RIDER ICR – INDIVIDUAL CUSTOMER RATE N

Purpose:
The purpose of this Rider is to attract large incremental high load factor and highly flexible customer loads that provide net benefits to the Company's Iowa customers and communities served by the Company, while ensuring other customers are not harmed due to the addition of the incremental customer load.

Availability: N
Availability of service under this tariff is at the discretion of the Company and may be limited by the Company due to constraints with, or protection for, Company's generation resources or the transmission grid and overall system. The Company will evaluate each Customer's operation and the expected impacts to the Company and existing retail customers and will determine a Customer's ability to participate in this rate based on that evaluation. A Customer will not be eligible for service under this tariff if the Company determines it to be uneconomic for the Company or other retail customers. Customer should notify the Company of intentions to seek this rate at least one year in advance of expecting to receive service. Company shall file a copy of the Service Agreement with the Iowa Utilities Board not less than 90 days before commencing service under this tariff, consistent with the Service Agreement Documentation provision of this tariff.

Eligibility: N
Service under this rate is available, subject to the Availability section above, only under a written Service Agreement for new Customers and existing Customers with expanding load that meet the following conditions:

- Current Customer with an estimated future demand increase of 25,000 kW or greater resulting from an expansion or growth and that can substantiate an increased demand of 25,000 kW or greater to the satisfaction of the Company.
- Prospective Customer for electric service with an estimated demand of 25,000 kW or greater that can substantiate a demand of 25,000 kW or greater to the satisfaction of the Company.
- Customer can substantiate, to the satisfaction of the Company, a continuing and sustained demand or increase in demand for a current customer over 25,000 kW.
- Customer is directly served at transmission service voltage of 69 kV or above and Customer assumes all responsibility for transforming voltage from transmission level. Customers not served at transmission voltage will pay an excess facilities charge for all IPL distribution facilities needed to interconnect at transmission voltage.

To be eligible Customers must also meet one of the following:

- Customer has (1) a metered demand of 25,000 kW or greater at a single metering point, (2) an expected load factor of at least 80 percent, and (3) expected annual energy sales of at least 175,000 MWhs over 12 consecutive billing months; or
- Customer has (1) a metered demand of 25,000 kW or greater at a single metering point, (2) demonstrated to the Company's satisfaction Customer's ability to reduce load to an established Firm Demand level, and (3) met the applicable Load Modifying Resource (LMR) requirements pursuant to MISO's Tariff Module E-1, Business Practice Manual, or any successor.

Character of Service: N
Alternating current, 60 Hz, single- or three-phase, at transmission voltages offered by the Company, and as further described in the Company's terms and conditions.

Service Agreement: N
Customers taking service under this rider shall enter into a contract in the form of a Service Agreement with the Company. The obligations hereunder of the Customer and the Company shall commence on the date electric service is first rendered to the Customer and shall continue as long as the Customer meets the conditions listed under Applicable on this tariff rate. Standard Terms of the Service Agreement shall include service point, delivery characteristics, delivery voltage, and excess facilities provided by Company. Additional Terms may include designations, among other things, of Billing Demand, Baseline Demand(s), and Firm Demand.

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Term: N
The term of any Service Agreement or extension shall not be less than five (5) years. A longer initial service term may be required based on the Company's evaluation of the Customer's operation and the expected impacts to the Company and existing retail customers. Service Agreements, extensions, and new service terms require approval by the Iowa Utilities Board.

Billing Provisions: N

- **General:** Terms of Service Agreement may designate Billing Demand, Baseline Demand(s), and Firm Demand. The Company agrees to provide and the Customer agrees to purchase all of its Energy requirements up to Baseline Demand(s) at rates set forth below.
- **Demand Charge:** A Customer's monthly rate for Demand shall be determined by multiplying the Customer's Billing Demand by one or more of the following:
  - The Demand rate provided in the Customer's most applicable rate schedule, including applicable adjustment clauses and riders.
  - A negotiated Demand rate determined to be no less than the incremental costs the Company expects to incur serving the Customer's load during the period the rate is in effect.
- **Energy Charge:** A Customer's monthly rate for Energy will be determined in two parts: (1) Energy consumed up to and including the Baseline Demand(s); and (2) Energy consumed above the Baseline Demand.

