



Alliant Energy® Community Solar Contract Terms and Conditions

This Alliant Energy® Community Solar Contract is made and entered into by and between Wisconsin Power and Light Company, a Wisconsin corporation, having a mailing address of 4902 N. Biltmore Lane, Madison, WI 53718 (“Company” or “WPL”), and the Subscriber for participation in the Alliant Energy Community Solar program as identified via the submitted enrollment form. The term Party or Parties refers to either the Company or the Subscriber, or both, as applicable in context. The Contract consists of the submitted enrollment form, these terms and conditions and the Company’s tariffs approved by the Public Service Commission of Wisconsin (“Commission”), as may be amended from time to time.

For convenience, a copy of the tariff can be found at alliantenergy.com/CustomerService/AlliantEnergyService/RatesandTariffs which sets forth the Company’s tariffs specifically applicable to the Alliant Energy® Community Solar program that was in effect at the time this Contract was executed.

Alliant Energy® Community Solar Contract Terms and Conditions – version 1.2

1. ELIGIBILITY AND COMMITMENTS

1.1 The Customer has elected to become a Subscriber to an Alliant Energy Community Solar Facility, identified on the enrollment form. Pursuant to the terms of this Contract, the Customer is purchasing a Subscription in, and becoming a Subscriber to, the applicable Alliant Energy Community Solar Facility(ies) described below. As a Subscriber and pursuant to this Contract, the Subscriber will be entitled to a Solar Production Credit proportional to the size of their Subscription. The Solar Production Bill Credit will vary based on the monthly generation output (kWh) of the applicable Alliant Energy Community Solar Facility. The Solar Production Credit shall be determined by Company’s current average embedded production cost per kWh currently recovered in retail rates, or at \$0.056/kWh for commercial customers and \$0.063/kWh for residential customers per kWh, whichever is higher.

1.2 Conditions for Contract Effectiveness. This Contract shall not become effective until all of the following conditions have been met:

- a. While there is still capacity available in an Alliant Energy Community Solar Facility, the Subscriber:
 - i. Completes online enrollment application to participate in the Alliant Energy Community Solar Facility Program;
 - ii. Submits Contract Enrollment form and these terms and conditions signed by Subscriber;
 - iii. Submits payment of the non-refundable Administrative Fee; and
 - iv. Submits payment of the balance of any applicable Upfront Subscription Fee.
- b. Including the Subscriber’s block(s), at least seventy-five (75) percent of the applicable Alliant Energy Community Solar Facility Nameplate Capacity has been subscribed; and
- c. The Company processes the Subscriber’s enrollment application and signed Contract in the order received based on online submission time and date stamp. The Company will use a first come, first served, approach to processing applications and will assign each Subscriber to an Alliant Energy Community Solar Facility based on the Subscriber’s proximity to the nearest Alliant Energy Community Solar Facility location with available capacity. In the event available capacity is limited, the Company may give preference to Subscriptions from customers located in the same region as an Alliant Energy Community Solar Facility is located. The actual Subscription size will depend upon the available capacity of the applicable Alliant Energy Community Solar Facility.

1.3 The Subscriber certifies, represents and agrees as follows:

- a. The Subscriber is a retail metered electric customer of the Company;
- b. The person signing this Contract is individually authorized and competent to sign this Contract and to bind the Subscriber to the terms hereof;
- c. The Subscriber's Subscription size is at least two hundred fifty (250) Watts (AC) of the Alliant Energy Community Solar Facility's nameplate generating capacity. Subscription blocks must be elected in increments of 250 Watts (AC). No single Subscriber may have more than a 60 percent interest in the nameplate capacity of any individually metered Alliant Energy Community Solar Facility. The maximum number of Subscription blocks allowable per Subscriber is the nearest 250 Watt (AC) increment that meets the annual average usage at the premises of the Subscriber, as determined by the Company. The Subscription, when combined with certain other tariff offerings, may not exceed 100% of the average annual usage as set forth in the Contract. The Company will use the Subscriber's most recent twelve months of electric energy consumption to determine the Subscriber's average annual usage. If this amount is not representative of predicted usage, or if this data is not available, the Company will provide a reasonable estimate of the customer's projected usage to determine the maximum subscription amount for the customer.
- d. Additional blocks beyond annual usage may be purchased and donated to the Community Solar account within the Company's Hometown Care Energy Fund or transferred to individual customers or organizations.
- e. Subscriber automatically and irrevocably assigns to Company all rights, title and authority to Company for all energy, capacity and RECs attributable to each Alliant Energy Community Solar Facility. All RECs associated with the Alliant Energy Community Solar Program will be assigned to the Company, and the Company will retire all such RECs that are tracked in the Midwest Renewable Energy Tracking System or any similar system on behalf of the program.
- f. Subscriber is not in Arrears with the Company.

