



Wisconsin Power and Light Company
Corporate Headquarters

4902 North Biltmore Lane
Suite 1000
Madison, WI 53718

Office: 1.800.862.6222
www.alliantenergy.com

April 9, 2014

Ms. Sandra J. Paske
Secretary to the Commission
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, Wisconsin 53707-7854

**RE: Application of Wisconsin Power and Light
Company Regarding the 2015 Test Year Electric
and Natural Gas Base Rates**

Docket No. 6680-UR-119

Dear Ms. Paske:

Wisconsin Power and Light Company ("WPL" or "Company") is pleased to submit for the Public Service Commission of Wisconsin's ("PSCW" or "Commission") consideration and approval an Application for Approval of an Electric Base Rate Freeze and a Reduction in Natural Gas Rates ("Application") for 2015 and 2016. WPL's Application is in lieu of a traditional biennial rate case.

In 2012, WPL proposed an electric base rate freeze and a reduction in natural gas rates for 2013 and 2014. That proposal, which came in the early stages of the post-recession period, benefited all of WPL's customers by ensuring that their base rates would not increase during that two-year period. The proposal also placed the onus on WPL to continue to aggressively manage its costs in lieu of increasing customer rates. WPL has done just that, and WPL's current Application builds upon the success of the 2013-2014 rate freeze.

WPL again recognized an opportunity to freeze electric base rates and to decrease natural gas rates for 2015 and 2016 for its customers, while preparing for a traditional biennial rate case filing. To this end, WPL initiated discussions with PSCW Staff, the Citizens Utility Board of Wisconsin ("CUB") and the Wisconsin Industrial Energy Group ("WIEG") regarding the potential for the electric base rate freeze and natural gas rate reduction. As with the proposal for the 2013-2014 rate freeze proposal, the input from PSCW Staff, CUB, and WIEG was extremely valuable in finalizing the proposal to freeze electric base rates and reduce the natural gas rates for 2015 and 2016.

As outlined in the Application, WPL has identified a retail electric base revenue deficiency for 2015 and 2016; however, WPL proposes to maintain electric base rates at current levels by

Ms. Sandra Paske
Public Service Commission
April 9, 2014
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offsetting that deficiency by utilizing the electric Conservation Escrow balances and expense. WPL has also identified a reduction in natural gas revenue requirements, which WPL will augment by utilizing a portion of the natural gas Conservation Escrow balances. Additionally, WPL is proposing to continue the earnings sharing mechanism that the Commission approved as part of WPL's 2013-2014 rate freeze.

WPL believes that the current proposal is in the interest of WPL and its customers, and that it meets the objectives of Commission Staff, CUB and WIEG.

Thank you for your time and consideration of this proposal.

Sincerely,

A handwritten signature in cursive script, reading "Joel Schmidt", is written over a horizontal line.

Joel Schmidt
Vice President, Regulatory Affairs

**BEFORE THE
PUBLIC SERVICE COMMISSION OF WISCONSIN**

Application of Wisconsin Power and Light Company
Regarding the 2015 and 2016 Test Years Electric and
Natural Gas Base Rates

Docket No. 6680-UR-119

**APPLICATION FOR APPROVAL OF AN ELECTRIC BASE RATE FREEZE
AND REDUCTION IN NATURAL GAS RATES**

To the Public Service Commission of Wisconsin:

Applicant, Wisconsin Power and Light Company (“WPL” or “Company”), is a Wisconsin corporation with its principal offices at 4902 North Biltmore Lane, Madison, Wis. 53718, and is a public utility as that term is defined in Wis. Stat. § 196.01.

WPL has identified a retail electric base revenue deficiency for 2015 and 2016. However, in lieu of filing a traditional biennial rate case, WPL proposes to maintain electric base rates at current levels, and to decrease natural gas rates. Accordingly, WPL hereby submits to the Public Service Commission of Wisconsin (“PSCW” or “Commission”) this Application for Approval of an Electric Base Rate Freeze and Reduction in Natural Gas Rates (“Application”), which details WPL’s proposal.

BACKGROUND

In February 2014, WPL presented an overview of WPL’s 2015 and 2016 base revenue requirements to PSCW Staff, and initiated discussions regarding a potential freeze of electric rates. Following that meeting, PSCW Staff conducted a high-level review of the 2015 and 2016 budgets and forecasts that underlie WPL’s 2015 and 2016 base revenue requirements and recommended certain adjustments. Subsequently, WPL, PSCW Staff, the Citizens Utility Board of Wisconsin (“CUB”) and the Wisconsin Industrial Energy Group (“WIEG”) met twice as a group to discuss the proposed electric base rate freeze and natural gas rate reduction, in addition

to individual discussions. The input from PSCW Staff, CUB, and WIEG was valuable in finalizing the proposal to freeze electric base rates and reduce the natural gas rates for 2015 and 2016.

ELECTRIC BASE RATE FREEZE AND NATURAL GAS RATE REDUCTION

Retail Electric Base Rates. Attachment A, Page 1 of 2, to this Application outlines the base rate revenue requirements for Test Years 2015 and 2016. To achieve the proposed freeze of the electric retail base rates, WPL would exclude performance compensation costs, continue to defer the Economic Development Rate discount, and make certain other adjustments identified in Attachment B. After accounting for those adjustments, WPL projects an increase in base retail electric revenue requirements of \$15,142,000 in 2015 and \$29,811,000 in 2016, relative to Test Year 2014 (Docket No. 6680-UR-118). WPL proposes to offset this deficiency in 2015 and 2016 by utilizing a portion of the remaining Conservation Escrow balance, as provided for in Attachment A. This will result in no change in base rates when compared to Test Year 2014 base rates.

The rate freeze proposal would only address electric base rates. WPL will separately file for the Commission's review and approval of Fuel Cost Plans for 2015 and 2016 consistent with the requirements of Wis. Admin. Code ch. PSC 116.

Retail Natural Gas Base Rates. Attachment A, Page 2 of 2, to this Application identifies the base rate revenue requirements for retail natural gas service for Test Years 2015 and 2016. As shown in that attachment, WPL projects a decrease in natural gas base revenue requirements, relative to Test Year 2014 (Docket No. 6680-UR-118), for Test Years 2015 and 2016. WPL proposes to further reduce natural gas base revenue requirements by utilizing a portion of the natural gas Conservation Escrow Expense balance, as provided for in Attachment A, resulting in

a \$5,000,000 reduction in natural gas base revenue requirements. Accordingly, and pursuant to Wis. Stat. § 196.20(2)(a), WPL hereby files for a \$5,000,000 reduction in natural gas base rate revenue requirements effective as of January 1, 2015.

Assumptions and Inputs Underlying Base Revenue Requirement. The assumptions and inputs underlying WPL's base revenue requirements for 2015 and 2016 include the following:

1. Recognizing and recording the regulatory amortization expenses as shown in Attachment C.
2. Average Net Investment Rate Base for retail electric and natural gas service as reflected in Attachment D.
3. Depreciation expenses reflecting the depreciation rates approved by the Commission in Docket No. 6680-DU-107, including continued recovery of depreciation expense associated with the Nelson Dewey generating facility and Edgewater Unit 3 after the planned retirement of those generating facilities by the end of 2015.
4. Revenue requirement calculations reflecting the required proration of Accumulated Deferred Income Tax balances in accordance with full normalization.
5. Average Regulatory Capital Structure, Pre-tax Ratepayer Cost of Capital, and Adjusted Weighted Average Cost of Capital (Allowance for Funds Used during Construction (AFUDC) rate) as reflected in Attachment E.
6. Recording 100 percent AFUDC on Construction Work In Progress (CWIP) balances for all new construction projects that receive a Certificate of Authority or Certificate of Public Convenience and Necessity from the Commission after December 31, 2014.
7. Recording 50 percent AFUDC for all other CWIP balances.

8. Continued deferral of the impacts of WPL's Economic Development Rider (EDR) program through 2016.

9. WPL's share of the costs associated with the Alliant Energy Corporate Services, Inc., billed costs in accordance with the terms of the Master Services Agreement approved by the Commission in Docket No. 6680-AU-115.

10. Recognition of the retail share of the electric transmission costs identified in Attachment F.

11. Partial offsetting of the 2015 and 2016 revenue requirements by the amortization of the regulatory liability established pursuant to the earnings sharing mechanism approved in Docket No. 6680-UR-118, as reflected in Attachment C.

12. Recognition of an electric Conservation Escrow Expense of \$1,704,717 in 2015, and a credit to Conservation Escrow Expense of \$12,542,401 in 2016.

13. Recognition of a natural gas Conservation Escrow Expense of \$1,567,931 for 2015 and \$1,943,790 for 2016.

14. Forecasted native system requirements and retail jurisdictional allocators identified in Attachment F, Page 1 of 2.

15. Forecasted sales for customer classes by volume as identified in Attachment F, Page 2 of 2.

Retail Natural Gas Rate Design. With regard to the retail natural gas rate decrease, the Company is proposing to reduce all customer class gas margin revenues by 7 percent. The proposed decrease is applied to the volumetric Distribution Service Rate and the Gas Supply Acquisition Rate as detailed in Attachment G. WPL requests that the rates outlined in Attachment G be effective as of January 1, 2015.

Transmission Costs. WPL requests authority to use escrow accounting treatment for the projected transmission costs identified in Attachment F, Page 1 of 2,¹ which include network service charges, System Support Resource (SSR) costs, Midcontinent Independent Transmission System Operator, Inc. (“MISO”) Schedule 26 costs, direct charges, and other transmission costs. Consistent with such accounting treatment, WPL will defer as either a regulatory asset or liability the difference between the retail share of the transmission costs actually incurred by WPL and the amounts identified in Attachment F. The use of escrow accounting treatment for those transmission costs is appropriate as the costs (while they represent WPL’s current understanding of the projections) are subject to material change. The use of escrow accounting treatment for those transmission costs will provide equitable and symmetrical protection to customers and the Company for changes in costs relative to the projected costs identified in Attachment F.

Return on Equity. WPL proposes to continue the earnings sharing mechanism that the Commission approved as part of the rate freeze proposed by WPL in Docket No. 6680-UR-118. WPL will retain any earnings realized in 2015 and 2016 that are less than or equal to 25 basis points above its current authorized return on equity of 10.40 percent; WPL will share evenly with ratepayers earnings realized in 2015 and 2016 if the return on equity is between 10.65 percent and 11.40 percent; and WPL will refund to ratepayers all earnings realized in 2015 and 2016 that are above 11.40 percent.

Real Time Pricing Tariff. As part of this rate freeze proposal, WPL will commit to discuss the development of a real time pricing (RTP) tariff for industrial customers with WIEG, CUB, and PSCW Staff, and to propose a RTP tariff for industrial customers for the Commission’s consideration. WPL requests that any accounting issues that might result from

¹ The transmission cost categories identified in Attachment F represent a subset of all transmission cost categories.

new RTP tariff proposals be addressed by the Commission at the time it considers the tariff proposals.

Native System Requirements and Jurisdictional Allocators. The forecasted native system requirements and the jurisdictional allocators identified in Attachment F, Page 1 of 2, which reflect the adjusted sales forecasts, are among the assumptions underlying the revenue requirements identified in this electric base rate freeze proposal. WPL requests that the Commission approve those forecasted native system requirements and the jurisdictional allocators to ensure that Fuel Cost Plans for 2015 and 2016 align with the assumptions underlying this proposed rate freeze.

Natural Gas Interstate Pipeline Capacity Expansion. WPL is evaluating the possibility of expanding natural gas capacity to its service territory, which may require upgrades to interstate pipeline. The revenue requirements identified in this Application do not include any costs for the potential interstate pipeline capacity upgrades; however, such a project could occur as soon as 2016. If such a project were to occur, it may require that WPL make a non-refundable contribution to an interstate natural gas pipeline. WPL would consider that non-refundable contribution an intangible asset and would seek recovery of the return on and return of that investment in rates. WPL requests authority to record 100 percent AFUDC on any such costs. Such costs would be subject to the Commission's review in a future rate case.

TARIFF UPDATES AND CHANGES

Administrative Updates. WPL has identified certain administrative updates and changes to its tariff, which WPL desires to address as part of this proposal. The specific changes are summarized in Attachment H, Schedule 1. Where applicable, corresponding updated tariff rate sheets are provided in Attachment H, Schedule 2.

Among the updates and changes that WPL proposes are updates to the Ms-1 LED Streetlighting pilot; specifically, WPL proposes to expand the availability of the Ms-1 LED Streetlighting pilot from 2,000 fixtures to 4,000 fixtures and to revise the expiration date from December 31, 2015 to December 31, 2017. The other changes include updates, corrections or clarifications of certain tariff rate sheets, and the closing or cancelling of certain fully-subscribed, unused, or under-utilized rates. WPL anticipates that the proposed changes and updates identified in Attachment H, Schedule 2, will not have an impact on existing customers' rates.

WPL requests that the administrative changes and updates be effective as of the effective date of the Commission's order in this docket.

