

Interstate Power and Light Company Electric Tariff

Filed with the Iowa Utilities Board

Second Revised Sheet No. 1
Canceling First Revised Sheet No. 1

Original Tariff No. 1

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Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Fourth Revised Sheet No. 2

ORIGINAL TARIFF NO. 1

Canceling Substitute Third Revised Sheet No. 2

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Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Fifth Revised Sheet No. 20

ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 20

Electric Residential Service Usage

Rate Codes: 040, 047-8, 050, 057-8, 060, 067-8, 100, 107-8, 150, 157-8, 400, 407-8, 450, 457-8, 460, 467-8, 470, 477-8, 550, 557-8, 560, 567-8, 570, 577-8

Applicable:

To residential customers in single family dwellings or individually metered apartments for all domestic use. No resale of electric service is permitted hereunder. Service hereunder is also subject to Company's Rules and Regulations.

Character of Service:

60 Hertz alternating current, 120/240 volts, single-phase, through one meter and one point of delivery. Three phase service available in accordance with the Rules and Regulations and Excess Facilities Charge.

Billing Provisions

Service Charge:

| Rate Code | Per day per meter | For Comparison Per Month |
|------------------|-------------------|--------------------------|
| Rate 100 (IES-S) | \$0.3452 | \$10.50 |
| Rate 150 (IPC) | \$0.3452 | \$10.50 |
| Rate 400 (IES-N) | \$0.3452 | \$10.50 |

Energy Charge:

| Rate 100 (IES-S) | Winter | Summer |
|---|------------|-------------|
| First 16.438 kWh/Day or first 500 kWh/Mo. | 8.731¢/kWh | 10.510¢/kWh |
| Next 23.014 kWh/Day or next 700 kWh/Mo. | 6.408¢/kWh | 10.510¢/kWh |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 2.480¢/kWh | 10.510¢/kWh |

| Rate 150 (IPC) | Winter | Summer |
|---|------------|-------------|
| First 16.438 kWh/Day or first 500 kWh/Mo. | 8.731¢/kWh | 10.510¢/kWh |
| Next 23.014 kWh/Day or next 700 kWh/Mo. | 6.408¢/kWh | 10.510¢/kWh |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 2.480¢/kWh | 10.510¢/kWh |

| Rate 400 (IES-N) | Winter | Summer |
|---|------------|-------------|
| First 16.438 kWh/Day or first 500 kWh/Mo. | 8.731¢/kWh | 10.510¢/kWh |
| Next 23.014 kWh/Day or next 700 kWh/Mo. | 6.408¢/kWh | 10.510¢/kWh |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 2.480¢/kWh | 10.510¢/kWh |

For average kWh in a billing period:

Summer Period:

From June 16 to September 15.

Optional Time of Day:

Rate Codes: 107, 108, 157, 158, 407, 408. The Customer may choose to have electric service metered and billed on a time-of-day basis. On-Peak/Off-Peak Definition: On-peak hours shall be from 7 a.m. to 8 p.m. CST (8 a.m. to 9 p.m. during daylight savings time), Monday through Friday. Off-peak hours are all other times. Off-peak kilowatt-hours will be billed at 50% of the above energy charges plus all other kilowatt-hours will be billed at 140% of the above energy charges. An additional Service Charge will be billed at the rate of \$0.1101 per day per meter or, for comparison only, \$3.35 per meter per month. A minimum term of one year is required.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Fifth Revised Sheet No. 21

ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 21

Electric Residential Service Usage

Rate Codes: 040, 047-8, 050, 057-8, 060, 067-8, 100, 107-8, 150, 157-8, 400, 407-8, 450, 457-8, 460, 467-8, 470, 477-8, 550, 557-8, 560, 567-8, 570, 577-8

Second Nature Program:

A voluntary program, which allows customers to support generation technologies that rely on renewable energy resources. Initiation and termination of a customer's participation shall be effective with the next practicable meter reading date after the Company is notified by the customer.

The following charges shall be billed, based on customer selected support level, in addition to the charges shown above under **Energy Charge**, or the charges under the **Optional Time of Day** provision, if applicable:

| Standard Rate Code | Time of Day Rate Code | Second Nature Support Level | Additional Charge |
|-------------------------------------|-----------------------|-----------------------------|-------------------|
| 450 (IES-N), 550 (IES-S), 040 (IPC) | 457-8, 557-8, 047-8 | 100% | 2.00¢/kWh |
| 460 (IES-N), 560 (IES-S), 050 (IPC) | 467-8, 567-8, 057-8 | 50% | 1.00¢/kWh |
| 470 (IES-N), 570 (IES-S), 060 (IPC) | 477-8, 577-8, 067-8 | 25% | .50¢/kWh |

Energy Cost Adjustment:

Billing under this schedule will include an adjustment per kWh, computed monthly, to compensate for changes in the cost of fuel as described in the Energy Adjustment Clause, Rider EAC. For kWh billed under the Second Nature Program, the adjustment for the period January 2010 through December 2010 shall reflect a charge of 2.59¢/kWh applied to total metered kWh times the customer designated Second Nature support level percent, and the adjustment amount computed under Rider EAC times the remaining kWh. The fixed Second Nature Energy Cost Adjustment will be recalculated on an annual basis with the most recent actual 12-month period of energy costs and applied in the first calendar month after approval by the Iowa Utilities Board.

Excess Facilities Charge:

Any standard facilities required to provide non standard service, in excess of that permitted under this Schedule or the Company's Rules and Regulations, shall be provided at a monthly amount equal to 1.6% of the Company's investment in such facilities.

Tax Adjustment Clause:

This price is subject to a Tax Adjustment, see Rider TAX.

Energy Efficiency Bill Credit:

See Rider EEBC.

Energy Efficiency Cost Recovery Clause:

See Rider EECR.

Regional Transmission Service Clause:

Billing under this schedule will include an adjustment per kWh, computed annually, to compensate for changes in the cost of transmission service as described in the Regional Transmission Service Clause, Rider RTS.

N
N
N

Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Fifth Revised Sheet No. 22

ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 22

Electric General Service Usage

Rate Codes: 200, 207-8, 240, 247-8, 250, 257-8, 500, 507-8, 520, 527-8, 600, 607-8, 650, 657-8, 810, 817-8, 820, 827-8

Applicable:

General Service Customers for all electric uses in one establishment adjacent to an electric distribution circuit of adequate capacity. Customers with usage greater than 20,000 kWh for 12 consecutive billing months shall be placed on the Large General Service rate for a minimum of one year.* No resale of electric service is permitted hereunder. Service hereunder is also subject to Company's Rules and Regulations.

Character of Service:

60 Hertz alternating current, 120/240 volts, single-phase, through one meter and one point of delivery. Alternative voltages and/or three phase service is available in accordance with the Rules and Regulations and Excess Facilities Charge.

Billing Provisions

Service Charge:

| Rate Code | Per day per meter | Monthly For Comparison | |
|--|-------------------|------------------------|------|
| Rate 200 General Service (IES-S) | \$0.5852 | \$17.80 | I |
| Rate 250 General Service Non Demand (IPC) | \$0.5852 | \$17.80 | I |
| Rate 600 General Service (IES-N) | \$0.5852 | \$17.80 | I |
| | | | D |
| Rate 240 General Service Demand (IPC) | \$0.5852 | \$17.80 | I, D |
| Rate 500 General Service Farm (IES-N) | \$0.5852 | \$17.80 | I, D |
| Rate 520 General Service Municipal Pumping (IPC) | \$0.5852 | \$17.80 | R, D |
| Rate 650 General Service (IES-SE) | \$0.5852 | \$17.80 | R, D |
| Rate 810 General Service Single-Phase Farm (IPC) | \$0.5852 | \$17.80 | I, D |
| Rate 820 General Service Three-Phase Farm (IPC) | \$0.5852 | \$17.80 | R, D |

* A Customer may request an undue hardship exemption pertaining to the usage qualification standard in accordance with Section 5 of the Company's Rules and Regulations.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Fifth Revised Sheet No. 23

ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 23

Electric General Service Usage

Rate Codes: 200, 207-8, 240, 247-8, 250, 257-8, 500, 507-8, 520, 527-8, 600, 607-8, 650, 657-8, 810, 817-8, 820, 827-8

Energy Charge:

| Rate 200 General Service (IES-S) | Winter | Summer | |
|--|------------|-------------|------|
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | R, I |
| Rate 250 General Service Non Demand (IPC) | Winter | Summer | |
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | R, I |
| Rate 600 General Service (IES-N) | Winter | Summer | |
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | R, I |
| Rate 240 General Service Demand (IPC) | Winter | Summer | |
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | I |
| Rate 500 General Service Farm (IES-N) | Winter | Summer | |
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | I |
| Rate 520 General Service Municipal Pumping (IPC) | Winter | Summer | |
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | I |
| Rate 650 General Service (IES-SE) | Winter | Summer | |
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I, D |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | I, D |
| Rate 810 General Service Single-Phase Farm (IPC) | Winter | Summer | |
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | R, I |
| Rate 820 General Service Three-Phase Farm (IPC) | Winter | Summer | |
| First 39.452 kWh/Day or first 1,200 kWh/Mo. | 8.317¢/kWh | 10.856¢/kWh | I |
| Over 39.452 kWh/Day or over 1,200 kWh/Mo. | 5.680¢/kWh | 8.915¢/kWh | I |

Note: There are 30.4167 days assumed in a month. For average kWh in a billing period:

Monthly Demand Charge (if applicable):

| Rate Code | Winter | Summer | |
|--|-----------|-----------|------|
| Rate 240 General Service Demand (IPC) | \$0.00/kW | \$0.00/kW | D |
| Rate 520 General Service Municipal Pumping (IPC) | \$0.00/kW | \$0.00/kW | R, D |
| Rate 820 General Service Three-Phase Farm (IPC) | \$0.00/kW | \$0.00/kW | R, D |

Note: IPC zone demand charge to be phased out through the Rate Equalization process.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

First Revised Sheet No. 24

ORIGINAL TARIFF NO. 1

Canceling Substitute Original Sheet No. 24

Electric General Service Usage

Rate Codes: 200, 207-8, 240, 247-8, 250, 257-8, 500, 507-8, 520, 527-8, 600, 607-8, 650, 657-8, 810, 817-8, 820, 827-8

Summer Period:

From June 16 to September 15.

