.

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

Monthly Rate

	<u>SGS</u>
Service Charge per Meter:	\$ 55.00
Non-Gas Commodity Charge per therm:	\$ 0.04000 (applicable to the nine monthly billing periods of April through December)
	\$ 0.16480 (applicable to the three monthly billing periods of January through March)

Clauses and Riders

Above rate subject to: Btu Adjustment Clause (Sheet No. W-1).
Cost of Purchased Gas Adjustment Clause 1, (Sheet Nos. W-2, W-4).
Gas Energy Efficiency Cost Recovery (Sheet No. W-3).
Tax Adjustment Clause (Sheet No. W-7).
Capital Investment Charge (Sheet No. A-1).
Tax Expense Revision Mechanism (Sheet No. B-9).

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Bill Payment Provision

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

Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

Minimum Charge

The minimum charge is the service charge plus the capital investment charge and the commodity charge plus any applicable clauses and riders for all therms used.

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

Fourth Revised Sheet No. W-16
Cancels Third Revised Sheet No. W-16

RESERVED FOR FUTURE USE



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

Sub Second Revised Sheet No. W-17
Cancels Sub First Revised Sheet No. W-17

RESERVED FOR FUTURE USE



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

Original Issue Sheet Nos. W-18 - W-20

(RESERVED FOR FUTURE USE)



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

First Revised Sheet No. W-21
Cancels Original Issue Sheet No. W-21

RESERVED FOR FUTURE USE



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

First Revised Sheet No. W-22
Cancels Original Issue Sheet No. W-22

RESERVED FOR FUTURE USE

Issued: June 12, 2002
Issued by: James J. Howard
Vice President

Effective: June 12, 2002



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

First Revised Sheet No. W-23
Cancels Original Issue Sheet No. W-23

RESERVED FOR FUTURE USE

Issued: June 12, 2002
Issued by: James J. Howard
Vice President

Effective: June 12, 2002



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

Second Revised Sheet No. W-24
Cancels First Revised Sheet No. W-24

RESERVED FOR FUTURE USE

Issued: June 12, 2002
Issued by: James J. Howard
Vice President

Effective: June 12, 2002



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

Third Revised Sheet No. W-25
Cancels Second Revised Sheet No. W-25

RESERVED FOR FUTURE USE

Issued: June 12, 2002
Issued by: James J. Howard
Vice President

Effective: June 12, 2002



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

Original Issue Sheet Nos. W-26 - W-27

(RESERVED FOR FUTURE USE)



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

Second Revised Sheet No. W-28
Cancels Sub First Revised Sheet No. W-28

D

RESERVED FOR FUTURE USE

Issued: October 11, 2004
Issued by: James J. Howard
Vice President

Effective: November 11, 2004



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

First Revised Sheet No. W-29
Cancels Original Issue Sheet No. W-29

D

RESERVED FOR FUTURE USE

Issued: October 11, 2004
Issued by: James J. Howard
Vice President

Effective: November 11, 2004



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

First Revised Sheet No. W-30
Cancels Original Issue Sheet No. W-30

D

RESERVED FOR FUTURE USE

Issued: October 11, 2004
Issued by: James J. Howard
Vice President

Effective: November 11, 2004



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

Second Revised Sheet No. W-31
Cancels First Revised Sheet No. W-31

RESERVED FOR FUTURE USE



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

Third Revised Sheet No. W-32
Cancels Second Revised Sheet No. W-32

RESERVED FOR FUTURE USE



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

Original Issue Sheet No. WT-i

MIDAMERICAN ENERGY COMPANY

GAS TRANSPORTATION TARIFF

FILED WITH

IOWA STATE UTILITIES BOARD



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

Original Issue Sheet No. WT-ii

INTRODUCTORY STATEMENT

MidAmerican Energy Company

The Company provides natural gas sales and transportation service in over 275 communities in Iowa. Gas transportation service is provided under the rules and schedules contained in this Gas Transportation Tariff.

Index - Gas Transportation

<u>Description</u>	<u>Sheet Numbers</u>
Title Page	WT-i
Introductory Statement	WT-ii
Index	WT-iii thru WT-vi
Gas Transportation Services	
Large Transport (LT)	WT-1
Medium Transport (MT)	WT-2
Small Transport (ST)	WT-3
Reserved for Future Use	WT-4
Large General Transportation Service (LGT)	WT-5 thru WT-7
Seasonal General Transportation Service (SGT)	WT-8
Competitive Pricing Transportation (CPS)	WT-9 thru WT-10
Reserved for Future Use	WT-11 thru WT-15
Customer Balancing Services	
1. Customer Obligations	WT-16
(a) Daily Balancing Limit	
(b) Short Critical Day	
(c) Long Critical Day	
(d) Operational Flow Order (OFO)	
2. Settlement of Imbalances	WT-16a
3. Over/Under Delivery Charges for Imbalances	WT-17 thru WT-17a
(a) Daily	
(b) Short Critical Day	
(c) Long Critical Day	
(d) Additional Charges	
(e) Revenue Sharing	
(f) Waiver of Penalties	
4. Optional Daily Balancing Service (DBS)	WT-18
(a) Description	
(b) Rates	

D/T



Index - Gas Transportation (Cont.)

Description Sheet Numbers

Customer Balancing Services (cont.)

- 5. Optional Group Balancing Service (GBS)..... WT-19 thru WT20
 - (a) Description
 - (b) Applicability
 - (c) Maximum Rate

- Reserved for Future Use WT-21

Standby Service Options

- 1. Firm Supply Standby Service (FSS) WT-22
 - (a) Description
 - (b) Rate
- Reserved for Future Use..... WT-23 thru WT-26

General Terms and Conditions

- 1. Contract WT-27
- 2. Minimum Term..... WT-27
- 3. Filing WT-27
- 4. Gas Quality WT-27
- 5. Thermal Balancing..... WT-27
- 6. Liability..... WT-28
 - (a) General
 - (b) Insurance
- 7. Retention WT-28
 - (a) Volumes
- 8. Metering..... WT-28a
- 9. Order of Deliveries for Billing Purposes WT-28a
- 10. Capacity Curtailment or Interruption WT-29
- 11. Request for Service WT-29

T



Index - Gas Transportation (cont.)

<u>Description</u>	<u>Sheet Numbers</u>
General Terms and Conditions (cont.)	
12. Nominations.....	WT-30 thru WT-32
(a) Nomination Time Line	
(b) Confirmation	
(c) Nomination Process	
(d) Daily	
(e) Critical Day and/or OFO	
(f) Firm Supply Standby Service	
(g) Late Nominations	
(h) MidAmerican ONLINE Transportation (MOT) Bulletin Board	
(i) Operational Flow Order (OFO)	
13. Provisions Applicable to Third Party Suppliers	WT-32
14. Failure to Comply.....	WT-32
15. Successors and Assigns.....	WT-33
16. Laws, Regulations, and Orders.....	WT-33
17. Return to Sales Service	WT-33
18. Reference to Sales Tariff	WT-33
19. Certification of Natural Gas Providers and Aggregators .	WT-33
20. Interruption of Service.....	WT-34
21. Resale of Gas Supply and Transportation Service	WT-34
Reserved for Future Use	WT-35
 Riders	
Excess Facilities, Rider No. 1	WT-36
Reserved for Future Use	WT-37
Pipeline Demand, Rider No. 2	WT-38
Weekend Service Rider	WT-39
Reserved for Future Use	WT-40

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Index - Gas Transportation (cont.)

<u>Description</u>	<u>Sheet Numbers</u>	
Glossary of Terms	WT-41 thru WT-43	L
Reserved for Future Use	WT-44 thru WT-50	L/T
Optional Intra-day Metering Service.....	WT-51	N
Monthly Metered Transportation Service	WT-52 thru WT-66	N
Service Request Form		L
Gas Transportation Tariff - Purchase Nomination Order		L
Customer Contract Form		L

RATE DESIGNATION: Large Transport (LT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

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

2. Availability

This service is available to any Customer with facilities served by the Company who has peak day requirements of 2,000 therms or greater and has Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services that may be offered. In the event that a LT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Customer Charge:	\$400.00 per Billing Period per Delivery Point
Commodity Charge:	\$0.03012 per therm transported
Transportation	
Administrative Service Charge:	\$80.00 per Billing Period per Delivery Point

Clauses and Riders:

- Pipeline Demand, Rider No. 2
- Gas Energy Efficiency Cost Recovery, Sheet No. W-3
- Capital Investment Charge, Sheet No. A-1
- Tax Expense Revision Mechanism, Sheet No. B-9

N

One-Time Charges:

- Application Charge: \$250.00 with each request for service
- Telemetry: Actual Cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Customer Charge(s), Transportation Administrative Service Charge, plus any applicable Clause(s) and Rider(s).

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4. Bill Payment Provision.

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

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

1. Applicability and Character of Service

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

2. Availability

This service is available to any Customer with facilities served by The Company who has peak day requirements of up to 2,000 therms and has Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service. In the event that a MT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Customer Charge:	\$55.00 per Billing Period per Delivery Point
Commodity Charge:	\$0.07120 per therm transported
Transportation Administrative Service Charge:	\$80.00 per Billing Period per Delivery Point

Clauses and Riders:

- Pipeline Demand, Rider No. 2
- Gas Energy Efficiency Cost Recovery, Sheet No. W-3
- Capital Investment Charge, Sheet No. A-1
- Tax Expense Revision Mechanism, Sheet No. B-9

N

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Customer Charge(s), Transportation Administrative Service Charge, plus any applicable Clause(s) and Rider(s).

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4. Bill Payment Provision.

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

RATE DESIGNATION: Small Transport (ST)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

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

2. Availability

This service is available to any Customer with facilities served by the Company who has peak day requirements of less than 500 therms and has Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service or other optional firm supply services which may be offered. In the event that a ST Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Customer Charge:	\$10.00 per Billing Period per Delivery Point
Commodity Charge:	
First 250 therms	\$0.17993 per therm transported
Balance per therm	\$0.09508 per therm transported
Transportation Administrative Service Charge:	\$80.00 per Billing Period per Delivery Point

Clauses and Riders:

- Pipeline Demand, Rider No. 2
- Gas Energy Efficiency Cost Recovery, Sheet No. W-3
- Capital Investment Charge, Sheet No. A-1
- Tax Expense Revision Mechanism, Sheet No. B-9

N

One-Time Charges:

Application Charge:	\$250.00 with each request for service
Telemetry:	Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Customer Charge(s), Transportation Administrative Service Charge, plus any applicable Clause(s) and Rider(s).

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4. Bill Payment Provision.

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



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

Third Revised Sheet No. WT-4
Cancels Second Revised Sheet No. WT-4

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE

Issued: November 11, 2002
Issued by: James J. Howard
Vice President

Effective: November 25, 2002

RATE DESIGNATION: Large General Transportation Service (LGT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

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

2. Availability

This service is available to any Customer with facilities served by the Company who contracts for a maximum daily requirement (MDR) of not less than 4,000 therms per day, and has Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service. In the event that a LGT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Transportation Administrative Service Charge: \$80.00
Customer Charge: \$1,315.00 per Billing Period per Delivery Point
Commodity Charge: \$0.00495 per therm transported
Demand Charge: \$0.52886 per therm of MDR per month

Clauses and Riders:

Pipeline Demand, Rider No. 2
Gas Energy Efficiency Cost Recovery, Sheet No. W-3
Capital Investment Charge, Sheet No. A-1
Tax Expense Revision Mechanism, Sheet No. B-9

N

One-Time Charges:

Application Charge: \$250.00 with each request for service
Telemetry: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Customer Charge(s), Transportation Administrative Service Charge, Demand Charge, and any applicable Clause(s) and Rider(s).