2. OPERATION OF ALLIANT ENERGY COMMUNITY SOLAR FACILITY

2.1 The Subscriber will have no ownership, possession or control of any Alliant Energy Community Solar Facility and will have no right to maintain or operate any Alliant Energy Community Solar Facility.

2.2 The Subscriber will not have access or right of entry to any Alliant Energy Community Solar Facility for any purpose, unless otherwise agreed to in advance by the Company in its sole discretion.

2.3 The Company offers the Alliant Energy Community Solar Program to retail metered electric customers, beginning at the effective date of the tariff, until fully subscribed. Subscriptions may be offered for one or more Alliant Energy Community Solar Facilities, but the total amount of capacity available for Subscription shall not exceed six (6) MW.

2.4 Subscription applications will be processed on a first come, first served basis. The Company cannot guarantee customers will be able to subscribe to an Alliant Energy Community Solar Facility located in their region. At its sole discretion and consistent with the terms of this tariff, the Company reserves the right to determine the size, number, and location of any Alliant Energy Community Solar Facility.

2.5 The maximum term for a Subscription is 20 years from the Commercial Operation Date of the Alliant Energy Community Solar Facility.

3. ADMINISTRATION OF PROGRAM

3.1 Subscription Fees & Payment options

- a. Each Alliant Energy Community Solar Facility will have an Upfront Subscription Fee including the cost of power generation, land, interconnection facilities, marketing and administration costs. Subscribers must pay the Upfront Subscription Fee of \$375.00 per 250 Watts (AC) for each Subscription block. The Upfront Subscription Fee is due as follows:
 - i. The non-refundable Administrative Fee of \$25.00 is due at the time of enrollment and will be billed to the subscriber separately from their Alliant Energy electric bill.
 - ii. The remaining Upfront Subscription Fee may be paid either in: 1) a lump sum at time of enrollment or in 2) installments over a 12-month period following enrollment. Payment option will need to be determined at time of enrollment. Credit cards may be used to make payments but can be limited in the amount allowed per transaction based upon current Company policy.
 - iii. Failure to pay the entire Upfront Subscription Fee balance within one year of enrollment could result in the forfeiture of the Subscriber’s potential Subscription and the loss of monies already paid towards the Upfront Subscription Fee. If, during the course of the twelve (12) month payment period, the customer fails to make the required monthly payment toward the balance of the Upfront Subscription Fee for two or more consecutive months, then the Company may, in its reasonable discretion, reduce the size of the customer’s Subscription to reflect the amount of the Upfront Subscription Fee paid by the customer. The Company will thereafter complete the enrollment process in accordance with Section 1.2, above.
 - iv. Prior to Commercial Operation Date, the Upfront Subscription Fee may be adjusted based on the final actual costs of the facility construction.
- b. The Upfront Subscription Fee for an Alliant Energy Community Solar Facility is subject to the application of a percentage factor based on the number of years the Subscription capacity of the applicable Alliant Energy Community Solar Facility has been available at the time of Subscriber enrollment. Year 1 begins on the Commercial Operation Date of the Alliant Energy Community Solar Facility. The first day of each subsequent year is the anniversary of the Commercial Operation Date. These factors are shown in Schedule 1 below. For example, if a Subscriber enrolls in Year 3 of an Alliant Energy Community Solar Facility, the Upfront Subscription Fee would be multiplied by 0.90.