Optional Time of Day:

Rate Codes: 207-8, 247-8, 257-8, 507-8, 527-8, 607-8, 817-8, 827-8, and 657-8. The Customer may choose to have electric service metered and billed on a time-of-day basis. On-Peak/Off-Peak Definition: On-peak hours shall be from 7 a.m. to 8 p.m. CST (8 a.m. to 9 p.m. during daylight savings time), Monday through Friday. Off-peak hours are all other times. Off-peak kilowatt-hours will be billed at 40% of the above energy charges; all other kilowatt-hours will be billed at 140% of the energy charges. An additional Service Charge will be billed at the rate of \$0.1101 per day per meter or, for comparison only \$3.35 per meter per month. A minimum term of one year is required.

Second Nature Program:

A voluntary program, which allows customers to support generation technologies that rely on renewable energy resources. The Second Nature program affects the Energy Cost Adjustment, see Rider SECNAT

Energy Cost Adjustment:

Billing under this schedule will include an adjustment per kWh, computed monthly to compensate for changes in the cost of fuel as described in the Energy Adjustment Clause, Rider EAC.

Three-Phase Customer Charge:

Customers that request three-phase service after April 16, 2009, shall have an incremental customer charge of \$45 per month or \$1.4795 per day per meter.

N
N
N

Excess Facilities Charge:

Any standard facilities required to provide non standard service, in excess of that permitted under this Schedule or the Company's Rules and Regulations, shall be provided at a monthly amount equal to 1.6% of the Company's investment in such facilities.

Tax Adjustment Clause:

This price is subject to a Tax Adjustment, see Rider TAX.

Energy Efficiency Bill Credit:

See Rider EEBC.

Energy Efficiency Cost Recovery Clause:

See Rider EECR.

Regional Transmission Service Clause:

Billing under this schedule will include an adjustment per kWh, computed annually, to compensate for changes in the cost of transmission service as described in the Regional Transmission Service Clause, Rider RTS.

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Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

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Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Fifth Revised Sheet No. 25

ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 25

Electric General Service Usage

Rate Codes: 200, 207-8, 240, 247-8, 250, 257-8, 500, 507-8, 520, 527-8, 600, 607-8, 650, 657-8, 810, 817-8, 820, 827-8

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Time-of-Use Demand Charge:

Rate code 247-8, 527-8, 827-8: For off-peak kW in excess of on-peak kW the following demand rates shall apply to the off-peak kW in excess.

Monthly Off-Peak Demand Charge (if applicable):

| Rate Code | Winter | Summer |
|--|-----------|-----------|
| Rate 247-8 General Service Demand (IPC) | \$0.00/kW | \$0.00/kW |
| Rate 527-8 General Service Municipal Pumping (IPC) | \$0.00/kW | \$0.00/kW |
| Rate 827-8 General Service Three-Phase Farm (IPC) | \$0.00/kW | \$0.00/kW |

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Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Sixth Revised Sheet No. 26

Canceling Fifth Revised Sheet No. 26

Electric Large General Service Usage

Rate Codes: 300, 307-8, 320, 327-8, 440, 447-8, 807-8

Applicable:

Large General Service Usage customers for all electric uses in one establishment adjacent to an electric distribution circuit of adequate capacity. No resale of service is permitted. Customers on this rate must have energy usage of 20,000 kWh or more in each billing month. Customers falling below required metered usage levels will be placed on the General Service Usage rate for a minimum of one year.* Service hereunder is also subject to Company's Rules and Regulations.

Character of Service:

60 Hertz alternating current single or three-phase, at secondary voltage through one meter and one point of delivery or by customer's option a higher available voltage. The Company shall provide only one transformation. Alternative voltages and/or service is available in accordance with the Rules and Regulations and Excess Facilities Charge.

Billing Provisions

Monthly Demand Charge:

| Zone | All Zones | |
|----------------|----------------|---------|
| Rate Codes | All Rate Codes | |
| Season | Winter | Summer |
| First 200 kW | \$8.82 | \$16.58 |
| Next 800 kW | \$8.07 | \$16.45 |
| Next 9,000 kW | \$7.41 | \$16.23 |
| Next 20,000 kW | \$7.22 | \$16.13 |
| Over 30,000 kW | \$5.44 | \$13.10 |

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Energy Charge per kWh:

| Zone | All Zones | | IES – South & IPC Zones | |
|----------------|----------------------------|--------|-------------------------|--------|
| Rate Codes | 307-8, 327-8, 447-8, 807-8 | | 300, 320, 440 | |
| Season | Winter | Summer | Winter | Summer |
| On Peak | 1.662¢ | 2.602¢ | NA | NA |
| Off Peak | 0.720¢ | 1.662¢ | NA | NA |
| Non TOD Option | NA | NA | 1.124¢ | 2.066¢ |

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Summer Period:

From June 16 to September 15.

Billing Demand:

The kW demand to be used for billing purposes each month shall be the sum of the highest 15-minute demand during on-peak hours of the current month plus 50% of the amount by which the highest 15-minute demand during off-peak hours exceeds the highest on-peak demand, but not less than 75% of the highest monthly billing demand similarly determined during the previous months of June, July and August. In no month shall the monthly billing demand be less than 50 kW.

* A Customer may request an undue hardship exemption pertaining to the usage qualification standard in accordance with Section 5 of the Company's Rules and Regulations.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

First Revised Sheet No. 27

ORIGINAL TARIFF NO. 1

Canceling Substitute Original Sheet No. 27

Electric Large General Service Usage

Rate Codes: 300, 307-8, 320, 327-8, 440, 447-8, 807-8

Time of Day:

On-Peak/Off-Peak Definition: On-peak hours shall be from 7 a.m. to 8 p.m. CST (8 a.m. to 9 p.m. during daylight savings time), Monday through Friday. Off-peak hours are all other times.

Excess Facilities Charge:

Any standard facilities required to provide non standard service, in excess of that permitted under this Schedule or the Company's Rules and Regulations, shall be provided at a monthly amount equal to 1.6% of the Company's investment in such facilities.

Primary Service Discounts:

Where primary service is available and provided the Customer purchases primary service and furnishes the approved transformation and protective devices, the following discounts on demand charges will be allowed: 4.42% for 4,160 from the available IPL standard primary service voltage less than 34,500 volt service, 7.50% for 69,000 and 34,500 volt service (Customer assumes all responsibility transforming voltage from transmission level) and 10.00% for 115 kV service and above. A customer is not eligible for both point of delivery discounts and primary service discounts.

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Meter not at point of delivery:

Where metering is not done at the point of delivery such as primary metering with secondary voltage delivery or secondary voltage metering with primary voltage there will be a 2.0% decrease or increase in metered kW demand and kWh respectively before above rate schedule is applied. A customer assumes all cost responsibility to configure service to primary metering and is responsible for any incremental costs IPL incurs above the secondary metering application. A customer is not eligible for both point of delivery discounts and primary service discounts.

N
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Power Factor:

The above rate schedule is based on a power factor of 90% or higher. Where the power factor is less than 85%, the net demand charges will be increased by 1% for each whole 1% the power factor is below 90%; likewise where the power factor is higher than 95%, the demand charges will be decreased by 1% for each whole percent point the power factor is above 90%. The power factor shall be determined by suitable recording instruments. A power factor of 100% will be used in the event the Customer is providing kilovars to the IPL system at the time the billing demand is set.

N
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Second Nature Program:

A voluntary program, which allows customers to support generation technologies that rely on renewable energy resources. The Second Nature program affects the Energy Cost Adjustment, see Rider SECNAT.

Energy Cost Adjustment:

Billing under this schedule will include an adjustment per kWh, computed monthly to compensate for changes in the cost of fuel as described in the Energy Adjustment Clause, Rider EAC.

Tax Adjustment Clause:

This price is subject to a Tax Adjustment, see Rider TAX.

Economic Development Clause:

See Rider ECON.

Energy Efficiency Bill Credit:

See Rider EEBC.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Third Revised Sheet No. 28

ORIGINAL TARIFF NO. 1

Canceling Substitute Second Revised Sheet No. 28

Electric Large General Service Usage

Rate Codes: 300, 307-8, 320, 327-8, 440, 447-8, 807-8

Energy Efficiency Cost Recovery Clause:

See Rider EECR

Regional Transmission Service Clause:

Billing under this schedule will include an adjustment per kW, computed annually, to compensate for changes in the cost of transmission service as described in the Regional Transmission Service Clause, Rider RTS.

N
N
N

Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

Interruptible Service Option:

See Rider INTSERV.

Interruptible Demand Transfer Service Option:

See Rider IDTS.

Day Ahead Hourly Time of Use Service Option:

See Rider DAHP, Day Ahead Hourly Time Of Use.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Fourth Revised Sheet No. 29

Canceling Third Revised Sheet No. 29

Electric Large General Service – Bulk Usage

FROZEN

Rate Code: 510

Applicable:

Available only for bulk transmission voltage level supply at transmission voltage level or above. Customer assumes all responsibility transforming voltage from transmission level. A service contract will be required. Service hereunder is also subject to Company's Rules and Regulations. This rate is only available to existing Bulk Power customers at existing premises on June 30, 2006

Service Agreements:

New Customers will be required to contract for the Large General Service – Bulk Usage for a term not less than one year with an appropriate cancellation charge covering the cost of installation and removal of facilities if service is terminated in less than one year. All Customers shall provide Company with one year notice of intent to change to an alternative rate.

Billing Provisions

Rate 510 Large General Service - Bulk Usage

| | |
|-----------------------------|---------------------------------|
| Bulk Capacity Demand Charge | \$9.13 per kW of Billing Demand |
| Bulk Capacity Energy Charge | 0.383¢/kWh |

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Determination of Demands:

The metered demands shall be measured by a 15 minute interval integrating demand meter and shall include the loss adjustments provided for in a contract for metering at other than 69 kV.

Minimum Billing Demand:

The Monthly Billing Demand shall be the largest metered demand in the twelve months ending with the current billing month but not less than 25,000 kW.

Minimum Energy Purchase:

The minimum number of kWh to be billed in any billing month shall be that quantity equal to the Billing Demand multiplied by 400.

Minimum Monthly Bill:

The minimum bill to be rendered for any billing period will be the demand charges for the Minimum Billing Demand for that month plus the energy charges for 400 kWh per kW of that Minimum Billing Demand.

Excess Facilities Charge:

Any standard facilities required to provide non standard service, in excess of that permitted under this Schedule or the Company's Rules and Regulations, shall be provided at a monthly amount equal to 1.6% of the Company's investment in such facilities.

Reactive Demand Charge:

In any billing month in which the maximum total reactive demand delivered exceeds 50% of the maximum total kilowatt demand, a charge will be made for such excess reactive in the amount of \$1.48 per kilovar.