Construction Allowance Updates. WPL also proposes to update the electric construction allowances consistent with Wis. Admin. Code § PSC 113.1006. The updated construction allowances for calendar years 2015 and 2016 are identified in Attachment H, Schedule 3. WPL requests that the updates to the construction allowances be effective as of January 1 of each respective calendar year.

REQUESTED ORDER POINTS

If the Commission approves the electric base rate freeze and natural gas base rate reduction as proposed in this Application, WPL requests that the Commission include the following Order Points in its order.

1. WPL is authorized to record 100 percent AFUDC on Construction Work In Progress (CWIP) balances for all new construction projects that receive Certificate of Authority or Certificate of Public Convenience and Necessity from the Commission after December 31, 2014, or any non-refundable contributions for an expansion of interstate pipeline capacity.

2. WPL is authorized to record 50 percent AFUDC for all other CWIP balances.
3. WPL is authorized to recognize and record regulatory amortization expenses as shown in Attachment C. The regulatory deferral balances are subject to audit and true-up to actual costs incurred in WPL's next full rate case proceeding.
4. WPL is authorized to continue to defer the impacts of WPL's Economic Development Rider (EDR) program through 2016.
5. WPL shall not pay dividends, including pass-through of subsidiary dividends, in excess of \$127,000,000 in 2015 and \$135,000,000 in 2016, if its actual average common equity ratio, on a financial basis, is or will fall below the test year levels of 51.61% for 2015 and 51.79% for 2016.
6. WPL is authorized to use escrow accounting treatment during 2015 and 2016 for the retail share of electric transmission costs identified in Attachment F to provide equitable and symmetrical protection to ratepayers and the Company for deviations from the projected costs.
7. WPL is authorized to recognize an electric Conservation Escrow Expense of \$1,704,717 in 2015, and a credit to electric Conservation Escrow Expense of \$12,542,401 in 2016.
8. WPL is authorized to recognize a natural gas Conservation Escrow Expense of \$1,567,931 for 2015 and \$1,943,790 for 2016.
9. WPL is authorized to implement an earnings sharing mechanism for 2015 and 2016 consistent with that approved in Docket No. 6680-UR-118. Specifically, WPL shall retain any earnings during 2015 and 2016 that are less than or equal to 25 basis points above its current authorized return on equity of 10.40 percent; WPL will share evenly with ratepayers earnings during 2015 and 2016 if the return on equity is greater than 10.65 percent but less than or equal

to 11.40 percent; and WPL will refund to ratepayers all earnings during 2015 and 2016 that are greater than 11.40 percent. Earned return shall be calculated by not including revenues and expenses that the Commission typically excludes from rates.

10. The forecasted native system requirements and the jurisdictional allocators identified in Attachment F are approved.

11. WPL shall file annual Fuel Cost Plans for 2015 and 2016 pursuant to Wis. Admin. Code Chapter PSC 116.

12. WPL may file a base rate case for 2015 or 2016 if its projected regulatory ROE falls below 8.5 percent.

13. WPL may request deferrals, on a case-by-case basis, for incremental, unknown and uncontrollable cost changes.

14. WPL is authorized to decrease its retail natural gas service rates as shown in Attachment G; the authorized rate decrease shall take effect on January 1, 2015.

15. WPL shall discuss the development of a real time pricing (“RTP”) tariff for industrial customers with WIEG, CUB, and Commission Staff, and WPL shall propose such an RTP tariff for the Commission’s consideration. Any accounting issues that might result from a new RTP tariff proposal will be addressed by the Commission at the time it considers the tariff proposal.

16. WPL requests that the administrative changes and updates provided in Attachment H, Scheduled 2, are approved and effective as of the effective date of this Order.

17. The updates to the construction allowances as provided for in Attachment H, Schedule 3, are approved effective as of January 1 of each respective calendar year.

WHEREFORE, WPL respectfully requests that the Commission approve the electric base rate freeze and the natural gas base rate decrease for 2015 and 2016 as detailed in this Application.

Dated this 9th day of April, 2014.

Respectfully Submitted,

WISCONSIN POWER AND LIGHT COMPANY.

/s/ **Michael S. Greiveldinger**

Michael S. Greiveldinger

4902 North Biltmore

Madison, Wisconsin 53718

608-458-3318

michaelgreiveldinger@alliantenergy.com

Attorney for Wisconsin Power and Light Company

Base Rate Revenue Requirement Changes versus 6680-UR-118 (2014) [Excludes Monitored Fuel]

Retail Electric Utility Service (\$000s)

[illegible]

Line #	Notes	Line Description	Notes	2015 Test Year			Revenue Requirement	2016 Test Year			Revenue Requirement
				2015 TY	2014 TY	Variance		2016 TY	2014 TY	Variance	
1											
2		Operation and Maintenance (Excluding Conservation)	[A]	\$ 28,425	\$ 23,795	\$ 4,629	\$ 4,629	\$ 29,734	\$ 23,795	\$ 5,939	\$ 5,939
3		Depreciation Expense		\$ 12,071	\$ 11,382	\$ 690	\$ 690	\$ 12,446	\$ 11,382	\$ 1,064	\$ 1,064
4		Regulatory Amortization		\$ 389	\$ 562	\$ (173)	\$ (173)	\$ 383	\$ 562	\$ (179)	\$ (179)
5		Other Taxes		\$ 2,970	\$ 2,896	\$ 74	\$ 74	\$ 3,166	\$ 2,896	\$ 271	\$ 271
6		Subtotal - Operating Expenses		<u>\$ 43,855</u>	<u>\$ 38,635</u>	<u>\$ 5,220</u>	<u>\$ 5,220</u>	<u>\$ 45,730</u>	<u>\$ 38,635</u>	<u>\$ 7,095</u>	<u>\$ 7,095</u>
7											
8		Return on Net Investment Rate Base (Incl. Inc. Tax)					\$ (299)				\$ (101)
9											
10		Base Revenue Requirement Changes					<u>\$ 4,922</u>				<u>\$ 6,994</u>
11											
12		Revenue Changes									
13		Tariff Revenue at Present Rates					\$ 6,786				\$ 7,020
14		Miscellaneous Revenue					\$ 3				\$ 3
15		Total Revenue Changes					<u>\$ 6,789</u>				<u>\$ 7,023</u>
16											
17		Adjust Conservation Expense to Budget Spending Level					\$ 322				\$ 398
18											
19		Net Revenue Requirement Changes					<u>\$ (1,546)</u>				<u>\$ 369</u>
20											
21		Audit Adjustments [Attachment B]					<u>\$ (950)</u>				<u>\$ (3,164)</u>
22											
23		Conservation Escrow Balance Used	[B]				\$ (2,505)				\$ (2,205)
24											
25		Proposed Change in Base Rates (Effective 1/1/2015; No Incremental Change in 2016)					<u>\$ (5,000)</u>				<u>\$ (5,000)</u>

Notes:

- [A] WPL's originally proposed O&M costs included proposed recovery of performance compensation for 2015 and 2016. The 2014 amounts do not include performance compensation. This base rate proposal removes those costs from the revenue requirements.
- [B] WPL Conservation Escrow Expense shall be: \$1,567,931 for 2015, and a \$1,943,790 for 2016

Wisconsin Power and Light Company
6680-UR-119
2015 and 2016 Test Years
Adjustments to Preliminary Estimates (\$000s)
Amounts Represent Revenue Requirement Impacts

Attachment B
Page 1 of 1

Line #	Line Description	2015 (Retail)			2016 (Retail)		
		Electric	Gas	Total	Electric	Gas	Total
1	Performance Compensation	\$ (6,958)	\$ (1,264)	\$ (8,222)	\$ (7,975)	\$ (1,334)	\$ (9,309)
2	Labor Costs	\$ (4,715)	\$ (840)	\$ (5,556)	\$ (4,069)	\$ (734)	\$ (4,803)
3	Transmission Costs	\$ (4,364)	\$ -	\$ (4,364)	\$ (3,537)	\$ -	\$ (3,537)
4	Sales Margins	\$ (2,584)	\$ (630)	\$ (3,214)	\$ (2,646)	\$ (1,614)	\$ (4,260)
5	2013 Earnings Sharing Credit [B]	\$ (1,975)	\$ (184)	\$ (2,159)	\$ (1,975)	\$ (184)	\$ (2,159)
6	Continued Economic Development Discount Deferral [C]	\$ (2,059)	\$ -	\$ (2,059)	\$ (1,666)	\$ -	\$ (1,666)
7	Taxes Other Than Income Taxes	\$ (1,163)	\$ (209)	\$ (1,372)	\$ (1,152)	\$ (206)	\$ (1,358)
8	Other O&M	\$ (1,701)	\$ 1,440	\$ (261)	\$ (786)	\$ 103	\$ (683)
9	Other Miscellaneous	\$ (478)	\$ 737	\$ 259	\$ (1,468)	\$ 805	\$ (663)
10	Total Adjustments	<u>\$ (25,997)</u>	<u>\$ (950)</u>	<u>\$ (26,947)</u>	<u>\$ (25,273)</u>	<u>\$ (3,164)</u>	<u>\$ (28,437)</u>
11		[A]	[A]		[A]	[A]	

Notes:

- [A] The adjustments summarized above include the impacts of adjustments to regulatory amortization expenses.
- [B] Reflects revenue sharing based on 2013 actual results in accordance with the terms of the Commission Order in Docket No. 6680-UR-118 (PSC REF # 168724) and year end 2013 ROE Report (PSC REF # 199713)
- [C] WPL's original revenue requirement changes assumed that the Economic Development Rate discounts would be reflected in revenue requirements. This proposal continues to defer those discounts until a future fully contested proceeding and Commission decision. The adjustment reflected here includes the impacts of delaying amortization of deferred costs through 2014 and the impact of continued deferral of projected discounts in 2015 and 2016.

Wisconsin Power and Light Company
6680-UR-119
2015 and 2016 Test Years
Regulatory Amortization Expenses - Retail

Attachment C
Page 1 of 1

Line #	Deferrals	Note [A]	PSCW Deferral Authorization	Amortization Period Remaining	Rate Proposal Amounts			
					2015		2016	
					Electric	Gas	Electric	Gas
1	Excess AFUDC			8 Years (Continuous)	\$ 481,691	\$ 30,978	\$ 415,895	\$ 25,036
2	Excess AFUDC - Common Share			3 Years (Continuous)	\$ 12,599	\$ 1,122	\$ 9,828	\$ 876
3	2010 Fuel Overcollection		6680-UR-118	2014	\$ -	\$ -	\$ -	\$ -
4	Interest on Tax Deficiencies		6680-UR-111	5 Years	\$ (327,170)	\$ -	\$ (327,170)	\$ -
5	Edgewater 5 Purchase (2012)		5-BS-184	2016	\$ 3,597,901	\$ -	\$ 3,597,901	\$ -
6	Bent Tree In Service Deferral		6680-UR-117	2016	\$ 677,757	\$ -	\$ 677,757	\$ -
7	SSR Deferral	[B]	4220-UR-118	2016	\$ 5,178,736	\$ -	\$ 5,178,736	\$ -
8	Wisconsin River Power Capacity Charge		6680-FR-105	2016	\$ 443,235	\$ -	\$ 443,235	\$ -
9	Economic Development	[C]	6680-UR-118	2016	\$ -	\$ -	\$ -	\$ -
10	Edge 5 BH & Scrubber		6680-GF-122	2016	\$ 665,545	\$ -	\$ 665,545	\$ -
11	EPA/Sierra Club NOV		6680-GF-127	2016	\$ 1,138,152	\$ -	\$ 1,138,152	\$ -
12	SO2 Emissions Credit		05-EI-113	2015	\$ (495)	\$ -	\$ -	\$ -
13	Pension & OPEB		6680-UR-116	2014	\$ -	\$ -	\$ -	\$ -
14	MGP Site Clean-up Costs		6680-UR-108	5 Years by Vintage	\$ -	\$ 357,115	\$ -	\$ 357,115
15	2013 ROE	[D]	6680-UR-118	2016	\$ (1,974,655)	\$ (184,062)	\$ (1,974,655)	\$ (184,062)
16	Total Amortizations				\$ 9,893,296	\$ 205,153	\$ 9,825,225	\$ 198,964

[E]

[F]

Note:

- [A] All regulatory asset and liability amounts for the periods 2013 through 2016 are subject to further audit and true-up in WPL's next fully contested rate case.
- [B] These amounts represent estimated deferred costs for 2013 and 2014 amortized over a two year period.
- [C] WPL proposes to continue deferral of the Economic Development Discounts consistent with the treatment afforded by the Commission in Docket No. 6680-UR-118. Cost recovery of these deferred balances will be addressed in WPL's next fully contested base rate proceeding.
- [D] This amount represents the 2013 revenue sharing based upon 2013 regulatory ROE consistent with the Commission's Order in Docket No. 6680-UR-118. The \$9,893,296 reflects WPL's original estimates, reduced by updates to the SSR deferral amortization estimate of (\$1,060,464), continued deferral of the Economic Development Discounts (\$1,338,021) and inclusion of the 2013 ROE Sharing (\$1,974,655)
- [E] The \$9,825,225 reflects WPL's original estimates, reduced by updates to the SSR deferral amortization estimate of (\$1,060,464), continued deferral of the Economic Development Discounts (\$1,338,021) and inclusion of the 2013 ROE Sharing (\$1,974,655)
- [F]

