



MIDAMERICAN ENERGY COMPANY
P.O. Box 4350
Davenport, Iowa 52808-4350

SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 1
3rd Revised Sheet No. 1
Canceling 2nd Revised Sheet No. 1

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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
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1st Revised Sheet No. 1
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**SECTION 3 – GAS RATE SCHEDULES
RATE SV – SMALL VOLUME SERVICE**

AVAILABLE

Service under this rate is available to any South Dakota Customer whose Average Daily Usage is less than 500 Therms per day as qualified in the “Reassignment of Rate” section of this rate. This service is not available for resale, standby or supplemental service.

APPLICATION

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

MONTHLY RATE PER METER

Basic Service Charge	\$	5.00
<u>Meter Class Charge per Meter</u>		
1 (Up to 675 cubic feet per hour)	\$	3.00
2 (Over 675 up to 3,000 cubic feet per hour)		10.00
3 (Over 3,000 up to 11,000 cubic feet per hour)		40.00
4 (Over 11,000 cubic feet per hour)		75.00

	Service Under Rider S <u>Rate SVS</u>	Service Under Rider T <u>Rate SVT</u>	
Transportation Administration Charge		\$ 25.00	
Transportation Meter Charge*		\$ 42.00	
Distribution Charge, per Therm – First 250	\$ 0.18203	\$ 0.18203	R/R
Distribution Charge, per Therm – Over 250	\$ 0.13448	\$ 0.13448	R/R

*The Transportation Meter Charge will apply to new Customers taking service under this rate that have telemetry equipment installed on or after July 1, 2015. This charge will not apply to Customers taking service under this rate whose telemetry equipment was installed prior to July 1, 2015 until their telemetry equipment is upgraded or replaced.

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1st Revised Sheet No. 2
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SECTION 3 – GAS RATE SCHEDULES
RATE SV – SMALL VOLUME SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Riders S, T – System Gas Service, Transportation of Customer-Owned Gas, as applicable
2. Clause BTU – BTU Adjustment Clause
3. Clause EECR - Energy Efficiency Cost Recovery Adjustment
4. Clause IE – Incremental Expansion Surcharge Adjustment
5. Clause GTA – Gas Tax Adjustment Clause
6. Clause TERM – Tax Expense Refund Mechanism

N

MINIMUM CHARGE

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

LATE PAYMENT CHARGE

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



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SECTION 3 – GAS RATE SCHEDULES
RATE MV – MEDIUM VOLUME SERVICE

AVAILABLE

Service under this rate is available to any South Dakota Customer whose Average Daily Usage is less than 2,000 Therms per day as qualified in the “Reassignment of Rate” section of this rate. This service is not available for resale, standby or supplemental service.

APPLICATION

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

MONTHLY RATE PER METER

Basic Service Charge \$ 40.00

Meter Class Charge per Meter

1 (Up to 675 cubic feet per hour)	\$ 3.00
2 (Over 675 up to 3,000 cubic feet per hour)	10.00
3 (Over 3,000 up to 11,000 cubic feet per hour)	40.00
4 (Over 11,000 cubic feet per hour)	75.00

	Service Under Rider S <u>Rate MVS</u>	Service Under Rider T <u>Rate MVT</u>	
Transportation Administration Charge		\$ 25.00	
Transportation Meter Charge*		\$ 42.00	
Distribution Charge, per Therm	\$ 0.07465	\$ 0.07465	R/R

*The Transportation Meter Charge will apply to new Customers taking service under this rate that have telemetry equipment installed on or after July 1, 2015. This charge will not apply to Customers taking service under this rate whose telemetry equipment was installed prior to July 1, 2015 until their telemetry equipment is upgraded or replaced.