N

RATE DESIGNATION: Large General Transportation Service (LGT)
CLASS OF SERVICE: Gas Transportation Tariffs

4. Bill Payment Provision

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

5. 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 during any 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 rate schedule.

6. Excess Use

Unless otherwise provided in the contract between the Company and 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 penalty charges, except that supply conditions and/or distribution system capacity permitting, in the sole judgment of the Company, the customer may elect to establish a new contract MDR effective with the billing period in which such excess use occurs, in lieu of payment of Company-imposed penalty charges.

RATE DESIGNATION: Large General Transportation Service (LGT)
CLASS OF SERVICE: Gas Transportation Tariffs

N

7. Penalties for Excess Use

Any volumes of excess use as defined under the EXCESS USE section above shall be subject to a Company-imposed penalty of \$0.50 per therm for the first two percent excess and \$1.00 per therm for all additional excess in addition to current distribution energy charges and any applicable gas supply charges.

In addition to the Company-imposed penalties described above, the customer shall be responsible for any pipeline penalties incurred by the Company as a result of the customer's excess use.

8. Term 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 year thereafter and for repeating periods of one year thereafter unless terminated by written notice given by either party to the other not less than ninety days prior to the expiration of the initial term or any subsequent one-year term.

If the customer's contract MDR of Company-supplied gas exceeds 25,000 therms per day, the Company may require a longer initial term of contract and notice of termination.

If additional distribution facilities are required to serve the customer's maximum daily requirement, the Company may require a longer initial term of contract and notice of termination.

9. General

Service hereunder is subject to the Gas Policies of the Company and applicable Riders included in this gas tariff schedule.

N

RATE DESIGNATION: Seasonal General Transportation (SGT)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

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

2. Availability

This service is available to any Customer with facilities served by the Company who has Company installed telemetric equipment in place to monitor daily usage. Company shall have no obligation to provide gas supplies to customers that contract for this service without also contracting for Firm Supply Standby Service. In the event that an SGT Customer seeks to purchase gas supplies from Company, such sales shall be at the sole discretion of Company.

3. Rates

Monthly Charges:

Transportation Administrative Service Charge:	\$ 80.00
Customer Charge:	\$ 55.00 per Billing Period per Delivery Point
Non-Gas Commodity Charge:	\$ 0.04000 per therm transported (applicable to nine monthly billing periods of April through December)
	\$ 0.16480 per therm transported (applicable to three monthly billing periods of January through March)

Clauses and Riders:

Pipeline Demand, Rider No. 2
Gas Energy Efficiency Cost Recovery, Sheet No. W-3
Capital Investment Charge, Sheet No. A-1
Tax Expense Revision Mechanism, Sheet No. B-9

N

One-Time Charges:

Application Charge: \$250.00 with each request for service
Telemetry: Actual cost of telemetry, installation and hardware.

Minimum Monthly Billing:

The Customer Charge(s), Transportation Administrative Service Charge, plus any applicable Clause(s) and Rider(s).

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4. Bill Payment Provision.

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



RATE DESIGNATION: Competitive Pricing Transportation Service (CPS)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Availability

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

2. Applicability and Character of Service

This rate is applicable to those Customers located within bypassable distance of competing natural gas pipeline, or of alternate energy sources, and in the judgment of the Company, is economically feasible and practicable.

3. Rates

Customer Charge: Negotiated per Delivery Point

Commodity Charge: The rate for each therm transported by Company on Customer's behalf shall be the negotiated rate pursuant to the contract agreement including applicable energy efficiency cost recovery charges.

Minimum Monthly Billing:

Negotiated rate pursuant to agreement

4. Retention Percentage

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

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

Substitute 3rd Revised Sheet No. WT-11
Canceling Second Revised Sheet No. WT-11

RATE DESIGNATION:
CLASS OF SERVICE:

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RESERVED FOR FUTURE USE



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

Substitute 3rd Revised Sheet No. WT-12
Canceling Second Revised Sheet No. WT-12

RATE DESIGNATION:
CLASS OF SERVICE:

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RESERVED FOR FUTURE USE



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

Substitute 3rd Revised Sheet No. WT-13
Canceling Second Revised Sheet No. WT-13

RATE DESIGNATION:
CLASS OF SERVICE:

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RESERVED FOR FUTURE USE



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

Second Revised Sheet No. WT-14 - WT-15
Cancels First Revised Sheet Nos. WT-11 - WT-15

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE



RATE DESIGNATION: Customer Balancing
CLASS OF SERVICE: Gas Transportation Tariffs

- 1. Customer Obligation** – The Customer or Agent shall have the obligation to balance on a daily basis the receipt of transportation gas by the Company at the Receipt Point, adjusted for Retention, with deliveries of thermally adjusted quantities of gas by the Company to the Delivery Point. MidAmerican will review the Customer's nomination made to the interstate pipeline. For purposes of determining distribution system imbalances, MidAmerican will use the lesser of the volume confirmed on the interstate pipeline or the nomination submitted by the Customer or Agent to MidAmerican. T
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- (a) Daily Balancing Limit - The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Company on the Customer's behalf, except on Critical Days.
- (b) Short Critical Day - The Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited daily Positive Imbalance.
- (c) Long Critical Day - The Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) and is permitted to incur an unlimited Negative Imbalance.
- (d) Operational Flow Order (OFO) - Company may call an OFO on a specific customer, multiple customers, or a Group Customer. This customer or group will be subject to the same balancing parameters imposed on a Critical Day as outlined above. D



RATE DESIGNATION: Customer Balancing
 CLASS OF SERVICE: Gas Transportation Tariffs

2. Settlement of Imbalances:

On a monthly basis, the Customer will receive an Imbalance Statement from the Company which will show the daily quantities received by the Company on behalf of the Customer, Deliveries to the Customer's facilities and any Daily 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. T
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Indices Used N
 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 the Company's Electronic Bulletin Board. N
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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. N
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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. N
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RATE DESIGNATION: Customer Balancing
CLASS OF SERVICE: Gas Transportation Tariffs

3. Daily Balancing Charges:

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

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

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

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

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

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

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RATE DESIGNATION: Customer Balancing
CLASS OF SERVICE: Gas Transportation Tariffs

3. Daily Balancing Charges (Cont.):

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

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

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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.

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RATE DESIGNATION: Customer Balancing
CLASS OF SERVICE: Gas Transportation Tariffs

4. Optional Daily Balancing Service:

(a) Description - A Customer or Group Customer shall have the option to choose a Daily Balancing Service ("DBS"). This balancing service may not be available in all areas, and is not available to customers on critical or OFO days. This optional service provides a balancing tolerance, on a reasonable efforts basis, above or below the Customer's Receipts without the incurrance 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 arrangement, the Customer's DBS quantity becomes available for use by the Group Customer. DBS does not affect the monthly Settlement of Imbalances.

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The DBS begins after a ten percent (10%) of Receipts tolerance is applied. DBS quantity is the daily volume variance between Receipts at the Receipt Point, adjusted for Retention, plus or minus the ten percent (10%) of Receipts tolerance, and the amount actually used at the Delivery Point (Deliveries), unless a Critical Day is called.

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

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

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

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RATE DESIGNATION: Customer Balancing
CLASS OF SERVICE: Gas Transportation Tariffs

5. Optional Group Balancing Service:

(a) Description

The Customer shall have the option to choose a Group Balancing Service in a group with the same balancing provisions, on the same pipeline and in the same interstate pipeline operational zone (e.g. Northern Natural Gas Zone ABC). For purposes of calculating the level of Customer Imbalances incurred under the terms of this tariff, the Group Customer shall be considered to be one Customer and the sum of the individual Customer's' 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 month. The term Group Customer shall mean a person, corporation, partnership, or other legal entity that provides gas under the parameters as specified above.

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(b) Applicability

(i) The Group Customer must execute a Transportation contract and must notify the Company of the Customers to be grouped at least two (2) working days before the first of the month. All billing will be based on the Group Customer's notification. Any requests to change Customers in a group after the notification timeframe outlined above will be accommodated at Company's discretion and shall be subject to a Rescheduling Service fee of \$50 for each Customer change in a Group. In connection with the Company's annual PGA reconciliation, revenue arising from this service fee will be shared. Three-fifths will go to the Company's sales customers and the remaining two-fifths will go to the Company.

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

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RATE DESIGNATION: Customer Balancing
 CLASS OF SERVICE: Gas Transportation Tariffs

5. Optional Group Balancing Service: (con't)

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

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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.

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(c) Maximum Rate

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

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Maximum Volumetric Rate \$.015 per therm

Billing period maximum charge per Delivery Point. The specific rate will be posted on the bulletin board monthly.

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LT, CPS & LGT	\$150
MT & SGT	\$100
ST	\$ 50



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

First Revised Sheet No. WT-21
Cancels Original Issue Sheet No. WT-21

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE



RATE DESIGNATION: Standby Service Options
CLASS OF SERVICE: Gas Transportation Tariffs

1. Firm Supply Standby Service:

(a) Description - A Customer may elect to receive Firm Supply Standby Service to assure continued gas service when their own gas supply is interrupted. The Customer will be permitted to contract for daily delivery capacity under this standby option. This service is available for an annual period.

(b) Rates

Pipeline Demand Charge: Applicable pipeline charges

Commodity Charge: 110% of the Gas Daily applicable interstate pipeline index including applicable interstate pipeline and Company transportation and fuel charges.

Minimum Charge: The minimum charge shall be the Pipeline Demand Charge on customer contracted daily delivery capacity.

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

First Revised Sheet No. WT-23
Cancels Original Issue Sheet No. WT-23

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE



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

Second Revised Sheet No. WT-24
Cancels First Revised Sheet No. WT-24

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE



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

Original Issue Sheet No. WT-25

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE



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

Original Issue Sheet No. WT-26

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE

Issued: November 9, 1995
Issued by: James J. Howard
Vice President, Gas Administrative Services

Effective: December 15, 1995



RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

1. **Contract:** Customer shall execute a written contract for transportation of customer-owned gas hereunder. T

2. **Minimum Term:** The term of the contract for gas transportation shall be annual unless Company and Customer mutually agree to a shorter time period. In no event shall customer be allowed to switch between Transportation and Sales service with less than a 30 day written notification unless, in the Company's sole opinion, this can be accomplished without causing detrimental impacts to its distribution system or increased costs to other Customers. In the event the Customer wishes to return to Sales Service, the Company shall have the discretion to approve or deny the request based on various factors such as availability of interstate pipeline capacity to meet customers' needs. After the contract period, the Customer may return to sales on the same basis as any new customer. T
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3. **Filing:** Transportation will not commence until the Customer files with the Company a completed Service Request Form and all other applicable documentation, including but not limited to all documentation of ownership and authorization required by any state or federal regulatory body with jurisdiction; provided however, that the Company may temporarily waive this requirement in cases of emergency; and provided further, that the Customer may black out or otherwise delete from such documents information concerning the price paid for gas supplies and upstream transportation.