Line #	Line Description	2015 Test Year			2016 Test Year		
		6680-UR-119 Wisconsin Retail (\$000s)	6680-UR-118 Wisconsin Retail (\$000s)	Difference Wisconsin Retail (\$000s)	6680-UR-119 Wisconsin Retail (\$000s)	6680-UR-118 Wisconsin Retail (\$000s)	Difference Wisconsin Retail (\$000s)
1	Electric Utility						
2							
3	Plant in Service	\$ 4,516,006	\$ 4,221,667	\$ 294,340	\$ 4,684,209	\$ 4,221,667	\$ 462,542
4	Accumulated Depreciation	\$ 1,543,125	\$ 1,391,695	\$ 151,430	\$ 1,522,066	\$ 1,391,695	\$ 130,371
5	Net Plant In Service	\$ 2,972,881	\$ 2,829,971	\$ 142,910	\$ 3,162,143	\$ 2,829,971	\$ 332,172
6							
7	Fuel Inventory	\$ 26,957	\$ 38,061	\$ (11,104)	\$ 25,717	\$ 38,061	\$ (12,344)
8	Materials and Supplies Inventory	\$ 23,140	\$ 23,744	\$ (604)	\$ 23,253	\$ 23,744	\$ (491)
9	Deferred Taxes	\$ (676,462)	\$ (628,448)	\$ (48,014)	\$ (745,107)	\$ (628,448)	\$ (116,659)
10	Customer Advances	\$ (17,565)	\$ (23,664)	\$ 6,099	\$ (15,749)	\$ (23,664)	\$ 7,915
11	Investments & Advancements In Assoc Co.	\$ 155	\$ 154	\$ 1	\$ 156	\$ 154	\$ 2
12							
13	Allocated Net Investment Rate Base	\$ 2,329,106	\$ 2,239,818	\$ 89,288	\$ 2,450,413	\$ 2,239,818	\$ 210,595
14							
15	Note: 2016 Net Investment Rate Base includes the net book value of the Nelson Dewey and Edgewater 3 generation facilities in Accumulated Depreciation based on the assumed retirement by year-end 2015.						
16	Natural Gas Utility						
17							
18	Plant in Service	\$ 494,477	\$ 472,302	\$ 22,175	\$ 509,385	\$ 472,302	\$ 37,083
19	Accumulated Depreciation	\$ 239,208	\$ 232,285	\$ 6,923	\$ 248,017	\$ 232,285	\$ 15,732
20	Net Plant In Service	\$ 255,269	\$ 240,017	\$ 15,252	\$ 261,368	\$ 240,017	\$ 21,351
21							
22	Stored Natural Gas	\$ 16,202	\$ 21,443	\$ (5,240)	\$ 16,240	\$ 21,443	\$ (5,203)
23	Materials and Supplies Inventory	\$ 2,683	\$ 2,822	\$ (139)	\$ 2,687	\$ 2,822	\$ (135)
24	Deferred Taxes	\$ (71,654)	\$ (63,136)	\$ (8,518)	\$ (75,294)	\$ (63,136)	\$ (12,158)
25	Customer Advances	\$ (1,061)	\$ (1,928)	\$ 867	\$ (876)	\$ (1,928)	\$ 1,052
26							
27	Allocated Net Investment Rate Base	\$ 201,440	\$ 199,218	\$ 2,222	\$ 204,125	\$ 199,218	\$ 4,907

FINANCIAL CAPITAL STRUCTURE									
Line #	Line Description	2015		2016					
		AMOUNT ('000)	CAPITAL RATIO	AMOUNT ('000)	CAPITAL RATIO				
1	UTILITY COMMON STOCK EQUITY	\$1,693,812	51.61%	\$1,755,593	51.79%				
2	PREFERRED STOCK EQUITY	\$0	0.00%	\$0	0.00%				
3	LONG-TERM DEBT	\$1,412,754	43.04%	\$1,570,062	46.31%				
4	COMMERCIAL PAPER	\$124,336	3.79%	\$20,670	0.61%				
5	CAPITAL LEASE OBLIGATION	\$0	0.00%	\$0	0.00%				
6	OFF BALANCE SHEET FINANCING	\$25,700	0.78%	\$18,200	0.54%				
7	ADVANCES FROM ASSOC. COMPANIES	\$25,543	0.78%	\$25,543	0.75%				
		<u>\$3,282,145</u>	<u>100.00%</u>	<u>\$3,390,068</u>	<u>100.00%</u>				

REGULATORY CAPITAL STRUCTURE									
Line #	Line Description	2015				2016			
		AMOUNT ('000)	CAPITAL RATIO	ANNUAL COST RATE WITH 10.40% RETURN ON COMMON	WEIGHTED COST RATE	AMOUNT ('000)	CAPITAL RATIO	ANNUAL COST RATE WITH 10.40% RETURN ON COMMON	WEIGHTED COST RATE
8	UTILITY COMMON STOCK EQUITY	\$ 1,620,250	50.46%	10.40%	5.25%	\$ 1,729,074	50.95%	10.40%	5.30%
9	PREFERRED STOCK EQUITY	\$ -	0.00%	0.00%	0.00%	\$ -	0.00%	0.00%	0.00%
10	LONG-TERM DEBT	\$ 1,570,062	48.90%	5.42%	2.65%	\$ 1,569,231	46.24%	5.43%	2.51%
11	COMMERCIAL PAPER	\$ 20,670	0.64%	0.60%	0.00%	\$ 95,711	2.82%	1.00%	0.03%
12									
13									
14	TOTAL & WEIGHTED AVERAGE COST OF CAPITAL	<u>\$ 3,210,982</u>	<u>100.00%</u>		<u>7.90%</u>	<u>\$ 3,394,016</u>	<u>100.01%</u>		<u>7.84%</u>
INCOME TAXES ON EQUITY CAPITAL									
WITH 35% FEDERAL AND 7.6228% WISCONSIN TAX									
15	.6654 X LINES 8+9				<u>3.49%</u>				<u>3.53%</u>
16	RATEPAYER COST OF CAPITAL				<u>11.39%</u>				<u>11.37%</u>
RATIO OF NET INVESTMENT RATE BASE AND CWIP									
TO AVERAGE UTILITY COMMON EQUITY AND									
17	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS				<u>96.76%</u>				<u>96.14%</u>
18	ADJUSTED WEIGHTED AVERAGE COST OF CAPITAL (AFUDC Rate)				<u>8.16%</u>				<u>8.15%</u>
19	DIVIDENDS ON COMMON EQUITY (\$000s)				<u>\$ (127,000)</u>				<u>\$ (135,000)</u>

Escrowed Transmission Costs

(\$000s)

WPL Retail Amounts

Line #	Line Description	2015	2016
1	ATC Network Service Charges	\$ 98,312	\$ 101,593
2	MISO Schedule 26 - Network Upgrade	\$ 19,432	\$ 22,814
3	System Support Resources	\$ 8,886	\$ 7,343
4	MISO Schedule 26-A MVP	\$ 7,245	\$ 10,198
5	Direct Charge Network Upgrade	\$ -	\$ 815
6	Total Escrowed Transmission Costs	<u>\$ 133,875</u>	<u>\$ 142,762</u>

7
8 Note: In accordance with escrow treatment WPL will defer as either a regulatory asset or liability the difference between the actual retail share of incurred costs and the above amounts.

Fuel Rules Native Requirements and Jurisdictional Allocators for Fuel MWH

Line #	Line Description	2015	2016
1	Retail Sales	10,531,594	10,711,839
2	Wholesale Sales	2,872,044	2,809,286
3	Fully Allocated Sales	39,420	39,528
4	Distribution Losses & Company Use	352,845	358,650
5	Total Native Requirements	<u>13,795,903</u>	<u>13,919,303</u>
6			
7	Retail Jurisdictional Allocator	79.08%	79.70%

8 Note: The above information excludes transmission losses

Wisconsin Power and Light Company
6680-UR-119
2015 and 2016 Test Years

Attachment F
Page 2 of 2

Line #	Rate Schedule Description	Rate Schedule	2015 TY Forecast <u>Total kWh</u>	2016 TY Forecast <u>Total kWh</u>
1	General Service	Gs-1	4,455,375,302	4,499,021,316
2	Second Nature	Sn-1		
3	25% Participation		8,147,000	7,962,000
4	50% Participation		5,666,000	5,537,000
5	100% & Fixed Participation		15,713,000	15,344,000
6	General Service TOD	Gs-3		
7	14-hr On-Peak period option		39,989,318	40,381,968
8	12-hr On-Peak period option		77,598,518	78,344,854
9	General Service Non-metered	Gs-4	49,504	50,504
10	General Service TOD w/ Water Heating			
11	14-hr On-Peak period option	Gw-1 14-HR	10,032,321	10,125,659
12	12-hr On-Peak period option	Gw-1 12-HR	5,023,679	5,070,341
13	Controlled Water Heating (17 hr.)	Rw-1	4,436,000	4,022,000
14	Controlled Water Heating (11 hr.)	Rw-3	1,669,000	1,513,000
15	Commercial Service - Standard	Cg-2		
16	Standard energy option		792,364,162	800,574,807
17	Energy limiter option		11,672,307	11,793,258
18	Commercial Service - TOD	Cg-2 TOD		
19	14-hr On-Peak period option		355,419,147	359,061,590
20	12-hr On-Peak period option		16,498,524	16,669,485
21	Industrial Service - Secondary/Primary	Cp-1		
22	14-hr On-Peak period option		3,444,009,759	3,465,238,090
23	12-hr On-Peak period option		94,975,363	95,511,705
24	Energy limiter option		13,085,569	13,159,465
25	Industrial Service - Transmission	Cp-2		
26	14-hr On-Peak period option		920,282,768	1,021,970,663
27	12-hr On-Peak period option		208,335,000	209,236,000
28	Lighting Options			
29	Streetlighting	Ms-1	39,398,000	39,398,000
30	Decorative Lighting	Ms-2	77,000	77,000
31	Area Lighting	Ms-3	9,391,390	9,391,390
32	Non-Standard Lighting	NI-1	160,000	160,000
33	Traffic Signal Lighting	Mz-1	2,225,000	2,225,000
34		TOTAL	10,531,593,631	10,711,839,095
35	Underlying Ms-3 fixtures		100,535	100,724

WISCONSIN POWER AND LIGHT COMPANY
NATURAL GAS SERVICE-TEST YEAR 2015
SUMMARY OF PRESENT AND PROPOSED MARGIN RATES BY RATE CLASS

