

Exhibit SMA-8:

Regarding Premises and Customers: Original Sheet No. 5

**FILED WITH
Executive Secretary**

May 18, 2015

IOWA UTILITIES BOARD



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

Original Sheet No. 5

SECTION 1 - ELECTRIC SERVICE POLICIES

Applicable to All Rates and Riders

DEFINITIONS (continued)

Modifications means any changes required on the Company's facilities necessitated by actions or requirements other than the Company.

Multiple-Dwelling Unit means a multiple-occupancy building with two (2) or more Customers.

Municipality or Municipal Corporation means any city, village, town or township.

Non-Residential Service means service to those Customers not eligible for Residential Service.

Point of Attachment means a Company-approved, single location where the Customer's facilities are connected to the Company's facilities. If the metering is installed on the Customer's side of the Point of Attachment, the Company reserves the right to exercise control up to the metering point.

Premises means a contiguous tract of land that may be separated by nothing more than a highway, street, alley or railroad right-of-way, where all buildings and/or electricity-consuming devices located thereon are owned or occupied by a single Customer or applicant for electrical service, or where all electricity delivered thereto is utilized to supply one (1) or more buildings and/or electric loads which the Company considers as components of a unified operation.