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SECTION 3 – GAS RATE SCHEDULES
RATE MV – MEDIUM VOLUME SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Riders S, T – System Gas Service, Transportation of Customer-Owned Gas, as applicable
2. Clause BTU – BTU Adjustment Clause
3. Clause EECR - Energy Efficiency Cost Recovery Adjustment
4. Clause IE – Incremental Expansion Surcharge Adjustment
5. Clause GTA – Gas Tax Adjustment Clause
6. Clause TERM – Tax Expense Refund Mechanism

N

MINIMUM CHARGE

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

LATE PAYMENT CHARGE

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



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SECTION 3 – GAS RATE SCHEDULES
RATE LV – LARGE VOLUME SERVICE (continued)

MONTHLY RATE PER METER

Basic Service Charge \$ 80.00

Meter Class Charge per Meter

1 (Up to 675 cubic feet per hour)	\$ 3.00
2 (Over 675 up to 3,000 cubic feet per hour)	10.00
3 (Over 3,000 up to 11,000 cubic feet per hour)	40.00
4 (Over 11,000 cubic feet per hour)	75.00

	<u>Service Under Rider S Rate LVS</u>	<u>Service Under Rider T Rate LVT</u>
Transportation Administration Charge		\$25.00
Transportation Meter Charge*		\$42.00
Interval Meter Charge*	\$42.00	
<u>Distribution Demand Charge</u>		
per Therm of contract MDR	\$ 0.04300	\$ 0.04300
per Therm of contract MHQ	0.04300	0.04300
Distribution Charge, per Therm	0.03761	0.03761

R/R

*The Transportation Meter Charge and Interval Meter Charge will apply to new Customers taking service under this rate that have telemetry equipment installed on or after July 1, 2015. These charges will not apply to Customers taking service under this rate whose telemetry equipment was installed prior to July 1, 2015 until their telemetry equipment is upgraded or replaced.



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SECTION 3 – GAS RATE SCHEDULES
RATE LV – LARGE VOLUME SERVICE (continued)

MAXIMUM HOURLY QUANTITY

The Customer's Maximum Hourly Quantity (MHQ) initially will be the equivalent to their historical or contractual hourly usage level, generally 1/16th of their MDR. MHQ is defined as the maximum consumption measured at the Customer's meter, adjusted for Retention, during any one (1) hour period during a Company-declared Critical Hourly Restriction. Critical Hourly Restrictions will only occur during Short Critical Day declarations, as defined in Rider T under Definitions, and will usually be limited to peak hours within such day, for example 5:00 a.m. through 9:00 a.m.

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

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Riders S, T – System Gas Service, Transportation of Customer-Owned Gas, as applicable
2. Clause BTU – BTU Adjustment Clause
3. Clause EECR - Energy Efficiency Cost Recovery Adjustment
4. Clause IE – Incremental Expansion Surcharge Adjustment
5. Clause GTA – Gas Tax Adjustment Clause
6. Clause TERM – Tax Expense Refund Mechanism

N



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SECTION 3 – GAS RATE SCHEDULES
RATE SVI – SMALL VOLUME INTERRUPTIBLE GAS SERVICE

AVAILABLE

Service under this rate is available to any Non-residential South Dakota Customer to be supplied on an interruptible basis whose Average Daily Usage is less than 2,000 Therms per day as qualified in the “Reassignment of Rate” section of this rate.

APPLICATION

Applicable to all natural gas service required by Customers to be supplied on an interruptible basis.

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

The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

MONTHLY RATE

	(SVI)	
Basic Service Charge per Meter	\$ 40.00	
<u>Meter Class Charge per Meter</u>		
1 (Up to 675 cubic feet per hour)	\$ 3.00	
2 (Over 675 up to 3,000 cubic feet per hour)	\$ 10.00	
3 (Over 3,000 up to 11,000 cubic feet per hour)	\$ 40.00	
4 (Over 11,000 cubic feet per hour)	\$ 75.00	
Interval Meter Charge*	\$ 42.00	
Non-Gas Commodity Charge per Therm	\$ 0.06980	
Gas Cost Component as calculated below		R

*The Interval Meter Charge will apply to new Customers taking service under this rate that have telemetry equipment installed on or after July 1, 2015. This charge will not apply to Customers taking service under this rate whose telemetry equipment was installed prior to July 1, 2015 until their telemetry equipment is upgraded or replaced.

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SECTION 3 – GAS RATE SCHEDULES
RATE SVI – SMALL VOLUME INTERRUPTIBLE GAS SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Clause BTU – BTU Adjustment Clause
2. Clause EECR – Energy Efficiency Cost Recovery Adjustment
3. Clause IE – Incremental Expansion Surcharge Adjustment
4. Clause GTA – Gas Tax Adjustment Clause
5. Clause TERM – Tax Expense Refund Mechanism

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MINIMUM CHARGE

The minimum charge is the sum of the Basic Service Charge, Meter Class Charge, Interval Meter Charge and Commodity Charge for all Therms used.