Energy Cost Adjustment:

Billing under this schedule will include an adjustment per kWh, computed monthly to compensate for changes in the cost of fuel as described in the Energy Adjustment Clause, Rider EAC.

Tax Adjustment Clause:

This price is subject to a Tax Adjustment, see Rider TAX.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Second Revised Sheet No. 30

ORIGINAL TARIFF NO. 1

Canceling First Revised Sheet No. 30

Electric Large General Service – Bulk Usage

FROZEN

Rate Code: 510

Second Nature Program:

A voluntary program, which allows customers to support generation technologies that rely on renewable energy resources. The Second Nature program affects the Energy Cost Adjustment, see Rider SECNAT.

Economic Development Clause: See Rider ECON.

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Energy Efficiency Bill Credit: See Rider EEBC.

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Energy Efficiency Cost Recovery Clause: See Rider EECR

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Regional Transmission Service Clause:

Billing under this schedule will include an adjustment per kW, computed annually, to compensate for changes in the cost of transmission service as described in the Regional Transmission Service Clause, Rider RTS.

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Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

Standby Service

This LGS – Bulk Usage schedule is designed assuming the customer will take its entire electrical requirement from Company. Company's system is not to be used for standby or supplemental purposes except as agreed to by Company, and as subject to the following terms and conditions:

Availability:

Applicable for customers having their own generating facilities and desiring standby power to be used in the event of failure of such generating facilities, or for use during the maintenance and overhaul of such facilities. Customer may also use such standby service in conjunction with firm power service from the Company used as a source of power to supplement customer's own generation. Parallel operation will be allowed pursuant to appropriate contractual arrangements. Not applicable for resale customers.

Service Agreements:

Customer will be required to contract for the Standby Service for a term of not less than five years with an appropriate cancellation charge covering the cost of installation and removal of facilities if service is terminated in less than ten years. Contract Capacity: Customer will contract for the Total Capacity in kW to be available from Company which shall be split between Firm Power Capacity and standby Capacity and so designated. In the event the metered demand in any month exceeds the Total Capacity contracted for such excess kW shall automatically be added to the Total Capacity and Standby Capacity amount for the balance of the contract term; however, the Customer may elect to increase the Firm Power Capacity component of the Total Capacity rather than the Standby Capacity component for all or part of such excess kW by so notifying the Company in writing. The Firm Power Capacity component of the contract Total Capacity may be increased with a concurrent decrease in Standby Capacity of the same amount at any time during the Contract term by written notice by Customer to Company. Such Firm Power Capacity component may not be reduced at any time during the contract term except with the written consent of the Company.

Special Standby Service Billing Provisions:

- I. Reactive Demand Charge: In each billing month a charge of \$1.48 per kVAr will be made for that portion of the maximum kVAr demand registered during the month in excess of 50% of the maximum kW demand registered during the month. The demand interval will be that specified in the standard rate schedule.
- II. Minimum Billing Demand: The billing demand in any billing month shall be not less than 75% of the kW of Firm Power Capacity contracted for but not less than that established under the standard rate schedule.
- III. Minimum Energy Purchase: The minimum kWh to be purchased shall be established by contract as approximately plant load factor of the minimum billing demand established under this service.
- IV. Capacity Charge: A monthly charge of \$2.96 per kW will be made for each kW of Standby Capacity contracted for, with the exception that for each kW of Firm Power Capacity contracted for, one kW of Standby Capacity will be charged for at \$1.48 per kW rather than \$2.96 per kW.

Date Issued: March 10, 2010

Proposed Effective Date: April 9, 2010

By: Erik C. Madsen – Director, Regulatory Affairs

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Fourth Revised Sheet No. 31

ORIGINAL TARIFF NO. 1

Canceling Third Revised Sheet No. 31

Area Lighting Service (All Pricing Zones) Mercury Vapor and Sodium Vapor Lighting

Rate Codes: 080, 090, 270, 280, 620, 630

Availability:

Available for lighting of outdoor areas from dusk to dawn. Not applicable for lighting of public streets or thoroughfares. A minimum term of service of one year is required for all new installations. A minimum term of service of three years is required for all new installations requiring the placement of dedicated poles. Mercury vapor applications are limited to those fixtures installed on or before December 18, 1990. Replacement or maintenance of existing mercury vapor must be made with sodium vapor lights with equal or better energy efficiency. Service hereunder is also subject to Company's Rules and Regulations.

Character of Service:

All-night lighting service of Customer specified places will be provided by an overhead high pressure sodium (HPS) vapor of appropriate luminaire at proper height on an existing wood distribution pole with one span of secondary voltage conductor of 150 feet or less. Service includes installation, operation and maintenance of refractors and controls, in addition to the supply of required electricity. Under conditions requiring permits, exceptional travel or extra maintenance personnel, maintenance will be rendered at cost. All new facilities will be owned and maintained by the company. All maintenance shall be done during regularly schedule working hours with a reasonable period of elapsed time allowed for such work.

Net Monthly Rates:

The sum of A, B, C, D, E and F below, as applicable, plus the Energy Cost Adjustment, Energy Efficiency Cost Recovery, and Tax Adjustment Clauses.

- A. Lamp and Fixtures on an existing standard wood distribution pole, with overhead wiring.

Price Code 620 (Mercury Vapor) – Northern and Southeastern zones

Price Code 270 (Mercury Vapor) – Southern zone

Price Code 080 (Mercury Vapor) – IPC zone

Price Code 630 (HPS) – Northern and Southeastern zones

Price Code 280 (HPS) – Southern zone

Price Code 090 (HPS) – IPC zone

Lights:

| <u>Lamp Size Mercury Vapor (Watts)</u> | <u>Lamp Size HPS (Watts)</u> | <u>Monthly kWhs</u> | <u>All Rates</u> |
|--|--------------------------------------|-------------------------|------------------|
| 175 or less | 100 or less* | 71/45 | \$ 6.79 |
| 250 | 150 | 101/67 | \$ 8.70 |
| 400 | 250 | 158/104 | \$13.57 |
| | 400 | 160 | \$15.29 |
| 1,000 | 1,000 | 386/370 | \$40.81 |

* HPS fixtures of less than 100 watts are frozen to existing fixtures at existing locations as of June 30, 2007.

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Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Fourth Revised Sheet No. 32

Canceling Third Revised Sheet No. 32

Area Lighting Service (All Pricing Zones) Mercury Vapor and Sodium Vapor Lighting

Rate Codes: 080, 090, 270, 280, 620, 630

B. Pole Charges:

When an existing wood distribution pole is not available for use with the desired lights, a dedicated new wood pole charge will apply. The pole charges will apply in addition to the fixture costs in Section A above unless the pole is customer owned.

| <u>Pole Type</u> | <u>All Rates</u> |
|------------------------------|------------------|
| Shared Wood | \$ 2.87 |
| New Dedicated Wood * | \$ 8.24 |
| 20' Aluminum | \$32.51 |
| 30' Concrete | \$14.36 |
| 35' Concrete | \$14.62 |
| 20' Black Fiberglass | \$ 8.99 |
| 24' Black or Grey Fiberglass | \$10.57 |
| 35' Bronze Fiberglass | \$17.09 |
| 45' Bronze Fiberglass | \$19.04 |
| 30' Steel | \$33.58 |

* Note: A pole charge for existing dedicated wood poles of \$5.38 is limited to existing IPC pricing zone customers for poles installed at existing locations prior to June 30, 2007.

In lieu of a monthly pole charge, Customer shall have the option of paying Company a contribution in aid of construction; such contribution may be made at the time of original installation or replacement and shall be grossed up for income taxes. These payments shall not be subject to refund.

C. Underground Circuit Charges:

All placements in excess of thirty-three (33) feet shall have the excess footage billed as a contribution to aid in construction. The contributions shall be based upon actual installation costs and as such they shall be grossed up for income taxes. These payments shall not be subject to refund.

D. Special or Non-Standard Facilities:

Customers that requested the Company to install additional, special or non-standard facilities prior to June 30, 2007 shall continue to pay the Company any excess facilities charges related to the installation of the facilities. The monthly fixture charges for these facilities shall be based upon the lamp and fixture rates in Section A above. There shall be no new installations of special or non-standard facilities. Existing customers that elect a maintenance agreement will pay the energy only rates in Section E below.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Fourth Revised Sheet No. 33

Canceling Third Revised Sheet No. 33

Area Lighting Service (All Pricing Zones) Mercury Vapor and Sodium Vapor Lighting

Rate Codes: 080, 090, 270, 280, 620, 630

E. Customer-Owned Facilities:

Non-metered rates are limited to Customer-owned facilities for customers receiving service under this option prior to June 30, 2007. The responsibility for ad valorem taxes, insurance, pole replacement, lamp replacement and cleaning of refractors, and the like resides with the Customer. The monthly rates where Company service is limited to the supply of electricity are as follows:

| <u>Lamp Size (Watts)</u> | <u>Monthly kWhs</u> | <u>Rate</u> |
|------------------------------|-------------------------|-------------|
| 100 or less | 45 | \$ 2.94 |
| 150 | 67 | \$ 4.38 |
| 250 | 104 | \$ 5.92 |
| 400 | 160 | \$ 9.11 |

Frozen to existing customers at existing premises.

Optional Metered rate:

Where the responsibility for replacement and maintenance of poles, lamps and fixtures resides with the Customer, service will be limited to the supply of electricity only. Such service shall be individually metered and the charge for service under this paragraph is 7.221¢/kWh, in addition to the monthly Energy Cost Adjustment factor and Energy Efficiency Cost Recovery clause. Monthly service charge shall be \$6.35 per month (billed as a daily rate of \$0.20877 per day per meter). Such service shall only be applicable solely for exterior lighting.

F. Remaining Life Surcharge:

Where early replacement or removal of lighting facilities is required by Customer, Customer shall pay to Company the cost of removal of facilities plus the remaining life value of Company facilities less salvage, if any.

Tax Adjustment:

This price is subject to a Tax Adjustment, see Rider TAX.

Energy Cost Adjustment:

Billing under this schedule will include an adjustment per kWh, computed monthly to compensate for changes in the cost of fuel as described in the Energy Adjustment Clause, Rider EAC.

Energy Efficiency Cost Recovery Clause:

See Rider EECR.

Regional Transmission Service Clause:

Billing under this schedule will include an adjustment per kWh, computed annually, to compensate for changes in the cost of transmission service as described in the Regional Transmission Service Clause, Rider RTS.

Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

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Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Fourth Revised Sheet No. 34

Canceling Third Revised Sheet No. 34

Street Lighting Service (All Pricing Zones) Sodium Vapor Lighting

Rate Codes: 190, 210, 640

Availability:

Available to municipalities, Iowa Department of Transportation, county governments, and other public bodies for the lighting of public highways, streets, alleys, and other thoroughfares. A proper written request from the municipality or government body is required prior to installation. Service hereunder is also subject to Company's Rules and Regulations.

Character of Service:

All-night lighting service of Customer specified streets and thoroughfares will be provided by an overhead high pressure sodium (HPS) vapor of appropriate luminaire at proper height on an existing wood distribution pole with one span of secondary voltage conductor of 400 feet or less. Service includes installation, operation and maintenance of refractors and controls, in addition to the supply of required electricity. Under conditions requiring permits, exceptional travel or extra maintenance personnel, maintenance will be rendered at direct cost plus applicable overheads. All new facilities will be owned and maintained by the company. All maintenance shall be done during regularly schedule working hours with a reasonable period of elapsed time allowed for such work.

Net Monthly Rates:

The sum of A, B, C, D, E and F below, as applicable, plus the Energy Cost Adjustment, Energy Efficiency Cost Recovery, and Tax Adjustment Clauses.

- A. Lamp and Fixtures on an existing standard wood distribution pole, with overhead wiring.

Price Code 640 – Northern and Southeastern zone

Price Code 210 – Southern zone

Price Code 190 – IPC zone

Lights:

| <u>Lamp Size</u> <u>HPS</u> <u>(Watts)</u> | <u>Monthly</u> <u>kWhs</u> | <u>All Rates</u> |
|--|-------------------------------|------------------|
| 100 & below* | 45 | \$ 6.01 |
| 150 | 67 | \$ 7.05 |
| 250 | 104 | \$13.14 |
| 400 | 160 | \$17.85 |
| 1,000 | 370 | \$41.01 |

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* HPS fixtures of less than 100 watts are frozen to existing fixtures at existing locations as of June 30, 2007.

**Street Lighting Service (All Pricing Zones)
Sodium Vapor Lighting**

Rate Codes: 190, 210, 640

B. Pole Charges

When an existing wood distribution pole is not available for use with the desired lights, a dedicated new wood pole charge will apply. The pole charges will apply in addition to the fixture costs in Section A above unless the pole is customer owned.

| <u>Pole Type</u> | <u>All Rates</u> |
|------------------------------|------------------|
| Shared Wood | \$ 2.70 |
| New Dedicated Wood * | \$ 8.26 |
| 20' Aluminum | \$32.58 |
| 30' Concrete | \$14.39 |
| 35' Concrete | \$14.66 |
| 20' Black Fiberglass | \$ 9.01 |
| 24' Black or Grey Fiberglass | \$10.59 |
| 35' Bronze Fiberglass | \$17.13 |
| 45' Bronze Fiberglass | \$19.08 |
| 30' Steel | \$33.65 |

* Note: A pole charge for existing dedicated wood poles of \$5.38 is limited to existing IPC pricing zone customers for poles installed at existing locations prior to June 30, 2007.

In lieu of a monthly pole change, Customer shall have the option of paying Company a contribution in aid of construction; such contribution may be made at the time of original installation or replacement and shall be grossed up for income taxes. These payments shall not be subject to refund.

C. Underground Circuit Charges:

All placements in excess of one hundred fifty (150) feet shall have the excess footage billed as a contribution to aid in construction. The contributions shall be based upon actual installation costs and as such they shall be grossed up for income taxes. These payments shall not be subject to refund.

D. Special or Non-Standard Facilities:

Customers that requested the Company to install additional, special or non-standard facilities prior to June 30, 2007 shall continue to pay the Company any excess facilities charges related to the installation of the facilities. The monthly fixture charges for these facilities shall be based upon the lamp and fixture rates in Section A above. There shall be no new installations of special or non-standard facilities. Existing customers that elect a maintenance agreement will pay the energy only rates in Section E below.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Fourth Revised Sheet No. 36
Canceling Third Revised Sheet No. 36

Street Lighting Service (All Pricing Zones) Sodium Vapor Lighting

Rate Codes: 190, 210, 640

E. Customer-Owned Facilities:

Non-metered rates are limited to Customer-owned facilities for customers receiving service under this option prior to June 30, 2007, all new customer installations shall be metered. The responsibility for ad valorem taxes, insurance, pole replacement, lamp replacement and cleaning of refractors, and the like resides with the Customer. The monthly rates where Company service is limited to the supply of electricity are as follows:

| <u>Lamp Size (Watts)</u> | <u>Monthly kWhs</u> | <u>All Rates</u> |
|------------------------------|-------------------------|----------------------|
| 100 and below | 45 | \$ 2.09 |
| 150 | 67 | \$ 3.14 |
| 250 | 104 | \$ 3.80 |
| 400 | 160 | \$ 8.10 |
| 1,000 | 370 | \$17.67 |

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Frozen to existing customers at existing premises.

Optional Metered rate:

Where the responsibility for replacement and maintenance of poles, lamps and fixtures resides with the Customer, service will be limited to the supply of electricity only. Such service shall be individually metered and the charge for service under this paragraph is 7.247¢/kWh, in addition to the monthly Energy Cost Adjustment factor and Energy Efficiency Recovery clause. Monthly service charge shall be \$6.35 per month (billed as a daily rate of \$0.20877 per day per meter). Such service shall only be applicable solely for exterior lighting.

F. Remaining Life Surcharge:

Where early replacement or removal of lighting facilities is required by Customer, Customer shall pay to Company the cost of removal of facilities plus the remaining life value of Company facilities less salvage, if any.

G. Minimum Commitment:

Customers shall be required to commit to a minimum term of service of three years for all new fixture installations.

Tax Adjustment:

This price is subject to a Tax Adjustment, see Rider TAX.

Energy Cost Adjustment:

Billing under this schedule will include an adjustment per kWh, computed monthly to compensate for changes in the cost of fuel as described in the Energy Adjustment Clause, Rider EAC.

Energy Efficiency Cost Recovery Clause:

See Rider EECR.

Regional Transmission Service Clause:

Billing under this schedule will include an adjustment per kWh, computed annually, to compensate for changes in the cost of transmission service as described in the Regional Transmission Service Clause, Rider RTS.

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Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Third Revised Sheet No. 37

ORIGINAL TARIFF NO. 1

Canceling Second Revised Sheet No. 37

Electric Large General Service – High Load Factor / Large Volume

Rate Code: 760

Applicable:

Available only for transmission voltage level supply or above. Customer assumes all responsibility transforming voltage from transmission level. A service contract will be required. Service hereunder is also subject to Company's Rules and Regulations.

Service Agreements:

New Customers will be required to contract for the Large General Service – High Load Factor / Large Volume for a term not less than one year with an appropriate cancellation charge covering the cost of installation and removal of facilities if service is terminated in less than one year. All Customers shall provide Company with one year notice of intent to change to an alternative rate.

Billing Provisions

Rate 760 Large General Service – High Load Factor / Large Volume

| | |
|---------------|---------------------------------|
| Demand Charge | \$9.07 per kW of Billing Demand |
| Energy Charge | 0.381¢/kWh |

Determination of Demands:

The metered demands shall be measured by a 15 minute interval integrating demand meter and shall include the loss adjustments provided for in a contract for metering at other than 69 kV.

Minimum Billing Demand:

The Monthly Billing Demand shall be the largest metered demand in the twelve months ending with the current billing month but not less than 25,000 kW.

Minimum Energy Purchase:

The minimum number of kWh to be billed in any billing month shall be that quantity equal to the Billing Demand multiplied by 400.

Minimum Monthly Bill:

The minimum bill to be rendered for any billing period will be the demand charges for the Minimum Billing Demand for that month plus the energy charges for 400 kWh per kW of that Minimum Billing Demand.

Excess Facilities Charge:

Any standard facilities required to provide non standard service, in excess of that permitted under this Schedule or the Company's Rules and Regulations, shall be provided at a monthly amount equal to 1.6% of the Company's investment in such facilities.

Reactive Demand Charge:

In any billing month in which the maximum total reactive demand delivered is greater than 50% of the maximum total kilowatt demand, a charge will be made for such excess reactive demand in the amount of \$1.48 per kilovar. In any billing month in which the maximum total reactive demand delivered is less than 50% of the maximum total kilowatt demand, a credit will be made for such credit eligible reactive demand in the amount of \$1.48 per kilovar

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Third Revised Sheet No. 38

Canceling Second Revised Sheet No. 38

Electric Large General Service – High Load Factor / Large Volume

Rate Code: 760

Energy Cost Adjustment:

Billing under this schedule will include an adjustment per kWh, computed monthly to compensate for changes in the cost of fuel as described in the Energy Adjustment Clause, Rider EAC.

Tax Adjustment Clause:

This price is subject to a Tax Adjustment, see Rider TAX.

Second Nature Program:

A voluntary program, which allows customers to support generation technologies that rely on renewable energy resources. The Second Nature program affects the Energy Cost Adjustment, see Rider SECNAT

Economic Development Clause:

See Rider ECON.

Energy Efficiency Bill Credit:

See Rider EEBC.

Energy Efficiency Cost Recovery Clause:

See Rider EECR

Regional Transmission Service Clause:

Billing under this schedule will include an adjustment per kW, computed annually, to compensate for changes in the cost of transmission service as described in the Regional Transmission Service Clause, Rider RTS.

Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

Interruptible Service Option:

See Rider INTSERV. For purposes of applying the interruptible credits, actual demands instead of billing demands will be used in the computation.

Interruptible Demand Transfer Service Option:

See Rider IDTS.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Third Revised Sheet Nos. 39 - 42

Canceling Second Revised Sheet Nos. 39 - 42

SHEET NOS. RESERVED FOR FUTURE USE

Pre-Scheduled Energy Only Standby Service

FROZEN

3. System Access Charge:

The Customer will pay a monthly System Access Charge equal to the Customer's FDC times the demand rates shown below:

| | |
|-----------------------------------|---|
| <u>Transmission Level Voltage</u> | <u>Primary and Secondary Distribution Voltage</u> |
| \$4.52/kW | \$9.07/kW |

In the event Customer requires Company provided transmission and/or distribution facilities for service that is used exclusively by Customer, and this service is not part of a transmission or distribution system supporting service to other customers, Customer shall be charged 1.6% per month on the original cost of such facilities as an excess facilities charge.