Description	Monthly Customers	Billing Units	Present Margin Rates	Present Revenues	Proposed Rates	Revenues	Change in Revenue	Percent Change
GG-1 RESIDENTIAL SERVICE								
Daily Customer Charge	164,623	60,087,395	\$0.3025	\$18,176,437	\$0.3025	\$18,176,437	\$0	
Distribution Charge		122,894,204	\$0.1854	22,784,585	\$0.1618	19,884,282	(2,900,303)	
Gas Supply Acquisition Charge		122,894,204	\$0.0274	3,367,301	\$0.0255	3,133,802	(233,499)	
TOTAL GG-1 DISTRIBUTION REVENUES				\$44,328,324		\$41,194,521	(\$3,133,802)	-7%
Commodity		122,894,204	\$0.3971	\$48,801,288	\$0.3971	\$48,801,288	-	
Peak Demand		91,641,397	\$0.0882	8,082,771	\$0.0882	8,082,771	-	
Annual Demand		122,894,204	\$0.0400	4,915,768	\$0.0400	4,915,768	-	
TOTAL GG-1 GAS SUPPLY REVENUES				\$61,799,828		\$61,799,828	-	
TOTAL GG-1 DISTRIBUTION + GAS SUPPLY REVENUES				\$106,128,151		\$102,994,349	(\$3,133,802)	-3%
GC-1F SMALL FIRM COMMERCIAL & INDUSTRIAL SERVICE								
Daily Customer Charge	16,355	5,969,575	\$0.3900	\$2,328,134	\$0.3900	\$2,328,134	\$0	
Distribution Charge		21,966,932	\$0.1658	3,642,117	\$0.1471	3,231,336	(410,782)	
Gas Supply Acquisition Charge		21,966,932	\$0.0237	520,616	\$0.0218	478,879	(41,737)	
TOTAL GC-1 DISTRIBUTION REVENUES				\$6,490,868		\$6,038,349	(\$452,519)	-7%
Commodity		21,966,932	\$0.3971	\$8,723,069	\$0.3971	\$8,723,069	-	
Peak Demand		15,171,651	\$0.0882	1,338,140	\$0.0882	1,338,140	-	
Annual Demand		21,966,932	\$0.0400	878,677	\$0.0400	878,677	-	
TOTAL GC-1 GAS SUPPLY REVENUES				\$10,939,886		\$10,939,886	-	
TOTAL GC-1 DISTRIBUTION + GAS SUPPLY REVENUES				\$17,430,753		\$16,978,235	(\$452,519)	-3%
GC-2F COMMERCIAL & INDUSTRIAL SERVICE 5-20								
Daily Customer Charge	2,569	937,685	\$1.8091	\$1,696,366	\$1.8091	\$1,696,366	\$0	
Distribution Charge - Sales	2,555	25,411,683	0.0809	2,055,805	\$0.0700	\$1,778,818	(\$276,987)	
Distribution Charge - Transport	14	283,774	0.0809	22,957	\$0.0700	\$19,864	(\$3,093)	
Transport Adm. Charge		168	\$30.00	5,040	\$30.00	\$5,040	-	
Gas Supply Acquisition Charge		25,411,683	0.0237	602,257	\$0.0218	553,975	(48,282)	
TOTAL GC-2F DISTRIBUTION REVENUES				\$4,382,425		\$4,054,063	(\$328,363)	-7%
Commodity		25,411,683	\$0.3971	\$10,090,979	\$0.3971	\$10,090,979	-	
Peak Demand		17,556,773	\$0.0882	1,548,507	\$0.0882	1,548,507	-	
Annual Demand		25,411,683	\$0.0400	1,016,467	\$0.0400	1,016,467	-	
FT-1 Peak Demand		50	\$0.4620	23	\$0.4620	23	-	
FT-1 Annual Demand		300	\$0.0400	12	\$0.0400	12	-	
TOTAL GC-2F GAS SUPPLY REVENUES				\$12,655,989		\$12,655,989	-	
TOTAL GC-2F DISTRIBUTION + GAS SUPPLY REVENUES				\$17,038,414		\$16,710,052	(\$328,363)	-2%
GC-3F/I COMMERCIAL & INDUSTRIAL SERVICE 20-200								
Customer Charge	850	310,250	\$2.5000	\$775,625	\$2.5000	\$775,625	\$0	
Distribution Charge - Firm Supply	695	34,124,985	\$0.0820	2,798,249	\$0.0751	2,562,786	(235,462)	
Distribution Charge - Interruptible Sup	35	3,843,571	\$0.0820	315,173	\$0.0751	288,652	(26,521)	
Distribution Charge - Transport	120	13,914,113	\$0.0820	1,140,957	\$0.0751	1,044,950	(96,007)	
Transport Adm. Charge		1,440	\$30.00	43,200	\$30.00	43,200	\$0	
Gas Supply Acquisition Charge-Firm		34,124,985	0.0237	808,762	\$0.0218	743,925	(\$64,837)	
Gas Supply Acquisition Charge-Interruptible		3,843,571	0.0202	77,640	\$0.0185	71,106	(\$6,534)	
TOTAL GC-3F/I DISTRIBUTION REVENUES				\$5,959,606		\$5,530,244	(\$429,362)	-7%
Commodity		37,968,556	\$0.3971	\$15,077,313	\$0.3971	\$15,077,313	-	
Peak Demand		23,575,583	\$0.0882	2,079,366	\$0.0882	2,079,366	-	
Annual Demand		37,968,556	\$0.0400	1,518,742	\$0.0400	1,518,742	-	
FT-1 Peak Demand		3,221	\$0.4620	1,488	\$0.4620	1,488	-	
FT-1 Annual Demand		19,326	\$0.0400	773	\$0.0400	773	-	
TOTAL GC-3F/I GAS SUPPLY REVENUES				\$18,677,683		\$18,677,683	-	
TOTAL GC-3F/I DISTRIBUTION + GAS SUPPLY REVENUES				\$24,637,289		\$24,207,927	(\$429,362)	-2%

WISCONSIN POWER AND LIGHT COMPANY
NATURAL GAS SERVICE-TEST YEAR 2015
SUMMARY OF PRESENT AND PROPOSED MARGIN RATES BY RATE CLASS

Description	Monthly Customers	Billing Units	Present Margin Rates	Present Revenues	Proposed Rates	Revenues	Change in Revenue	Percent Change
GC-4F/I COMMERCIAL & INDUSTRIAL 200-1300								
Customer Charge	85	31,025	\$21.3500	\$662,384	\$21.3500	\$662,384	-	
Distribution Charge - Firm Supply	23	8,883,973	\$0.0570	506,386	\$0.0522	463,743	(42,643)	
Distribution Charge - Interruptible Supply	3	1,025,807	\$0.0570	58,471	\$0.0522	53,547	(4,924)	
Distribution Charge - Transport	59	43,131,652	\$0.0570	2,458,504	\$0.0522	2,251,472	(207,032)	
Transport Adm. Charge		708	\$30.00	21,240	\$30.00	21,240	-	
Gas Supply Acquisition Charge- Firm		8,883,973	\$0.0198	175,903	\$0.0181	160,800	(15,103)	
Gas Supply Acquisition Charge-Interruptible		1,025,807	\$0.0168	17,234	\$0.0154	15,797	(1,436)	
TOTAL 4F/I DISTRIBUTION REVENUES				\$3,900,122		\$3,628,984	(\$271,138)	-7%
Commodity		9,909,779	\$0.3971	\$3,935,173	\$0.3971	\$3,935,173	-	
Peak Demand		6,133,884	\$0.0882	\$541,009	\$0.0882	\$541,009	-	
Annual Demand		9,909,779	\$0.0400	396,391	\$0.0400	396,391	-	
TOTAL 4F/I GAS SUPPLY REVENUES				\$4,872,573		\$4,872,573	-	
TOTAL 4F/I DISTRIBUTION + GAS SUPPLY REVENUES				\$8,772,695		\$8,501,557	(\$271,138)	-3%
GC-5F/I COMMERCIAL & INDUSTRIAL 1300-7500								
Customer Charge	15	5,475	\$36.2500	\$198,469	\$36.2500	\$198,469	-	
Distribution Charge	15	44,877,969	\$0.0410	1,839,997	\$0.0378	1,696,387	(143,609)	
Transport Adm. Charge		180	\$30.00	5,400	\$30.00	5,400	-	
Gas Supply Acquisition Charge Firm		0	\$0.0198	-	\$0.0181	-	-	
Gas Supply Acquisition Charge Interruptible			\$0.0168	-	\$0.0154	-	-	
TOTAL 5F/I DISTRIBUTION + GAS SUPPLY REVENUES				\$2,043,865		\$1,900,256	(\$143,609)	-7%
GC-6F/I LARGE COMMERCIAL & INDUSTRIAL >7500								
Customer Charge	1	365	\$41.0000	\$14,965	\$41.0000	\$14,965	-	
Distribution Charge	1	21,456,860	\$0.0291	624,395	\$0.0270	579,335	(45,059)	
Transport Adm. Charge		12	\$30.00	360	\$30.00	360	-	
Gas Supply Acquisition Charge Firm		0	\$0.0198	-	\$0.0181	-	-	
Gas Supply Acquisition Charge Interruptible			\$0.0168	-	\$0.0154	-	-	
TOTAL 6F/I DISTRIBUTION + GAS SUPPLY REVENUES				\$639,720		\$594,660	(\$45,059)	-7%
GN-9 SMALL GENERATION > 200,000								
Customer Charge	4	1,460	\$36.1598	\$52,793	\$36.1598	\$52,793	\$0	
Distribution Charge	4	525,987	\$0.0376	19,777	\$0.0278	14,622	(5,155)	
Transport Adm. Charge		48	\$30.00	1,440	\$30.00	1,440	-	
Gas Supply Acquisition Charge Firm		0	\$0.0198	-	\$0.0181	-	-	
Gas Supply Acquisition Charge Interruptible			\$0.0168	-	\$0.0154	-	-	
TOTAL GN-9 GENERATION DISTRIBUTION REVENUES				\$74,010		\$68,856	(\$5,155)	-7%
GN-10 LARGE GENERATION >7500								
Customer Charge	1	365	\$1,800.5942	\$657,217	\$1,800.5942	\$657,217	\$0	
Distribution Charge		135,014,478	\$0.0117	1,579,669	\$0.0105	1,417,652	(162,017)	
Transport Adm. Charge		12	\$30.00	360	\$30.00	360	-	
Gas Supply Acquisition Charge Firm		0	\$0.0198	-	\$0.0181	-	-	
Gas Supply Acquisition Charge Interruptible		0	\$0.0168	-	\$0.0154	-	-	
TOTAL GN-10 GENERATION DISTRIBUTION REVENUES				\$2,237,246		\$2,075,229	(\$162,017)	-7%

WISCONSIN POWER AND LIGHT COMPANY
NATURAL GAS SERVICE-TEST YEAR 2015
SUMMARY OF PRESENT AND PROPOSED MARGIN RATES BY RATE CLASS

Description	Monthly Customers	Billing Units	Present Margin Rates	Present Revenues	Proposed Rates	Revenues	Change in Revenue	Percent Change
S-1 SEASONAL SERVICE								
Customer Charge	208	75,920	\$1.2200	\$92,622	\$1.2200	\$92,622	\$0	
On-Season Distribution Charge		17,558	\$0.1140	2,002	\$0.1113	1,954	(47)	
Block 1 Off-Season Dist. Chg.		380,367	\$0.1140	43,362	\$0.1113	42,335	(1,027)	
Block 2 Off-Season Dist. Chg.		293,070	\$0.0857	25,116	\$0.0763	22,361	(2,755)	
Block 3 Off-Season Dist. Chg.		2,444,325	\$0.0733	179,169	\$0.0639	156,192	(22,977)	
Gas Supply Acquisition Charge		3,135,319	\$0.0207	64,901	\$0.0200	62,706	(2,195)	
TOTAL S-1 DISTRIBUTION REVENUES				\$407,172		\$378,171	(\$29,001)	-7%
Commodity		3,135,319	\$0.3971	\$1,245,035	\$0.3971	\$1,245,035	-	
Annual Demand		3,135,319	\$0.0400	125,413	\$0.0400	125,413	-	
TOTAL S-1 GAS SUPPLY REVENUES				\$1,370,448		\$1,370,448	-	
TOTAL S-1 DISTRIBUTION + GAS SUPPLY REVENUES				\$1,777,620		\$1,748,619	(\$29,001)	-2%
CONTRACT RATE REVENUES [2]								
				\$1,190,800		\$1,190,800		
TOTAL DISTRIBUTION REVENUES AT PRESENT RATES				\$71,654,158		\$66,654,133	(\$5,000,025)	-7%
GAS SUPPLY REVENUES				\$110,316,407		\$110,316,407	-	0%
TOTAL DISTRIB. REV. AT PRESENT RATES + GAS SUPPLY REV.				\$181,970,565		\$176,970,540	(\$5,000,025)	-3%
TOTAL THROUGHPUT		480,491,304						
TOTAL GAS SALES (therms)		221,286,473						

[1] Interdepartmental sales excluding generation are included in the otherwise applicable rate schedule Gc-1, Gc-2, and Gc-3 totaling \$ 264,447 including gas cost and margin.

[2] Includes revenue from REC as regulated by FERC

WPL Proposed Changes to Existing Tariffs

	Issue	Existing Customer Impact	Proposed Change	Electric, Gas or Both	Rate Sheet
1.	Time of Day (TOD) holiday schedule clarification	None.	Clarify that holidays are the specific date of the holiday, eliminating the language stating "or day nationally designated to be celebrated as such."	Electric	4.28,4.71,6.43,7.02,7.12,7.22,7.42,7.52,7.61
2.	Update Electric Construction Allowances	None.	Update construction allowances for 2015 and 2016. Wis. Admin. Code § PSC 113.1006 states that embedded electric extension allowances will be updated annually.	Electric	10.33,10.34 (Allowance Changes for 1/1/2015 and 1/1/2016)
3.	Seasonal Allowance Clarification	None.	Clarify that energy-only allowances should be 50% for seasonal customers. Wis. Admin. Code § PSC 113.1006 (4) states that "seasonal customers shall receive one-half the average embedded cost allowance of a year-round customer for the same customer classification." WPL is proposing to add more specific language to the extension rules that better defines a seasonal customer circumstance, stating that one-half of the energy only distribution allowance will be applied to electric seasonal customers who utilize the premise less than six months per year, and use less than 3,600 kWh per year.	Electric	10.33
4.	Definition of Extension	None.	Administrative correction to the definition of extension on sheet 10.31. Should say "shall be defined as the addition of transmission, distribution, or service facilities to the existing electric facilities." from Original sheet 10.30. Changed in 1993.	Electric	10.31

