

**FILED WITH
Executive Secretary
May 18, 2015**

Exhibit SMA-3

MidAmerican customer complaint procedures,

IOWA UTILITIES BOARD

Iowa Electric Tariff No. 2, Original Sheet Nos. 38, 39 and 47



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

Original Sheet No. 38

SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

DISPUTED BILLS

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

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

Additional extensions will be handled in accordance with Section 20.4(15) of the Iowa Administrative Code.



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

Substitute Original Sheet No. 39
 Canceling Original Sheet No. 39

SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

CUSTOMER COMPLAINTS

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

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

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

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

T
T



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

Original Sheet No. 47

SECTION 2 - CUSTOMER POLICIES

Applicable to All Rates and Riders

WHEN DISCONNECTION OF SERVICE WILL BE DELAYED (continued)

Non-Residential

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

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

Reconnection after Disconnection

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

REFUSAL OR DISCONNECTION OF SERVICE WITHOUT NOTICE

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

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

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