LATE PAYMENT CHARGE

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



MIDAMERICAN ENERGY COMPANY
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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
1st Revised Sheet No. 20
Canceling Original Sheet No. 20

SECTION 3 – GAS RATE SCHEDULES
RATE SVI – SMALL VOLUME INTERRUPTIBLE GAS SERVICE (continued)

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 the 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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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:

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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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
1st Revised Sheet No. 21
Canceling Original Sheet No. 21

SECTION 3 – GAS RATE SCHEDULES
RATE SVI – SMALL VOLUME INTERRUPTIBLE GAS SERVICE (continued)

PAYMENT OF PENALTY

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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

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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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TERM

The term of this agreement is one year or as agreed.

PIPELINE DEMAND RECOVERY

In the event an existing firm sales Customer elects this service the Customer shall be charged the Cost of Purchased Gas Adjustment until the Company is able to effectuate reduction with the interstate pipeline.



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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 21.1

SECTION 3 – GAS RATE SCHEDULES
RATE SVI – SMALL VOLUME INTERRUPTIBLE GAS SERVICE (continued)

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REASSIGNMENT OF RATE

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The Customer’s average use per day will be calculated for each of the most recent December through February Billing Periods by dividing the Customer’s usage in Therms for the Billing Period by the number of days in that Billing Period. The Customer’s Average Daily Usage shall be the highest resulting average use per day calculated during the December through February Billing Periods.

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The Peak Billing Period is December through February.

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If a Customer receiving service under Rate SVI has an Average Daily Usage equal to or greater than 2,000 Therms per day in any peak period billing month during the prior twelve (12) monthly Billing Periods ending June of each year, the Customer shall be reassigned to Rate LVI effective with the November Billing Period.

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

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GENERAL

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

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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
1st Revised Sheet No. 22
Canceling Original Sheet No. 22

**SECTION 3 – GAS RATE SCHEDULES
RATE LVI – LARGE VOLUME INTERRUPTIBLE GAS SERVICE**

AVAILABLE

Service under this rate is available to any Non-residential South Dakota Customer to be supplied on an interruptible basis whose Average Daily Usage is equal to or greater than 2,000 Therms per day as qualified in the “Reassignment of Rate” section of this rate.

APPLICATION

Applicable to all natural gas service required by Customers to be supplied on an interruptible basis.

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

The above rate is also available for cogeneration loads. There are no peak day requirements for these uses.

MONTHLY RATE

	<u>(LVI)</u>	
Basic Service Charge per Meter	\$ 80.00	
<u>Meter Class Charge per Meter</u>		
1 (Up to 675 cubic feet per hour)	\$ 3.00	
2 (Over 675 up to 3,000 cubic feet per hour)	\$ 10.00	
3 (Over 3,000 up to 11,000 cubic feet per hour)	\$ 40.00	
4 (Over 11,000 cubic feet per hour)	\$ 75.00	
Interval Meter Charge*	\$ 42.00	
Non-Gas Commodity Charge per Therm	\$ 0.03761	
Gas Cost Component as calculated below		

R

*The Interval Meter Charge will apply to new Customers taking service under this rate that have telemetry equipment installed on or after July 1, 2015. This charge will not apply to Customers taking service under this rate whose telemetry equipment was installed prior to July 1, 2015 until their telemetry equipment is upgraded or replaced.

SECTION 3 – GAS RATE SCHEDULES
RATE LVI – LARGE VOLUME INTERRUPTIBLE GAS SERVICE (continued)

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Clause BTU – BTU Adjustment Clause
2. Clause EECR – Energy Efficiency Cost Recovery Adjustment
3. Clause IE – Incremental Expansion Surcharge Adjustment
4. Clause GTA – Gas Tax Adjustment Clause
5. Clause TERM – Tax Expense Refund Mechanism

N

MINIMUM CHARGE

The minimum charge is the sum of the Basic Service Charge, Meter Class Charge, Interval Meter Charge and Commodity Charge for all Therms used.