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

5. **Thermal Balancing:** The quantity of transportation gas received by the Company from the transporting pipeline and the quantity of transportation gas delivered to the Customer under the applicable Schedule shall be thermally balanced. The Company shall determine the heating value of gas delivered to the Customer in order to implement the requirement for thermal balancing. D/T



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

Third Revised Sheet No. WT-28
Cancels Sub Second Revised Sheet No. WT-28

RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

6. Liability:

- (a) General - Gas shall be and shall remain the property of the Customer while being transported and delivered by the Company. The Company shall not be liable to the Customer for any loss arising from or out of Gas Transportation Service while in the Company's system or for any other cause, except for gross or willful negligence of the Company's own employees. The Company reserves the right to commingle gas of the Customer with other gas supplies including propane and liquefied natural gas.
- (b) Insurance - The Customer shall be responsible for determining the extent of and maintaining all insurance it deems necessary to protect its property interest in such gas before, during, and after receipt by the Company.

7. Retention:

- (a) 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.

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RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

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

Customers that receive gas supply under these gas tariffs shall have interval metering facilities with a remote monitoring device installed at each metering location where such gas supply and/or delivery service is provided. For each monitoring device, the Customer shall provide, at the Customer's expense, access to:	N
<ul style="list-style-type: none"> • 120-volt AC electric power at a location designated by the Company. • A telephone line dedicated and available to the Company. 	N

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.	N
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9. Order of Deliveries: At times the Company may be delivering gas to the Delivery Point under more than one service type. The order of deliveries among the applicable Schedules, shall be 1) Customer-Owned Gas, adjusted for retention, 2) Firm Supply-Standby Service, 3) Imbalance Volumes, if applicable.	T
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MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 1
Filed with the Iowa Utilities Board

2nd Revised Sheet No. WT-29
Cancels First Revised Sheet No. WT-29

RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

10. Capacity Curtailment or Interruption:

- (a) Transportation service is subject to the physical, operational, and contractual constraints of the Company's gas system, pertinent to the Delivery Point and the Receipt Point. If the Company is required to curtail or interrupt service due to Capacity constraints or system integrity conditions, such curtailment or interruption shall be in accordance with the terms set forth in Section 2 of the Gas Policies, Capacity Curtailment or Interruption.
- (b) On a "Critical Day" transportation customers will be restricted to Deliveries received at the customer's assigned Receipt Point on their upstream pipeline.

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11. Request for Service:

- (a) Requests for service under any Transportation Schedule must be made by filing with the Company the information required on the form entitled "Service Request Form" in the Company's effective Gas Transportation Tariff.
- (b) Transportation Service will be provided on a "first-come/first-served" basis.
- (c) A Request for Service will not be approved, and a first-come/first-served priority rating for service will not be determined and assigned, until all the information required by the Service Request Form has been delivered to the Company. 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 by this section.
- (d) Service under this tariff will begin on the first of the month following a date which is thirty (30) days after the Service Request Form, and all additional information has been received by the Company. The Company may, at its sole discretion, reduce the request for service requirements.



RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

12. Nominations

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

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

- (a) **Nomination Time Line:** The nomination to the Company will be due by 9:00 a.m. CCT coincident to the start of the gas day.
- (b) **Confirmation:** The Company will confirm the lesser of 1) the confirmed pipeline volumes, or 2) the nomination into the Company's distribution system.
- (c) **Nomination Process:** Customers or Agents shall support a seven-days-a-week, twenty-four-hours-a-day nomination process. The Customer or Agent shall be responsible for providing the Company with accurate Nominations of Customer-owned gas and for the daily balancing of Nominations, Deliveries, and use of Customer-owned gas.
- (d) **Daily:** Customers or their agent, shall notify the Company's representative by 9:00 a.m. CCT, of a Daily Nomination or a desired change, if any, to its requested quantity of transportation gas for the gas Day commencing at 9:00 a.m. CCT or for following gas Days. Nomination of Delivery and Receipt Point shall be limited to those specified in the Service Request Form, unless otherwise approved by the Company's representative.
- (e) **Critical Day and/or OFO:** When curtailment / interruption / OFO is called, the Company shall attempt to notify the Customer by 3:30 p.m. CCT on the Company's Electronic Bulletin Board, prior to the beginning of the gas day, or as necessary to maintain the integrity of the system. The Company shall indicate the affected receipt and delivery point(s) and conditions applicable to Customer's Gas Transportation Service during the next gas Day commencing at 9:00 a.m. CCT. Such notification shall include all necessary information known at the time, including but not limited to Curtailment or Interruption conditions, and allowable balancing adjustments. The Company shall also notify the Customer once the curtailment / interruption conditions have changed. Similar to the provisions of the Late Nominations section below, the Company may allow for reduced Critical Day/OFO nomination requirements.

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RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

- (f) **Firm Supply Standby Service:** Customer or its agent, shall notify the Company's representative at least by 4:00 p.m. CCT prior to the end of the gas day of its requested quantity of Firm Supply Standby service gas to be delivered by Company at the Delivery Point.
- (g) **Late Nominations:** The Company may, at its sole discretion, reduce the Nomination requirements outlined above in those situations where operationally the Company can accommodate a change in Nomination on less notice. Nominations shall be implemented only if they are confirmed by the interstate pipeline. For each Late Nomination, the Company will charge a Rescheduling Service fee of \$50 per Delivery Point. The charge may 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 will be shared. Three-fifths will go to Company's sales customers and the remaining two-fifths will go to the Company.
- (h) **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.
- (i) **Operational Flow Order (OFO):** The Company may call an OFO on customers behind a specific pipeline, delivery zone, town border station; on a marketer, agent, group of customers, or specific customer. This OFO will result in requiring customers that the OFO was called on to balance gas volumes under either the Short or Long Critical Day provisions. The OFO will remain in effect until the operational condition requiring its issuance has been remedied. The type of OFO call and process the Company will use is as follows:

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RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

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

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

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

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13. Provisions Applicable to Third Party Suppliers: If a Gas Transportation Customer wishes to utilize a third party supplier on a particular gas month as a nominating Agent, the Customer must execute a Company agency agreement. If the Customer is using a Third Party Supplier, Customer agrees that as between Company and Customer, the Company shall be entitled to rely upon information concerning nominations and deliveries of natural gas on behalf of Customer provided by Third Party Supplier.

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14. Failure to Comply: If the Customer or assigned agent fails to comply with or perform any of the obligations on its part to be complied with or performed under a Schedule, the Company shall have the right to give Customer written notice of the Company's intention to terminate the Transportation on account of such failure, then the Company shall have the right to terminate such Transportation at the expiration of five days after the giving of said notice, unless within five days the Customer shall make good such failure. Termination of such Transportation for any such cause shall be a cumulative remedy as to the Company, and shall not release the Customer from its obligation to make payment of any amount or amounts due or to become due from the Customer to the Company under the applicable Schedule. In order to resume Transportation after termination of service hereunder, it shall be necessary for Customer to file a new request for service.

RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

- 15. Successors and Assigns:** Any party which shall succeed by purchase, merger, or consolidation to the properties, substantially as an entirety, of any Customer shall be subject to the obligations of its predecessor in title under a Contract. No other assignment of a Contract or any of the rights or obligations hereunder shall be made unless there first shall have been obtained the consent thereto of the non-assigning party, which consent shall not be unreasonably withheld. Any party may assign its respective right, title, and interest in and to and under a Contract to a trustee or trustees, individual or corporate, as security for bonds or other obligations or securities without the necessity of any such assignee becoming in any respect obligated to perform the obligation of the assignor under a Contract and, if any such trustee be a corporation, without its being required to qualify to do business in any state in which performance of a Contract may occur.
- 16. Laws, Regulations, and Orders:** All Contracts and the respective rights and obligations of the parties hereto are subject to all present and future valid laws, orders, rules, and regulations of any legislative body, or duly constituted authority now or hereafter having jurisdiction and shall be varied and amended to comply with or conform to any valid rule, regulation, order, or direction of any board, tribunal, or administrative agency with jurisdiction that affects any of the provisions of the Contract.
- 17. Return to Sales Service:** Service is available under this tariff at the Customer's option. If a Customer subsequently seeks to purchase system gas, the Company shall grant such request only if, and to the extent that adequate system capacity, interstate transportation and supplies are available. A Customer receiving transportation service without Firm Supply Standby Service shall be required to pay a reconnection charge of \$250 prior to returning to the Company's system.
- 18. Reference to Sales Tariff:** For all areas not addressed in this Gas Transportation Tariff, such as Billing for Service, the terms of the Gas Policies Section of the Company's tariff shall apply.
- 19. 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>.



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

2nd Revised Sheet No. WT-34
Cancels Sub First Revised Sheet No. WT-34

RATE DESIGNATION: General Terms and Conditions
CLASS OF SERVICE: Gas Transportation Tariffs

20. Interruption of Service: To ensure small volume natural gas end users, as defined in Section 19.14(1) of the Iowa Administrative Code, continued gas service when the end user's gas supply is interrupted due to supply failure, the end user shall be allowed to receive service under the rates as set forth in the Company's Firm Supply Standby Service Tariff until such time as the end user obtains an alternate source of gas supply. Revenues received from the sale of replacement gas will be credited to the Company's system purchased gas adjustment.

21. 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.

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

First Revised Sheet No. WT-35
Cancels Original Issue Sheet No. WT-35

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE



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

First Revised Sheet No. WT-36
Cancels Original Issue Sheet No. WT-36

RIDER 1 EXCESS FACILITIES
Applicable to All Transportation Service Rates

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

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

1. The type, extent, and location of such facilities shall be determined by agreement between the Company and the customer.
2. Such facilities furnished by the Company shall be the property of the Company.
3. The customer shall pay the Company at the time of installation the estimated cost of the excess facilities based on the Company's standard rental charges in effect at the time of installation of such facilities. In the event there is a change made in the facilities which requires a change in the rental payment, the rental charge for all facilities being furnished by the Company will be based on the charges in effect at that time.
4. In the event excess facilities furnished by the Company are different than customarily used rather than additional facilities, the cost or rental payment by the customer shall be the excess of the cost or rental for the facilities actually furnished over the cost or rental of normal facilities. In case the providing of excess facilities involves the furnishing, installing, and maintaining of facilities which may reasonably be used for other customers, the cost or rental payable by the customer shall be that portion of the total cost or rental which is reasonably assignable to the customer.



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

First Revised Sheet No. WT-37
Cancels Original Issue Sheet No. WT-37

RATE DESIGNATION:
CLASS OF SERVICE: Gas Transportation Tariffs

RESERVED FOR FUTURE USE

RATE DESIGNATION: Rider No. 2 Pipeline Demand Rider (PDR)
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicable

Applicable to all daily transportation customers that contract for one (1) of the Company's Gas Transportation services on or after July 1, 1994 that previously received sales service under the Company's Small (SVF), Medium (MVF), or Large (LVF) Firm sales service schedules. This rider shall commence with the implementation of transportation service. Company shall cease charging the PDR to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This rider will not allow the ST, MT or LT 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.

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

2. Pipeline Demand Rider

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

3. Gas Reconciliation

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

4. Billing

For Transport customers, the PDR will be added as a separate line on the bill.

