

Exhibit A

Legal Description of the Electric Service Territory Boundary between Beresford Municipal Electric and MidAmerican Energy Company

The following represents the legal description of the electric service territory boundary shared between Beresford Municipal Electric and MidAmerican Energy Company.

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1. BEGINNING at the NW corner of the NE $\frac{1}{4}$ of Section 9 of Township 095 North (T095N), Range 50 West (R50W), Union County,
2. THENCE continue south ending at the SW corner of the NE $\frac{1}{4}$ of Section 9 of T095N, R50W.