MidAmerican Energy Company
Docket NG14-005
Association Dues Adjustment
Adjusted Test Year Ending December 31, 2013

Exhibit___(EJP-3)
Schedule 2
Page 1 of 1

Line	Payee and FERC Account	Purpose of the Organization	Total Company Amount	SD Gas Percentage	South Dakota Amount	South Dakota Amount Staff Adjusted	Justification
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**Account 921 Office supplies and expenses**						
2	Boston College CCC	Provide professional development.	$ (7,500.00)	1.23%	$ 92.17	$ -	shareholder benefits
3	Greater Des Moines Leadership Institute	Economic Development	$ (75.00)	1.23%	$ 0.92	$ -	No SD Ratepayer benefit
4	Home Builders Association of the Sioux Empire	Economic Development	$ (364.58)	100.00%	$ 364.58	$ -	Economic Development
5	Iowa Jobs for Americas Graduates	To preventing dropouts among young people.	$ (10,000.00)	3.36%	$ 335.80	$ -	No SD Ratepayer benefit
6	Iowa State Sheriffs and Deputies Association Institute	Providing information and other instruction training	$ (60.00)	1.23%	$ 0.74	$ -	No SD Ratepayer benefit
7	National Council of Architectural Registration Boards	Provides standards for licensure and credentialing of architects.	$ (225.00)	1.23%	$ 2.77	$ -	Lobbying
8	Phoenix Club	Promote business within the Club, and each other in the business community.	$ (500.00)	1.23%	$ 6.14	$ -	incorrectly coded, DR2-7
9	Rotary Club of Des Moines	Provide financial support for educational and charitable activities.	$ (996.00)	1.23%	$ 12.24	$ -	Donation
10	Taxpayers Association of Central Iowa	Provide research and education.	$ (15,000.00)	1.23%	$ 184.35	$ -	No SD Ratepayer benefit
11	Utilities Telecommunications Council	Provide telecommunications systems support.	$ (10,000.00)	1.23%	$ 122.90	$ -	Lobbying
12	Ankeny Area of Chamber of Commerce (employee reimbursement)	Economic Development	$ (45.20)	3.97%	$ 1.79	$ -	No SD Ratepayer benefit
13	Iowa Department of Natural Resources (employee reimbursement)	Conserving and enhancing Iowa's natural resources.	$ (400.00)	1.23%	$ 4.92	$ -	No SD Ratepayer benefit
14	CFA Institute (employee reimbursement)	To lead the investment profession.	$ (340.00)	1.23%	$ 4.18	$ -	Shareholder benefits
15							
16	**Account 930.2 Miscellaneous General Expenses**						
17	Alcester Area Chamber of Commerce	Economic Development	$ (100.00)	88.81%	$ 88.81	$ -	Economic Development
18	Brandon Valley Area Chamber of Commerce	Economic Development	$ (250.00)	100.00%	$ 250.00	$ -	Economic Development
19	Dell Rapids Chamber of Commerce	Economic Development	$ (200.00)	100.00%	$ 200.00	$ -	Economic Development
20	Hartford Area Chamber of Commerce	Economic Development	$ (300.00)	100.00%	$ 300.00	$ -	Economic Development
21	Keep Yankton Beautiful	Economic Development	$ (30.00)	100.00%	$ 30.00	$ -	Economic Development
22	Lennox Commercial Club Inc	Economic Development	$ (175.00)	100.00%	$ 175.00	$ -	Economic Development
23	Sioux Falls Area Chamber of Commerce	Economic Development	$ (7,401.00)	100.00%	$ 7,401.00	$ -	Economic Development
24	South Dakota Chamber & Economic Development council	Economic Development	$ (50.00)	62.43%	$ 31.21	$ -	Economic Development
25	South Dakota Electric Utility Companies	Representing members interests and advocating policies in legislative and regulatory arenas.	$ (5,482.52)	62.43%	$ 3,422.68	$ -	Lobbying and advocacy
26	Yankton Area Chamber of Commerce	Economic Development	$ (1,798.00)	100.00%	$ 1,798.00	$ -	Economic Development
27	Allocations		$ (1,944.12)	1.23%	$ 23.90	$ -	Shareholder Benefits
28	Economic development/chamber dues		$ 10,124.00	100.00%	$ 10,124.00	$ -	Economic Development
29	Taxpayers Association of Central Iowa		$ 60.00	1.23%	$ 0.74	$ -	No SD Ratepayer benefit
30	Taxpayers Research Council		$ 2,000.00	1.23%	$ 24.58	$ -	No SD Ratepayer benefit
31	**Total**				$ 25,003	$ -	
32							
33	**Staff's Adjustment to the Test Year**					$ (25,003)	

SOURCES:

Lines 1 through 27, columns a, b, c, d, and e: Attachment 1-8
Lines 28 through 308, columns a, b, c, d, and e: DR4-10 in EL14-072
Line 31, column e: Sum of lines 1 through 43, column e
Line 31, column f: Sum of lines 1 through 43, column f
Line 33, column f: Line 44, column f minus Line 44, column e