5. Company's Right to Waive

The Company, in its sole discretion, shall have the right to waive PDR charges for select areas.



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

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

2nd Revised Sheet No. WT-40
Cancels First Revised Sheet No. WT-40

RESERVED FOR FUTURE USE

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RATE DESIGNATION: Glossary of Terms
CLASS OF SERVICE: Gas Transportation Tariffs

1. **Agent** – Shall mean an organization authorized by a Customer to act on the Customer's behalf. N
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2. **Balance** - The Customer's obligation to make Deliveries equal Receipts. T
3. **Billing Period** - Shall mean the period beginning at 9:00 a.m. CCT, on the first day of a calendar month and ending at the same hour on the first day of the next succeeding calendar month, unless a different period of time is specified in the Service Request Form. T
4. **CCT** - Central Clock Time. T
5. **Commodity Charge** - Amount based upon the quantity of gas transported. T
6. **Company** - MidAmerican. T
7. **Confirmed Nominations** – Shall mean Customer Nominations to the pipeline as verified by the pipeline. N
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8. **Critical Day** - A Critical Day shall be a day which may be declared by the Company whenever any of the following five conditions occurs or is anticipated to occur: (a) when the Company experiences failure of transmission, distribution, gas storage or gas manufacturing facilities; (b) when transmission system pressures or other unusual conditions jeopardize the operation of the Company's system; (c) when the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability; (d) when any of the Company's transporters or suppliers call the equivalent of a Critical Day; or (e) when the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a port of the Company's system. T
9. **Customer** - Shall mean any person, association, firm, public or private corporation, or any agency of the federal, state or local government or legal entity responsible by law for payment for gas service at a single location. T
10. **Day or Daily** - The gas Day is a 24 hour period beginning at 9:00 a.m. CCT, and ending at 9:00 a.m. CCT the following day. T
11. **Deliveries** - The Customer metered usage at the Delivery Point. T
12. **Delivery Point** - The location where the Company's gas distribution facilities are interconnected with the Customer's facilities and where the Customer and the Company have agreed that transportation gas received at the Receipt Point will be delivered by the Company to the Customer. T



RATE DESIGNATION: Glossary of Terms
CLASS OF SERVICE: Gas Transportation Tariffs

13. **Demand Charge** - Amount based upon the quantity of transportation space desired. T
14. **Fuel** - Any charges levied or reduction in volumes delivered as a result of the movement of gas. L
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15. **"Gas Daily"** - Industry publication giving daily gas price indices by interstate pipeline points. The indices used will be the "Midpoint" price of Gas delivered to the applicable interstate pipeline point(s), or other point(s) as specifically referenced, as published by Financial Times Energy in Gas Daily and referenced in the "Daily Price Survey" under the applicable heading for the reported "Flow Date(s)." If the "Midpoint" price is not published in Gas Daily for the applicable "Flow Date(s)," then the index shall be the "Midpoint" price for the most recently published "Flow Date(s)" preceding the "Flow Date(s)" on which the "Midpoint" price was not published. D
16. **Imbalances** - The difference between Receipts and Deliveries. T
17. **Long Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to fall below a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its systems, or its customers. T
18. **MMBtu, Dekatherm and Therm** - The term "MMBtu" shall mean 1,000,000 Btu's. One MMBtu is equal to one dekatherm (1 Dth) or 10 therms. One therm is equal to 100,000 Btu's. The standard quantity for nominations, confirmation and scheduling is dekatherms per gas day in the United States. T
19. **Month, Monthly, Billing Period** - The period beginning on the first day of a calendar month and ending on the first day of the succeeding calendar month. T
20. **Negative Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and a greater quantity of Deliveries. T
21. **Nomination** - Quantity of gas the Company is requested to transport daily from the Receipt Point to the Delivery Point. T



RATE DESIGNATION: Glossary of Terms
CLASS OF SERVICE: Gas Transportation Tariffs

- 22. **Operational Flow Order (OFO)** - An order by the Company to transport customer, customers, or group customer, to make deliveries match usage. The stricter provisions of either a critical short or long day will apply to the customer. T
- 23. **Positive Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and the lesser quantity of Deliveries. T
- 24. **Receipts** - Shall mean the quantity of gas received by Company from the transporting pipeline on a daily basis for the account of Customer. T
- 25. **Receipt Point** - The point at which the transporting interstate pipeline's facilities are interconnected with the Company's facilities. The Receipt Point must be at a location applicable to the Customer's historical purchases and the Delivery Point must be the historical purchase site. The Company has sole discretion in assigning a primary receipt point. If, in the sole discretion of the Company, the Company can, operationally and without hardship to its other customers, receive gas for the account of Customer at a point other than the town border station applicable to the Customer's historical purchases, the Receipt Point restriction may be waived by Company. T
- 26. **Reservation Charge** - Amount based upon the quantity of service desired. T
- 27. **Retention** - The percentage by which gas received at the Receipt Point is reduced in order to arrive at the quantity delivered at the Delivery Point. The in-kind calculation mechanism, as this is related to the nomination process, should be $(1 - (\text{fuel}\%/100))$ multiplied by receipt quantity = delivery quantity. T
- 28. **Short Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to be greater than a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its system, or its customers. T



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

5th Revised Sheet No. WT-44
Cancels 4th Revised Sheet No. WT-44

Reserved for Future Use



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

5th Revised Sheet No. WT-45
Cancels Fourth Revised Sheet No. WT-45

Reserved for Future Use



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

8th Revised Sheet No. WT-46
Cancels 7th Revised Sheet No. WT-46

Reserved for Future Use



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

4th Revised Sheet No. WT-47
Cancels Third Revised Sheet No. WT-47

Reserved for Future Use



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

8th Revised Sheet No. WT-48
Cancels 7th Revised Sheet No. WT-48

Reserved for Future Use



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

8th Revised Sheet No. WT-49
Cancels 7th Revised Sheet No. WT-49

Reserved for Future Use



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

4th Revised Sheet No. WT-50
Cancels 3rd Revised Sheet No. WT-50

Reserved for Future Use



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

Original Issue Sheet No. WT-51

DESIGNATION: Optional Intra-day Metering Service
CLASS OF SERVICE: Gas Transportation Tariffs

1. Applicability and Character of Service

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

2. Availability

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

3. Rates

Monthly Charges:

Intra-day metering charge	\$10.00 per account per meter
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This charge will be applied to the invoice based on who elects the service. If the customer elects the service, the charge will be applied to the customer's monthly invoice. If the Agent elects the service, the charge will be applied to the monthly group invoice.

4. Bill Payment Provision

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



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

2nd Revised Sheet No. WT-52
Canceling 1st Revised Sheet No. WT-52

MONTHLY METERED TRANSPORTATION SERVICE

AVAILABILITY:

New Customers:

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.

APPLICABILITY:

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 Company's sole discretion, be required to switch to a service for which they are eligible.

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MONTHLY METERED TRANSPORTATION SERVICE

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.

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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.



MONTHLY METERED TRANSPORTATION SERVICE

CAPACITY RELEASE:

Initial Capacity Release:

For new Customers who did not give MidAmerican twelve (12) months notice of their intent to become transporters, the Pool Operator will 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 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-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-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.

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All Capacity Release:

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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.

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MONTHLY METERED TRANSPORTATION SERVICE

CAPACITY RELEASE (Cont.):

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 Terms" 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.



MONTHLY METERED TRANSPORTATION SERVICE

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. N

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. N
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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 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.



MONTHLY METERED TRANSPORTATION SERVICE

NOMINATIONS (Cont.)

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 Gas Transportation Tariff, "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. See MidAmerican's current Gas Transportation Tariff, "Settlement of Imbalances."

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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.



MONTHLY METERED TRANSPORTATION SERVICE

MONTHLY CASHOUT (Cont.):

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 CHARGES:

MidAmerican will calculate charges for each Customer Meter served under this tariff as follows:

Distribution Service Charges:

East System (Rate 70M):

Basic Service Charge per Customer Meter	\$10.00 per month
Distribution Charge:	
For the first 250 therms	\$0.14300 per therm
For the next 750 therms	\$0.09508 per therm
For all in excess of 1,000 therms	\$0.07120 per therm

West System (Rate STM – Small Transport):

Service Charge per Meter:	\$10.00 per month
Distribution Charge:	
For the first 250 therms	\$0.17993 per therm
For all in excess of 250 therms	\$0.09508 per therm

West System (Rate MTM – Medium Transport):

Service Charge per Meter:	\$55.00 per month
Distribution Charge:	
All therms	\$0.07120 per therm

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MONTHLY METERED TRANSPORTATION SERVICE

APPLICABLE CUSTOMER FEES AND CHARGES (Cont.):

Clauses and Riders:

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

1. Btu Adjustment Clause.
2. Gas Energy Efficiency Cost Recovery Rider.
3. Gas Tax Adjustment Clause.
4. Capital Investment Charge – Rider CIC.
5. Tax Expense Revision Mechanism – Clause TERM

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MidAmerican will read each meter and calculate Distribution Service Charges and applicable clauses and rider charges on the regular cycle billing schedule. Three 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.



MONTHLY METERED TRANSPORTATION SERVICE

APPLICABLE CUSTOMER FEES AND CHARGES (Cont.):

Administrative Fee:

All Rates	\$11.29 per Meter per month	R
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The Administrative Fee will apply to both East and West systems and to all Customer Meters served under this tariff.

Swing Service Fee:

All Rates	\$0.0120 per therm	I
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The fee for Swing Service will be collected and the revenues will be credited to the monthly Cost of Purchased Gas Adjustment Clause.

APPLICABLE POOL OPERATOR FEES AND CHARGES:

<u>Scheduling Fee per Pool:</u>	\$94.49 per month	R
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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.



MONTHLY METERED TRANSPORTATION SERVICE

APPLICABLE POOL OPERATOR FEES AND CHARGES (Cont.):

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 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. N



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

1st Revised Sheet No. WT-66
Canceling Original Sheet No. WT-66

MONTHLY METERED TRANSPORTATION SERVICE

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.

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MidAmerican Energy Company - Iowa Service Request Form

This form shall constitute the Customer's Agreement to the terms of the Gas Transportation Tariff, which is attached. The Company shall have the right, to file for, and seek approval by the Iowa Utilities Board of, changes in rates, charges or other tariff provisions applicable to service hereunder and to place such changes in effect in accordance with applicable law; and this Agreement shall be deemed to have been amended to include such changes and any other changes which become effective by operation of law or by order of any governmental body with jurisdiction.

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

Customer Name: _____

Customer Number: _____

Customer Address - Physical: _____

Customer Address - Notices: _____

Customer Address - Invoices: _____

Customer Contact: _____ **Phone:** _____ **Fax:** _____

Receipt Point (MEC TBS): _____

Delivery Point: _____

Number of Meters: _____

	Type of Service	Service Quantity (MMBtu/D)	Firm Transp (MMBtu/D)	Daily Balancing (MMBtu/D)	Firm Supply (MMBtu/D)	Peaking Supply (MMBtu/D)
Large (LT)	_____	_____	_____	_____	_____	_____
Medium (MT)	_____	_____	_____	_____	_____	_____
Small (ST)	_____	_____	_____	_____	_____	_____
Months			_____			_____

**MidAmerican Energy Company - Iowa
Service Request Form**

Pricing:

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

Service Qualifications:

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

- 1) The Company may not have firm or interruptible gas sales service available if the Customer seeks to purchase gas from the Company; and,
- 2) The Customer may be subject to pipeline penalties assessed to the Company which are caused by the Customer consuming the Company's gas with no authority to do so; and,
- 3) If the Customer elects to discontinue transporting gas and if the Company is able to secure a source of gas supply and transportation for the Customer, the cost of such gas and transportation may exceed the cost of gas being purchased by the Company's other Customers.

