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EXECUTION COPY Exhibit A
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## WIND DEVELOPMENT ASSETS PURCHASE AND SALE AGREEMENT

Dated as of June 29, 2011

By and Between

Franklin County Wind LLC

as Purchaser

and

Interstate Power and Light Company

as Seller

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Exhibit A.. Description of the Project Exhibit B.. List of Wind Easements

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Exhibit E .. Form of Bill of Sale Exhibit F Map of Property

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#### WIND DEVELOPMENT ASSETS PURCHASE AND SALE AGREEMENT

This WIND DEVELOPMENT ASSETS PURCHASE AND SALE AGREEMENT (this "<u>Agreement</u>") is dated as of June 29, 2011 between Franklin County Wind LLC, a Delaware limited liability company ("<u>Purchaser</u>"), and Interstate Power and Light Company ("<u>Seller</u>").

#### **RECITALS**

- A. Seller is in the process of developing a wind farm site in Franklin County, Iowa on the Property (as defined below) for a wind energy generation project with an expected nameplate capacity, as determined by Purchaser, of approximately 99 megawatts (99 MW) as further described on Exhibit A (the "Project") and, in connection therewith, has acquired certain real estate rights and other assets and commenced certain development activities.
- B. Purchaser desires to acquire the Acquired Assets (as defined below) from Seller, in each case subject to the terms and conditions set forth in this Agreement.
- C. Seller desires to transfer the Acquired Assets to Purchaser, in each case subject to the terms and conditions set forth in this Agreement.

#### **AGREEMENT**

NOW THEREFORE, in consideration of the sums to be paid to Seller by Purchaser and the covenants and agreements set forth herein, the Parties agree as follows:

## ARTICLE I DEFINITIONS AND RULES OF INTERPRETATION

Section 1.01 <u>Defined Terms</u>. For purposes of this Agreement, the following terms shall have the following meanings:

"Acquired Assets" means all right, title and interest in and to all properties, assets and rights of any kind, whether tangible or intangible, real or personal, owned by Seller or its Affiliates or in which Seller or its Affiliates has any interest whatsoever in connection with the Project, other than the Excluded Assets and the Purchase Price. Without limiting the generality of the foregoing, the Acquired Assets shall include: (i) the Assigned Contracts; (ii) the Transferable Permits; (iii) the Land Contracts; (iv) the Physical Assets; (v) the Reports; (vi) the Interconnection Rights; (vii) the Wind Data; and (viii) any contracts, agreements, or ancillary documentation related to any of the foregoing.

"Action" means any action, notice, claim, suit, arbitration, investigation, information request or proceeding by or before any arbitrator or Authority.

"Affiliate" means, when used with respect to any Person, any other Person directly or indirectly controlling, controlled by or under direct or indirect common control with, such Person. For the purposes of this definition, the term "control," when used with respect to any specified Person, means the possession, directly or indirectly, of the power to direct or cause the

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direction of the management and policies of such Person, whether through the ownership of voting securities, by contract, or otherwise, and the terms "controlling" and "controlled" have correlative meanings.

"Agreement" means this Wind Development Assets Purchase and Sale Agreement, as the same may be modified, amended or supplemented from time to time, including all Exhibits and Schedules hereto.

"Assigned Contracts" means any and all Contracts and agreements related to the Acquired Assets, including, without limitation, those contracts listed on Schedule 1.01, including, without limitation, the Turbine Supply Agreement.

"Assignment and Assumption Agreements" means, collectively, each of the assignment and assumption agreements and instruments referred to in Section 3.01(b).

"Assumed Liabilities" means any and all liabilities or obligations of Seller or its Affiliates accruing or arising from and after the Closing Date in connection with the Acquired Assets (including any Liability for Taxes with respect to the Land Contracts, the Transferable Permits, and the Assigned Contracts accruing or arising from and after the Closing Date, unless subject to proration pursuant to Section 2.04(b)), but excluding any Liabilities arising from or related to any pre-Closing breach of contract, breach of warranty, tort, infringement, violation of Law or similar event, occurrence or omission with respect to any Acquired Asset.

"Authority" means any federal, state, county, local, municipal or other governmental, judicial, public or statutory instrumentality, tribunal, agency, authority, court, body or entity, or any political subdivision thereof, having legal or regulatory jurisdiction over the matter or Person in question.

"Beam Path Study" means the Licensed Microwave Report prepared by Comsearch dated April 13, 2011 to be delivered to Purchaser prior to the Closing Date.

"Bill of Sale" shall have the meaning set forth in Section 3.01(c).

"Books and Records" means any and all data, reports, correspondence, maps, surveys and other business records relating to the Project that have been generated or obtained by Seller or any of its Affiliates prior to the Closing, other than the Wind Data.