5.	Extend Ms-1 LED Streetlighting pilot	None.	Expand the availability from 2,000 to 4,000 fixtures so that the replace on failure strategy can continue to naturally expand through the test year period. The Company would also revise the current expiration for installations from December 31, 2015 to December 31, 2017. WPL began an experimental program pilot for LED streetlights under rate schedule Ms-1 in April 2013. The pilot allows for up to 2,000 LED fixtures to be installed in lieu of a High Pressure Sodium (HPS) technology. In 2013, WPL installed 305 LED fixtures in strategic locations in order to evaluate fixture performance and community reactions. WPL also deployed approximately 275 fixtures as a part of a replace-on-failure strategy in select areas of the service territory, in order to assess alternative fixture roll-out strategies. The replace-on-failure strategy for these service areas is expected to continue through the duration of this piloting period. Technology continues to improve rapidly.	Electric	8.00
6.	Update Stray Voltage Tariff	None.	Administrative change to delete form references under section 4 for rate sheets 10.02 through 10.04.	Electric	10.02 – 10.04
7.	Eliminate Second Nature Experimental Reference	None.	Administrative change to eliminate point 6 on rate sheet 4.06. Since the tariff is not experimental, this language is not necessary.	Electric	4.06
8.	Eliminate Gs-3, Gw-1 and Cg-2TOD metering availability provision	None.	Eliminate limited meter availability provision for small customer time-of-day rates with AMI.	Electric	4.28, 4.72, 6.43
9.	Update Gs-4 (unmetered) availability	None.	Edit availability to include "Wide Area Network/Local Area Network Radio Transceivers." Eliminate CATV Category B option. Add language that allows the Company	Electric	4.80, 4.81

			to include other predictable, low-level end-use items at the Company's discretion. These items are generally considered to have a small level of predictable usage that do not warrant meter investment.		
10.	Cancel Pgs-6 tariff	None.	Cancel rate schedule Pgs-6. This tariff was an experimental tariff that has expired in 2011 and was closed in 2009.	Electric	7.83, 7.84, 2.02
11.	Close Pgs-ART tariff	None.	Close Pgs-ART. The program is fully subscribed and closing it reduces confusion to prospective customers.	Electric	4.85, 4.86, 2.02
12.	Close CD-1 tariff	None.	Close existing Contract Demand Local Distribution Tariff. Currently has (and only ever had) 1 customer, which would be grandfathered. Tariff is a rate designed with a particular load/customer in mind. The rate is intermingled with the contract terms of service and somewhat impractical to adjust for standard tariff availability. Rate assumes firm vs. interruptible distribution attributes that are no longer relevant to service standards.	Gas	22.40-22.41, 20.00



TABLE OF CONTENTS

ELECTRIC

<u>Item</u>	<u>Rate</u>	<u>Sheet No.</u>	
<u>PARALLEL GENERATION</u>			
Parallel Generation (In Excess of 20 kW)	PgS-1	7.75	
Parallel Generation (Under 20 kW)	PgS-3	7.80	(D)
Renewable Energy Distributed Generation Rider			(R)
Experimental {CLOSED SCHEDULE} {Expires 03-01-2011}	PgS-6	7.83	(R)
Advanced Renewable Distributed Generation Experimental {CLOSED SCHEDULE}	PgS-ART	7.85	(N)
Parallel Generation – Specification	PgS-4	7.90	
<u>MUNICIPAL SERVICE</u>			
Street Lighting Service	Ms-1	8.00	
Decorative Lighting Systems Service CLOSED SCHEDULE	Ms-2	8.10	
Area Lighting Service	Ms-3	8.15	
Traffic Signal Service	Mz-1	8.20	
Civil Defense and Fire Sirens	Mz-2	8.30	
Non-Standard Lighting Service	NL-1	8.40	



Volume III, ^{4th} Revision, No. 4.06
Amendment ~~xxx592~~, Schedule Gs-1SN

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SECOND NATURE
PROGRAM RIDER

ELECTRIC

5. Timing of Participation:

Customers electing to participate in the program will be enrolled in the program effective with the date of the customer's next meter reading. Customers may withdraw from the program by notifying the company. The withdrawal shall be effective at the date of the customer's next meter reading. Nominations under Option B for amounts greater than \$200 must commit to service under this Rider for a minimum of 12 months.

~~6. Continuing Enrollment in the Program:~~

(D)

~~At the time of expiration of this experimental tariff, customers enrolled in the program will receive a billing message indicating pertinent changes to the program due to tariff revisions and informing the customer of the opportunity to withdraw from the program.~~

Issued: ~~xx/xx/2014~~12-30-08

PSCW Authorization: Docket-~~6680~~ UR-116, dated 12-30-08

Effective: ~~xx/xx/2014~~01-01-09

Volume III, 65th Revision, Sheet No.4.28
Amendment ~~xxx505~~, Schedule Gs-3

GENERAL SERVICE TIME-OF-DAY

ELECTRIC

~~(D)~~

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are new year's day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, ~~or the day nationally designated to be celebrated as such~~. On-peak period switching is limited to once every 12 months.

~~(D)~~9. Twelve Month Lock In Provision

The customer shall select the On-Peak Time Period Length most suitable to meet his/her needs. Once selected, the customer shall remain on the chosen On-Peak Time Period Length for 12 regular billing periods unless the customer pays \$16.00 for the cost to modify the On-Peak Time Period Length.

10. Special Rules

See Rate Schedule Rh-1, Sheet No. 4.30.

~~11. Limited Metering Availability~~~~(D)~~

~~Customers will be accepted on this rate schedule on a first come first served basis as appropriate metering is available.~~



GENERAL SERVICE TIME-OF-DAY WITH WATER HEATING

ELECTRIC

5. Special Provisions for Noncontinuous Use

Service under this schedule contemplates month-to-month use. A customer who has service discontinued and then turned back on (other than for nonpayment of bill) within 12 months of date service was discontinued shall pay the applicable minimum monthly bill for each month service was not being used plus:

- a. \$30.00 for reconnection of service during regular business hours.
- b. \$70.00 for reconnection of service after regular business hours.

No charges shall be made for the transfer of an account to a new owner of the premise, made without disconnection and reconnection of service.

6. Pricing Periods

Unless specified to the contrary in writing by the company to any customer using this schedule, the on-peak and off-peak periods available to all customers are as follows:

On-Peak Time Period Length	On-Peak Hours	Off-Peak Hours
14 hours	8 a.m. to 10 p.m., Mon. – Fri.	All Other Times
12 hours	8 a.m. to 8 p.m., Mon. – Fri.	All Other Times
12 hours	9 a.m. to 9 p.m., Mon. – Fri.	All Other Times
12 hours	10 a.m. to 10 p.m., Mon. – Fri.	All Other Times

(D)

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are new year's day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, ~~or the day nationally designated to be celebrated as such.~~ On-peak period switching is limited to once every 12 months.

(D)

7. Twelve Month Lock in Provision

The customer shall select the On-Peak Time Period Length most suitable to meet his/her needs. Once selected, the customer shall remain on the chosen On-Peak Time Period Length for 12 regular billing periods unless the customer pays \$16.00 for the cost to modify the On-Peak Time Period Length.



GENERAL SERVICE TIME-OF-DAY WITH WATER HEATING

ELECTRIC

8. Company Controlled Circuit

Storage water heating service under this schedule must be supplied through a controlled circuit. The water heating installation and its operation shall conform in all respects with the specifications set forth below.

The total hours of service to the customer's water heater will be 6 hours per day during the off-peak period. The company will set the daily periods of supply to the water heater to meet the changing loads imposed upon the company's supply system. When this amendment was filed, the hours of service were from 11:45 p.m. to 5:45 a.m. each week night, including Saturday and Sunday.

9. Special Rules

See Rate Schedule Rh-1, Sheet No. 4.30.

~~10.~~ Limited Metering Availability

(D)

~~Customers will be accepted on this rate schedule on a first come first served basis as appropriate metering is available.~~

~~101.~~ Minimum Term Provision

(R)

A customer can transfer to Rate Gs-1, Gs-2, Gs-3 before the completion of 12 months, provided he/she pays \$106.91 for the cost to change meters. A customer can transfer to rate Gs-1, Gs-2, or Gs-3 after 12 continuous months of service at no cost.

~~112.~~ Moving Provision

If a customer on optional or mandatory time-of-day moves before having been billed on this rate for a full year, he/she has the option of discontinuing time-of-day or resuming it at the new location.

(R)

A residential customer moving into a residence that has been previously billed on time-of-day will be allowed a period of 1 year before the company will determine whether the customer is eligible for mandatory time-of-day.

~~123.~~ Waiver

Any customer choosing to be served on this rate schedule thereby waives all rights to any billing adjustments arising from a claim that the bill for the customer's service would be cheaper on any alternative rate schedule for any period of time, including any rights under Wisconsin Administrative Code PSC 113.0406 (4).

(R)



Volume III, 124th Revision, Sheet No. 4.80
Amendment ~~xxx543~~, Schedule Gs-4

GENERAL SERVICE UNMETERED RATE

ELECTRIC

1. Effective In

All territory served by the company.

2. Availability

This schedule is optional to any customer, at the discretion of the ~~C~~company, that has energy usage that can be estimated with relative reliability and whose annual usage does not exceed 12,000 kWh. ~~These items are generally considered to have a small level of predictable usage that do not warrant meter investment. Applications can include but are not limited to for service to billboards, public telephone booths, flasher signal lights, and Wide Area Network/Local Area Network Radio Transceivers or cable amplifier (CATV) systems.~~

(R)

(R)

3. Rate

(D)

~~Category A~~

~~Billboards, public telephone booths and flasher signal lights can opt to be served under the following monthly rates:~~

a. Customer Charge

\$0.1874 per day per delivery point

b. Energy ChargeAll estimated kWh used per month

June 1 through September 30

\$0.12009 per kWh

(R)

October 1 through May 31

\$0.10858 per kWh

(R)

The kWh consumed in each month shall be determined by multiplying the kW of connected load (including any auxiliary equipment) as estimated by company on the basis of appropriate tests or rated capacity of the connected load, by one-twelfth of the annual hours of operation as estimated by the company.

~~Category B~~

~~Cable amplifier (CATV) systems can opt to be billed under the following monthly rates:~~

(D)

~~a. Customer Charge~~

~~\$0.1874 per day per delivery point~~

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~~b. Energy Charge~~~~All estimated kWh used per month~~

~~June 1 through September 30~~

~~\$0.12009 per kWh~~

(R)

~~October 1 through May 31~~

~~\$0.10858 per kWh~~

(R)

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Issued: ~~xx/xx/201412-15-10~~

Effective: ~~xx/xx/201401-01-11~~

PSCW Authorization: Order ~~6680-UR-117, Dated 12-03-10~~



Volume III, 4th Revision, Sheet No. 4.81
Amendment ~~xxx505~~, Schedule Gs-4

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GENERAL SERVICE UNMETERED RATE

ELECTRIC

~~The estimated kWh consumed in each month shall be determined by the following equation:~~

(D)

$$\text{Monthly kWh} = (-269 + 8.922 * \text{Estimated Volt Amperes}) / 12$$

~~The estimated kWh will be determined by the company using the appropriate testing techniques to determine the connected load. The coefficients of the equation will be reviewed periodically in order to ensure the accuracy of estimating the customer's usage.~~

4. Miscellaneous ~~GATV~~ Provisions

(D)

The customer will inform the company in writing prior to changing the connected load at any ~~GATV~~-unmetered location.

(D)

The company shall have the right to test customer's equipment and customer shall permit company access to its premises for such purposes.

5. Waiver

Any customer choosing to be served on this rate schedule thereby waives all rights to any billing adjustment arising from a claim that the bill for the customer's service would be cheaper on any alternative rate schedule for any period of time, including any rights under Wisconsin Administrative Code Section PSC 113.0406 (4).

(R)

6. Minimum Term Provision

A customer can transfer to Rate Gs-1 before the completion of 12 months, provided he/she pays \$76.61 for the cost to install a meter. A customer can transfer to rate Gs-1 after 12 continuous months of service at no cost.

Issued: ~~xx/xx/2014~~ March 23, 2009

Effective: ~~xx/xx/2014~~ March 23, 2009

PSCW Authorization: ~~Authorization: e-mail from J. Albrecht, March 12, 2009~~



Volume III, 98th Revision, Sheet No. 6.43
Amendment ~~xxx508~~, Schedule Cg-2.3 TOD

COMMERCIAL SERVICE - TIME-OF-DAY OPTION

ELECTRIC

8. Pricing Period

Unless specified to the contrary in writing by the company to any customer using this schedule, the on-peak and off-peak period available to all customers is as follows:

On-Peak Time Period Length	On-Peak Hours	Off-Peak Hours
14 hour	8 a.m. to 10 p.m., Mon.-Fri.	All other times
12 hour	8 a.m. to 8 p.m., Mon.-Fri.	All other times
12 hour	9 a.m. to 9 p.m., Mon.-Fri.	All other times
12 hour	10 a.m. to 10 p.m., Mon.-Fri.	All other times

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day ~~or the day nationally designated to be celebrated as such~~. On-peak period switching is limited to once every 12 months.

~~9. Limited Metering Availability~~

~~Customers will be accepted on time-of-day service on a first come first served basis as appropriate metering is available.~~

~~9.10. Minimum Term Provision~~

The customer shall remain on their selected On-Peak Time Period option for a minimum of 12 regular billing periods.

~~10. Waiver~~

Any customer choosing to be served on the time-of-day service of this rate schedule thereby waives all rights to any billing adjustments arising from a claim that the bill for the customer's service would be cheaper on any alternative rate schedule for any period of time, including any rights under Wisconsin Administrative Code Section PSC 113.0406 (4).