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

Company
MidAmerican Energy Company

Customer

By: _____
Title: _____
Date: _____

By: _____
Title: _____
Date: _____

MIDAMERICAN ENERGY COMPANY
REQUEST FOR TELEMETERING SERVICE

In order to provide gas transportation service under the terms of the Gas Transportation Tariff a customer must have telemetry equipment installed. According to the terms of the tariff, the customer will be billed for all costs relating to the installation of the required telemetry equipment. This charge will be considered a non-refundable contribution in aid of construction. MidAmerican will retain ownership of the equipment and be responsible for maintenance. The charges will include an income tax gross-up of the contribution amount, where appropriate.

The labor and equipment charged to the customer will include but not be limited to the following:

- 1) Cost of the telemetering hardware
- 2) Hardware necessary to retrofit existing meter (electrocorrector installation)
- 3) Labor required to modify meter
- 4) Labor required to install telemetering equipment
- 5) Marketing labor

These costs will be billed as an additional item on the monthly transportation billing. If you would like MidAmerican to bill your gas supplier for these charges, please enter the supplier's information below. You, as the customer of MidAmerican, will have responsibility for these charges should payment not be received by MidAmerican from the supplier designated.

Gas Supplier to be billed: _____
Contact: _____
Phone: _____

Please identify on the attached page the type of telemetering equipment you request to be installed at each metering point for your facility. Also attached for your information is a summary of estimated meter costs.

Return this executed Request for Telemetering Service to:

MidAmerican Energy Company
Attn: Marketing
P.O. Box 778
Sioux City, IA 51102
Phone (712) 277-7443
Fax (712) 252-7386

Agreed to by: _____
Name: _____
Title: _____
Company: _____ Date: _____

MIDAMERICAN ENERGY COMPANY
Attachment to Request for Telemetry Service

METER INFORMATION

Please note the current meter numbers for meters which require telemetry equipment.

Current Meter Number _____
Telemetry Type _____

Current Meter Number _____
Telemetry Type _____

Current Meter Number _____
Telemetry Type _____

Current Meter Number _____
Telemetry Type _____

Current Meter Number _____
Telemetry Type _____

Comments: _____

ESTIMATED TELEMETRY INSTALLATION COSTS**

These pricing estimates are provided for a generic meter installation and include the tax gross-up. Time and materials are included in the estimates. An individual customer may see telemetry costs which vary significantly from the estimated prices listed below. Some of the additional equipment costs that may be necessary depending on the current meter type are also estimated below.

Metretek CPA meter (2 input, no pulse output)	\$1,000 to \$1,300
Metretek SIP2 meter (2 inputs w/pulse output card)	\$2,500 to \$2,800
Metretek SIP4 meter (4 inputs w/pulse output card)	\$2,700 to \$3,000

ESTIMATE ADDITIONAL EQUIPMENT COSTS**

Electro-corrector	\$2,500 to \$3,200
Hazardous area enclosure	\$300 to \$500

** (States without the tax gross-up need to divide the above amounts by 1.4)

**MIDAMERICAN ENERGY COMPANY - IOWA
TRANSPORTATION SERVICE DESIGNATION**

This form shall designate the responsibility of the various parties in the delivery of transportation service. The information listed shall be assumed to be correct until a revised form is received by MidAmerican.

Customer Name: _____

Customer Contact: _____ Title: _____

Customer Address-Gas Delivery Point: _____

Meter Number(s): _____

Effective Date (first of month): _____

Gas Supplier: _____

Gas Supplier Contact Name: _____

Nominations:

The nominations for the delivery point(s) listed above will be made by the party designated below.

_____ Customer Phone: _____ Fax: _____

_____ Supplier Phone: _____ Fax: _____

Usage Information:

The usage information for the delivery point(s) listed above will be sent to the party designated below.

_____ Customer Phone: _____ Fax: _____

_____ Supplier Phone: _____ Fax: _____

Billing:

The transportation billing for the delivery point(s) listed above will be sent to the party designated below. The customer shall be responsible for the amount billed regardless of the party designated.

_____ Customer (will be sent to address listed on agreement)

_____ Supplier Address: _____

The Customer is responsible for notifying MidAmerican of changes to the above information 3 work days prior to the beginning of the month that the changes are to take effect.

Please return this document via fax to: Marketing (712)252-7386

Signature: _____

Name: _____

Title: _____ Date: _____



INDEX - EAST SYSTEM

	<u>Sheet Number</u>
Index	E-i
 <u>Rate Schedules:</u>	
<u>No.</u>	
Firm:	
60 Residence Gas Service	E-1
70 General Service	E-2 thru E3
87 Seasonal General Service	E-4 thru E-5
Reserved for Future Use	E-6
90 Large General Service	E-7 thru E9
 Gas Transportation:	
95 Competitive Pricing Service	E-10 thru E-11
Reserved for Future Use	E-12 thru E-13
 Riders:	
<u>No.</u>	
Reserved for Future Use	E-14
Reserved for Future Use	E-15
4 Determination of Gas Delivered	E-16
5 Flexible Pricing	E-17
6 Cost of Purchased Gas Adjustment	E-18 thru E-19
Rider No. 6 - Information Sheet	E-20
Reserved for Future Use	E-21
8 Energy Efficiency Cost Recovery	E-22 thru E-23
9 Transportation of Customer-Owned Gas	E-24 thru E-37
10 Optional Group Balancing	E-38 thru 39
Reserved for Future Use	E-40
12 Daily Balancing Service	E-41
13 Excess Facilities	E-42
Reserved for Future Use	E-43
14 Optional Intra-Day Metering	E-44
HGC Hourly Gas Curtailment Service	E-45 thru E-48

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

6th Revised Sheet No. E-1
Canceling Substitute 5th Revised Sheet No. E-1

RATE NO. 60 RESIDENCE GAS SERVICE

Available for use of the Company's standard gas service for domestic purposes in residences only, including residential space heating. Service under this schedule will be furnished only to a single occupancy or a duplex. In the case of multi-family dwellings with three or more living units, where service to each individual unit is metered separately, gas used for water heating and other incidental uses in connection with the operation of such buildings may be served under this rate and may be connected to one of the apartment meters.

NET MONTHLY RATE PER METER:

Basic Service:

\$10.00 per month

Distribution Charge:

(Subject to cost of purchased gas adjustment, energy efficiency cost adjustment and the tax expense revision mechanism.)

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First 250 therms per therm: \$0.14300
Balance per therm: \$0.09508

Minimum Charge:

The minimum charge shall be the net monthly basic service charge plus the capital investment charge.

LATE PAYMENT CHARGE:

A late payment charge of one and one-half percent per month of the past due amount will be added to the amount of the bill where payment is not made within twenty days of the rendition of the bill.

GENERAL:

Service hereunder is subject to the Gas Policies of the Company and applicable Riders and Clauses included in this gas tariff schedule.

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RATE NO. 70 GENERAL SERVICE

Available for use of the Company's gas service for general commercial or industrial purposes. Service under this schedule will be furnished only to a single premises.

NET MONTHLY RATE PER METER:

Basic Service: \$10.00 per month

Transportation Administrative Service Charge: \$80.00 per month (if applicable)

Distribution Charge:

For the first	250 therms	\$0.14300 per therm
For the next	750 therms	\$0.09508 per therm
For all in excess of	1,000 therms	\$0.07120 per therm

Gas Supply Rider Option:

Company Supplied Gas: Rider No. 6, Cost of Purchased Gas Adjustment, Rider No. 8, Energy Efficiency Cost Recovery, Rider CIC-Capital Investment Charge and Clause TERM-Tax Expense Revision Mechanism apply to all gas supplied by the Company to customers.

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Customer-Owned Gas: Rider No. 8, Energy Efficiency Cost Recovery, applies to customer-owned gas when, while taking company-supplied gas, the customer had received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program. The customer shall contract with the Company when the customer's natural gas supply requirements will be supplied by the customer. Rider No. 9, Transportation of Customer-Owned Gas, Rider CIC-Capital Investment Charge and Clause TERM-Tax Expense Revision Mechanism apply to all customer-owned gas.

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Minimum Charge:

The minimum charge shall be the total of the basic service charge, capital investment charge, and, if applicable, the transportation administrative charge.

RATE NO. 70 GENERAL SERVICE (Continued)

Late Payment Charge:

A late payment charge of one and one-half percent per month of the past due amount will be added to the amount of the bill where payment is not made within twenty days of the rendition of the bill.

GENERAL:

Service hereunder is subject to the Gas Policies of the Company and applicable Riders and Clauses included in this gas tariff schedule.

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RATE NO. 87 SEASONAL GENERAL SERVICE

Available for use of the Company's gas service for general commercial or industrial purposes. Service under this schedule will be furnished only to a single premise.

NET MONTHLY RATE PER METER:

<u>Basic Service:</u>	\$55.00 per month (if applicable)
<u>Transportation Administrative Service Charge:</u>	\$80.00 per month (if applicable)
<u>Distribution Charge:</u>	\$0.04000 per therm (applicable to the nine monthly billing periods of April through December)
	\$0.16480 per therm (applicable to the three monthly billing periods of January through March)

Gas Supply Rider Option:

Company Supplied Gas: Rider No. 6, Cost of Purchased Gas Adjustment, Rider No. 8, Energy Efficiency Cost Recovery, Rider CIC-Capital Investment Charge and Clause TERM-Tax Expense Revision Mechanism apply to all gas supplied by the Company to customers.

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Customer-Owned Gas: Rider No. 8, Energy Efficiency Cost Recovery, applies to customer-owned gas when, while taking company-supplied gas, the customer had received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program. The customer shall contract with the Company when the customer's natural gas supply requirements will be supplied by the customer. Rider No. 9, Transportation of Customer-Owned Gas, Rider CIC-Capital Investment Charge and Clause TERM-Tax Expense Revision Mechanism apply to all customer-owned gas.

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RATE NO. 87 SEASONAL GENERAL SERVICE (Continued)

Minimum Charge:

The minimum charge shall be the total of the basic service charge, capital investment charge, and, if applicable, the transportation administrative charge.

Late Payment Charge:

A late payment charge of one and one-half percent per month of the past due amount will be added to the amount of the bill where payment is not made within twenty days of the rendition of the bill.

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 year thereafter until terminated by thirty or more days' prior written notice given by either party to the other.

GENERAL:

Service hereunder is subject to the Gas Policies of the Company and applicable Riders and Clauses included in this gas tariff schedule.

