

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the Commission

Fourth Revised Sheet No. 83

ORIGINAL TARIFF NO. 1

Canceling Second Sub. Third Revised Sheet No. 83

Rider REIP – Renewable Energy Impact Program

N

Availability:

This voluntary program is available to retail electric Customers who wish to claim the environmental benefits of renewable energy certificates (RECs) beyond that offered by the Company's standard service offerings. Customers will be able to purchase RECs that are generated by the Company's renewable energy resources that supply electricity to the Company's customers and are in excess of the minimum renewable energy and capacity required by the Iowa renewable portfolio standard (RPS) or alternative customer agreements. Interested customers shall sign a Program Agreement for service hereunder and are subject to all charges applicable to their respective rate schedules.

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Program Agreements:

- 1-Year Option - Available to all retail electric Customers.
- 5-Year Option - Available to Non-Residential retail Customers.
- Single-Purchase REC Option – Available to any Non-Residential retail Customer who is 100 percent enrolled in any combination of the Company's renewable energy offerings.

The Company reserves the right to deny enrollments under this tariff to Customers in arrears with the Company.

Participation Limit:

The Company may limit participation in the Renewable Energy Impact Program (Program) to the number of RECs available. The Company may suspend the Program if the expected total energy (kWh) under contract is expected to exceed the Company's available resources.

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Participation in the 1-Year and 5-Year Options are subject to the amount of available unit contingent renewable energy available from the IPL-owned renewable generation resources. Additional Commission-approved resources may be added to either Program portfolio at the Company's discretion.

Customers may participate in the 1-Year Option and 5-Year Option, and other renewable offerings for which the Customer is eligible, including Second Nature, Community Solar, Customer Hosted, Renewable Energy Partners, the Electing Customers Program, or any future renewable energy offering, provided that the total amount of RECs does not exceed 100 percent of the average annual usage at the premise of the participating Customer. Customers who are 100 percent enrolled in any combination of the Company's renewable energy offerings may make additional REC purchases for facilities located outside the Company's electric service territory under the Single-Purchase REC Option.

Customers may participate in the 1-Year Option and 5-Year Option, and other renewable offerings for which the Customer is eligible, including Community Solar, Customer Hosted, Renewable Energy Partners, the Electing Customers Program, or any future renewable energy offering, provided that the total amount of RECs does not exceed 100 percent of the average annual usage at the premise of the participating Customer. Customers who are 100 percent enrolled in any combination of the Company's renewable energy offerings may make additional REC purchases for facilities located outside the Company's electric service territory under the Single-Purchase REC Option.

Participating Customers may only purchase in whole percentages up to 100 percent of their monthly usage, except for purchases made under the Single-Purchase REC Option.

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Rates:

The applicable rates applied for these Program options are listed in Table A, to be updated as described:

	1-Year Option	5-Year Option	Single-Purchase REC Option
Enrollment Size	Whole percentages, up to 100% of billed kWh	Whole percentages, up to 100% of billed kWh	Whole numbers of RECs, Minimum 1,000 kWh, or 1 REC; may exceed 100% of monthly billed kWh
Rate/Pricing	Variable Rate, updated annually	Fixed rate at time of enrollment for the term length. Rate will be updated annually for new enrolling customers.	Variable Rate, updated annually
Contract Term	One year, then month to month	Five years	On an annual basis
Features	Annual RECs retired on behalf of all 1-Year Option participants.	Annual RECs retired on behalf of individual participating customers.	Annual RECs retired on behalf of individual customers participating in IPL renewable programs at 100%.
Early Termination	No	Yes	Not Applicable

Table A

- A. **1-Year Option:** Based on the Customer's selected participation level between 1 to 100 percent of their usage, an additional energy charge per kWh shall be applied to the customer's bill.

The additional energy charge will take into consideration market REC pricing (as described below) and REC management and retirement costs.

The market REC pricing is determined by the most recent 12-month average value using the Center for Resource Solutions (CRS) National Wind REC Index from S&P Global Market Intelligence for the forward-looking annual period, or equivalent market pricing information, to be filed on for before November 1st each year. If S&P discontinues this index, the Company will notify the Commission and designate a successor index.

Current Year	Price per kWh usage
2026	\$0.00488

Participating Customers will be notified of the updated rate a minimum of 30 days prior to the change. If no action is taken, the Customer will be automatically re-enrolled at the updated price for the next year.

After a participating Customer has completed their first one-year term, they may modify or cancel their contribution at any time. Any modification or cancellation will be effective at the end of the current billing period when notice is provided. Once a modification is made, the new participation percentage will remain in effect for a minimum of 12 months before any further changes can be made.

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1-Year Option (cont'd): A participating Customer may elect to transfer the enrollment to a new premise of the participating Customer which is in the service territory of the Company. Such transfer is not subject to cancellation provided that the participant notifies the Company within 90 days of ceasing to be the customer of record for the premise.