(D)

(R)

(D)

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(R)

INDUSTRIAL POWER AT PRIMARY OR SECONDARY VOLTAGE
TIME-OF-DAY RATE

ELECTRIC

7. Demand DefinitionsMeasured Maximum Demand

The measured maximum demand in any billing month shall be that demand in kilowatts necessary to supply the average kilowatts in 15 consecutive minutes of greatest consumption of electricity during each billing month. Such measured maximum demand shall be determined from readings of permanently installed meters or, at the option of the company, by any standard methods or meters. The demand meter shall be reset to zero at the beginning of each billing month.

On-Peak Demand

The on-peak demand is defined as the measured maximum demand which occurs during any of the on-peak hours of the current billing month.

Customer Demand

The customer demand is defined as the measured maximum demand, occurring in either the on or off-peak period, in the current or preceding 11 billing months.

8. Pricing Period

Unless specified to the contrary in writing by the company to any customer using this schedule, the on-peak and off-peak period available to all customers are as follows:

On-Peak Time Period Length	On-Peak Hours	Off-Peak Hours
14 hours	8 a.m. to 10 p.m., Mon.-Fri.	All other times
12 hours	8 a.m. to 8 p.m., Mon.-Fri.	All other times
12 hours	9 a.m. to 9 p.m., Mon.-Fri.	All other times
12 hours	10 a.m. to 10 p.m., Mon.-Fri.	All other times

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, ~~or the day nationally designated to be celebrated as such.~~ On-peak period switching is limited to once every 12 months

(D)
(R)



**INTERRUPTIBLE RIDER – CAPACITY CONSTRAINTS
ONE HOUR NOTICE**

ELECTRIC**8. Pricing Period**

Unless specified to the contrary in writing by the company to any customer using this schedule, the on-peak and off-peak period available to all customers is as follows:

<u>On-Peak Time Period Length</u>	<u>On-Peak Hours</u>	<u>Off Peak Hours</u>
14 hours	8 a.m. to 10 p.m., Mon. – Fri.	All other times
12 hours	8 a.m. to 8 p.m., Mon. – Fri.	All other times
12 hours	9 a.m. to 9 p.m., Mon. – Fri.	All other times
12 hours	10 a.m. to 10 p.m., Mon. – Fri.	All other times

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are new year's day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, ~~or the day nationally designated to be celebrated as such~~. On-peak period switching is limited to once every 12 months

(D)

Conditions

(R)

9. Contracted Demand Levels

A customer receiving service under this rider must contract for a specific Contracted Firm and Contracted Interruptible Demand consistent with the Availability and Determination of Demand provisions. The contracted demand levels shall be reasonable and reflect actual or near future load levels. The contracted demand levels may be adjusted if the company believes that the contracted demand levels are not reflective of actual or near future load levels. The Contracted Interruptible Demand shall not be less than 200 kW.

10. Amendment of Contracted Demands

The Contracted Firm and Interruptible Demand levels may be amended no more than once in any consecutive twelve month period under the contract. A customer currently on this rider may increase or decrease contracted demand levels. Contracted Firm and Interruptible Demand may be increased to reflect actual load growth or reasonable load growth in the near future. Contracted Interruptible Demand may be decreased no more than 20% on an annual basis from interruptible to firm load and shall be further limited to no more than 30% during any period equivalent to the original term of the contract.



**INTERRUPTIBLE RIDER – CAPACITY CONSTRAINTS
INSTANTANEOUS NOTICE**

ELECTRIC**8. Pricing Period**

Unless specified to the contrary in writing by the company to any customer using this schedule, the on-peak and off-peak period available to all customers is as follows:

<u>On-Peak Time Period Length</u>	<u>On-Peak Hours</u>	<u>Off-Peak Hours</u>
14 hours	8 a.m. to 10 p.m., Mon. – Fri.	All other times
12 hours	8 a.m. to 8 p.m., Mon. – Fri.	All other times
12 hours	9 a.m. to 9 p.m., Mon. – Fri.	All other times
12 hours	10a.m. to 10 p.m., Mon. – Fri.	All other times

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are new year's day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, ~~or the day nationally designated to be celebrated as such.~~ On-peak period switching is limited to once every 12 months

(D)
(R)Conditions**9. Contracted Demand Levels**

A customer receiving service under this rider must contract for a specific Contracted Firm and Contracted Interruptible Demand consistent with the Availability and Determination of Demand provisions. The contracted demand levels shall be reasonable and reflect actual or near future load levels. The contracted demand levels may be adjusted if the company believes that the contracted demand levels are not reflective of actual or near future load levels. The Contracted Interruptible Demand shall not be less than 200 kW.

10. Amendment of Contracted Demands

The Contracted Firm and Interruptible Demand levels may be amended no more than once in any consecutive twelve month period under the contract. A customer currently on this rider may increase or decrease contracted demand levels. Contracted Firm and Interruptible Demand may be increased to reflect actual load growth or reasonable load growth in the near future. Contracted Interruptible Demand may be decreased no more than 20% on an annual basis from interruptible to firm load and shall be further limited to no more than 30% during any period equivalent to the original term of the contract.

INDUSTRIAL POWER AT TRANSMISSION VOLTAGE
TIME-OF-DAY RATE

ELECTRIC

Customer Demand

The customer demand is defined as the measured maximum demand, occurring in either the on or off-peak period, in the current or preceding 11 billing months.

7. Pricing Period

Unless specified to the contrary in writing by the company to any customer using this schedule, the on-peak and off-peak period available to all customers is as follows:

<u>On-Peak Time Period Length</u>	<u>On-Peak Hours</u>	<u>Off-Peak Hours</u>
14 hours	8 a.m. to 10 p.m., Mon. – Fri.	All other times
12 hours	8 a.m. to 8 p.m., Mon. – Fri.	All other times
12 hours	9 a.m. to 9 p.m., Mon. – Fri.	All other times
12 hours	10 a.m. to 10 p.m., Mon. – Fri.	All other times

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are new year's day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, ~~or the day nationally designated to be celebrated as such.~~ On-peak period switching is limited to once every 12 months

(D)
(R)8. Determination of Billed Reactive Energy

Billed reactive energy shall be the monthly rkVAh recorded, adjusted as follows:

$$\text{Billed Reactive Energy} = [\text{rkVAh} - (\text{kWh} \times .484)]$$

Billed reactive energy shall be determined each billing month from readings registered by watt-hour meters and reactive component meters or, at the option of the company, by means of any standard methods or meters.

Any reactive component meter used shall be equipped with ratchets to prevent registration of leading power factor.

A power factor greater than 90 percent lagging to unity will result in a credit, and less than 90 percent lagging will result in a charge.

9. Interruptible Rider

See Sheet No. 7.50 and 7.60.



 INTERRUPTIBLE RIDER – CAPACITY CONSTRAINTS
ONE HOUR NOTICE

ELECTRIC

7. Pricing Period

Unless specified to the contrary in writing by the company to any customer using this schedule, the on-peak and off-peak period available to all customers is as follows:

<u>On-Peak Time Period Length</u>	<u>On-Peak Hours</u>	<u>Off-Peak Hours</u>
14 hours	8 a.m. to 10 p.m., Mon. – Fri.	All other times
12 hours	8 a.m. to 8 p.m., Mon. – Fri.	All other times
12 hours	9 a.m. to 9 p.m., Mon. – Fri.	All other times
12 hours	10 a.m. to 10 p.m., Mon. – Fri.	All other times

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are new year's day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, ~~or the day nationally designated to be celebrated as such.~~ On-peak period switching is limited to once every 12 months

(D)
(R)Conditions8. Contracted Demand Levels

A customer receiving service under this rider must contract for a specific Contracted Firm and Contracted Firm and Contracted Interruptible Demand consistent with the Availability and Determination of Demand provisions. The contracted demand levels shall be reasonable and reflect actual or near future load levels. The contracted demand levels may be adjusted if the company believes that the contracted demand levels are not reflective of actual or near future load levels. The Contracted Interruptible Demand shall not be less than 200 kW.

9. Amendment of Contracted Demands

The Contracted Firm and Interruptible Demand levels may be amended no more than once in any consecutive twelve month period under the contract. A customer currently on this rider may increase or decrease contracted demand levels. Contracted Firm and Interruptible Demand may be increased to reflect actual load growth or reasonable load growth in the near future. Contracted Interruptible Demand may be decreased no more 20% on an annual basis from interruptible to firm load and shall be further limited to no more than 30% during any period equivalent to the original term of the contract.



**INTERRUPTIBLE RIDER – CAPACITY CONSTRAINTS
INSTANTANEOUS INTERRUPTION**

ELECTRIC**4. Minimum Bill**

The minimum monthly bill is the sum of the applicable customer charge and customer demand charge.

5. Determination of Demand for Billing

- a. If the measured maximum on-peak demand for the billing month is equal to or less than the Contracted Firm Demand, the billable firm demand is equal to the measured maximum on-peak demand and the billable interruptible demand is zero.
- b. If the measured maximum on-peak demand for the billing month is greater than the Contracted Firm Demand, but less than the sum of the Contracted Firm and Interruptible Demand, the billable firm demand is the Contracted Firm Demand. The billable Interruptible Demand is the difference between the measured maximum on-peak demand and the Contracted Firm Demand.
- c. If the measured maximum on-peak demand for the billing month is greater than the sum of Contracted Firm and Interruptible Demand, the billable interruptible demand is the Contracted Interruptible Demand. The billable firm demand is the difference between the measured maximum on-peak demand and the Contracted Interruptible Demand.

6. Determination of Customer Demand

The customer demand is defined as the measured maximum demand, occurring in either the on or off-peak period, in the current or preceding 11 billing months.

7. Pricing Period

Unless specified to the contrary in writing by the company to any customer using this schedule, the on-peak and off-peak period available to all customers is as follows:

On-Peak Time Period Length	On-Peak Hours	Off-Peak Hours
14 hours	8 a.m. to 10 p.m., Mon. – Fri.	All other times
12 hours	8 a.m. to 8 p.m., Mon. – Fri.	All other times
12 hours	9 a.m. to 9 p.m., Mon. – Fri.	All other times
12 hours	10 a.m. to 10 p.m., Mon. – Fri.	All other times

The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the company. The holidays are new year's day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, ~~or the day nationally designated to be celebrated as such~~. On-peak period switching is limited to once every 12 months.

(D)
(R)



Volume III, 65th Revision, Sheet No. 7.83
Amendment xxx504, Schedule Pgs-6

RENEWABLE ENERGY DISTRIBUTED GENERATION RIDER
EXPERIMENTAL — ~~Expires 03/01/2011 (R) (Closed Schedule)~~

ELECTRIC

CANCELLED
Reserved for Future Use

1. Effective In

~~— All territory served by the company.~~

2. Availability

~~— Available to customers currently on this rate as of 12/31/2007 that generate methane (biogas) from anaerobic digestion or operate landfills to produce gas as a fuel, and are currently on a WP&L tariffed rate schedule. Generation capacity must be less than 800 kW. Total participation is limited to 10 MW.~~

~~— This rate is closed to new customers.~~

3. Rate

Two options for rates:

~~— Company owned generation — Purchase Price for methane equivalent to \$0.0600 per kWh of electricity generated, less WP&L's costs to own and operate the generator.~~

~~— Customer owned generation — Purchase Price of:~~

~~— On peak — \$0.0800 per kWh~~

~~— Off peak — \$0.0490 per kWh~~

~~— On peak is defined as 8 AM to 10 PM Monday through Friday except for national holidays. Off peak is defined as all other times.~~

4. Minimum Bill

~~— Not applicable.~~

5. Options

~~a. The customer may apply to maintain a performance guaranteed contract with WP&L. WP&L will evaluate projects with the customer and may provide capital for these projects and may guarantee a cash flow for the project. Acceptance of the customer's application by the company shall be governed by the economics of the specific project.~~

~~b. WP&L may own the generator at the customer's facility. If so, WP&L will pay the customer for gas generated by the digester or a landfill on a monthly basis. Payment will be based on metered generation output measured in kWh multiplied by \$.06 less WP&L's costs to own and operate the generator. Methane will not be directly metered.~~

~~c. The customer may request to have a direct connection to the interconnect switch for the purpose of supplying electricity during a distribution outage. The cost of this option shall be paid by the customer. This cost may be incorporated into a performance contract with WP&L or as a reduction in the rate paid by WP&L for biogas.~~

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Issued: xx/xx/201402-27-2009

Effective: xx/xx/201401-01-09

PSCW Authorization: PSCW Letter, JEF Dated 02-19-2009



Volume III, ^{1st} Original, Sheet No. 7.84
Amendment ~~xxx463~~, Schedule Pgs-6

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RENEWABLE ENERGY DISTRIBUTED GENERATION RIDER
EXPERIMENTAL

ELECTRIC

CANCELLED
Reserved for future use

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~~6. Miscellaneous Provisions~~

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~~Customer will own and operate gas generation in a manner that insures general availability of equipment 24 hours per day, 7 days per week with 70% availability.~~

~~7. Metering and Service Facilities~~

~~a. For Company owned generation, the Company is responsible for metering costs.~~

~~b. For customer owned generation, the Company will furnish and install appropriate metering to measure energy flow. The customer shall make a nonrefundable contribution for the cost of any instrument transformers required by the Company to properly measure usage.~~

~~The customer shall furnish, install, and wire the necessary service entrance equipment, meter sockets, and meter enclosures or connection cabinets that may be required by the Company, to properly meter on and off peak usage.~~

~~The customer shall pay for the cost of rebuilding any Company facilities to provide adequate capacity for the parallel generation system. The Company must be reimbursed by the customer for costs, including financing cost over a period not to exceed 2 years.~~

~~8. Safety, System Protection, and Power Quality Rules of Interconnection~~

~~Parallel generation facilities shall be installed and operated in accordance with the rules specified in Schedule PgS-4, Sheet No. 7.90.~~

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Volume III, ~~1st Revision~~~~Original~~, Sheet No. 7.85
Amendment ~~xxx502~~, Schedule Pgs-ART

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ADVANCED RENEWABLE DISTRIBUTED GENERATION
EXPERIMENTAL (~~Closed Schedule~~)

ELECTRIC

1. Effective In

All territory served by Wisconsin Power and Light Company ("the Company").