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

Third Revised Sheet No. E-6
Cancels Sub Second Revised Sheet No. E-6

RESERVED FOR FUTURE USE

Issued: November 11, 2002
Issued by: James J. Howard
Vice President

Effective: November 25, 2002

RATE NO. 90 LARGE GENERAL SERVICE

AVAILABILITY:

Available to commercial and industrial customers, subject to the following:

- a. the customer must contract with the Company for a maximum daily requirement (MDR) quantity of not less than 4,000 therms per day;
- b. the Company has sufficient distribution system capacity to serve the customer's MDR; and if required,
- c. the Company has a sufficient supply of natural gas available or is able to obtain an additional quantity of natural gas sufficient to provide such service.

NET MONTHLY RATE PER METER:

<u>Basic Service:</u>	\$1,315.00 per month
<u>Transportation Administrative Service Charge:</u>	\$80.00 per month (if applicable)
<u>Distribution Demand Charge:</u>	\$0.52886 per therm of contract MDR
<u>Distribution Energy Charge:</u>	\$0.00495 per therm
<u>Gas Supply Rider Option:</u>	

Company Supplied Gas: Rider No. 6, Cost of Purchased Gas Adjustment, Rider No. 8, Energy Efficiency Cost Recovery, Rider CIC-Capital Investment Charge and Clause TERM-Tax Expense Revision Mechanism apply to all gas supplied by the Company to customers.

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Customer-Owned Gas: Rider No. 8, Energy Efficiency Cost Recovery, applies to customer-owned gas when, while taking company-supplied gas, the customer had received a single benefit of \$5,000 or more from a MidAmerican energy efficiency program. The customer shall contract with the Company when the customer's natural gas supply requirements will be supplied by the customer. Rider No. 9, Transportation of Customer-Owned Gas, Rider CIC-Capital Investment Charge and Clause TERM-Tax Expense Revision Mechanism apply to all customer-owned gas.

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RATE NO. 90 LARGE GENERAL SERVICE (Continued)

Minimum Charge:

The minimum charge shall be the total of the basic service charge, the distribution demand charge, capital investment charge, and, if applicable, the transportation administration charge.

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Late Payment Charge:

A late payment charge of one and one-half percent per month of the past due amount will be added to the amount of the bill where payment is not made within twenty days of the rendition of the bill.

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 during any 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 rate schedule.

EXCESS USE:

Unless otherwise provided in the contract between the Company and 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 penalty charges, except that supply conditions and/or distribution system capacity permitting, in the sole judgment of the Company, the customer may elect to establish a new contract MDR effective with the billing period in which such excess use occurs, in lieu of payment of Company-imposed penalty charges.



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

2nd Revised Sheet No. E-9
Canceling First Revised Sheet No. E-9

RATE NO. 90 LARGE GENERAL SERVICE (Continued)

PENALTIES FOR EXCESS USE:

Any volumes of excess use as defined under the EXCESS USE section above shall be subject to a Company-imposed penalty of \$0.50 per therm for the first two percent excess and \$1.00 per therm for all additional excess in addition to current distribution energy charges and any applicable gas supply charges.

In addition to the Company-imposed penalties described above, the customer shall be responsible for any pipeline penalties incurred by the Company as a result of the customer's excess use.

The penalty provisions of Rider No. 9 may also apply to customer-owned gas supply.

TERM 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 year thereafter and for repeating periods of one year thereafter unless terminated by written notice given by either party to the other not less than ninety days prior to the expiration of the initial term or any subsequent one-year term.

If the customer's contract MDR of Company-supplied gas exceeds 25,000 therms per day, the Company may require a longer initial term of contract and notice of termination.

If additional distribution facilities are required to serve the customer's maximum daily requirement, the Company may require a longer initial term of contract and notice of termination.

GENERAL:

Service hereunder is subject to the Gas Policies of the Company and applicable Riders and Clauses included in this gas tariff schedule.

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

2nd Revised Sheet No. E-10
Cancels First Revised Sheet No. E-10

RATE NO. 95 COMPETITIVE PRICING SERVICE

AVAILABILITY:

This rate is available to sales customers and to customers with customer-owned gas on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas transported; length of contract term; and other related costs and factors that affect both the Company and the Customer.

APPLICABILITY AND CHARACTER OF 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.

RATES:

Customer Charge: Negotiated Per Delivery Point

Commodity Charge: The rate for each therm transported by Company on Customer's behalf shall be the negotiated rate pursuant to the contract agreement including applicable energy efficiency cost recovery charges.

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Minimum Monthly Billing:
Negotiated rate pursuant to agreement

RETENTION PERCENTAGE:

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



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

First Revised Sheet No. E-11
Cancels Original Issue Sheet No. E-11

RATE NO. 95 COMPETITIVE PRICING SERVICE (Continued)

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GENERAL TERMS AND CONDITIONS:

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Except as provided herein and in the Contract for Service under this rate schedule, all other provisions of Rider 9, Transportation of Customer-Owned Gas, governing the transportation of natural gas shall apply for Customers who purchase their own gas.

BALANCING OBLIGATIONS:

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

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

First Revised Sheet No. E-12 - E-13
Cancels Original Issue Sheet Nos. E-12 & E-13

RESERVED FOR FUTURE USE



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

First Revised Sheet No. E-14
Cancels Original Issue Sheet No. E-14

RESERVED FOR FUTURE USE

Issued: November 11, 2002
Issued by: James J. Howard
Vice President

Effective: November 25, 2002



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

Ninetieth Revised Sheet No. E-15
Cancels Eighty-Ninth Revised Sheet No. E-15

RESERVED FOR FUTURE USE

Issued: November 11, 2002
Issued by: James J. Howard
Vice President

Effective: For Usage on and After
November 25, 2002



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

Second Revised Sheet No. E-16
Cancels First Revised Sheet No. E-16

RIDER NO. 4 DETERMINATION OF GAS DELIVERED

Applicable to All Rates

The quantity of gas delivered hereunder shall be expressed in therms. The term "therm" as used in this rider means that quantity of gas which contains one hundred thousand British thermal units (100,000 Btu).

The number of therms delivered hereunder in any month shall be determined by multiplying the volume of gas in 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.

Customer's billed therms consumption will be adjusted when the heat content of the natural gas delivered varies from 1,000 Btu per cubic foot

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For customers using large volumes, the volume of gas in cubic feet referred to herein shall be that measured volume determined from the reading of the Company's meter or meters at metered temperature and pressure corrected to sixty degrees Fahrenheit and fourteen and seventy-three hundredths (14.73) pounds per square inch.



RIDER NO. 5 FLEXIBLE PRICING

Available pursuant to IOWA ADMIN. 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 IOWA ADMIN. 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 the 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 NO. 6 COST OF PURCHASED GAS ADJUSTMENT

Applicable to Rate Nos. 60, 70, 87 and 90

Standard Purchased Gas Adjustment

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

$$PGA = \frac{(C \times Rc) + (D \times Rd) + (Z \times Rz)}{S} + Rb + E$$

PGA is the purchased gas adjustment per therm.

S is the anticipated yearly gas commodity sales volume for each customer classification or grouping.

C is the volume of applicable commodity purchased or transported for each customer classification or grouping required to meet sales, S, plus the expected lost and unaccounted-for volumes.

Rc is the weighted average of applicable commodity prices or rates, including appropriate hedging tools costs, to be in effect September 1 corresponding to purchases C.

D is the total volume of applicable entitlement reservation purchases required to meet sales, S, for each customer classification or grouping.

Rd is the weighted average of applicable entitlement reservation charges to be in effect September 1 corresponding to purchases D.

Z is the total quantity of applicable storage service purchases required to meet sales, S, for each customer classification or grouping.

Rz is the weighted average of applicable storage service rates to be in effect September 1 corresponding to purchases Z.

Rb is 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 is the per unit over- or under-collection adjustment as calculated under subrule 19.10(7).

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

First Revised Sheet No. E-19
Cancels Original Issue Sheet No. E-19

RIDER NO. 6 COST OF PURCHASED GAS ADJUSTMENT (Continued)

Applicable to Rate Nos. 60, 70, 87 and 90

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

356th Revised Sheet No. E-20
Canceling 355th Revised Sheet No. E-20

The adjustment of charges to customers under the provisions of Rider No. 6, Cost of Purchased Gas Adjustment is as follows:

<u>Clause</u>	<u>Rate Schedule</u>	<u>Billing Rate per Therm</u>	
1	Small and Medium Volume Firm	\$ 0.36383	I

Applicable Clauses

Clause 1: Rate 60 - Residence Gas Service
Rate 70 - General Service
Rate 87 - Off-Peak General Service
Rate 90 - Large General Service

Issued: June 2, 2023
Issued by: Arick R. Sears
Vice President, Regulation

Effective: For Usage on and After
June 7, 2023



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

First Revised Sheet No. E-21
Cancels Original Issue Sheet No. E-21

RESERVED FOR FUTURE USE



RIDER NO. 8 ENERGY EFFICIENCY COST RECOVERY

The charges under this rider 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 commercial/industrial customers.

This rider 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.

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The cost recovery factors will be determined as follows:

$$ECR_c = \frac{EXP_c + REL_c}{S_c} + \frac{R_c}{RS_c}$$

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Where:

ECR = Energy efficiency charge in cents per therm to be applied to customers served under each class (c) rate schedule.

c = Customer class, as follows:

Residential, Rate 60
Commercial/Industrial, Rates 70, 87, 90, 70M, and obligated daily gas transportation customers.

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.



RIDER NO. 8 ENERGY EFFICIENCY COST RECOVERY (Continued)

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	R/R

Residential - Rate 60

Non-Residential - Rates 70, 87, 90, 70M, and obligated daily gas transportation customers.

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.

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS

APPLICABILITY:

Applicable to Rate Nos. 70, General Service; 87, Off-Peak General Service; 90, Large General Service; and 95, Competitive Pricing Service.

This rider provides for transportation of customer-owned gas on the Company's system.

DEFINITION OF TERMS:

When used in this rider, the following terms shall have the meanings indicated.