LATE PAYMENT CHARGE

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



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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
1st Revised Sheet No. 26
Canceling Original Sheet No. 26

SECTION 3 – GAS RATE SCHEDULES
RATE LVI – LARGE VOLUME INTERRUPTIBLE GAS SERVICE (continued)

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 the 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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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:

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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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
1st Revised Sheet No. 27
Canceling Original Sheet No. 27

SECTION 3 – GAS RATE SCHEDULES
RATE LVI – LARGE VOLUME INTERRUPTIBLE GAS SERVICE (continued)

PAYMENT OF PENALTY

The payment of a penalty shall not, under any circumstances, be considered as giving the Customer the right to take unauthorized gas, nor shall such payment be considered to exclude or limit any other remedies available to the Company.

COMPANY NOTICE

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

TERM

The term of this agreement is one year or as agreed.

PIPELINE DEMAND RECOVERY

In the event an existing firm sales Customer elects this service the Customer shall be charged the Cost of Purchased Gas Adjustment until the Company is able to effectuate reduction with the interstate pipeline.

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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 27.1

SECTION 3 – GAS RATE SCHEDULES
RATE LVI – LARGE VOLUME INTERRUPTIBLE GAS SERVICE (continued)

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REASSIGNMENT OF RATE

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The Customer’s average use per day will be calculated for each of the most recent December through February Billing Periods by dividing the Customer’s usage in Therms for the Billing Period by the number of days in that Billing Period. The Customer’s Average Daily Usage shall be the highest resulting average use per day calculated during the December through February Billing Periods.

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The Peak Billing Period is December through February.

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If a Customer receiving service under Rate LVI has an Average Daily Usage less than 2,000 Therms per day in any peak period billing month during the prior twelve (12) monthly Billing Periods ending June of each year, the Customer shall be reassigned to Rate SVI effective with the November Billing Period.

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

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GENERAL

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

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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
1st Revised Sheet No. 29
Canceling Original Sheet No. 29

SECTION 3 – GAS RATE SCHEDULES
RATE SSS – SMALL SEASONAL GAS SERVICE (continued)

MONTHLY RATE

	<u>(SSS)</u>	
Basic Service Charge per Meter	\$ 40.00	
<u>Meter Class Charge per Meter</u>		
1 (Up to 675 cubic feet per hour)	\$ 3.00	
2 (Over 675 up to 3,000 cubic feet per hour)	\$ 10.00	
3 (Over 3,000 up to 11,000 cubic feet per hour)	\$ 40.00	
4 (Over 11,000 cubic feet per hour)	\$ 75.00	
 <u>Non-Gas Commodity Charge per Therm</u>		
Applicable to the nine (9) monthly billing periods of March through November	\$ 0.05491	R
Applicable to the three (3) monthly billing periods of December through February	\$ 0.10237	R

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Clause BTU – BTU Adjustment Clause
2. Clause EECR – Energy Efficiency Cost Recovery Adjustment
3. Clause PGA – Purchased Gas Adjustment
4. Clause GTA – Gas Tax Adjustment Clause
5. Clause TERM – Tax Expense Refund Mechanism N



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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
1st Revised Sheet No. 32
Canceling Original Sheet No. 32

SECTION 3 – GAS RATE SCHEDULES
RATE LSS – LARGE SEASONAL GAS SERVICE (continued)

MONTHLY RATE

	<u>(LSS)</u>	
Basic Service Charge per Meter	\$ 80.00	
<u>Meter Class Charge per Meter</u>		
1 (Up to 675 cubic feet per hour)	\$ 3.00	
2 (Over 675 up to 3,000 cubic feet per hour)	\$ 10.00	
3 (Over 3,000 up to 11,000 cubic feet per hour)	\$ 40.00	
4 (Over 11,000 cubic feet per hour)	\$ 75.00	
 <u>Non-Gas Commodity Charge per Therm</u>		
Applicable to the nine (9) monthly billing periods of March through November	\$ 0.03618	R
Applicable to the three (3) monthly billing periods of December through February	\$ 0.06856	R

ADJUSTMENT CLAUSES AND RIDERS

The above rates are subject to:

1. Clause BTU – BTU Adjustment Clause
2. Clause EECR – Energy Efficiency Cost Recovery Adjustment
3. Clause PGA – Purchased Gas Adjustment
4. Clause GTA – Gas Tax Adjustment Clause
5. Clause TERM – Tax Expense Refund Mechanism N



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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
1st Revised Sheet No. 46
Canceling Original Sheet No. 46

SECTION 3 – GAS RATE SCHEDULES
RATE MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

MONTHLY CASHOUT (continued)

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

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

APPLICABLE CUSTOMER FEES AND CHARGES

Distribution Service Charges

Rate STM – Small Transport:

Basic Service Charge per Meter	\$ 5.00	
Meter Class Charge per Meter		
1 (Up to 675 cubic feet per hour)	\$ 3.00	
2 (Over 675 up to 3,000 cubic feet per hour)	10.00	
3 (Over 3,000 up to 11,000 cubic feet per hour)	40.00	
4 (Over 11,000 cubic feet per hour)	75.00	
Distribution Charge, per Therm		
For the first 250 Therms	\$ 0.18203	R
For all in excess of 250 Therms	\$ 0.13448	R

Rate MTM – Medium Transport:

Basic Service Charge per Meter	\$ 40.00	
Meter Class Charge per Meter		
1 (Up to 675 cubic feet per hour)	\$ 3.00	
2 (Over 675 up to 3,000 cubic feet per hour)	10.00	
3 (Over 3,000 up to 11,000 cubic feet per hour)	40.00	
4 (Over 11,000 cubic feet per hour)	75.00	
Distribution Charge, per Therm		
All Therms	\$ 0.07465	R

SECTION 3 – GAS RATE SCHEDULES
RATE MMT – MONTHLY METERED TRANSPORTATION SERVICE (continued)

APPLICABLE CUSTOMER FEES AND CHARGES (continued)

Clauses and Riders

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

1. Clause BTU – BTU Adjustment Clause
2. Clause EECR – Energy Efficiency Cost Recovery Adjustment
3. Clause IE – Incremental Expansion Surcharge Adjustment
4. Clause GTA – Gas Tax Adjustment Clause
5. Clause TERM – Tax Expense Refund Mechanism

N

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.



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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 74.10

SECTION 3 – GAS RATE SCHEDULES
CLAUSE TERM – TAX EXPENSE REFUND MECHANISM

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N

DESCRIPTION

N

This clause is designed to return to customers the benefits of lower income tax expense resulting from changes in income tax rate changes for the period of January 2018 through May 2019.

N
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N

DEFINITIONS

N

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

N

Gas Base Rates shall include Rates SV, MV, LV, SVI, LVI, SSS, LSS, STM and MTM.

N
N

Effective Period means the time period during which the TERM rate is applied to Customers' monthly bills. The initial Effective Period shall begin with the first billing cycle of July 2019 and goes through the last billing cycle of December 2019. The length of any future Effective Period shall be dependent on the Reconciliation Adjustment amount determined in any future reconciliations as described in the Reconciliation section of this tariff.

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Tax Period means January 1, 2018 through May 31, 2019.

N

APPLICATION

N

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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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 74.11

SECTION 3 – GAS RATE SCHEDULES
CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

N
N

DETERMINATION OF INCOME TAX REFUND (ITF)

N

The amount of the Income Tax Refund (ITF), applicable to the Tax Period shall be determined using the following formula:

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N

$$\text{ITF} = (\text{ARR} \times P_{18}) + (\text{ARR} \times P_{19}) + \text{UP} + \text{I}$$

N

Where:

N

ARR = Annual Revenue Reduction due to change in income tax expense that was in effect during the Company's rate case used in setting Gas Base Rates in effect during the Tax Period.

N
N
N

P₁₈ = 2018 Refund Proration Percentage of 100%.

N

P₁₉ = 2019 Refund Proration Percentage of 41.67%.

N

UP = Unprotected Property excess deferred taxes calculated as of December 31, 2017.

N
N

I = Interest at an annual rate of seven percent (7%) accrued on the Tax Period benefit since the beginning of the Tax Period until the end of the Effective Period.