2. Availability

Available to customers operating renewable generation resources as defined by Wis. Stat. § 196.378(1)(h), and as defined by service conditions contained herein. Generation facilities must be located in the Company's service territory and have been placed into service after January 1, 2007. Participating generation facilities must have 100% of the output subscribed under this tariff.

This is an experimental tariff. The terms and conditions of this tariff may be modified outside of a rate proceeding, subject to approval by the Public Service Commission of Wisconsin.

3. Rate

a) Customer Charge

Facilities Capacity Rated Less than 200 kW: \$0.4176/day

Facilities Capacity Rated 200 kW or More: \$0.8352/day

b) Energy Buyback

The Company shall pay for all quantities of electricity received from the customer's generation facilities during each billing period under one of the following rate options:

Option 1: Solar Resources - \$0.25/kWh

Option 2: Non-Solar Resources - \$0.1200/kWh on-peak, \$0.0735/kWh off-peak

Customers will receive a monthly credit for the energy sold to the Company and will receive a check whenever the net monthly accumulated bill credit exceeds \$100.

4. Individual Generation Project Size and Overall Subscription Limitations

Eligible resources must be rated for an aggregate generation capacity that is subject to the following limitations:

	<u>Minimum</u>	<u>Maximum</u>	<u>Overall Program Cap</u>
Solar	1 kW	20 kW	683 kW
Biomass/Biogas	20 kW	2 mW	See below
Wind	20 kW	1 mW	See below
All Other Resources	20 kW	1 mW	See below

Non-solar participation is limited to 0.5% of the Company's retail electric kWh sales from the prior calendar year.

Issued: ~~12-30-08~~

Effective: ~~01-01-09~~

PSCW Authorization: Order ~~6680 UR 116 Dated 12-30-08~~



Volume III, ~~1st Revision~~^{Original}, Sheet No. 7.86
Amendment ~~xxx502~~, Schedule Pgs-ART

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ADVANCED RENEWABLE DISTRIBUTED GENERATION
EXPERIMENTAL (Closed Schedule)

ELECTRIC

5. Pricing Period

Unless specified to the contrary in writing by the Company to any customer using this schedule, the on-peak period available to customers is specified as weekdays 8 a.m. to 10 p.m. The off-peak hours include all other hours Monday through Friday, plus Saturday, Sunday, and holidays designated as such by the Company. The holidays are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, or the day nationally designated to be celebrated as such.

6. Metering and Service Facilities

The customer shall furnish, install, and wire the necessary service entrance equipment, meter sockets, and meter enclosures or connection cabinets that may be required by the Company to properly meter usage. Additional charges may apply for non-standard installations. The customer shall pay for the cost of rebuilding any Company facilities to provide adequate capacity for the generation system.

7. Safety, System Protection, Liability, and Power Quality Rules of Interconnection

The customer must comply with all applicable national, state, and local electric codes, rules, and regulations. Generation facilities shall be installed and operated in accordance with the rules specified in Schedule Pgs-4 and the Wisconsin Administrative Code, including Rules of Interconnecting Distributed Generation Facilities (PSC 119).

8. Renewable Attributes

The Company will have title to all associated renewable attributes produced by the renewable generation. Renewable attributes include any and all resource credits, emissions credits, allowances, certificates, green tags, and any other environmentally related credits that are currently recognized or in the future that are recognized by a governmental or regulatory authority or that are created or arise from the Company's participation in any voluntary programs or markets and are attributed to the production of energy and/or capacity from renewable generation.

9. Contract & Enrollment Period

Agreement to subscribe to this tariff will be established under a written contract between the customer and the Company. The contract will specify technical and operating aspects of the generation facility. Customers with a signed contract may remain on the tariff for a term of 10 years from the date of signing. Accommodations can be made for phased projects, additions, rehabilitation, and upgrading as mutually agreed between the customer and the Company.

10. Miscellaneous

Solar participation under this Rider is limited to customers who participate in the Second Nature Program (Schedule Gs-1SN). Residential customers must participate at no less than the 25% program level. Non-Residential customers must participate at no less than \$10 per month.

Issued: ~~12-30-08~~
PSCW Authorization: ~~Order-6680-UR-116, Dated 12-30-08~~

Effective: ~~01-01-09~~



STREETLIGHTING SERVICE

ELECTRIC

1. Effective In

All territory served by the company at retail.

2. Availability

This rate is available for streetlighting and similar service for any unit of government, where a unit of government is defined as any tax supported body or its instrumentality. Energy for general outdoor lighting for public parks, parking lots and holiday decorations may be supplied in conjunction with streetlighting service provided by the company. Municipal lighting service which does not conform to the conditions of this schedule may be taken at any commercial service schedule applicable to unrestricted lighting service.

New installations of fixtures or replacements of existing lamps or fixtures will be made by the company with company-standard High Pressure Sodium lamps and fixtures, except Light Emitting Diode (LED) fixtures can be offered to a Customer as part of an experimental Pilot program. At the discretion of the Company, an LED fixture may be installed that provides equivalent lighting quality to the listed standard fixture options. The change to an LED fixture will not impact the pricing that would otherwise be applicable for the equivalent standard HPS fixture option. This Pilot is limited to ~~24~~,000 fixtures and installations must be made prior to December 31, 201~~7~~⁵.

(R
N)

New installations of customer-owned fixtures must be metered. An existing unmetered circuit must be converted to a metered circuit with any incremental addition of customer-owned fixtures to the circuit.

(R
N)3. RateA. Energy Charge

The Energy Charge applied to metered and to unmetered energy:

All kWh used per month: \$0.06271 per kWh.

Estimated Annual Energy Charge =

$$\frac{\text{Energy Charge} \times 4,000 \text{ hours} \times (\text{lamp} + \text{ballast wattage})}{1,000 \text{ watts per kWh}}$$

Daily Credit = Estimated Annual Energy Charge / 365 days

B. Facilities Charge (Standard Fixtures)

Facilities Charge shall be charged for each fixture owned by the Company.
The Facilities Charges per Fixture per Year are:



Volume III, 54th Revision, Sheet No. 10.02
Amendment ~~xxx467~~, Schedule Er-1.2

RULES AND REGULATIONS

ELECTRIC

- b. Stray voltage is a 60 Hz steady state AC RMS voltage that can be measured across a 500-ohm shunt resistor which has been connected between two points which livestock may contact simultaneously. "Steady state" means the value of a current or voltage after all transients have decayed to a negligible value. "Transients" mean changes in the steady state current or voltage caused by faults, operation of protective devices, switching, reclosing, tap changing, motor starts or stops, motor stalls or other phenomena that are temporary in nature.
- c. If a customer requests a stray voltage investigative analysis more than two times in a 12 month period, and the utility has not found stray voltage above the level of concern in any of these analyses, the utility may charge a fee for any further stray voltage analyses it performs during the remainder of the 12 month period. The fee is \$320.
- d. Following a determination by the utility that, under normal operating conditions, the contribution to animal contact current from off-farm sources is in excess of 1 MA, the utility shall implement, at its expense, measures to reduce this contribution to below 1.0 MA. For farm facilities housing livestock where stray voltage from off-farm sources is a concern, it may be necessary under certain conditions to modify the farm or utility electrical system, or both.
- e. The utility shall, based on a technical and economic analysis of acceptable alternatives for lowering levels of stray voltage at the given location, determine whether long-term system modification should be on-farm, off-farm, or both. If the utility, with the consent of the customer, chooses to install a long-term mitigation device (e.g., an electronic grounding system or equipotential plane) on farm property, the customer will assume ownership of the device. The utility will respond to reasonable customer requests regarding maintenance of the device. The customer is responsible for the daily monitoring and energy costs of the on-farm mitigation device, if any. The customer will be required to sign a Stray Voltage Reduction Agreement (~~WPL-5291~~) prior to installation of an on-farm mitigation device.

(D)

(D)



Volume III, 4th 3rd Revision, Sheet No. 10.03
Amendment ~~xxx433~~, Schedule Er-1.3

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RULES AND REGULATIONS

ELECTRIC

- f. The utility will not install any mitigation device(s) where its stray voltage investigation reveals unsafe conditions, or the inspection report of a state certified commercial electrical inspector or a state certified master electrician reveals that conditions do not comply with applicable electrical codes. If the utility's investigation reveals unsafe conditions, the utility shall notify the customer of the problems found and the potential hazards, and shall recommend the customer take prompt action to remedy the hazard.
- g. In the event modification of on-farm or off-farm systems, to reduce off-farm stray voltage contribution, is not required, the customer may request separation of primary and secondary neutrals. The neutral reconnection device(s) ("isolator(s)") used for this purpose shall be approved for use by the utility and the Public Service Commission of Wisconsin (PSCW). Prior to installation, the customer shall submit a Customer Requested Neutral Separation Agreement (~~WPL-6066~~), a satisfactory farm wiring inspection report which has been issued by a state certified commercial electrical inspector or a state certified master electrician, and submit payment of \$950 per isolator. The customer will be required to sign a Hold Harmless/Indemnification Agreement and Release (~~WPL-6067~~) approved by the PSCW. Separation costs shall include labor, equipment, and materials (excluding the isolator(s)) necessary for both isolator(s) installation and post-separation analysis of possible bypass circuitry. The isolator(s) will be leased to the customer at a lease rate of \$35 per isolator per month. This lease rate includes an appropriate amortized fee to cover the cost of an annual inspection designed to assess isolator effectiveness and to ensure that the isolator(s) continues to perform its intended function of neutral reconnection under fault conditions. Lease agreements shall require monthly billings. (D)
- h. If within one year of the date of installation of a customer-requested isolator(s), the customer requests isolator(s) removal, the utility shall refund to the customer \$35 per month for each month the isolator was installed. (D)
- i. Where modification of on-farm or off-farm systems to reduce off-farm contribution is required but cannot be accomplished within five working days, the utility may install a temporary isolator(s). The customer will be required to sign a Temporary Neutral Separation Agreement (~~WPL-5287~~) prior to installation. The utility must remove the isolator(s) and reconnect the neutrals within 90 days, unless it receives a waiver from the PSCW or customer completes a Customer Requested Neutral Separation Agreement (~~WPL-6066~~). Upon receiving a completed Customer Requested Neutral Separation Agreement, the utility (not the customer) will provide the inspection of farm wiring by a state certified master electrician or state certified commercial electrical inspector. (D)

Issued: ~~xx/xx/2014~~
PSCW Authorization: ~~Letter-6680-DMD, Dated 05-05-97~~

Effective: ~~xx/xx/201401-01-97~~



Volume III, 4th 3rd Revision, Sheet No. 10.04
Amendment ~~xxx433~~, Schedule Er-1.4

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RULES AND REGULATIONS

ELECTRIC

If any wiring code violations are found and the customer corrects them within 60 days, the utility will keep the isolator(s) in place. Otherwise, it must remove the isolator(s) and substitute another mitigation technique to reduce off-farm stray voltage to 1.0 mA or less.

- j. Should the customer whose neutrals were temporarily separated as provided for in (l) above desire the isolator(s) be left in place following the required reduction of off-farm stray voltage contribution, the customer may request the continuation of this service in accordance with the terms and conditions established in (g) above. The \$950 per isolator will be waived.
- k. At farm locations where primary and secondary neutrals have been separated at the request of the customer as provided for in (g) and (j) above, cost-free stray voltage investigative services may be limited to an annual investigation that determines the effectiveness of the isolator and isolation and an analysis of utility facilities only. If on- farm stray voltage analysis or additional determinations of isolation effectiveness are requested by the customer, the utility may charge a \$320 analysis fee.
- l. Numerous locations exist where primary and secondary neutrals have been separated for various reasons prior to the order date, July 16, 1996. As stray voltage investigations are performed at these locations, either at customer request or incident to existing utility isolator removal efforts or system modifications, and the utility's stray voltage contribution under normal operating conditions is determined to be less than 1.0 MA, these customers shall become subject to all of the conditions set forth above.
- m. Prior to July 16, 1997, the utilities shall perform the required stray voltage investigation and separate the primary and secondary neutrals within 45 days of the receipt of a PSCW approved Customer Requested Neutral Isolation Agreement (~~AWPL-6066~~) and a satisfactory farm wiring inspection report which has been issued by a state certified commercial electrical inspector or a state certified master electrician. Subsequent to July 16, 1997, the utilities shall perform the investigation and separation within 30 days of the receipt of the above referenced documentation. The utility shall not be required to initiate the neutral separation work requested prior to receipt by the utility of full payment for all costs associated with the neutral separation, as specified in (g) above.
- n. The utility may not install, or permit the continued use of, an isolator(s) at locations where livestock are not and/or no longer will be housed.