  The monthly rate for Energy consumed up to and including the Baseline Demand(s) will be determined by multiplying the Customer's metered Energy consumption by one or more of the following:
  - The Energy rate provided in the Customer's most applicable rate schedule, including applicable adjustment clauses and riders.
  - A negotiated Energy rate determined to be no less than the incremental costs the Company expects to incur serving the Customer's load during the period the rate is in effect.
  - The Company's Marginal Energy Price to be determined consistent with the Marginal Energy Pricing Methodology described below and adjusted to account for energy losses.

  The monthly rate for Energy consumed above the Baseline Demand(s) will be determined by multiplying the Customer's metered Energy consumption by one or more of the following:
  - The Energy rate provided in the Customer's most applicable rate schedule, including applicable adjustment clauses and riders.
  - A negotiated Energy rate determined to be no less than the incremental costs the Company expects to incur serving the Customer's load during the period the rate is in effect.
  - The Company's Marginal Energy Price to be determined consistent with the Marginal Energy Pricing Methodology described below and adjusted to account for energy losses.
- **Other Charges:** Pricing for Customer Charges and any other administrative charges applicable under this rate schedule shall be designated in the terms of the Service Agreement and shall include all applicable minimum demand, administrative, and facilities charges.

Demand Definitions: N

- **Billing Demand:** The Customer's Demand used by the Company for billing purposes. The metered demands shall be measured by a 15-minute interval integrated demand meter and shall include the loss adjustments provided for in a contract for metering at voltages other than 69 kV.
- **Firm Demand:** The level of Demand to which the Customer must curtail upon being notified by the Company.

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- **Baseline Demand:**
  - For existing Customers, Baseline Demand is the Customer's average demand over a historical period not to exceed the previous 12 billing periods immediately prior to Customer taking service under this Rider.
  - For new Customers, Baseline Demand may be established by the Customer and fixed prices for Energy up to the Baseline Demand will be established in the Service Agreement.

Marginal Energy Pricing Methodology: N
Marginal Energy Prices require a unique MISO commercial pricing node that allows direct pass-through of MISO market energy and ancillary service charges. Such energy charges and revenue collection will be excluded from the Energy Adjustment Clause (Rider EAC). The MISO market energy and ancillary service charges will consist of Transaction Costs, as defined in the applicable MISO tariffs, charged and credited to the Company by MISO or its successor for the Customer's specific load. Such Transaction Costs consist of all applicable Day-Ahead, Real-Time, and Ancillary Service charges applicable to the Customer load at the point of interconnection and are subject to change in the event of changes to the applicable tariffs.

Adjustment Clauses and Riders: N
Customers taking service under Rider ICR are subject to the following adjustments, except where negotiated Demand and Energy rates or Marginal Energy Prices replace service applicable to adjustment clauses and riders:

- Rider EAC – Energy Adjustment Clause
- Rider RTS – Regional Transmission Service Clause
- Rider TAX – Tax Adjustment Clause
- Rider EECR – Energy Efficiency Cost Recovery Clause
- Rider DRCR – Demand Response Cost Recovery Clause
- Rider EEBC – Energy Efficiency Bill Credit
- Rider INTSERV – Interruptible Service Option

Penalty for Insufficient Load Control: N
Upon notification from the Company, MISO, ITC Midwest, their successors or any other regulating authorities, the Customer shall curtail its Demand to its Firm Demand. In the event the Customer fails to curtail its load as requested, the Customer will forfeit any compensation for that period, if any is due. In addition, the Customer shall be responsible for any and all costs and/or penalties incurred by the Company as a result of the Customer's failure to curtail. Customer shall have the continuing ability and willingness to curtail Demand to its Firm Demand at the time and for the duration determined by Company, unless otherwise provided in the Service Agreement between the Company and the Customer. The Company will endeavor to provide a two (2) hour notice in advance of curtailment of non-firm load if possible. This notice period may be shorter due to reliability situations beyond the Company's control that require more immediate curtailment of non-firm loads to maintain system standards of operation.

Excess Facilities Charge: N
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: N
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 $1.78 per kilovolt ampere reactive (kVAR). 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 $1.78 per kVAR.