N
N
N



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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 74.12

SECTION 3 – GAS RATE SCHEDULES
CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

N
N

DETERMINATION OF INITIAL TERM FACTORS

N

The initial Tax Expense Refund Mechanism (TERM) factors for the Tax Period shall be billed over a six (6) month period beginning with the first billing cycle of July 2019. A separate per therm factor shall be determined for each class using the following formula:

N
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N

$$TERM_c = (ITF \times BR_c) / S_c$$

N

Where:

N

TERM_c = Tax Expense Refund Mechanism factor for each class in cents per therm.

N
N

ITF = Income Tax Refund as described in this clause.

N

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

N
N

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

N
N

RECONCILIATION

N

No later than ninety (90) days after the end of the initial Effective Period, the Company shall file an initial reconciliation that compares the actual credits under this clause during the initial Effective Period with the total expected TERM revenues for the Tax Period. Customer classes that are within an acceptable tolerance shall be considered complete and no further refund shall be required for that class. Customer classes that are outside of an acceptable tolerance shall have new TERM factors calculated in a manner that applies the unreconciled amount to the class(es) causing the unreconciled amount, and shall be calculated using the following formula:

N
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N



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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 74.13

SECTION 3 – GAS RATE SCHEDULES
CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

N
N

RECONCILIATION (continued)

N

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

N

Where:

N

RA_c = Reconciliation Adjustment for each class equal to the difference between the actual credits under this clause during the Effective Period with the expected TERM revenues for the same Effective Period for each class.

N
N
N
N

RI = Reconciliation Interest at an annual rate of seven percent (7%) accrued on the RA since the ending of the previous Effective Period until the end of the new Effective Period.

N
N
N

The length of the Effective Period for the new TERM factors shall be dependent on the magnitude of the Reconciliation Adjustment.

N
N

No later than ninety (90) days after the end of any subsequent Effective Period, the Company shall file a corresponding reconciliation repeating the steps used for the initial Effective Period, including the calculation and application of new TERM factors for applicable customer classes. Subsequent reconciliations and Effective Periods shall continue until the sum of unreconciled amounts for all customer classes is equal to or less than \pm \$5,000, at which time the TERM refund shall be considered complete for all customer classes.

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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 74.14

SECTION 3 – GAS RATE SCHEDULES
CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

N
N

REVISION OF RATES

N

The Company may revise the TERM rates prior to a reconciliation if the Company determines the continuation of the current TERM rates would result in an unacceptable over- or under-refund at the end of the Effective Period.

N
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N

The Company must file with the Commission such revised TERM rates no less than thirty (30) days preceding the monthly billing period during which such revised TERM rates are proposed to become effective.

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SOUTH DAKOTA GAS TARIFF SCHEDULE NO. 2
SD P.U.C. Sec. No. 3
Original Sheet No. 74.15

SECTION 3 – GAS RATE SCHEDULES
CLAUSE TERM – TAX EXPENSE REFUND MECHANISM (continued)

N
N

TERM FACTORS

N

The adjustment of gas charges under the provisions of Clause TERM – Tax Expense Refund Mechanism to be effective with bills rendered beginning with the first billing cycle of July 2019, shall be as follows:

N
N
N

<u>Class</u>	<u>Rates</u>	<u>Price per therm</u>	
Small Volume Sales	SVS, SVI, SSS, STM	\$ (0.11218)	N
Medium Volume Sales	MVS, MTM	\$ (0.03453)	N
Large Volume Sales	LVS, LVI, LSS	\$ (0.01292)	N
Small and Medium Volume Transport	SVT, MVT	\$ (0.02543)	N
Large Volume Transport	LVT	\$ (0.00865)	N

The adjustment of gas charges under the provisions of Clause TERM – Tax Expense Refund Mechanism to be effective with bills rendered beginning with the first billing cycle of January 2020, shall be as follows:

N
N
N

<u>Class</u>	<u>Rates</u>	<u>Price per therm</u>	
Small Volume Sales	SVS, SVI, SSS, STM	\$ (0.00000)	N
Medium Volume Sales	MVS, MTM	\$ (0.00000)	N
Large Volume Sales	LVS, LVI, LSS	\$ (0.00000)	N
Small and Medium Volume Transport	SVT, MVT	\$ (0.00000)	N
Large Volume Transport	LVT	\$ (0.00000)	N