(D)



Volume III, 2nd 4th Revision, Sheet No. 10.31
Amendment xxx416, Schedule Er-4.1

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EXTENSION RULES

ELECTRIC

- e. Upgrade shall be defined as a modification of existing electric facilities.
- f. Extension shall be defined as the addition of transmission, distribution, or service facilities to the existing electric facilities. original cost of the installed company plant less accumulated depreciation of plant and associated contributions in aid of construction as recorded in the company's books. (R)
(R)
- g. Embedded Cost shall be defined as the original cost of the installed company plant less accumulated depreciation of plant and associated contributions in aid of construction as recorded in the company's books.
- h. Underground Distribution Area shall be defined as a recorded plat of a subdivision with easements and deed restrictions which state that the utility service will be supplied by underground lines only. Lines which exceed 15,000 volts may be overhead.
- i. Transmission Facilities shall be defined as wire, cable, supports, trenches, connecting equipment, enclosures, and control equipment rated at 69,000 volts or higher.
- 1) Subdivisions
 - a) A subdivision shall be defined as a division of land consisting of 5 or more contiguous lots, (Lots directly across a street from each other are considered to be contiguous)
 - b) An area which qualifies as a subdivision according to Paragraph 2. 1) a), above, and meets the requirements of Paragraph 2. H., may be established as an underground distribution area in either of the 2 following ways:
 - (1) All new subdivisions not already receiving electric service are defined as an underground distribution area where by ordinance the electric distribution systems are required to be underground.
 - (2) The property owner(s), a land developer, or sub-divider may request that an area be served by an underground distribution system. Such area shall be specifically defined and of reasonably regular shape

A new residential condominium development, apartment house complex, mobile home court or an expansion of the existing housing facilities may be established as an underground distribution area where:

 - a) The condominium development, apartment complex or mobile home court consists of 5 or more dwelling units, all of which are contiguous.



Volume III, 176th Revision, Sheet No. 10.33
Amendment ~~xxx509~~, Schedule Er-4.3

EXTENSION RULES

ELECTRIC

Where applicants for permanent service require the construction of distribution facilities, the applicants shall pay, prior to the start of construction, a refundable advance for construction equal to the cost of distribution construction excluding transformer(s) less the appropriate construction allowance.

a. Distribution Facilities

1) Energy Only Rates

For the applicant(s) to be served on energy only rates, the construction allowances for distribution facilities are as follows:

- | | | |
|--|---|-----|
| | a) For single-phase applicants: \$991 per building structure, or metered dwelling unit served, excluding metered streetlighting circuits, wells serving 1 or 2 residential dwelling units, and water heaters served on Rate Rw-3. | (R) |
| | b) For 3-phase applicants served on energy only rates: \$2,979 per customer | (R) |

For customers served on energy only rates the construction allowance is determined by dividing the depreciated original invested cost of distribution facilities, allocated to these customers, by the average number of customers.

Extension for standby or emergency service only, will not be eligible for any distribution construction allowance.

	<u>One-half of the energy only distribution allowance will be applied to electric seasonal customers who utilize the premise less than six months per year, and use less than 3,600 kWh per year.</u>	(N) ↓ (N)
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2) Demand/Energy Rates

	Single-phase and three-phase applicants to be served on demand/energy rates shall receive, prior to the start of construction, a construction allowance for distribution facilities as follows:	(R)
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- | | | |
|--|--|--|
| | a) Secondary voltage metering: \$88/kW of estimated average annual demand of the applicant | |
|--|--|--|

NOTE: This cost per kW construction allowance is equal to 50 percent of the depreciated original invested cost of distribution facilities, allocated to these customers, divided by the estimated billed demand for these customers (Fifty percent represents, from company experience, the average annual transformer loading for secondary voltage metered customers served on demand/energy rates.)

Volume III, ~~4th~~^{3rd} Revision, Sheet No. 20.00
Amendment ~~679~~

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Issued: ~~07/19/2005~~Effective: ~~07/20/2005~~PSCW Authorization: ~~Order 6680 UR-114, Dated 07/19/2005~~



Volume III, ~~1st Revision~~Original, Sheet No. 22.40-
Amendment ~~473~~, Schedule CD-1

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CONTRACT DEMAND LOCAL DISTRIBUTION SERVICE (CLOSED)

GAS

1. Effective In

All areas served with natural gas by the company.

2. Availability

- a. This schedule is available to commercial or industrial customers consistent with the company's Rules and Regulations.
- b. This schedule is available to customers who contract with the company for a minimum contract demand level of 3,000 Dth per day and a minimum annual load factor of 80 percent.
- c. This schedule is available to customers for delivery of customer-owned gas from the citygate station to the customer's premises.

3. Rate

a. Local Service Rate:

	<u>\$/Therm</u>
1) The Local Service Rate	\$0.0200

4. Minimum Monthly Bill

The Minimum Monthly Bill shall be the daily contract demand level times the number of days in the monthly billing cycle times the Local Service Rate.

5. Balancing

Service under this tariff is subject to the customer's ability to balance their daily metered gas usage with delivered transportation quantities. The customer shall be subject to the monthly balancing provisions as set forth in the company's Commodity Balancing Service Rider. The customer or the customer's pooling agent shall be subject to daily and constraint day balancing provisions as set forth in the company's Daily Balancing Service rider.

6. Choice of Balancing Service

The customer must elect either a pipeline balancing service or the company's balancing service. The customer's election will continue in effect until the customer notifies the company of a change. Five working days' notice is required but the company will attempt to change the election with a shorter notice on a best-efforts basis.

If the customer elects a pipeline balancing service, the customer must enter into an agreement with the pipeline to hold the company harmless from charges from the pipeline resulting from the customer's imbalances. The customer must provide a copy of the agreement to the company upon request.

Issued: ~~03-02-95~~
PSCW Authorization: ~~Letter 6680-JDK, Dated 02-25-95~~

Effective: ~~03-02-95~~



Volume III, ~~2nd~~^{4th} Revision, Sheet No. 22.41
Amendment ~~611~~, Schedule CD-1.1

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CONTRACT DEMAND LOCAL DISTRIBUTION SERVICE (CLOSED)

GAS

7. Pooling Agent Requirements

If the customer elects to designate a pooling agent for purposes of balancing, the pooling agent must enter into a contract with the company. If the pooling agent does not maintain his or her account in good standing with the company, the company may proceed with billing dispute resolution activities with the pooling agent as provided for in section PSC 134.064, Wis. Adm. Code. The company shall notify the pooling agent's customers concurrent with the initiation of such action.

(R)

8. Contract

Service under this tariff requires a written contract between the company and the customer. The contract shall establish a daily contract demand level. The customer shall commit to take the daily contract demand level. The company shall commit to providing (with the exception of force majeure instances) Local Delivery Service capacity equivalent to the daily contract demand level for the term of the contract. If a customer does not fully comply with a notice to cease using natural gas, the customer will be subject to unauthorized use penalties described in Gr-8.

(N)

(N)

(N)

9. Character of Service

a. Local Delivery Service Only

This service is for delivery of customer-owned gas from the citygate station to the customer's premises. The customer is responsible for procurement and interstate transportation of gas to the citygate station.

b. Gas Delivered for Customer Use Only

Gas delivered hereunder shall not be resold.

10. Cost of Facilities

The company shall require the installation and operation of equipment and other facilities to read remotely the customer's meter(s). Installation and operation shall include access to electric power, telephone lines or data transmission lines and customer property or other customer equipment when it is necessary to make the remote meter reading operational. The customer agrees to allow the company to install and operate such equipment. In addition, costs, if any, of providing electric power, telephone, or data transmission line service or customer access to the data shall be paid by the customer.

11. Control of Gas in Company Distribution System

The company agrees that from the time customer-owned gas which meets the quality and other requirements of the pipeline(s) and company's tariffs is received by the company until such time as said gas is delivered to the customer's premises, the company shall be in control and possession of such gas and will be responsible for any loss thereof and any and all injury and damage caused thereby, except indirect or consequential damages until such gas has been delivered to the customer.

Issued: ~~12-23-03~~

Effective: ~~01-01-04~~

PSCW Authorization: ~~Order-6680-UR-113, Dated 12-19-03~~

WISCONSIN POWER AND LIGHT COMPANY
2015 ELECTRIC DISTRIBUTION ANNUAL EMBEDDED COST CONSTRUCTION ALLOWANCE
Proposed Effective 1/1/2015

Account Number	Distribution Plant Account	Total Net Plant	Primary Facilities	Percent Primary	Secondary Facilities	Percent Secondary
364.0	Poles	\$ 204,502,163	\$ 159,511,687	78.0%	\$ 44,990,476	22.0%
365.0	Overhead Conductor	\$ 329,352,993	\$ 296,417,694	90.0%	\$ 32,935,299	10.0%
366.0	URD Conduit	\$ 25,907,524	\$ 20,207,869	78.0%	\$ 5,699,655	22.0%
367.0	URD Cable	\$ 282,508,539	\$ 220,356,661	78.0%	\$ 62,151,879	22.0%
Total		\$ 842,271,219	\$ 696,493,910		\$ 145,777,309	

Class of Service	Primary NCP Demand (MW)	Percent Primary	Primary Allocated to Class	Secondary NCP Demand (MW)	Percent Secondary	Secondary Allocated to Class	Total	Customers Demand	Construction Allowance	Per Unit
Energy Only										
1-Phase	2346.937	63.10%	\$ 439,479,558	2346.937	71.62%	\$ 104,410,562	\$ 543,890,120	448,285	\$ 1,213	Customer
3-Phase	296.031	7.96%	\$ 55,433,705	296.031	9.03%	\$ 13,169,815	\$ 68,603,519	15,404	\$ 4,454	Customer
Demand/Energy										
Secondary	622.973	16.75%	\$ 116,655,836	622.973	19.01%	\$ 27,714,830	\$ 144,370,666	623	\$ 116	kW
Primary	442.684	11.90%	\$ 82,895,573	0	0.00%	\$ -	\$ 82,895,573	443	\$ 187	kW
Street Lights	10.837	0.29%	\$ 2,029,239	10.837	0.33%	\$ 482,102	\$ 2,511,341	36,778	\$ 68	Fixture
Total	3719.462	100.00%	\$ 696,493,910	3276.778	100.00%	\$ 145,777,309	\$ 842,271,219			

WISCONSIN POWER AND LIGHT COMPANY
2016 ELECTRIC DISTRIBUTION ANNUAL EMBEDDED COST CONSTRUCTION ALLOWANCE
Proposed Effective 1/1/2016

Account Number	Distribution Plant Account	Total Net Plant	Primary Facilities	Percent Primary	Secondary Facilities	Percent Secondary
364.0	Poles	\$ 224,114,617	\$ 174,809,401	78.0%	\$ 49,305,216	22.0%
365.0	Overhead Conductor	\$ 357,910,886	\$ 322,119,798	90.0%	\$ 35,791,089	10.0%
366.0	URD Conduit	\$ 25,787,615	\$ 20,114,340	78.0%	\$ 5,673,275	22.0%
367.0	URD Cable	\$ 281,519,083	\$ 219,584,885	78.0%	\$ 61,934,198	22.0%
Total		\$ 889,332,201	\$ 736,628,423		\$ 152,703,778	

Class of Service	Primary NCP Demand (MW)	Percent Primary	Primary Allocated to Class	Secondary NCP Demand (MW)	Percent Secondary	Secondary Allocated to Class	Total	Customers Demand	Construction Allowance	Per Unit
Energy Only										
1-Phase	2374.498	63.14%	\$ 465,092,169	2374.498	71.64%	\$ 109,394,973	\$ 574,487,141	450,549	\$ 1,275	Customer
3-Phase	299.766	7.97%	\$ 58,715,143	299.766	9.04%	\$ 13,810,470	\$ 72,525,613	15,508	\$ 4,677	Customer
Demand/Energy										
Secondary	629.421	16.74%	\$ 123,284,438	629.421	18.99%	\$ 28,997,903	\$ 152,282,342	629	\$ 121	kW
Primary	446.261	11.87%	\$ 87,409,089	0	0.00%	\$ -	\$ 87,409,089	446	\$ 196	kW
Street Lights	10.862	0.29%	\$ 2,127,584	10.862	0.33%	\$ 500,432	\$ 2,628,016	36,778	\$ 71	Fixture
Total	3760.809	100.00%	\$ 736,628,423	3314.547	100.00%	\$ 152,703,778	\$ 889,332,201			