A monthly customer charge shall also apply as follows:

| | | |
|---------------------|-----------------------------|-------------------------------|
| <u>Transmission</u> | <u>Primary Distribution</u> | <u>Secondary Distribution</u> |
| \$550 | \$85 | \$245 |

4. Scheduling Standby Services:

The Company will provide Noticed Standby Service up to the Customer's FDC and Best Efforts Standby Service in accordance with the following prices, terms and conditions:

- a. If the Company is unable to supply all of the requested energy, the Customer must cease taking service consistent with the Company's declaration of its inability to supply all of the requested energy. Any energy taken by the Customer shall be billed under Balancing Service in accordance with Section 5.
- b. Service provided between the time the customer's generation ceases to operate and when the customer requests Standby Service shall be provided under the Balancing Service provisions of Section 5. Customer shall request standby service within five minutes of cessation of operation of Customer's generation.
- c. If the Customer requests Standby Service that commences after the Commercial Period of the Delivery Period requested, the Company will provide energy under Balancing Service per Section 5 for only the partial clock hour of the Delivery Period requested, and the next full clock hour in lieu of Best Efforts Standby Service.
- d. If the Customer requests Noticed Standby Service or Best Efforts Standby Service prior to the close of the Commercial Period for the Delivery Period requested and the Delivery Period extends for no longer than 24 hours, the Company will provide either service subject to the following:
 - 1) The Company shall notify the Customer whether or not it is able to provide the requested energy and whether or not the price to supply the requested energy will exceed the MSSP specified by the Customer.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Third Revised Sheet No. 48

ORIGINAL TARIFF NO. 1

Canceling Substitute Second Revised Sheet No. 48

Pre-Scheduled Energy Only Standby Service

FROZEN

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- c) If delivered (consumed) energy exceeds scheduled energy deliveries by less than one (1) MW or 5% of the Schedule, which ever is larger, the actual excess energy that the Company sells to the Customer will be priced at the Company's Incremental Cost times the Incremental Multiplier.
 - d) If delivered energy exceeds a scheduled energy delivery by more than one (1) MW or 5% of the Schedule, which ever is larger, the actual excess energy that the Company sells to the Customer will be priced at 110% of the Company's Incremental Cost.

6. Determination of Incremental and Decremental Costs:

- a) If and when the TP establishes Locational Marginal Pricing (LMP) within the IPL territory, the Company will utilize the appropriate LMP to determine its decremental costs for pricing Balancing Service.
- b) If and when the TP establishes Locational Marginal Pricing (LMP) within the IPL territory, the Company will utilize the appropriate LMP to determine its incremental costs for pricing Balancing and Standby Service.

Energy Efficiency Cost Recovery Clause:

See Rider EECR.

Power Factor:

A reactive demand charge of \$1.48 per kVAr will apply for the portion of the maximum kVAr registered during the month in excess of 20% of the maximum kW registered during the month.

Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

The Energy Adjustment Clause, Rider EAC will not apply.

For the Company's fuel adjustment calculations all purchases made for Customers on this rate shall be included as part of the Iowa fuel cost adjustment calculation and all energy revenues from Customers on this rate shall also be treated as a 100% Iowa deduction from the fuel adjustment calculations. Thus, sales to customers on this rate are treated in the same manner as off-system sales. The kWhs sold are not used in the collection calculations or in the interstate allocation of costs.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Forty-Sixth Revised Sheet No. 57

Canceling Forty- Fifth Revised Sheet No. 57

Rider EAC – Energy Adjustment Clause

ENERGY ADJUSTMENT CLAUSE FACTORS

| Billing Month | Billed EAC \$/kWh (A=B+C+D+E) (A) | Rider AEP – Alternate Energy Production Clause Factor \$/kWh (B) | Regulatory Liability Account Refund \$/kWh (C) | Tax Benefit Rider \$/kWh (D) | Energy (fuel) Cost Only \$/kWh (E) |
|---------------|---|---|---|--|--|
| January 2010* | .0229 | .0014 | n/a | n/a | .0215 |
| February* | .0206 | .0017 | n/a | n/a | .0206 |
| March | .01836 | .0017 | (.00335) | (.00319) | .0232 |
| April | | | | | |
| May | | | | | |
| June | | | | | |
| July | | | | | |
| August | | | | | |
| September | | | | | |
| October | | | | | |
| November | | | | | |
| December | | | | | |

* Includes a credit of \$0.0011/kwh relating to the 2009 ITC refund plan approved in Docket RFU-2009-0001 on June 23, 2009

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

Fifth Revised Sheet No. 66

ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 66

Rider INTSERV – Interruptible Service Option

Availability:

Available to Customers who agree and have the continuing ability and willingness to interrupt connected load at the time and for the duration determined by Company. It must be demonstrated by the Customer that the total interruptible load is that which is normally in operation during any weekday of Company's summer rate period of June 16 through September 15. A minimum interruptible load of 200 kW is required to qualify for interruptible service. Company shall verify Customer compliance with this requirement through the use of customer-specific interval demand meters.

Service Agreement:

Customer shall be required to execute an agreement for service under this rider which may include, among other service provisions, a minimum term of service, minimum monthly payments to Company, and the initial Contract Firm Demand level the Customer agrees will not be exceeded during load interruption periods. A new Customer may come on the program at any time provided they were not a program participant during the prior twelve months.

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Compensation for Interrupting:

An interruptible bill credit shall be calculated each month and reflected on Customer's bill which shall be the product of the Credit per kW times the positive difference between the Billing Demand (in kW) and Customer's Contract Firm Demand (in kW), where interruptible credit per kW and Contract Firm Demand are defined pursuant to this rider. Billing Demand is defined in the Electric Large General Service Usage (LGS) tariff, unless specified otherwise in the Additional Terms and Conditions of this rider.

Credit per kW:

The schedule below provides the Credit per kW for calculation of the bill credit for compensation.

| <u>Customer's Applicable LGS Rate Schedule</u> | <u>Credit for Bill Credit Calculation (\$/kW)</u> | |
|--|---|---------------|
| | <u>Summer</u> | <u>Winter</u> |
| Rate 807-8 | \$7.06 | \$4.55 |
| Rate 320, 327-8 | \$7.06 | \$4.55 |
| Rate 300, 307-8 | \$7.06 | \$4.55 |
| Rate 440, 447-448 (Rate 480) (1) | \$7.06 | \$4.55 |
| Rate 440, 447-448 (Rate 490) | \$7.06 | \$4.55 |

(1) Applicable only for customers taking interruptible service on or before August 9, 1999, and the demand credits calculations are based upon the firm contract demand levels in effect on or before the above mentioned date.

Contract Firm Demand:

For billing purposes, this is a 15-minute maximum demand that Customer will not exceed during period(s) of interruption specified by Company. If Customer's maximum 15-minute demand exceeds the Contract Firm Demand during the period(s) of interruption, then the penalty section of this rider applies.

Rider INTSERV – Interruptible Service Option

Any change in the Contract Firm Demand shall be specified in writing by Customer no later than January 1 of each year. A customer may decrease their contract demand at any time and the revised contract demand shall remain fixed through the next load year or subsequent twelve months whichever is longer. Contract Firm Demand may only be increased to coincide with the start of the load year and such Contract Firm Demand shall remain fixed for the subsequent twelve months starting May 1 (Load Year), except as automatically adjusted pursuant to the penalty section of this rider or as described immediately below:

On 24 hours' notice, Customer may elect to either cancel service under the interruptible option or increase its Contract Firm Demand level during the course of the Load Year subject to the following three provisions:

On 24 hours' notice, Customer may elect to either cancel service under the interruptible option or increase its Contract Firm Demand level during the course of the Load Year subject to the following three provisions:

- a) Customer shall reimburse Company for related credits already received during the Load Year.
- b) Customer shall be responsible for any penalties levied on Company by a power pool or regional reliability council during the Load Year in which Customer cancels interruptible service or increases Contract Firm Demand if the amount of Customer's Contract Firm Demand increase was consistent with such penalty. Customer's penalty responsibility will be proportional to Customer's Contract Firm Demand increase to the capacity amount on which the power pool or reliability council penalty is based.
- c) Customer shall be responsible for incremental generation and transmission capacity costs incurred by Company if the amount of Customer's Contract Firm Demand increase was consistent with such incremental capacity costs. The capacity cost responsibility directly attributable to Customer will be proportional to Customer's Contract Firm Demand increase to the added capacity amount on which the incremental capacity costs are based.

Interruptible Customer Standby Generation Connection:

Customers requesting Interruptible Service and desiring to connect on-site standby generation to Company's electrical system shall first enter into an Interconnection Agreement with Company. Customer may connect and operate on-site electric generation facilities pursuant to Company's Rules and Regulations and the Interconnection Agreement. Customer's on-site standby generation shall be connected at a mutually agreeable location on Company's electrical system.

Remote Displacement:

In the event Interruptible Customer's standby generation is remotely located from Customer's load, Customer shall pay Company for displacement of Customer's electric requirements over Company's electric system during periods of curtailment. Customer shall pay Company \$4.28/kW of Excess Billing Demand for the month(s) of curtailment when Customer actually displaces a portion of Customer's requirements. The Excess Billing Demand is the excess by which Customer's maximum 15-minute demand exceeds the Billing Demand during the month of actual displacement. Customer shall also pay Company \$.0136/kWh for all kilowatt-hours displaced by Customer. Remote Displacement is limited to those existing signed agreements that were executed prior to 1993, and any extensions thereof.

Interruptible Program Decision Rule:

Company's interruptible program is designed to serve reliability and energy efficiency purposes. Below are four conditions that Company will follow when deciding whether to enact an interruption. Condition 1 is driven by reliability considerations, and conditions 2 and 3 are based on energy efficiency as defined by the Iowa Utilities Board. Condition 2 is designed to reduce peak demand, and condition 3 is designed to reduce energy usage. Company shall interrupt if it is anticipated that any one of following four conditions exists:

- (1) Reliability: Interruptions are necessary to maintain safe and reliable system operations and meet obligations to other interconnected systems.
- (2) Energy Efficiency—Reducing Peak Demand: Company would expect to experience less than planning reserve margin for the current year, where (i) planning reserve margin is defined as the amount by which capacity resources exceed Customer firm demand expressed as a percent of Customer firm demand, and (ii) Customer firm demand is defined as the load forecast of firm demand assuming normal (or 50-50) summer peak weather.