"Business Day" means any day, other than Saturday or Sunday or holiday, on which banks are generally open for business in Cedar Rapids, Iowa.

"Closing" shall have the meaning set forth in Section 2.03.

"Closing Date" shall have the meaning set forth in Section 2.03.

"Code" means the Internal Revenue Code of 1986, as the same may be amended from time to time, including any amendments or any substitute or successor provisions thereto.

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"Consents" means all consents, approvals, transfers, permissions, waivers, orders, reissuances and authorizations of (and make all necessary filings or registrations with) all Authorities and other Third Parties which are required to be obtained or made by them in connection with the consummation of the transactions contemplated by this Agreement or in connection with the Project.

"Contract" means any agreement, contract, lease, easement, purchase and sale order, license, arrangement or other commitment, whether oral or written, express or implied, to which Seller or any of its Affiliates is a party or is otherwise bound.

"Corporate Documents" means the Articles of Incorporation and bylaws of a corporation or the equivalent documents of a limited liability company or other legal entity.

"<u>Cultural Resources Study</u>" means the cultural resources study prepared by The Louis Berger Group, Inc. dated March 3, 2011 to be delivered to Purchaser prior to the Closing Date.

"Encumbrances" means any option, mortgage, pledge, security interest, lien, Liability, claim, contingency, possessory interest, charge, encumbrance, title retention agreement, device or arrangement (including any lease in the nature thereof), Tax lien, assessment, covenant, reservation, right of first refusal, right to acquire, exception, encroachment, easement, right of way, covenant, condition, restriction, lease or other encumbrance.

"Environmental Laws" means all Laws, including common law, that impose liability or standards of conduct, or are designed to regulate or relate to the protection of human health and safety (including worker safety) or the environment (including ambient air, surface water, ground water, land surface or subsurface strata, and natural and historic resources), including: (i) those providing liability in connection with or imposing cleanup, investigatory or remediation obligations relative to the Handling, Release or threatened Release of Hazardous Substances; (ii) the maintenance of historic landmarks and cultural heritage; (iii) noise emissions standards and other regulations concerning noise; (iv) any environmental aspect of the manufacture, processing, distribution, use, treatment, storage, disposal, emission, discharge, transport or handling of Hazardous Substances. Environmental Laws shall include the Resource Conservation & Recovery Act) 42 U.S.C. § 6901-6992k et seq.), the Clean Water Act (42 U.S.C. § 7401 et seq.), the Safe Drinking Water Act (42 U.S.C. § 300f-300j-26 et seq.), the Toxic Substances Control Act (15 U.S.C. § 2601 et seq.), the Clean Air Act (42 U.S.C. § 7401 et seq.), the Comprehensive Environmental Response, Compensation and Liability Act (42 U.S.C. § 9601-9675 et seq.), the Emergency Planning and Community Right-to-Know Act (42 U.S.C. § 11001 et seq.), the Hazardous Materials Transportation Act (49 U.S.C. § 5101-5127 et seq.), the National Environmental Policy Act (42 U.S.C. § 4321 et seq.), the Endangered Species Act (16 U.S.C. § 1531 et seq.), each of their state and local counterparts or equivalents and any transfer of ownership notification or approval statute, as each has been amended, and the regulations promulgated pursuant thereto.

"Environmental Permits" shall mean all Permits required by or pursuant to any applicable Environmental Laws.

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"Excluded Assets" means (i) the business entities of Seller and its Affiliates, their qualifications to conduct business as foreign corporations or other entities, arrangements with registered agents relating to foreign qualifications, taxpayer and other identification numbers, seals, minute books, and other documents relating to the organization, maintenance, and existence of Seller and its Affiliates as business entities, (ii) the rights of Seller under this Agreement and the Related Agreements, (iii) any Contracts, other than the Assigned Contracts and the Land Contracts, and (iv) any Permits other than the Transferable Permits.

"Excluded Liabilities" means any and all Liabilities of Seller or any of its Affiliates not expressly included in the definition of Assumed Liabilities. Without in any way limiting the generality of the foregoing, Excluded Liabilities shall include (i) any Liability of Seller or its Affiliates for Taxes accruing or arising before the Closing Date (unless subject to proration pursuant to Section 2.04(b)), (ii) any Liability of Seller or its Affiliates for the unpaid Taxes of any Person under Internal Revenue Service Reg. § 1.1502-6 (or any similar provision of state or local Law), as a transferee or successor, by contract, or otherwise, (iii) any Liability of Seller or its Affiliates for costs and expenses incurred in connection with this Agreement and the transactions contemplated hereby, and (iv) any Liability of Seller or its Affiliates arising from the ownership or operation of the Acquired Assets or any violation of, or Liability under, Laws (including Environmental Laws) arising from or related to acts, omissions, events or occurrences prior to the Closing.