Schedule 1: Percentage of Subscription Fee Depended on Operation Year Schedule

Years (1-7)	Percentage Factor	Years (8-14)	Percentage Factor	Years (15-21)	Percentage Factor
1	100%	8	65%	15	30%
2	95%	9	60%	16	25%
3	90%	10	55%	17	20%
4	85%	11	50%	18	15%
5	80%	12	45%	19	10%
6	75%	13	40%	20	5%
7	70%	14	35%	21	0%

- c. Customers choosing to donate solar blocks, must pay the upfront non-refundable Administration Fee of \$25.00 and the Subscription Fee based on above Operation Year Schedule for each Subscription block in a lump sum at time of enrollment to be billed to the subscriber separately from their Alliant Energy electric bill.

3.2 Monthly Solar Production Credits

Subscribers will receive Solar Production Credit for the applicable Alliant Energy Community Solar Facility for the relevant production month. Due to variability in billing dates, the Production Month to which Solar Production Credits are applicable will not necessarily match the billing period for the retail electric service on customer bills. If the Solar Production Credit exceeds a Subscriber's electric bill attributable to the Subscriber's per kWh usage in any billing period, the excess portion of the Solar Production Credit will be carried forward and applied to the per kWh usage reflected in the Subscriber's next monthly bill.

3.3 Cancellation

- a. The Company has the unilateral right to cancel a Subscription at any time if the Alliant Energy Community Solar Facility including but not limited to change in commercial operation date or a Force Majeure event. Upon cancellation by the Company for any reason other than the Subscriber's violation of the rules of this Contract, the Company will refund a pro rata share of the Upfront Subscription Fee as shown in the cancellation refund schedule below.
- b. A Subscriber's Contract will be considered cancelled and not eligible for a refund of the pro rata share of the Upfront Subscription Fee under the following conditions:
 - i. If for 90 days or more, the Subscriber is no longer the customer of record at the service address identified in the community solar contract, and the subscriber does not provide notice of cancellation under Section 3.3(c), below, before the end of this 90-day period, or the Contract was not properly assigned to another eligible service address before the end of this 90-day period.
 - ii. If any of the representations of the Subscriber in this Contract are false or incorrect, such false or incorrect representation may constitute a material breach of this community solar contract, and the Company may cancel this Contract upon notice to the Subscriber.
- c. In the event the Subscriber provides notice of cancellation of this Contract due to Force Majeure, the customer moving out of the WPL electric service territory, or the Subscriber ceasing to be a customer of the Company for other reasons, the Company will refund a percentage of the Subscriber's Upfront Subscription Fee, as set forth in Schedule 2 below. Year 1 begins on the Commercial Operation Date of the Alliant Energy Community Solar Facility. The first day of each subsequent year is the anniversary of the Commercial Operation Date. For example, for a Subscriber with an Upfront Subscription Fee of \$1000 that cancels in Year 3, the resulting refund would be \$850.
- d. A Subscription that has been donated as described in Section 4.4 Subscription Donation below is not eligible for a refund. Any donated solar blocks that become available through cancellation or transfer will be donated to the Community Solar account within the Company's Hometown Care Energy Fund.

Schedule 2: Cancellation Refund Schedule

Years (1-7)	Percentage Factor	Years (8-14)	Percentage Factor	Years (15-21)	Percentage Factor
1	95%	8	60%	15	25%
2	90%	9	55%	16	20%
3	85%	10	50%	17	15%
4	80%	11	45%	18	10%
5	75%	12	40%	19	5%
6	70%	13	35%	20	0%
7	65%	14	30%	21	0%

4 TRANSFERS OF SUBSCRIPTIONS

4.1 Transfers of Subscriptions to a New Premise of the Customer in the Company's Service Territory. A Subscriber may elect to transfer Subscription(s) to a new premise of the customer in the Company's electric service territory. Such transfer is not subject to cancellation provided that the Subscriber notifies the Company of such transfer within 90 days of ceasing to be the customer of record for the premise. A transfer of a Subscription will only be effective if the recipient satisfies the terms and conditions applicable to the Subscription and the Contract and assumes all responsibilities associated therewith.

