

IOWA UTILITIES COMMISSION

IN RE:

MIDAMERICAN ENERGY COMPANY

DOCKET NO. EAC-2026-0156

ORDER GRANTING REQUEST FOR WAIVER AND CORRECTING PREVIOUS ORDER

BACKGROUND

On February 25, 2026, MidAmerican Energy Company (MidAmerican) filed with the Utilities Commission (Commission) its energy adjustment clause (EAC) reconciliation for 2025 and the calculation of its 2026 EAC factor in Docket No. EAC-2026-0156.

On August 12, 2026, the Commission issued an Order Requiring Revisions to the 2026 Energy Adjustment Clause Factor. In relevant part, MidAmerican was directed to revise its calculation for the 2026 EAC factor to include the resulting cumulative under-recovery balance from the most recent quarterly results for actual costs and recoveries and to include forecasted sales that reflect the remaining 2026 EAC factor period.

On August 18, 2026, MidAmerican filed a revised 2026 EAC factor calculation and revised tariffs. MidAmerican proposed an effective date of August 28, 2026.

On August 25, 2026, MidAmerican filed a request for waiver of 199 Iowa Administrative Code (IAC) 20.9(3)(c), which requires utilities not filing monthly adjustments to include a semiannual adjustment if the absolute value of the cumulative over recovery or under recovery amount is greater than 20 percent of the forecasted net

DOCKET NO. EAC-2026-0156

PAGE 2

recoverable energy costs for the EAC year. The semiannual adjustment is required to be filed six months after the annual reconciliation, and the updated filing must follow the requirements of subrule 20.9(2) but it is limited to the remaining months of the year.

On September 14, 2026, the Office of Consumer Advocate (OCA), a Division of the Iowa Department of Justice, filed a response to MidAmerican's request for waiver. OCA stated that it has no objection to MidAmerican's request.

REQUEST FOR WAIVER

MidAmerican states that it filed its Annual Energy Cost Adjustment Clause 2025 Reconciliation and 2026 New Factor Calculation on February 25, 2026. Six months after that date is August 25, 2026. MidAmerican states that as of August 25, 2026, the absolute value of the cumulative under-recovery of its EAC is greater than 20 percent of the forecasted net recoverable energy costs for the 2026 EAC year.

MidAmerican states that its proposed 2026 EAC factor filed on August 18, 2026, includes the resulting cumulative under-recovery balance as of June 30, 2026, and includes forecasted sales that reflect the remaining 2026 EAC factor period. As a result, MidAmerican states the semiannual adjustment filing would only differ from the August 18, 2026, filing by any difference between July 2026 actuals and the July 2026 forecast included in the filing. MidAmerican states that because its 2026 EAC factor calculation is not yet effective, the semiannual adjustment would require MidAmerican to make assumptions regarding the approval of its August 18, 2026, filing to accurately reflect any adjustments to MidAmerican's forecast to include in its semiannual adjustment. As

DOCKET NO. EAC-2026-0156

PAGE 3

such, MidAmerican requests waiver of 199 IAC 20.9(3)(c) requiring the filing of a semiannual adjustment.

Pursuant to 7 IAC 2504.3(2) and Iowa Code § 17A.9A, the Commission may grant a waiver of its administrative rules if it finds, based on clear and convincing evidence, that:

- a. The application of the rule would pose an undue hardship on the person for whom the waiver is requested.
- b. The waiver from the requirements of a rule in the specific case would not prejudice the substantial legal rights of any person.
- c. The provisions of a rule subject to a petition for a waiver are not specifically mandated by statute or another provision of law.
- d. Substantially equal protection of public health, safety, and welfare will be afforded by a means other than that prescribed in the particular rule for which the waiver is requested.

MidAmerican states that the requested waiver will not prejudice the substantial legal rights of any person, that the provisions of 199 IAC 20.9(3)(c) are not specifically mandated by another statute or provision of law, and that granting the requested waiver will not adversely impact public health, safety, and welfare. MidAmerican states its request is temporary, only pertaining to the 2026 EAC period.

Although MidAmerican's revised 2026 Iowa EAC factor was not effective at the time it filed its request for waiver on August 25, 2026, the factor was approved by Commission order the next day on August 26, 2026.¹ MidAmerican did not present an argument for how filing a semiannual adjustment would pose an undue hardship upon MidAmerican; nonetheless, the Commission finds that an administrative burden may be presented by the need to file a semiannual adjustment that only differs slightly from

¹ *In re: MidAmerican Energy Co., Order Approving Tariff Revisions and Energy Adjustment Clause 2026 Factor*, Docket No. EAC-2026-0156, pp. 4-5 (Aug. 26, 2026) (1. MidAmerican Energy Company's reconciliation of the 2025 energy adjustment clause and the energy adjustment clause factor for 2026 of \$0.01527/kWh... is approved subject to complaint and investigation, effective August 28, 2026.)

DOCKET NO. EAC-2026-0156

PAGE 4

recent filings already in the docket. Furthermore, the Commission finds that the substantial legal rights of any person will not be prejudiced by the absence of an updated semiannual adjustment, the provisions of 199 IAC 20.9(3)(c) are not specifically mandated by another statute or provision of law, and the requested waiver will not adversely impact public health, safety, and welfare if granted. Therefore, the Commission finds that the request satisfies the relevant criteria and will grant MidAmerican's request for a waiver of 199 IAC 20.9(3)(c) temporarily as it applies to the 2026 EAC period.

CORRECTION TO AUGUST 26, 2026 ORDER

On August 26, 2026, the Commission issued an Order Approving Tariff Revisions and Energy Adjustment Clause 2026 Factor in this docket. The order contained two ordering clauses that were unclear when citing the tariff pages intended to be approved by the Commission. Ordering Clause 1 referred to the "Electric Tariff No. 2, 15th Revised Sheet No. 434." Ordering Clause 2 referred to the "Electric Tariff No. 2, 9th Revised Sheet No. 433." The specific title for the sheets is "Electric Tariff No. 2, *Substitute* 15th Revised Sheet No. 434" and "Electric Tariff No. 2, *Substitute* 9th Revised Sheet No. 433." (emphasis added). To ensure clarity regarding the tariff sheets approved by the Commission in its August 26, 2026, order, the Commission will update Ordering Clauses 1 and 2.

ORDERING CLAUSES

IT IS THEREFORE ORDERED:

1. MidAmerican Energy Company's request for waiver filed on August 25,

DOCKET NO. EAC-2026-0156

PAGE 5

2026, is granted.

2. Ordering Clause 1 of the August 26, 2026, Order Approving Tariff Revisions and Energy Adjustment Clause 2026 Factor is updated to state that MidAmerican Energy Company's reconciliation of the 2025 energy adjustment clause and the energy adjustment clause factor for 2026 of \$0.01527/kWh, as reflected in the Electric Tariff No. 2, Substitute 15th Revised Sheet No. 434, is approved subject to complaint and investigation, effective August 28, 2026.

3. Ordering Clause 2 of the August 26, 2026, Order Approving Tariff Revisions and Energy Adjustment Clause 2026 Factor is updated to state that Electric Tariff No. 2, Substitute 9th Revised Sheet No. 433, is approved subject to complaint and investigation.

UTILITIES COMMISSION



Sarah Martz, Chair



Joshua Byrnes, Commissioner