Rider INTSERV – Interruptible Service Option

- (3) Energy Efficiency—Reducing Energy Usage: The day-ahead locational marginal price (LMP) for Company's load zone in the Midwest Independent Transmission System Operator, Inc. (MISO) footprint is at the "running on oil" level for at least four consecutive hours or the rolling four-hour average real-time LMP for Company's load zone exceeds the "running on oil" level, where the "running on oil" level is a predetermined LMP defined by an assumed heat rate of 13.5 million Btu per MWH and a spot market price for No. 2 oil.
- (4) Program Quality Control: Reasonable interruptions are necessary to test the capabilities of Customers. If there are no interruptions for conditions 1, 2 or 3 in a year by August 1, then Company will conduct a test interruption of all Customers. The test will be conducted by Company between August 1 and September 16 under circumstances as close as possible to a condition 2 or condition 3 interruption. Additionally, Company retains the prerogative to conduct a test of any Customer at any time of the year if it determines in its sound discretion that such a test is necessary to preserve the integrity of the program.

Interruption Buy-Through:

In the event a Customer is notified to curtail for conditions 2 or 3 of the interruptible program decision rule, Customer can elect to buy through the period of curtailment and be in compliance with the Interruptible Service Penalty of this rider. The buy-through cost will be computed as each hourly kW priced at the ALTW.ALTW node real-time LMP price plus a 12% adder for any incremental administrative and MISO-related charges, less the energy adjustment clause factor for the month. The 12% adder will be applied for the first year and then revised annually as needed to reflect expected MISO-related costs and administrative and regulatory costs associated with a Customer's buy-through election. A Customer can elect to buy-through two events annually if ten or fewer curtailments and three events if more than ten curtailments are called, where the annual period is the Load Year starting May 1. All other billing provisions apply.

Interruptible Non-compliance Penalty:

Customer is deemed to have failed to interrupt if it imposes load on the system that exceeds its contract firm demand during the period when it has been instructed to interrupt and (1) it has not requested a buy-through or (2) it has requested a buy-through but it has exhausted its buy-through opportunities. Company shall have the ability to not penalize Customer for less than full compliance with a notice of interruption where in Company's sound discretion the load difference is from malfunction of Company's communication equipment or Company's communication breakdown and is not the result of Customer's indifference or intentional disregard of the notice of curtailment and Customer has a history of full compliance. In such cases Customer shall nevertheless reimburse the utility for any additional costs that result. Company will continue its practice of documenting any such waiving of penalties, including all relevant circumstances. The penalties that will be imposed on Customer for failure to interrupt in addition to the charges billed according to the underlying tariff are the following:

For The First Penalty Instance:

- (1) Upon notice from Company to interrupt, Customer decides whether to comply with the request, exercise a buy-through option if available or be subject to a non-compliance penalty for a failure to perform. Company will not assume Customer has bought through if there is excess kW over the firm contract demand and a buy-through is available, but rather will only log and bill a buy-through upon explicit instructions from Customer. If Customer has advised Company of its intent to interrupt but fails to fully comply, then Customer must notify Company within one hour of the failure to comply of Customer's election to use an available buy-through.
- (2) Customer will be levied a one-time fee of \$26.27 per kW for each excess kW over the firm contract demand.
- (3) Customer will be billed for any energy (kWh) received during an interruption period above its contract amount at the buy-through cost as defined in the buy-through provision of Company's interruptible tariff.

Interstate Power and Light Company ELECTRIC TARIFF

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Rider INTSERV – Interruptible Service Option

- (4) Customer's contract firm demand will be set at the highest level experienced during the period of the failure to interrupt and will remain at that level for twelve months, except that Customer will have one opportunity to requalify for a lower level after six months if Customer demonstrates that the non-compliance was unintentional, not the result of Customer negligence and upon consideration of all relevant circumstances is judged not likely to recur. Customer can requalify for a lower level once it notifies Company of its readiness to be interrupted at its proposed contract firm demand and it successfully completes a test interruption called by Company, if Company in its sound discretion deems that a test is necessary. Company will conduct the test interruption to simulate to the maximum extent practicable the circumstances of a typical interruption and in no event shall the test interruption be more than 30 days after Customer's readiness notification.

For Penalty Instances in Subsequent Months and Within Twelve Months of the First Penalty:

The above provisions associated with the first penalty instance will apply except that (1) the one-time fee levied on each excess kW over the contract demand will be twice the amount applied for the first penalty and (2) Customer cannot qualify for a lower contract firm level until twelve months after this subsequent penalty.

Discounts:

Discounts for power factor and voltage level are defined in the LGS tariff.

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Additional Terms and Conditions:

1. Interruptions resulting from conditions 2, 3 and 4 for the typical (average) Customer will not exceed 64 hours annually. For purposes of determining the number of hours of interruption under the annual 64-hour limit, each interruption will be deemed to have occurred for the greater of four hours or the actual duration of the interruption.
2. For purposes of determining the number of hours of buy-through under the annual two event limit and the annual three event limit of the buy-through section that applies towards the 64-hour limit, each buy-through will be deemed to have occurred for the greater of four hours or the actual duration of the interruption event.
3. A monthly interruptible cost recovery charge of \$214.20 shall apply for each account contracting for interruptible service under this rider. This charge shall apply to incremental interruptible expenses not contemporaneously recovered through the EECR factors in Rider EECR.
4. The program employs a three-level system status classification. The three levels are defined as follows:
 - a. System Normal. This is the state of the program in most hours of the year.
 - b. Warning. This is the state in which an interruption can be called at any time. Company will send a message announcing the warning via its Power Manager system. The warning will be sent by Company as soon as Company determines that events warrant a change from a normal status to a warning status.
 - c. Interruption. The system is experiencing an interruption in this state. An interruption can occur without the issuance of a warning.
5. For interruptions invoked under conditions 2, 3 and 4, the shortest amount of time between the time when Customer is notified that it has to be in interruptible compliance and the time when it must be in compliance to avoid a penalty will be two hours. For interruptions invoked under condition 1 (reliability), Customer may be asked to interrupt immediately and will be expected to make its best efforts to comply immediately if asked to interrupt immediately. Under condition 1 interruptions, non-compliance penalties will not be assessed for Customer behavior within the two hour period from the time when Customer is called to interrupt.

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Interstate Power and Light Company
ELECTRIC TARIFF

Filed with the I.U.B.

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Rider INTSERV – Interruptible Service Option

6. Company shall not be liable for any loss, damage or injury to Customer or to any other person, firm or corporation because of interruption or curtailment of service under this rider.
7. For interruptible loads in excess of 1,000 kW, Company reserves the right to establish interruptible load steps, as agreed upon between Company and Customer, and as allowed by Customer's equipment. Company shall not be required to establish interruptible load steps that would, in its opinion, burden the administration of this rider.

D

Rider SSPS - Standby and Supplementary Power Service

Rate Codes: 790/840

Availability:

Applicable to power and lighting requirements of Large General Service or Large General Service – Bulk Customers having their own generating facilities and desiring standby or supplementary power and who have entered into an Electric Service Agreement with the Company for the interconnection and operation of on-site extended parallel distributed generation systems with capacity of 100 kW or more. The Qualifying Facility is a cogeneration facility or a small power production facility under 18 CFR Part 292, Subpart B or an Alternative Energy Production facility as defined in tariff AEP. Customer's need for temporary standby power will be used for scheduled maintenance and unscheduled outage service. Supplementary power shall be used by a Customer having additional power requirements beyond that provided by their self-generation. The rates for supplementary power in this tariff apply to those customers whose supplementary power requirements are less than forty percent (40%) of the entire Customer's facility power requirements. Large General Service or Large General Service – Bulk tariff rates apply when a Customer's supplementary power requirements are in excess of 40% of customer's entire facility requirements. Contracts will be made for this service provided the Company has sufficient capacity available in production, transmission and distribution facilities to provide such service at the location where the service is requested. Not applicable for resale Customers.

Power production equipment at the Customer site shall not operate in parallel with the Company's system until the installation has been inspected by an authorized Company representative and final written approval is received from the Company to commence parallel operation.

A Customer receiving standby and/or supplementary service may terminate standby and/or supplementary power service and establish service under the applicable standard non-residential service tariff within the same time frame as would be required of a new Customer with a similar load to establish service under a Company non-residential service tariff. The term of any notice required to switch to standard tariff service will be dependent on the Company's ability to adjust its generation capability, including reserve margin, for the increased firm load due to Customer's selection of standard tariff service from the Company.

Energy provided to the Customer under this tariff is limited to energy for scheduled maintenance, unscheduled outages, and supplemental service as defined in the definitions below. Customer shall not generate and allow energy to flow onto the Company's system unless it is separately metered or otherwise permitted in accordance with the Company's Rule and Regulations.

For purposes of determining applicability of this rate schedule, the following definitions shall be used:

- (1) "Firm Standby Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by the Customer's own generation equipment during periods of either scheduled (maintenance) or unscheduled (backup) outages of all or a portion of the Customer's generation. Firm Standby Service is IPL's most reliable, constant electric service; IPL would interrupt the supply of electricity to firm service Customers only as a last resort. The cost of firm service includes the reservation cost of generation, transmission and distribution of electricity plus usage charges.

Rider SSPS - Standby and Supplementary Power Service

Rate Codes: 790/840

(2) "Non-firm Standby Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by the Customer's own generation equipment during periods of either scheduled (maintenance) or unscheduled (backup) outages of all or a portion of the Customer's generation. Non-firm Standby Service is the electric service that IPL provides only to the extent that it has capacity not being used to meet the needs of firm-service Customers. The cost of non-firm service includes the distribution and/or transmission reservation costs of electricity plus usage charges.

(3) "Supplementary Service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the Customer's own generation equipment.

A Customer taking service under Company's AEP or CSPP tariffs and requiring 100 kW or less of standby capacity from the Company is exempted from paying any standby charges. Standby service will be available to these Customers through its base tariff rates.

Standby Service and Supplementary Service is not available for emergency standby generation.

Service hereunder is also subject to Company's Rules and Regulations.

Service Agreement:

Customer will be required to contract for the service provided under this tariff for an initial term of not less than five years with an appropriate cancellation charge covering the cost of installation and removal of facilities if service is terminated in less than ten years, unless otherwise mutually agreed upon by the Customer and the Company.

A notice of one year may be required before the Company will allow a Customer currently receiving firm service from the Company, for a load in excess of ten thousand (10,000) kW, to begin service under this tariff unless otherwise mutually agreed upon by both the Company and the Customer. The term of any notice will be dependent on the Company's ability to adjust its generation capability, including reserve margin, for the reduced firm load due to self-generation installed by the Customer.