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All RECs associated with the 1-Year Option shall be assigned by the Company on behalf of participating Customers, and the Company shall retire and track any purchased RECs in the Midwest Renewable Energy Tracking System (MRETS) program, or any similar program selected by the Company. For participants with annual purchases totaling less than 100 RECs, RECs will be retired in aggregate on behalf of such participants. For Customers with purchases of 100 RECs or more, RECs will be retired individually on their behalf.

- B. 5-Year Option:** Based on the Customer's selected participation level between 1 to 100 percent of their usage, an additional energy charge per kWh shall be applied to their customer bill.

The additional energy charge will take into consideration market REC pricing (as described below) and REC management and retirement costs.

The market REC pricing is determined by the most recent 12-month average value using the Center for Resource Solutions (CRS) National Wind REC Index from S&P Global Market Intelligence for a 5-year forward-looking period, or equivalent market pricing information, to be filed on or before November 1st each year. If S&P discontinues this index, the Company will notify the Commission and designate a successor index.

Year	Price per kWh usage
2026	\$0.00594

N

A participating Customer may increase, but not decrease, their program enrollment percentage if additional availability exists during the five-year term. If a participating Customer experiences an increase in their electricity usage by more than 20 percent of their usual expected usage, the Company shall work with the Customer to adjust their participation percentage, subject to program availability.

Participating Customers who have completed their five-year term will be notified of the end of their agreement a minimum of 30 days prior; at that point, they may renew, modify, or cancel their automatic monthly contribution. If no action is performed, the Customer will be automatically enrolled in the 1-Year Option at their then-current program enrollment percentage.

A participating Customer may elect to transfer the enrollment to a new premise of the participating customer which is in the electric service territory of the Company. Such transfer is not subject to cancellation provided that the participant notifies the Company within 90 days of ceasing to be the customer of record at the premise.

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5-Year Option (cont'd): All five-year agreements terminated prior to the completion of the five-year term are subject to the Early Termination Fee. A participating Customer will not receive any pro-rated refunds, but RECs will be retired based on contributions made until the termination date. In the event the participating Customer provides notice of cancellation due to Force Majeure, the Early Termination Fee shall not apply.

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The Early Termination Fee for a five-year agreement shall be equal to the Customer's actual participation percentage in kWh for the 6-month billing period ending on the Termination Date multiplied by a per kWh amount of \$0.01 (Early Termination Fee Rate). Any termination by the Customer ahead of the five-year term shall be established by notice by the Customer to the Company at least 30 days prior to the Termination Date.

All RECs associated with the 5-Year Option shall be assigned by the Company on behalf of each participating Customer, and the Company shall retire and track any purchased RECs in the MRETS program or any similar program selected by the Company on behalf of the participant.

Optional Green-e Certification: This optional feature offers participating Customers certified RECs that meet the environmental and consumer protection standards set by the Center for Resource Solutions (CRS). Customers selecting this feature will be responsible for covering the additional costs associated with Green-e certification, which will be included in their monthly program charge. All certified RECs will be retired on behalf of the Customer and tracked in the MRETS program or any similar program selected by the Company on behalf of the participant.

Year	Green-e Certification Price
2026	\$0.00964 per kWh

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- A. **Single-Purchase REC Option:** Any Non-Residential retail Customer who is 100 percent enrolled in any combination of the Company's renewable energy offerings including: Renewable Energy Impact Program, Community Solar, Customer Hosted, and Renewable Energy Partners, may also choose to purchase one or more RECs, each equivalent to 1,000 kWh, subject to availability and for premises not served the Company's service territory. Customers enrolled in this option may exceed 100% of the Customer's monthly usage.

Pricing will include market REC pricing (as described below) and REC management and retirement costs.

The market REC pricing is determined by the most recent 12-month average value using the Center for Resource Solutions (CRS) National Wind REC Index from S&P Global Market Intelligence for the forward-looking annual period, or equivalent market pricing information, to be filed on for before November 1st each year.

All RECs associated with this option shall be assigned by the Company on behalf of each participating Customer, and the Company shall retire and track any purchased RECs in the MRETS program or any similar program selected by the Company on behalf of the participating Customer.

Year	Single Purchase REC Price
2026	\$4.88 per REC

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Cancellation by Company:

The Company shall have the unilateral right to cancel or limit this Rider at any time if one or more renewable generation resources supporting the program experience a Force Majeure event, or for any other reason. Upon cancellation by the Company, no Early Termination Fees will apply.

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Other Terms and Conditions:

In addition to the above, the following terms and conditions will apply.

1. Participation in this program provides generation or purchase of renewable energy into the Company's system and not for actual delivery to the customer.
2. In addition to the rates listed above, all rates and conditions of delivery of the applicable rate schedule(s) under which the customer is currently served are applicable and shall appear on the Customer's monthly bill.
3. All terms and conditions apply as stated in the Program Agreement between the Company and the customer for participation in the Program.
4. All rates are subject to periodic re-pricing as approved by the Iowa Utilities Commission.
5. The Company reserves the right to limit enrollments due to the availability of RECs.
6. Service under the Single-Purchase REC Option of this Rider may be limited at the sole discretion of the Company.