4.2 Transfers of Subscriptions to a Third-Party Customer of the Company. In lieu of a refund as described in 4.3(c), a Subscriber may elect to transfer the Subscription(s) to an extended family member of the Subscriber who is a residential customer of the Company, to the new owner of the premise if the Subscriber ceases to be the customer of record for the premise as described in the Contract, or to a non-profit organization in the Company's electric service territory. The transfer is not subject to cancellation provided that the Subscriber notifies the Company within 90 days of ceasing to be the customer of record for the premise as described in this Contract. Credit to the new owner will begin in the subsequent billing month after the current Subscriber notifies the Company of the transfer. A transfer of a subscription will only be effective if the recipient satisfies the terms and conditions applicable to the Subscription and this Contract and assumes all responsibilities associated therewith. The Company will provide written or email notice as to the effective date of the transfer to the new service address, and this information will be deemed to replace the corresponding information on the Contract.

4.3 Transfers of Subscription to a surviving spouse or relative. In the event of the death of the subscriber, the surviving spouse or relative may transfer the subscription to their name at the current premise with the transfer of electric service, transfer to a Third-Party Customer pursuant to Section 4.2 or seek a refund pursuant to Section 3.3(c).

4.4 Subscription Donation. In the event the Subscription is eligible for a Subscription Transfer or a Refund Upon Cancellation as described above, the Subscriber may instead elect to donate the Subscription to the Community Solar account within the Company's Hometown Care Energy Fund.

5 FORCE MAJEURE

5.1 "Force Majeure" means an event or circumstance that prevents the Subscriber or the Company from performing its obligations under this Contract, which event or circumstance:

- a. Is not within the control of or the result of the fault or negligence of the Party claiming its occurrence, and
- b. Which by exercise of due diligence and foresight could not reasonably have been avoided, including acts of God; sudden action of the elements such as floods, earthquakes, hurricanes, or tornados, lightning, fire, ice storms, smoke or other particulates from volcanoes; sabotage; vandalism beyond that which could reasonably be prevented; terrorism; war; riots; explosion; blockades; insurrection; except as set forth in subsection below, labor strikes, slowdowns or labor disruptions (in which case the Company shall have no obligation to settle the strike or labor dispute on terms it deems unreasonable); actions or inactions by any governmental authority taken after the date hereof (including the adoption or change in any rule, applicable law or regulation or environmental constraints lawfully imposed by such governmental authority) but only if such requirements, actions, or failures to act prevent or delay performance; and inability, despite due diligence, to obtain any licenses, permits, or approvals required by any governmental authority, provided, however, that Force Majeure shall not include:
 - i. Inability, or excess cost, to procure any equipment necessary to perform the obligations of this Contract;
 - ii. Acts or omissions of a third party, unless such acts or omissions are themselves excused by reason of Force Majeure;
 - iii. Mechanical or equipment breakdown or inability to operate, attributable to circumstances occurring within design criteria and normal operating tolerances of similar equipment unless such breakdown or condition was itself caused by an event of Force Majeure;

- iv. Changes in market conditions; or
 - v. Any labor strikes, slowdowns, work stoppages, or other labor disruptions limited to Company, Company's affiliates, or any third party employed by Company.
- c. Company may also declare a Force Majeure event if:
- i. It enters into a purchase power agreement ("PPA") governing the Alliant Energy Community Solar Facility and the counterparty to that PPA materially breaches the PPA;
 - ii. The Company declares an event of default against the counterparty to such a PPA, and that counterparty fails to cure the event of default in the cure period applicable under the PPA; or,
 - iii. The Alliant Energy Community Solar Facility does not perform pursuant to the PPA.

5.2 Applicability of Force Majeure. The Party claiming Force Majeure shall not be responsible or liable for any delay or failure in its performance under this Contract, nor shall any delay, failure, or other occurrence or event become an event of default, to the extent such delay, failure, occurrence or event is substantially caused by conditions or events of Force Majeure, provided that:

- a. The Party gives prompt written notice describing the particulars of the occurrence of the Force Majeure;
- b. The suspension of performance is of no greater scope and of no longer duration than is required by the Force Majeure;
- c. The Party proceeds with reasonable diligence to remedy its inability to perform and provides weekly progress reports to the Subscriber describing actions taken to end the Force Majeure; and,
- d. When the Party is able to resume performance of its obligations under this Contract, the Company shall give the Subscriber written notice to that effect.