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| 1. | Agent – Shall mean an organization authorized by a Customer to act on the Customer's behalf. | N
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| 2. | Balance - The Customer's obligation to make Deliveries equal Receipts. | T |
| 3. | Billing Period - Shall mean the period beginning at 9:00 a.m. CCT, on the first day of a calendar month and ending at the same hour on the first day of the next succeeding calendar month, unless a different period of time is specified in the Service Request Form. | T |
| 4. | CCT - Central Clock Time. | T |
| 5. | Commodity Charge - Amount based upon the quantity of gas transported. | T |
| 6. | Company - MidAmerican. | T |
| 7. | Confirmed Nominations - Shall mean Customer nominations to the pipeline as verified for delivery by the pipeline. | T |
| 8. | Critical Day - A Critical Day shall be a day which may be declared by the Company whenever any of the following five conditions occurs or is anticipated to occur: (a) when the Company experiences failure of transmission distribution, gas storage or gas manufacturing facilities; (b) when transmission system pressures or other unusual conditions jeopardize the operation of the Company's system; (c) when the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability; (d) when any of the Company's transporters or suppliers call the equivalent of a Critical Day; or (e) when the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a portion of the Company's system. | T |
| 9. | Customer - Shall mean any person, association, firm, public or private corporation, or any agency of the federal, state or local government or legal entity responsible by law for payment for gas service at a single location. | T |

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

10. **Day or Daily** - The gas Day is a 24 hour period beginning at 9:00 a.m. CCT, and ending at 9:00 a.m. CCT the following day. T
11. **Deliveries** - The Customer metered usage at the Delivery Point. T
12. **Delivery Point** - The location where the Company's gas distribution facilities are interconnected with the Customer's facilities and where the Customer and the Company have agreed that transportation gas received at the Receipt Point will be delivered by the Company to the Customer. T
13. **Demand Charge** - Amount based upon the quantity of transportation space desired. T
14. **Fuel** - Any charges levied or reduction in volumes delivered as a result of the movement of gas. T
15. **"Gas Daily"** - Industry publication giving daily gas price indices by interstate pipeline points. The indices used will be the "Midpoint" price of Gas delivered to the applicable interstate pipeline point(s), or other point(s) as specifically referenced, as published by Financial Times Energy in Gas Daily and referenced in the "Daily Price Survey" under the applicable heading for the reported "Flow Date(s)." If the "Midpoint" price is not published in Gas Daily for the applicable "Flow Date(s)," then the index shall be the "Midpoint" price for the most recently published "Flow Date(s)" preceding the "Flow Date(s)" on which the "Midpoint" price was not published. T
16. **Imbalance** - shall mean any daily difference between the total gas available to the customer (confirmed nominations, adjusted for retention gas, and Firm Supply Standby Service actually used by the customer) and the customer's actual usage. T
17. **Long Critical Day** - shall mean a day when the Company anticipates that the level of demand on the system is expected to fall below a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its system or its customers. T
18. **MMBtu, Dekatherm and Therm** - The term "MMBtu" shall mean 1,000,000 Btu's. One MMBtu is equal to one dekatherm (Dth) or 10 therms. One therm is equal to 100,000 Btu's. The standard quantity for nominations, confirmation and scheduling is dekatherm per gas day in the United States. T
19. **Month, Monthly, Billing Period** - The period beginning on the first day of a calendar month and ending on the first day of the succeeding calendar month. T

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

- 20. Negative Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and a greater quantity of Deliveries. T
- 21. Nomination** - Quantity of gas the Company is requested to transport daily from the Receipt Point to the Delivery Point. T
- 22. Operational Flow Order (OFO)** - An order by the Company to transport customer, customers, or group customer, to make deliveries match usage. The stricter provisions of either a critical short or long day will apply to the customer. T
- 23. Positive Imbalance** - The daily difference between the quantity of gas received at the Receipt Point and the lesser quantity of Deliveries. T
- 24. Receipts** - Shall mean the quantity of gas received by Company from the transporting pipeline on a daily basis for the account of Customer. T
- 25. Receipt Point** - The point at which the transporting pipeline's facilities are interconnected with the Company's facilities. Receipt Points are usually Town Border Stations ("TBS") applicable to the Delivery Point. The Receipt Point must be at a location applicable to the Customer's historical purchases and the Delivery Point must be the historical purchase site. The Company has sole discretion in assigning a primary receipt point. If, in the sole discretion of the Company, the Company can, operationally and without hardship to its other customers, receive gas for the account of Customer at a point other than the town border station applicable to the Customer's historical purchases, the Receipt Point restriction may be waived by Company. T
- 26. Reservation Charge** - Amount based upon the quantity of service desired. T
- 27. Retention** - The percentage by which gas received at the Receipt Point is reduced in order to arrive at the quantity delivered at the Delivery Point. The standard fuel calculation mechanism, as this is related to the nomination process, should be $(1 - (\text{fuel}\%/100))$ multiplied by receipt quantity = delivery quantity. T
- 28. Short Critical Day** - Shall mean a day when the Company anticipates that the level of demand on the system is expected to be greater than a level of scheduled supply, which could operationally or otherwise adversely impact the Company, its system, or its customers. T

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

TERMS AND CONDITIONS:**General:**

The customer shall execute a written contract for service under this rider.

The customer shall be responsible for delivery of customer-owned gas to the Company's system, 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. T

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>. T

The minimum term of the Service Request Form for gas transportation shall be annual unless Company and Customer mutually agree to a shorter time period. In no event shall customer be allowed to switch between Transportation and Sales service with less than a 30 day written notification. In the event the Customer wishes to return to Sales Service, the Company shall have the discretion to approve or deny the request based on various factors such as availability of interstate pipeline capacity to meet customers' needs. After the contract period, the Customer may return to sales on the same basis as any new customer.

Measurement of customer-owned gas at the point of receipt 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 point of delivery shall be accomplished by the Company. 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.

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.

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 point of delivery.

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

Prior to receipt by the Company of the customer-owned gas at the point of receipt and after its delivery to the customer at the point of delivery, the Company shall not be liable in actual or consequential damages to the customer for any act, omission, loss or circumstance arising out of the contract for transportation of customer-owned gas. After receipt of the customer-owned gas at the point of receipt and prior to its delivery at the point of delivery, the Company shall not be liable in actual or consequential damages to the customer for any act, omission, loss, or circumstance arising out of the contract for transportation of customer-owned gas occasioned by or in consequence of any acts of God, strikes, lockouts, acts of the public enemy, wars, blockades, insurrections, riots, arrests and restraints of rulers and peoples, civil disturbances, or the order of any court or governmental authority, including provisions of this tariff schedule; nor for any actual or consequential damages arising out of any other occurrence except to the extent of the Company's breach of the contract, or the negligence or willful misconduct of the Company or its employees or agents.

After receipt by the Company of the customer-owned gas at the point of receipt and prior to its delivery to the customer at the point of delivery, the customer shall not be liable in actual or consequential damages to the Company for any act, omission, loss or circumstance arising out of the contract for transportation of customer-owned gas except to the extent of the customer's breach of the contract, or the negligence or willful misconduct of the customer or its employees or agents.

Retention:

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

Notification:

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

MidAmerican Energy Help Line

Phone: (800) 444-3123

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RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

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

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

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

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It shall be the sole responsibility of the customer 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.

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

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

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RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

F. Firm Supply Standby Service: Customer or its agent, shall notify the Company's representative at least by 4:00 p.m. CCT prior to the end of the gas day of its requested quantity of Firm Supply Standby service gas to be delivered by Company at the Delivery Point.

G. Late Nominations: The Company may at its sole discretion, relax the nomination timing 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 point of delivery. 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. Three-fifths will go to Company's sales customers and the remaining two-fifths will go to the Company.

H. 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.

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

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

1. When the Company experiences failure of transmission, distribution, gas storage or gas manufacturing facilities.
2. When transmission system pressures or other unusual conditions jeopardize the operation of the Company's system.
3. When the Company's transportation, storage, and supply resources are being used at or near their maximum rated deliverability.

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

4. When any of the Company's transporters or suppliers call the equivalent of a Critical Day.
5. When the Company is unable to fulfill its firm contractual obligations or otherwise when necessary to maintain the overall operational integrity of all or a portion of the Company's system.

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

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Critical Day Restrictions and Curtailment of Service:

When the Company declares a long critical day, only balancing tolerances of 5% positive will be allowed without penalty charges. When a short critical day is called, no balancing tolerances will be allowed. However, when the Company declares a short critical day, a customer may incur a positive imbalance without an imbalance charge, or on a long critical day, a customer may incur a negative imbalance without an imbalance charge.

In the event of a physical constraint on the Company's system or an announced curtailment transportation customers shall limit use to confirmed nominations, adjusted for retention gas, to the Company's system plus Firm Supply Standby Service nominations. If further reductions are necessary, deliveries to firm customers, both sales and transportation, shall be reduced per terms set forth in Section 2 of the Gas Policies, Capacity Curtailment or Interruption, but only after all transporters have reduced usage to confirmed nominations, adjusted for retention, to the Company's system, plus any Firm Supply Standby Service.

As a result of curtailments or interruptions 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 point of receipt, adjusted for retention, and the customer-owned gas volumes delivered to the customer at the point of delivery.

The customer shall also be entitled to a billing reduction proportionate to the magnitude and duration of curtailment or interruption experienced.

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

TRANSFERS TO AND FROM TRANSPORTATION SERVICE:

Service is available under this tariff at the Customer's option. If a Customer subsequently seeks to purchase system gas, the Company shall grant such request only if, and to the extent that adequate system capacity, interstate transportation and supplies are available.

Customers applying for transportation service will pay an application fee of \$250.

A Customer receiving transportation service without Firm Supply Standby Service shall be required to pay a reconnection charge of \$250 prior to returning to the Company's system.

INTERRUPTION OF SERVICE:

To ensure small volume natural gas end users, as defined in Section 19.14(1) of the Iowa Administrative Code, continued gas service when the end user's gas supply is interrupted due to supply failure, the end user shall be allowed to receive service under the rates as set forth in the Company's Firm Supply Standby Service Tariff until such time as the end user obtains an alternate source of gas supply. Revenues received from the sale of replacement gas will be credited to the Company's system purchased gas adjustment.

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.

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

Original Sheet No. E-32a

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

FIRM SUPPLY STANDBY (FSS) SERVICE:

Description:

A Customer may elect to receive Firm Supply Standby Service to assure continued gas service when their own gas supply is interrupted. The Customer will be permitted to contract for daily delivery capacity under this standby option. This service is available for an annual period.

Rates:

Pipeline Demand Charge:	Applicable pipeline charges
Commodity Charge:	110% of the <u>Gas Daily</u> applicable interstate pipeline index including applicable interstate pipeline and Company transportation and fuel charges.
Minimum Charge:	The minimum charge shall be the Pipeline Demand Charge on customer contracted daily delivery capacity.

Issued: November 1, 2012
Issued by: Naomi Czachura
Vice President

Effective: December 3, 2012

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

BALANCING PROVISIONS:

The customer 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 such customer-owned gas.

Determination of Imbalances:

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

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A customer's daily imbalance shall be calculated according to the definition of an imbalance as provided in the Definition of Terms section of this rider. 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, and FSS actually used by the customer). The monthly imbalance shall be calculated as the net sum of all daily imbalance quantities during the billing period.

Disposition of Imbalances:

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

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RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

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

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

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

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

- d. 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.

- e. Additional Charges:

If the Company incurs additional charges due to a single or multiple Customer's Imbalance, which are in excess of the balancing charges and penalties recovered from Transportation Customers, such excess costs incurred will be collected on a pro rata basis from all parties that created the additional costs.

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RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

f. Waiver of Penalties:

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

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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.

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2. Cumulative daily Positive or Negative Imbalances at a delivery point will be deemed to have been sold to or bought from the Company at the applicable 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.

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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 the Company's Electronic Bulletin Board

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

Original Sheet No. E-35a

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

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.

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Positive Imbalances On Days where the overall aggregate Transportation Customer Imbalance volume is positive (the Company received more gas than used by the Transportation Customers), all Imbalances will be either bought or sold at the lowest daily calculated delivered price for that day.

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RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

BILLINGS, PAYMENT, AND REIMBURSEMENTS:

The Company shall bill the customer each month for the amount due for all service rendered and applicable imbalance charges, if any, under this rider during the month. The amount due shall be determined in accordance with this 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 point of receipt and the quantities delivered to the customer at the point of delivery during the month, and any other applicable quantities necessary for billing. To the extent that actual data are 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 this rider or the service provided under this rider which the Company shall be 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.

ORDER OF DELIVERIES:

The order of daily gas deliveries for purposes of billing shall be as follows:

1. Customer-owned gas, adjusted for retention.
2. Firm Supply Standby Service, if applicable.
3. Imbalance volumes, if applicable.