"Final Order" means a final order after all opportunities for rehearing or appeal are exhausted that has not been stayed, enjoined, appealed, set aside or suspended, with respect to which (i) any required waiting or appeal period has expired or has been waived and (ii) all conditions precedent to effectiveness prescribed therein or otherwise by applicable Law have been satisfied.

"GAAP" shall have the meaning set forth in Section 1.02(f).

"General Assignment and Assumption Agreement" shall have the meaning set forth in Section 3.01(b)(i).

"Handling" means the production, use, treatment, storage, transportation, generation, manufacture, processing, distribution, disposal, emission, discharge, Release or threatened Release.

"Hazardous Substances" means all pollutants, contaminants, chemicals, wastes (including medical and infectious wastes), and any other carcinogenic, ignitable, corrosive, reactive, toxic, or otherwise hazardous substances or materials (whether solids, liquids or gases), including any substances, materials, or wastes subject to regulation, control, or remediation under Environmental Laws, including petroleum, petroleum distillates, formaldehyde, flammable, explosive, and radioactive materials, polychlorinated biphenyls (PCBs), pesticides, herbicides, asbestos, slag, acids, metals, and solvents.

"Indebtedness" means any indebtedness, whether or not contingent, in respect of borrowed money or evidenced by bonds, notes, debentures or similar instruments or letters of credit (or reimbursement agreements in respect thereof) or representing the balance deferred and

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unpaid of the purchase price of any property (including pursuant to capital leases), including any such balance that constitutes an accrued expense or a trade payable, and shall also include, to the extent not otherwise included, the guaranty of items which would be included within this definition.

"Interconnection Study" shall mean the MISO G947 Optional Study draft dated June 9, 2011 prepared for Midwest ISO by Excel Engineering.

"Interconnection Rights" means any and all of Seller's rights and interests in the Project's transmission interconnection queue position (Queue Position G947), the application for Project interconnection filed by Seller with the transmission provider, any studies, reports or other documents provided by the transmission provider, and any and all other rights relating to the interconnection of the Project's wind power generating facilities to the transmission provider's transmission system.

"<u>Land Contracts</u>" means, collectively, the Wind Easements and the Substation Option Agreement.

"<u>Land Contracts Assignment and Assumption Agreement</u>" shall have the meaning set forth in Section 3.01(b)(ii).

"<u>Laws</u>" means any law, statute, rule, regulation, ordinance, standard, code, order, judgment, decision, writ, injunction, decree, certificate of need, award or other governmental restriction, including any policy or procedure issued or enforced by any Authority.

"<u>Liabilities</u>" means any and all direct or indirect liability, Indebtedness, obligation, commitment, loss, damage, expense, claim, deficiency, guaranty or endorsement of any type, whether accrued, absolute, contingent, matured, unmatured, known or unknown, including liabilities arising under principles of strict or joint and several liability.

"Party" means Purchaser or Seller individually; and "Parties" means Purchaser and Seller collectively.

"Permits" means all discretionary and non-discretionary licenses, consents, certificates (including permanent unconditional certificates of occupancy), approvals, permits and any authorizations of any sort whatsoever by or from any Authority necessary for the ownership, use, operation and maintenance of the Acquired Assets and the development, construction and operation of the Project, including any certificates of need, provider numbers and accreditation.

"Person" means any individual, corporation, partnership, joint venture, association, joint stock company, trust, limited liability company, decedent's estate, organization, entity, or unincorporated organization or any Authority.

"Phase I Avian Risk Assessment" means the Phase I Avian Risk Assessment (which shall include bats) with respect to the Property prepared by Zia Engineering & Environmental Consultants, LLC dated as of December 30, 2011 to be delivered to Purchaser prior to the Closing Date.

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"Phase I Environmental Assessment" means the Phase I Environmental Assessment with respect to the Property prepared by Stanley Consultants dated as of November, 2010 to be delivered to Purchaser prior to the Closing Date.

"Physical Assets" means the Books and Records.

"Project" shall have the meaning set forth in the Recitals.

"Property" means all property that is the subject of the Land Contracts as further described in Schedule 5.09.

"Purchase Price" shall have the meaning set forth in Section 2.02.

"Purchaser" shall have the meaning set forth in the Preamble to this Agreement.

"<u>Purchaser Conditions</u>" means the conditions precedent to Purchaser's obligations to perform hereunder that are set forth in <u>ARTICLE III</u>.