5.3 Except as otherwise expressly provided for in this Contract, the existence of a condition or event of Force Majeure shall not relieve the Party of its obligations under this Contract (including, but not limited to, payment obligations) to the extent that performance of such obligations is not precluded by the condition or event of Force Majeure.

5.4 Limitations on Effect of Force Majeure. In no event will any delay or failure of performance caused by any conditions or events of Force Majeure extend this Contract beyond its applicable Contract Term. In the event that any delay or failure of performance caused by conditions or events of Force Majeure continues for an uninterrupted period of one hundred eighty (180) days from its occurrence or inception, as noticed pursuant to provisions above, the Party not claiming Force Majeure may, at any time following the end of such one hundred eighty (180) day period, cancel this Contract upon written notice to the affected Party.

6 LIABILITY AND DISPUTE RESOLUTION

6.1 Remedies for Breach. In the event of any breach of this Contract, the non-breaching Party shall have available to it any appropriate remedy for such breach, including those specified in this Contract, any or all of which can be used either singularly or cumulatively, but all of which are subject to the Limitation of Liability provisions of this Contract.

6.2 Limitation of Liability

- a. Each Party's liability to the other Party for failure to perform its obligations under this Contract shall be limited to the amount of direct damage actually incurred. In no event shall either Party be liable to the other Party for any punitive, incidental, indirect, special, or consequential damages of any kind whatsoever, including for loss of business opportunity or profits, regardless of whether such damages were foreseen.
- b. Notwithstanding any other provision, with respect to the Company's duties or performance or lack of performance under this Contract, the Company's liability to the Subscriber shall be limited as set forth in the Company's tariffs and shall not exceed the amount of the Subscription Fee paid by the Customer.

6.3 Dispute Resolution

- a. Each Party agrees to attempt to resolve all disputes arising hereunder promptly, equitably and in a good faith manner.
- b. In the event a dispute arises under this Contract between the Parties, and if it cannot be resolved by the Parties within thirty (30) days after written notice of the dispute to the other Party, then either Party may refer the dispute for resolution to the Commission.

6.4 Each Party hereby irrevocably and unconditionally waives any right to a trial by jury for the resolution of any dispute arising under this Contract.

6.5 No third-party beneficiaries. Except as otherwise specifically provided herein, this Contract is not intended to, and shall not, create rights, remedies, or any benefits of any character whatsoever, in favor of any person, corporation or other entity other than the Parties hereto, and the obligations herein assumed are for the use and benefit of the Parties, their permitted successors, and permitted assigns.

7 MISCELLANEOUS

7.1 If any of the representations of the Customer are false or incorrect, such false or incorrect representation may constitute a material breach of this Contract.

7.2 All notices and other communications required by the Contract will occur electronically by email addressed to the receiving party at the email address stated in the Subscriber's enrollment form. A Party may change its email address for notices at any time by providing the other Party written notice of the change, in accordance with this Section.

7.3 Nothing in the Contract shall be construed as creating any partnership, joint venture or other business relationship between the parties. The Subscriber shall not, for any purpose, be considered to be an agent of the Company.

7.4 Subscriber is not relying on any representation, warranty or promise with respect to the Alliant Energy Community Solar Facility program made by or on behalf of the Company, except to the extent specifically set forth in this Contract. SUBSCRIBER ACKNOWLEDGES AND AGREES THAT THE ALLIANT ENERGY COMMUNITY SOLAR FACILITY IS BEING USED AS IS, WHERE IS, AND WITHOUT WARRANTY. ANY WARRANTIES, EXPRESS OR IMPLIED, ARISING BY OPERATION OF LAW OR OTHERWISE ARE HEREBY DISCLAIMED, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

7.5 The Company makes no warranty or representation concerning the taxable consequences, if any, to the Subscriber with respect to the Solar Production Credits for participation in the Alliant Energy Community Solar Facility.