GENERAL:

Service hereunder is subject to the Gas Policies of the Company and applicable riders included in this gas tariff schedule.

RIDER NO. 9 TRANSPORTATION OF CUSTOMER-OWNED GAS (Continued)

PIPELINE DEMAND CHARGE:

Applicable:

Applicable to all daily transportation customers that contract for one (1) of the Company's Gas Transportation services on or after July 1, 1994 that previously received sales service under the Company's sales service schedules. This charge shall commence with the implementation of transportation service. Company shall cease charging the PDC to customer at the earlier of 1) actual termination of Company's obligation to pay the interstate pipeline for the pipeline demand charges previously related to customer's requirements or 2) November 1 of the second calendar year of transportation service for customer. This charge will not allow the 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 PDC charges once the customer starts transporting.

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If a transportation customer subject to the PDC wants to take permanent assignment of the appropriate pipeline capacity at maximum pipeline rates instead of paying the otherwise applicable PDC, Company will assign such capacity in accordance with the relevant pipelines 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 Charge:

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

Gas Reconciliation:

The Company shall reflect the recovery of the PDC as a reduction to the sales customer's cost of gas on a dollar for dollar basis in the Annual Purchased Gas Adjustment Reconciliation.

Billing:

For Transport customers, the PDC will be added as a separate line on the bill.

Company's Right to Waive:

The Company, in its sole discretion, shall have the right to waive PDC charges for select areas.



RIDER NO. 10 OPTIONAL GROUP BALANCING SERVICE

DESCRIPTION:

The Customer shall have the option to choose a Group Balancing Service in a group with the same balancing provisions, on the same pipeline and in the same interstate pipeline operational zone (e.g. Northern Natural Gas Zone ABC). For purposes of calculating the level of Customer Imbalances incurred under the terms of this tariff, the Group Customer shall be considered to be one Customer and the sum of the individual Customer's 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 month. The term Group Customer shall mean a person, corporation, partnership, or other legal entity that provides gas under the parameters as specified above.

APPLICABILITY:

- (A) The Group Customer must execute a Transportation contract and must notify the Company of the Customers to be grouped at least two (2) working days before the first of the month. All billing will be based on the Group Customer's notification. Any requests to change Customers in a group after the notification timeframe outlined above will be accommodated at Company's discretion and shall be subject to a Rescheduling Service fee of \$50 for each Customer change in a Group. In connection with the Company's annual PGA reconciliation, revenue arising from this service will be shared. Three-fifths will go to the Company's sales customers and the remaining two-fifths will go to the Company. T
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- (B) The Group Customer will provide the Company a single combined daily nomination representing the sum of the daily nominations for all of the Delivery Points applicable to the Group Customer. Each Delivery Point within the group must have operational telemetering in place. D
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RIDER NO. 10 OPTIONAL GROUP BALANCING SERVICE (Continued)

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

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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.

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MAXIMUM RATE:

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

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Maximum Volumetric Rate \$.015 per therm

Billing period maximum charge per Delivery Point. The specific rate will be posted on the bulletin board monthly.

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Rate 90 \$150
Rate 70/87 \$ 50



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

First Revised Sheet No. E-40
Cancels Original Issue Sheet No. E-40

RESERVED FOR FUTURE USE



RIDER NO. 12 DAILY BALANCING SERVICE

DESCRIPTION:

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

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The DBS begins after a ten percent (10%) of Receipts tolerance is applied. DBS quantity is the daily volume variance between Receipts at the Receipt Point, adjusted for Retention, plus or minus the ten percent (10%) of Receipts tolerance, and the amount actually used at the Delivery Point (Deliveries), unless a Critical Day is called.

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RATES:

The rates and charges for service under this optional service shall include each of the following:

Reservation Charge - The reservation rate of \$.15 per therm per month.

Commodity Charge - The commodity rate is \$0.003 per therm. The monthly charge is equal to the commodity rate multiplied by the sum of the daily volume variances. Daily volume variance is any difference between (i) the absolute value of the difference between the Receipts, adjusted for Retention, and Deliveries for the day, up to the DBS quantity contracted for and (ii) ten percent (10%) of the Receipts, adjusted for Retention.

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

Original Issue Sheet No. E-42

RIDER 13 EXCESS FACILITIES
Applicable to All Sales Service and Transportation Service Rates

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

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

1. The type, extent, and location of such facilities shall be determined by agreement between the Company and the customer.
2. Such facilities furnished by the Company shall be the property of the Company.
3. The customer shall pay the Company at the time of installation the estimated cost of the excess facilities based on the Company's standard rental charges in effect at the time of installation of such facilities. In the event there is a change made in the facilities which requires a change in the rental payment, the rental charge for all facilities being furnished by the Company will be based on the charges in effect at that time.
4. In the event excess facilities furnished by the Company are different than customarily used rather than additional facilities, the cost or rental payment by the customer shall be the excess of the cost or rental for the facilities actually furnished over the cost or rental of normal facilities. In case the providing of excess facilities involves the furnishing, installing, and maintaining of facilities which may reasonably be used for other customers, the cost or rental payable by the customer shall be that portion of the total cost or rental which is reasonably assignable to the customer.



MIDAMERICAN ENERGY COMPANY
Gas Tariff No. 1
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3rd Revised Sheet No. E-43
Cancels Second Revised Sheet No. E-43

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RESERVED FOR FUTURE USE



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

Original Issue Sheet No. E-44

RIDER 14 OPTIONAL INTRA-DAY METERING SERVICE

DESCRIPTION:

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

APPLICABILITY:

This service is available to any customer with facilities served by the Company under Rider No. 9 Transportation of Customer-Owned Gas who has Company installed, AC powered telemetry equipment in place to monitor daily usage. The customer or their Agent must notify the Company three (3) working days prior to receiving the hourly data on-line.

RATES:

Monthly Charge:

Intra-day metering charge	\$10.00 per account per meter
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This charge will be applied to the invoice based on who elects the service. If the customer elects the service, the charge will be applied to the customer's monthly invoice. If the Agent elects the service, the charge will be applied to the monthly group invoice.

Late Payment Charge:

A late payment charge of one and one-half percent per month of the past due amount will be added to the amount of the bill where payment is not made within twenty days of the rendition of the bill.



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

Original Issue Sheet No. E-45

RIDER HGC – HOURLY GAS CURTAILMENT SERVICE
Applicable to Rate Nos. 70, 90, and 95

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APPLICABLE:

At the option of the Customer under Rate Nos. 70, 90, and 95 who has daily metering and demonstrates a continuing ability and willingness to curtail a minimum of 10 dekatherms (Dths) per hour during Company-specified curtailment periods and enters into an annual agreement with Company. Usage measured by more than one meter at multiple locations may not be combined for purposes of qualifying for service under this rider. Customer is subject to the applicable terms and conditions of the Company's Gas Policies and applicable Riders included in this gas tariff schedule.

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

AVAILABLE:

This tariff service will be available to customers located in the Iowa City/Cedar Rapids areas during the months of December through February only. The tariff will expire on the earliest of:

- June 1, 2010,
- when replaced by a tariff schedule(s) through a litigated rate case proceeding, or at such time that it is determined MidAmerican no longer requires curtailment service in the Iowa City/Cedar Rapids area.



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

Sub Original Issue Sheet No. E-46

RIDER HGC – HOURLY GAS CURTAILMENT SERVICE
Applicable to Rate Nos. 70, 90, and 95

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NET MONTHLY RATE:

Charges for service hereunder will be at the prices specified in the price schedules to which this rider applies, subject to the following additions and modifications:

CURTAILMENT INCENTIVE:

An Annual Incentive of \$500 per Contracted Curtailment Dth will be paid by Company to Customer in April under the following circumstances:

- Company established at least one hour of curtailment during the previous December through February period, and;
- Customer reduced hourly gas usage by the Contracted Curtailment Dth during the curtailment period(s) as determined by Customer's contracted MHQ at Peak Hour less the actual hourly gas usage during each hour of the curtailment period(s)

In the event Customer does not reduce hourly gas usage by the Contracted Curtailment Dth, Customer's Annual Incentive will be prorated on the basis of hourly load reduction achieved. Any remaining Annual Incentive dollars up to \$500 per Dth, will be prorated and awarded to customers that exceeded contracted hourly curtailment load.

An Annual Incentive of \$100 per Contracted Curtailment Dth will be paid by Company to Customer in April in the event that a curtailment period was not established during the previous December through February period.

Company will bear the cost of all incentive payments associated with this experimental tariff, and will not include such payments in future natural gas rates set by Company. Company reserves the right to retain or remove Customer from service provided under this Rider HGC if Company reasonably determines that the Customer did not comply with the program by curtailing volumes upon Company direction.



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

Original Issue Sheet No. E-47

RIDER HGC – HOURLY GAS CURTAILMENT SERVICE
Applicable to Rate Nos. 70, 90, and 95

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CURTAILMENT PERIODS:

The Company may establish a curtailment period by providing notice to Customer that curtailment is required, whenever at Company's discretion such curtailment may be appropriate. The curtailment periods are anticipated to be:

- during a peak period, December through February
- approximately 6 a.m. and/or 5 p.m.
- approximately three hours in duration per curtailment period
- up to two curtailments per day
- during declared critical short periods

Customers must maintain and provide a contact list to Company for the purpose of accepting notification of curtailment notices. Customers electing service under this Tariff will be required to provide an e-mail address or text message address that is accurate and operational for Company notification of curtailment. Company will provide a minimum of three hours notice and will provide additional notice whenever possible.

Company shall in its sole discretion establish curtailments that are eligible under this service. Curtailments outside the provisions of this tariff, necessitated as a result of irregularities and/or interruptions of service will not be considered a curtailment under the terms of this service and will not be used for the purpose of determining curtailment incentive payment.

A company request for restriction of Customer's load to facilitate maintenance or replacement of equipment at or near the Customer's premises shall not be deemed to establish a curtailment period.



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

Original Issue Sheet No. E-48

RIDER HGC – HOURLY GAS CURTAILMENT SERVICE
Applicable to Rate Nos. 70, 90, and 95

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PARTICIPATION:

Company reserves the right to limit participation to a state-wide total of 1,000 Dth of Contracted Curtailment.

DEFINITIONS:

Curtailment Service: Gas service which includes an incentive for those customers who agree, on notice from Company, to reduce hourly gas usage to a predetermined level (Firm Hourly Quantity) via a Contracted Curtailment Dth.

Firm Hourly Quantity: The level, in Dth, to which Customer has previously agreed to reduce hourly gas usage during a curtailment period as defined in the agreement with Company.

Maximum Daily Quantity: The maximum gas usage by Customer as measured and recorded by Company's automatic metering during any 24-hour period in the most recent months of December, January, and February.

MHQ at Peak Hour: The hourly gas usage, in Dth, which would normally be placed on Company's system by Customer at the time of system peak. The MHQ at Peak Hour will be established as the greater of

- 1/16 of the customer's Maximum Daily Quantity,
- actual MHQ during Company's peak hour in the previous heating season as measured and recorded by Company automatic metering, or
- contract provisions.

Contracted Curtailment Dth or Contracted Curtailment: The difference between Customer's MHQ at Peak Hour, in Dth, and Customer's Firm Hourly Quantity, in Dth, and defined in the agreement with Company.