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Additional Terms and Conditions: N

- The Company may require the Customer to provide credit support, such as but not limited to, performance guarantee or letter of credit as determined by the Company. The credit support shall not be considered as an advance payment of bills for service to be rendered but shall be held as security for payment of obligations incurred on behalf of the Customer.
- The Company is not responsible for a Customer's failure to receive or obtain and act upon Marginal Energy Prices.
- At the end of term of the Service Agreement, and any extensions thereof, Customers will be moved from negotiated rates to a standard rate for which they are eligible. Customers who are moved to a standard rate from the negotiated rate will not be able to return to it. A Customer may establish eligibility for additional new load subject to Availability and Eligibility provisions of this Rider.
- All terms and conditions of any Service Agreement under this rate schedule and any supporting information shall be protected from disclosure as confidential to the extent authorized by Iowa law.
- In the event a Customer with a contract under Rate ICR requires power beyond the current capabilities of the Company's facilities available to serve the Customer's load, the Customer shall notify the Company no less than 12 months in advance of when the additional load is expected. Subject to the Availability and Eligibility provisions of this Rider, the Company shall determine the requirements to serve such additional load and establish revised cost-based rates reflecting changes in cost to serve the new total load.
- The Company will use good utility practice to identify the marginal capacity costs, consistent with the results of its resource planning. Recognizing that capacity may not be obtained in small increments to match Customer need, all efforts will be made to maximize the benefit of the capacity options for the Customer and the Company.
- In the event a Customer's ICR-eligible load drops below 25,000 kW for 12 consecutive months, such Customer shall be ineligible for this tariff, and the Company shall terminate the Customer's Rate ICR contract effective the following billing period. The Customer shall be required to elect an alternate rate for which the Customer is qualified to take electric service from the Company. Should the Customer fail to elect an alternate rate, the Company shall select and bill the Customer on an electric rate for which the Customer qualifies effective with the following billing period.

Rules and Regulations: N

Service hereunder is subject to Company's Rules and Regulations. The rates, riders, terms, and conditions applicable to Rate ICR are subject to modification by the IUB and such modifications shall apply to service hereunder. Nothing in this tariff shall prohibit the IUB from making adjustments, in any appropriate docket, to address the impact of this tariff on non-participating customers or from examining the justness and reasonableness of Rider ICR Service Agreements.

The ICR Rates will be designed to recover no less than the marginal costs to serve the Customer over the term of the Service Agreement. Non-ICR customers shall be held harmless from any deficiency in revenues provided by any customer served under this tariff or from any stranded investment or cost(s) associated with serving customers under this rate schedule remaining after any Board determined and approved adjustment for specific quantifiable benefits or costs. The Company will make provisions to separately identify the costs and revenues for each respective Rider ICR customer within its books and records.

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To prevent non-ICR customers from absorbing any incremental costs incurred to serve the Customer:

- If the Customer is not subject to Rider EAC, power supply costs and any revenues associated with the Customer shall be separately identified by the Company, and such power costs, revenue, and related kWh shall be excluded or credited in determining the Rider EAC factors.
- If the Customer is not subject to Rider RTS, third-party transmission charges directly attributable to interconnection, capacity or increased load of the Customer shall be separately identified by the Company. These costs will be excluded in the Company's Rider RTS factor calculation.

The Company shall file an annual report which summarizes the revenues and marginal costs for customers taking service under Rider ICR. The reports shall include:

- Actual billing units and recorded revenue from each Rider ICR customer for the reporting period;
- The marginal costs to serve the Rider ICR customer, including transmission, generation, energy, and other costs for each Rider ICR customer, with supporting details of how those costs are determined;
- Summary of the benefits provided to non-participating customers; and
- Actual quantifiable societal or economic benefits associated with customers taking service under the ICR tariff.

Service Agreement Documentation: N
The Company shall file any Service Agreements executed with Customer at least 90 days prior to commencing service to the Customer under this tariff, in the manner directed by the Iowa Utilities Board. In addition, the filing by the Company shall include:

- Description of Service – definition of the Customer requesting service, the nature of the Customer load, and the proposed service(s) to be provided by the Company.
- Cost of Service – the expected costs and revenues associated with providing service under the rate, inclusive of supporting details used to determine the Customer rate.
- Economic Benefits – the economic benefits expected as a result of providing the service.

The Customer will not be eligible to take service under this rate until the Iowa Utilities Board reviews and takes any action it deems proper, including approval of the individual Service Agreement in a TF-docket. Company shall not commence service to Customer under this tariff prior to completion of the Iowa Utilities Board review. If the Iowa Utilities Board takes no action on the Company's filing of the Service Agreement within 90 days, the Service Agreement is deemed approved. The review of ICR contracts, extensions, and new service terms in TF dockets, will include five-day response requirements for data requests. The Iowa Utilities Board shall withhold any Service Agreement under this tariff from public inspection to the extent authorized by Iowa law.