7.6 This Contract with the enrollment form, all Attachments, exhibits, and appendices, constitutes the entire agreement between the Parties with regard to the Customer's Subscription to the Alliant Energy Community Solar Facility and supersedes all prior agreements.

7.7 None of the provisions of this Contract shall be considered waived by a Party unless such waiver is given in writing. The failure of a Party to insist in any one or more instances upon strict performance of any of the provisions of this Contract or to take advantage of any of its rights hereunder shall not be construed as a waiver of any such provisions or the relinquishment of any such rights for the future, but the same shall continue and remain in full force and effect.

7.8 In the event of termination or cancelation of this Contract, applicable provisions shall continue in effect after such termination or cancelation to the extent necessary to enforce and complete the duties, obligations or responsibilities of the Parties arising prior to the termination or cancelation and, as applicable, to provide for final billings and adjustments related to the period prior to termination or cancellation, repayment of any money due and owing to either Party pursuant to this Contract.

7.9 This Contract contains all the agreements made between Subscriber and the Company except that this Contract shall at all times be subject to all rules and orders issued by the Commission or other government agency having jurisdiction over the subject matter of this Contract. The terms of this Contract shall be modified and amended if required to comply with any order or regulation of the Commission, applicable state or federal laws or regulations, or other government agency having jurisdiction over the subject matter of this Contract. Company shall post all such modifications and amendments at its website at www.alliantenergy.com/communitysolar and Subscriber and Company shall be bound by these posted modifications and amendments. The Subscriber shall comply with all of the rules stated in the Company's applicable "Community Solar" tariff related to this Contract, as the same may be revised from time to time as authorized by the Commission. In the event of any conflict between the terms of this Contract and Company's tariff, the provisions of the tariff shall control. Other than these exceptions, Subscriber and Company are not responsible for any agreements other than those stated in this Contract.

7.10 This Contract shall be governed by and interpreted in accordance with the laws of the State of Wisconsin.

7.11 This Contract and the rights and obligations of the parties hereunder shall be subject to all valid applicable state, local and federal laws, rules, regulations, ordinances, orders and decisions issued or promulgated for or by any court or regulatory agency having or asserting jurisdiction over this Contract, the services to be performed hereunder or either of the Parties hereto.

7.12 This Contract may be executed in two or more counterparts, each of which is deemed original but all constitute one and the same instrument. The Parties agree that a facsimile copy of a signature or an electronic signature will be deemed original and binding.

7.13 Company gathers basic information regarding the Subscriber and the subscription under this agreement. The Company's privacy policy explains what is collected, how it is used and disclosed and is subject to revision. The privacy policy can be reviewed at alliantenergy.com/privacy.

8 DEFINITIONS

“Administration Fee” shall mean the upfront \$25.00 non-refundable administrative charge that will be billed to the customer and required to complete enrollment.

“Alliant Energy Community Solar Facility” shall mean one or more Alliant Energy Community Solar Facility PV Systems, identified on the enrollment form, for which the Subscriber has a Subscription under this Contract. Each Alliant Energy Community Solar Facility is a solar photovoltaic electric generating facility that may be owned and operated by the Company or by an entity or entities other than the Company from which the Company acquires the energy, capacity and RECs through a power purchase agreement (“PPA”).

“Alliant Energy Community Solar Facility Nameplate Capacity” shall mean the nameplate capacity, stated in KW (AC) of the applicable Alliant Energy Community Solar Facility.

“Arrears” shall mean a past due balance owing to the company including balances enrolled in payment arrangements.

“Commercial Operation Date” or “COD” shall mean the first day of the first full calendar month after commercial operation of the Alliant Energy Community Solar Facility is achieved.