Character of Service:

The Company delivers 60 hertz, single or three-phase, alternating current service at transmission, primary or secondary voltage under this tariff. As available and at the Company's option, such service shall be supplied at available voltage.

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ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

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Canceling First Revised Sheet No. 78

Rider SSPS - Standby and Supplementary Power Service

Rate Codes: 790/840

Monthly Standby Charges:

| | Firm Scheduled <u>Standby</u> | Non-firm Scheduled <u>Standby</u> | |
|--|----------------------------------|--------------------------------------|--|
| Reservation Fees: | | | |
| Base Demand Charge per Month per kW of Contracted Standby Capacity | | | |
| Reservation Generation Service | \$0.73 | \$0.00 | |
| Reservation Transmission Service* | \$4.52 | \$4.52 | |
| Reservation Distribution Service** | \$4.55 | \$4.55 | |
| Scheduled Standby Usage Rates: | | | |
| Daily Demand Charge Per kW for each daily maximum On-peak Standby demand | | | |
| Secondary Rate | \$0.39 | \$0.39 *** | |
| Primary Rate | \$0.38 | \$0.38 *** | |
| Transmission Rate | \$0.35 | \$0.35 *** | |
| Non-fuel energy charges per kWh: | | | |
| On-peak Summer | \$0.02602 | \$0.02602 | |
| Off-peak Summer | \$0.01662 | \$0.01662 | |
| On-peak Winter | \$0.01662 | \$0.01662 | |
| Off-peak Winter | \$0.00720 | \$0.00720 | |

* Terms, conditions, and charges for transmission service are subject to MISO's Open Access Transmission Tariffs.

** Distribution service is required for all customers served at a non-transmission voltage level. Secondary rate is applicable for voltages under 4,160 volts, transmission rate is applicable for voltages 69,000 volts and above, and primary rate is applicable to all other voltages.

*** In the event Customer requires capacity during such times the Company has insufficient accredited capacity under its power pool agreement the Company at its option may purchase additional capacity to serve unscheduled standby service. All capacity charges and any other costs incurred by Company in obtaining such additional capacity shall be billed to Customer.

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Rider SSPS - Standby and Supplementary Power Service

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Unscheduled Standby Usage Rates:

Unscheduled energy provided to the Customer under this tariff is limited to backup energy required during a forced outage of the Customer's self-generation. In lieu of the Scheduled Standby Usage rates above, the price for such sales shall be based on each hourly kW priced at the Midwest Independent System Operator (MISO) ALTW.ALTW node real-time LMP price plus a 10% adder for any incremental administrative and MISO-related charges, less the energy adjustment clause factor for the month. Customer is allowed to use unscheduled standby service up to 964 hours per year without incurring additional supplementary power charges. In addition, the Rider EECR, Rider TAX, and Rider EEBC shall apply.

Customer Charge:

A monthly customer charge shall also apply as follows:

| | | |
|---------------------|-----------------------------|-------------------------------|
| <u>Transmission</u> | <u>Primary Distribution</u> | <u>Secondary Distribution</u> |
| \$550 | \$85 | \$245 |

Definition of Peak Periods for Stand-by Service:

On-Peak: 7 AM - 8 PM CST weekdays.

Off-Peak: All other hours.

Summer Season Definition for Stand-by Service:

Summer – June 16 through September 15.

Minimum Charge for Stand-by Service:

The minimum charge for any month's service shall be the reservation fee for the applicable billing demand plus the customer charge.

Determination of Demand for Stand-by Service:

For purposes of applying the Reservation Fee, the demand will be the quantity specified in the Customer's Electric Service Agreement as the maximum amount of Standby Service the Company is obligated to supply. This quantity may be different between the summer and winter seasons. For applying the Usage Rate, when the Customer's generation is less than the minimum normal operating level as specified in the Agreement, the standby demand shall be the smaller of the following two amounts: (1) the amount of Standby capacity contracted for by the Customer minus the actual demand supplied by the Customer's own generating facilities, but not less than zero, or (2) the amount of actual capacity supplied by the Company. This amount of standby contract demand will be determined independent of and will have no effect on the standby usage demand of the Customer applied under the usage rates of the tariff. The actual capacity supplied shall be adjusted for power factor as described below.

Power Factor for Stand-by Service:

A reactive demand charge of \$1.48 per kVAR will apply for the portion of the maximum kVAR registered during the month in excess of 20% of the maximum kW registered during the month.

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Contract Standby Demand:

The level of Customer's generation requiring Standby Service as specified in the Agreement. This contract standby demand will not be less than the maximum load actually served by the Customer's generation during the current month or prior 23-month period less the amount specified as the Customer's load which would not have to be served by the Company in the event of an outage of the Customer's generation equipment. Actual demand in excess of the firm contract demand shall become the new contract demand level for the next 12 months.

Monthly Supplementary Service Charges:

a) Secondary, Primary, Sub-transmission, and non-Bulk Usage Transmission Voltage levels.

Demand Charges:

Charge per kW of Billing Demand

| <u>Demand</u> | <u>Summer</u> | <u>Winter</u> | |
|----------------|---------------|---------------|---|
| First 1,000 kW | \$16.45 | \$8.07 | R |
| Next 9,000 kW | \$16.23 | \$7.41 | R |
| Next 20,000 kW | \$16.13 | \$7.22 | R |
| Over 30,000 kW | \$13.10 | \$5.44 | R |

Energy Charges (exclusive of EAC and EECR Adjustments):

Charge per kWh

| | <u>Summer</u> | <u>Winter</u> | |
|----------|---------------|---------------|---|
| On-peak | \$0.02602 | \$0.01662 | I |
| Off-peak | \$0.01662 | \$0.00720 | I |

b) Bulk Usage Transmission Voltage Level where IPL provides 161 kVA service that Customer transforms to 69 kVA (FROZEN-limited to existing Bulk Usage Customers).

Demand Charges:

| <u>Billing Demand</u> | <u>Per kW</u> | |
|-----------------------|---------------|---|
| All kW | \$9.13 | R |

Energy Charges (exclusive of EAC and EECR Adjustments):

| <u>Energy Charge</u> | <u>Per kWh</u> | |
|----------------------|----------------|---|
| All kWh | \$0.00383 | I |

Summer Period for Supplementary Service:

From June 16 to September 15.

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Billing Demand for Supplementary Service:

The kW demand to be used for billing purposes for non-transmission and non-Bulk usage transmission voltage service each month shall be the sum of the highest 15-minute supplementary demand during on-peak hours of the current month plus 50% of the amount by which the highest 15-minute supplementary demand during off-peak hours exceeds the highest on-peak demand, but not less than 75% of the highest monthly billing demand similarly determined during the previous months of June, July and August. Billing demand for Bulk usage transmission voltage service shall be the largest metered demand in the twelve months ending with the current billing month but not less than 25,000 kW.

Time of Day Defined for Supplementary Service:

On-Peak/Off-Peak Definition: On-peak hours shall be from 7 a.m. to 8 p.m. CST (8 a.m. to 9 p.m. during daylight savings time), Monday through Friday. Off-peak hours are all other times.

Primary Voltage Service Discounts for Non-Bulk Usage Supplementary Service:

Where primary service is available and provided the Customer purchases primary service and furnishes the approved transformation and protective devices, the following discounts on demand charges will be allowed: 4.42% for 4,160 from the available IPL standard primary service voltage less than 34,500 volt service, 7.50% for 69,000 and 34,500 volt service (Customer assumes all responsibility transforming voltage from transmission level) and 10.00% for 115 kV service and above. C
C
C

Power Factor for Supplementary Service:

The supplementary demand charges are based on a power factor of 90% or higher. Where the power factor is less than 85%, the net demand charges will be increased by 1% for each whole 1% the power factor is below 90%; likewise where the power factor is higher than 95%, the demand charges will be decreased by 1% for each whole percent point the power factor is above 90%. The power factor shall be determined by suitable recording instruments. A power factor of 100% will be used in the event the customer is providing kilovars to the IPL system at the time the billing demand is set. N
N

Riders and adjustment clauses applicable to Standby and Supplementary Services:

Energy Adjustment Clause (applicable only for Firm Standby and Supplementary Services):

Billing under Standby Service for both unscheduled and scheduled kWh shall include an adjustment, computed monthly, to compensate for the cost of fuel and purchased power as described in the Energy Adjustment Clause Rider EAC. All incremental unscheduled standby usage revenues in excess of the revenues that would otherwise be collected under the current month energy cost adjustment factor from Customers on this rider shall also be treated as a 100% Iowa deduction from the fuel adjustment calculations. Billing under Supplementary Service will include an adjustment per kWh, computed monthly to compensate for the cost of fuel and purchased power as described in the Energy Adjustment Clause, Rider EAC.

Energy Efficiency Cost Recovery Clause:

See Rider EECR.

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Tax Adjustment Clause:

This price is subject to a Tax Adjustment, see Rider TAX.

Energy Efficiency Bill Credit:

See Rider EEBC.

Interruptible Service Option:

See Rider INTSERV.

D

Prompt Payment Provision:

After 20 days, add 1 1/2% on the past-due amount.

Scheduling Standby Services:

Scheduled maintenance is available to Standby Service Customers who agree to schedule their maintenance of their power source during qualifying maintenance periods. For Customers requiring scheduled maintenance with less than 10,000 kW of contracted standby capacity the qualifying maintenance period is during the calendar months of April, May, October, and November. For Customers requiring maintenance with 10,000 kW or more of contracted standby capacity the qualifying maintenance period shall be mutually agreed upon in writing by the Company and the Customer. Customer shall provide an annual projection of scheduled maintenance to the Company. The Customer provided maintenance schedule shall be allowed to be modified by the Customer based upon sufficient notice to the Company. The total duration of a Customer's qualifying maintenance periods may not exceed six weeks in any continuous 12 month period, unless otherwise mutually agreed upon in writing by the Customer and the Company. Customers that do not comply with the terms and conditions for qualifying maintenance periods shall be subject to unscheduled standby usage charges in addition to scheduled standby usage charges.

Terms and Conditions of Service:

1. Standby Service is available to any non-residential Customer who requires 100 kW or more of standby capacity from the Company. Standby Service may not be used by a Customer to serve controllable demand that is subject to interruption as determined by the Company under Company's interruptible Rate Rider INTSERV.
2. The Customer shall execute an electric service agreement with the Company which shall specify:
 - a. The total capacity requirements which shall be no less than that which the Company shall be required to supply in the event the Customer's power source is not available.
 - b. The capacity of the Customer's power source for which the Company will be providing standby power and to which the standby service charge applies.