“Contract Term” shall mean the time period that begins on the later of: 1) the Commercial Operation Date; or, 2) the first day of the first month following the Subscriber’s enrollment in the Alliant Energy Community Solar Program and ends on the twentieth (20th) anniversary of the Commercial Operation Date. The Subscriber shall be considered enrolled after all of the following: this signed Contract, including an enrollment form, is submitted to the Company; the Subscriber has paid the applicable Upfront Subscription Fee; and, the Company has processed the Subscriber’s enrollment and signed this Contract. The Company shall provide notice to the Subscriber of the actual dates of the Contract Term.

“Production Month” shall mean the calendar month during which photovoltaic energy is produced by the Alliant Energy Community Solar Facility’s solar electric generating facility and delivered to the production meter.

“Renewable Energy Credits or RECs” shall mean all attributes of an environmental or other nature that are created or otherwise arise from the Alliant Energy Community Solar Facility’s generation of energy using solar energy as a fuel, including, but not limited to, tags, certificates or similar products or rights associated with solar energy as a “green” or “renewable” electric generation resource, including any and all environmental air quality credits, emission reductions, off-sets, allowances or other benefits related to the generation of energy from the Alliant Energy Community Solar Facility’s photovoltaic (PV) System that reduces, displaces or off-sets emissions resulting from fuel combustion at another location pursuant to any existing or future international, federal, state or local legislation or regulation or voluntary agreement, and the aggregate amount of credits, offsets or other benefits including any rights, attributes or credits arising from or eligible for consideration in the Midwest Renewable Energy Tracking System (M-RETS) program or any similar program pursuant to any international, federal, state or local legislation or regulation or voluntary agreement and any renewable energy certificates issued pursuant to any program, information system or tracking system associated with the renewable energy generated from the Alliant Energy Community Solar Facility’s PV System. RECs do not include any federal, state or local tax credits, cash grants, production incentives or similar tax or cash benefits for which the Company or the Alliant Energy Community Solar Facility PV System are eligible or which either receives, or any depreciation, expenses, credits, benefits or other federal, state or local tax treatment for which the Company or the Alliant Energy Community Solar PV System is eligible or that either receives.

“Solar Production Credit” shall mean the amount of the bill credit provided to the Subscriber. The Solar Production Credit on each Subscriber’s bill for retail electric service for the applicable month is calculated based upon mathematical product of (i) the allocation of the customer’s subscribed percentage of kilowatt (kW) capacity to the total monthly amount of kilowatt-hour (kWh) energy produced by the Alliant Energy Community Solar Facility, and (ii) the current, or floor, Solar Production Credit Rate, whichever is higher. The Solar Production Credit Rate in effect when the Alliant Energy Community Solar Facility becomes operational establishes the Solar Production Credit Rate for such Alliant Energy Community Solar Facility.

“Solar Production Credit Rate” shall mean the rate on a \$/kWh basis which is credited to the Subscriber. The solar production credit rates equal the sum of the production capacity rate per kWh as determined in the Company’s most recent rate proceeding cost of service study, and the annually updated average standard avoided cost of energy. The Solar Production Credit Rate is updated annually as posted on WPL’s Community Solar Tariff beginning on sheet 3.80.

“Subscriber” shall mean the customer of the Company who has entered into this Alliant Energy Community Solar Contract with the Company.

“Subscription” shall mean having the ability to participate in the Alliant Energy Community Solar Program by having an effective Alliant Energy Community Solar Contract.

“Subscription Deposit” shall mean the amount charged to a Subscriber that opts to pay the Subscription Fee on a monthly payment schedule and is due at the time of initial enrollment to preserve the Subscriber’s ability to subscribe to a portion of an Alliant Energy Community Solar Facility and shall equal ten percent of the total Upfront Subscription Fee per block.

“Subscription Size” shall mean the proportionate interest in the beneficial use of the electricity generated through the Alliant Energy Community Solar Program. Subscription blocks must be elected in 250 Watt (AC) increments. The amount of the Subscription expressed in KW (AC) as shown on the enrollment form is the subscriber’s Subscription Size.

“Upfront Subscription Fee” or “Community Solar Block Price” shall mean the upfront charge assessed against the Subscriber as a cost for participating in an Alliant Energy Community Solar Facility and shall include the cost of power generation, land, interconnection facilities, marketing and administration costs. This amount is shown on the enrollment form.