Rider SSPS - Standby and Supplementary Power Service

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Terms and Conditions of Service (continued)

1. The Customer will allow the Company to make all necessary arrangements to meter (1) the amounts of demand and energy supplied by the Company, and (2) the gross demand and energy output of the Customer's generation equipment. The Company shall provide and the Customer shall be required to pay the installation, operation, and maintenance costs incurred by the Company for the metering equipment required above through an excess facilities charge unless the Customer provides equivalent metering and communication access. The Company shall retain ownership of all Company metering equipment. Customer provided metering equipment shall meet all the Company technical metering requirements and shall attain Company defined testing standards.
2. The Company shall not be obligated to supply standby service for a Customer's load in excess of the capacity for which Customer has contracted.
3. The Customer shall be liable for all damages or costs caused by Customer's use of power in excess of contracted for capacity.
4. Company may require Customer to furnish and install an approved load limiting device which shall be set and sealed by Company so that the Customer's use of service will not exceed the number of kilowatts contracted for by Customer.
5. The Company shall require the Customer to contract for additional standby capacity if the Customer exceeds the contract amount.
6. The Customer shall annually furnish documentation to the Company confirming the maximum capacity and reliability of the power source for which the Customer requires Standby Service.
7. At the conclusion of the initial service period, if Customer suspends taking service and within 12 months thereafter resumes taking service at the same premises, the reconnect charge shall be equal to the minimum charge the Customer would have otherwise been required to pay during the disconnection period had service not been terminated.
8. All electricity delivered to the Customer by the Company will be measured by one or more meters installed at a single point of common coupling or as determined by the Company.
9. Company and Customer will coordinate the planning and the determination of a schedule for performance of periodic maintenance of Customer's facilities. Such maintenance shall be scheduled to avoid summer and winter peaks or agreed upon in the contract. Company will require the Customer to provide at least a 30 day notice of its proposed schedule for scheduled maintenance. The term of the agreed schedule may thereafter be extended only with the consent of the Company in response to Customer's request received prior to the end of the maintenance period.
10. The Customer will pay all costs of interconnecting a facility to the Company's system as specified in the Company's interconnection policy and contract with the Customer. Termination fees shall be consistent with those defined in the service agreement.

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ELECTRIC TARIFF

Filed with the I.U.B.

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Rider SSPS - Standby and Supplementary Power Service

Rate Codes: 790/840

Terms and Conditions of Service (continued)

11. All electricity delivered shall be for the exclusive use of the Customer and shall not be resold.
12. The Company reserves the right to establish a minimum charge in order to recover the costs of facilities required to serve such load. Said charge shall be specified in the Agreement for Service.
13. The Customer shall be subject to the provisions of the Company's requirements for interconnection as they exist and may change from time to time.
14. Company may be reimbursed by the Customer for costs which are incurred, or which have been previously incurred, in providing facilities which are used principally or exclusively in supplying service for any portion of the Customer's requirements which are to be normally supplied from a source of power other than the Company's electric system.
15. Customer shall indemnify Company against all liability which may result from any and all claims for damages to property and injury or death to persons which may arise out of or be caused by the erection, maintenance, presence, or operation of the co-generation facility or by any related act or omission of the Customer, its employees, agents, contractors or subcontractors.
16. During times of Customer generation, Customer will be expected to provide VARs as needed to serve their load. Customer will provide equipment to maintain a unity power factor plus or minus 10% for Supplemental demand, and when Customer is taking Backup service from Company.

Definitions:

Locational Marginal Pricing (LMP)

Locational Marginal Pricing or LMP refers to a pricing process provided and maintained by the Midwest Independent System Operator (MISO). MISO produces a delivered cost of energy at Interstate Power and Light's pricing node ALTW.ALTW on both a real-time hourly basis and a day ahead hourly basis.

Scheduled Maintenance

Scheduled Maintenance service is energy, or energy and capacity, supplied by the Company during scheduled maintenance of the Customer's non-utility source of electric energy supply.

Supplementary Service

Supplemental service is energy, or energy and capacity, supplied by the Company to the Customer when Customer's non-utility source of electricity is insufficient to meet the Customer's own load.

Unscheduled Outage

Unscheduled Outage service is energy, or energy and capacity, supplied by the Company during unscheduled electrical and/or mechanical maintenance of the Customer's non-utility source of electric energy supply. An unscheduled outage is not a temporary economy sale of power.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Second Revised Sheet No. 86

Canceling First Revised Sheet No. 86

Rider RTS – Regional Transmission Service Clause

The Regional Transmission Service Clause provides a mechanism to recover transmission expenditures of FERC approved Open Access Transmission Tariff of the Midwest Independent Transmission System Operator, Inc. (MISO) through retail rates as approved by the Iowa Utilities Board (Board) through the application of cost recovery factors.

Applicable:

To kW or kWh sales, depending upon rate class, under retail electric rate schedules. The cost recovery factors are applied on a monthly basis to either base kilo-Watt-hours (energy) or base kilo-Watt (demand) units, depending upon customer class, for the purpose of billing. The RTS factor shall be applied as a separate charge. The cost recovery factors shall be determined annually per the formula below and shall apply monthly to bills. All provisions of the customer's current applicable rate schedule will apply in addition to this charge.

Cost recovery factors to be applied to all uses for all bills rendered on and after January 1, 2011:

| <u>Class</u> | <u>Price Codes</u> | <u>RTS \$/kWh</u> | <u>RTS \$/kW</u> |
|--|---|-----------------------|----------------------|
| Residential Service Usage | 040, 047-8, 050, 057-8, 060, 067-8, 100, 107-8, 150, 157-8, 400, 407-8, 450, 457-8, 460, 467-8, 470, 477-8, 550, 557-8, 560, 567-8, 570, 577-8 | \$0.01537 | n/a |
| General Service Usage | 200, 207-8, 240, 247-8, 250, 257-8, 500, 507-8, 520, 527-8, 600, 607-8, 650, 657-8, 810, 817-8, 820, 827-8 | \$0.01483 | n/a |
| Large General Service Usage*/ Bulk Usage | 300, 307-8, 320, 327-8, 440, 447-8, 510, 760, 807-8 | n/a | \$4.60 |
| Lighting Usage | 080, 090, 190, 210, 270, 280, 620, 630, 640 | \$0.01526 | n/a |
| Standby | 790, 840 | n/a | \$4.52 |

* Large General Service RTS charges shall be included with base rate demand charges in the application of primary service and power factor provisions of the Large General Service tariff

Rider RTS – Regional Transmission Service Clause

Annually, the RTS kWh factor for a customer class shall be calculated as follows:

$$RTS_{kWh} = (A + B) / (EQ_{kWh})$$

Where:

- A = The estimated annual expense for transmission service for the particular customer class, beginning January 1 of each year.
- B = The transmission cost reconciliation balance reflecting actual transmission expenses attributable to a particular customer class versus actual revenue recovery from the transmission rider for the class from the previous 12 month period ending in October. The B balance shall be assumed to be zero prior to January 1, 2011.
- EQ_{kWh} = The estimated electric kilo-Watt-hours of energy to be consumed or delivered during the upcoming year in which RTS_{kWh} will be used.

Annually, the RTS kW factor for a customer class shall be calculated as follows:

$$RTS_{kW} = (A + B) / (EQ_{kW})$$

Where:

- A = The estimated annual expense for transmission service for the particular customer class.
- B = The transmission cost reconciliation balance reflecting actual transmission expenses attributable to a particular customer class versus actual revenue recovery from the transmission rider for the class from the previous 12 month period ending in October. The B balance shall be assumed to be zero prior to January 1, 2011.
- EQ_{kW} = The estimated electric kiloWatts to be consumed or delivered during the upcoming year in which RTS_{kW} will be used.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Original Sheet No. 88

Rider TBR – Tax Benefit Rider

The Tax Benefit Rider provides a mechanism to refund amounts retained in regulatory liability accounts associated with potential tax benefits resulting from a change in IPL's accounting methodologies. An annualized amount related to these potential tax benefits will flow through retail rates as approved by the Iowa Utilities Board (Board) through the application of tax benefit factor.

Applicable:

To all kWh sales under retail electric rate schedules. The TBR factor is applied on a monthly basis to base kilowatt-hours (energy) for all customer classes for the purpose of billing. The factor shall be determined annually per the formula below and shall apply monthly to bills. The TBR will be reflected as part of the Energy Cost Adjustment on customer bills. All provisions of the customer's current applicable rate schedule will apply in addition to this charge.

Tax Benefit factors to be applied to all uses for all bills rendered on and after January 1, 2011:

| <u>Class</u> | <u>Price Codes</u> | <u>TBR \$/kWh</u> |
|--------------|--------------------|-----------------------|
| All Classes | All rates | (\$0.00319) |

Tax Benefit Projected Refunds by Year

| | Year 1 (2011) | Year 2 (2012) | Year 3 (2013) |
|---|-------------------|-------------------|-------------------|
| Total Refund (A _i) | (\$ 44,000,000) | (\$ 60,000,000) | (\$ 24,000,000) |
| kWh Sales (EQ _{kWh}) | EQ _{kWh} | EQ _{kWh} | EQ _{kWh} |
| Refund Factor per kWh* (TBR _{kWh}) | (\$ 0.00319) | (\$ 0.00436) | (\$ 0.00174) |

* EQ_{kWh} estimate based on 2009 kWh sales, subject to change.

Annually, the TBR kWh factor shall be calculated as follows:

$$TBR_{kWh} = (A_i - B_i) / (EQ_{kWh}) + (C(D) / EQ_{kWh})$$

Where the factor components are defined as:

- A_i = The total estimated tax benefit projected refund by year.
- B_i = Any amount previously refunded to customers that did not sustain IRS audit.
- C = The reconciliation balance of refund pool at the end of the three year period.
- D = Credit balances shall be refunded over a 12 month period and debit balances shall be collected over a 24 month period.

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Original Sheet No. 89

Rider TBR – Tax Benefit Rider

EQ_{kWh} = The estimated electric kilo-Watt-hours of energy to be consumed or delivered during the upcoming year in which TBR_{kWh} will be used.

¹ The TBR cost adjustment reconciliation balance (D) shall be the cumulative balance of any excess or deficiency which arises out of the difference between amounts already refunded through the rider and the amount that is sustained after the IRS completes its audits for all tax categories.