"Related Agreements" means, collectively, (i) the Assignment and Assumption Agreements, (ii) the Bill of Sale, and (iii) all other agreements, documents or instruments executed by a Party in connection herewith.

"Release" means any release, spill, leak, seep, discharge, abandonment, disposal, pumping, pouring, emitting, emptying, injecting, leaching, dumping, depositing, dispersing, allowing to escape or migrate into or through the environment (including ambient air, surface water, ground water, land surface and subsurface strata or within any building, structure, facility or fixture) of any Hazardous Substance, including the abandonment or discarding of Hazardous Substances in barrels, drums, or other containers.

"Reports" means, collectively, any and all studies and reports prepared by or for Seller or any of its Affiliates in connection with the Project, including, without limitation, the Phase I Environmental Assessment, the Phase I Avian Risk Assessment, Cultural Resources Study, the Beam Path Study, the Wetlands Delineation Study, the Interconnection Study, the Title Reports, and the Wind Data.

"Representative" means, with respect to any Person, any officer, director, employee, principal, attorney-in-fact, agent, or other representative of such Person.

"Seller" shall have the meaning set forth in the Preamble to this Agreement.

"Seller Conditions" means the conditions precedent to Seller's obligations to perform hereunder that are set forth in <u>ARTICLE IV</u>.

"Seller's Knowledge" means the actual knowledge of any of the following Persons: David Engels, Theodore Francois and Alan Arnold.

"Substation Option Agreement" means that certain Option to Purchase dated March 10, 2011 by and between James Randall Toomsen and Ellen Elizabeth Toomsen, collectively as

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Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Option to Purchase recorded on June 28, 2011 at Instrument Number 20111123, Franklin County, Iowa.

"Taking" shall have the meaning set forth in Section 7.16(b).

"Taxes" means all federal, state, local, foreign and other net income, gross income, estimated, gross receipts, sales, use, ad valorem, transfer, franchise, profits, license, lease, service, service use, withholding, payroll, employment, excise, severance, stamp, occupation, premium, property taxes and assessments, windfall profits, value added, commercial rent, customs duties, capital gain, social security, royalty, documentary or other taxes, fees, assessments, duties or charges of any kind whatever, together with any interest and any penalties, additions to tax or additional amounts with respect thereto, and the term "Tax" means any one of the foregoing taxes.

"Third Party" means any Person other than (i) Seller and its respective Affiliates or (ii) Purchaser and its respective Affiliates.

"<u>Title Reports</u>" means ten year lien reports previously obtained by Seller with respect to the Project.

"Transferable Permits" shall have the meaning set forth in Section 5.15(a).

"<u>Turbine Supply Agreement</u>" means the Master Supply Agreement Vestas-American Wind Technology, Inc. and Alliant Energy Corporate Services, Inc. as agent for Interstate Power and Light Company and Wisconsin Power and Light Company dated June 1, 2008, as amended.

"<u>Wetlands Study</u>" means a Wetlands Delineation Study with respect to the Property prepared by Stanley Consultants dated as of April 28, 2011 to be delivered to Purchaser prior to the Closing Date.

"Wind Data" means a complete copy of any and all wind data related to the Project, provided or generated to or by Seller, its Affiliates or any of their respective Representatives, including, without limitation, the wind data contained on that certain DVD ROM disk delivered by Purchaser to Seller prior to Closing. The Wind Data includes the Wind Study.

"Wind Easements" means easements which are intended to provide for the construction and operation of the wind power generating facilities with respect to parcels sufficient to construct and operate an approximately 99 megawatt (99 MW) windfarm intended to meet the Wind Study output requirement and which is located within the boundary of the area shown in the map attached as <u>Exhibit F</u> hereto, with such additional modifications requested by the grantors of such easements and approved by Purchaser.

"Wind Study" means a Project Wind Study prepared by Alliant Energy dated as of May 5, 2011 to be delivered to Purchaser prior to the Closing Date.

Section 1.02 Rules of Interpretation.

- (a) Capitalized terms used in this Agreement have the meanings specified in this ARTICLE I.
  - (b) The singular shall include the plural and the plural shall include the singular.
- (c) References to "<u>ARTICLES</u>," "<u>Sections</u>," "<u>Schedules</u>," or "<u>Exhibits</u>" shall be to articles, sections, schedules or exhibits of this Agreement.
- (d) All references to a particular entity shall include a reference to such entity's successors and permitted assigns but, if applicable, only if such successors and assigns are permitted by this Agreement.
- (e) The words "this Agreement," "herein," "hereby," "hereof" and "hereunder" shall refer to this Agreement as a whole and not to any particular section or subsection of this Agreement.
- (f) All accounting terms not specifically defined herein shall be construed in accordance with generally accepted accounting principles in the United States of America as in effect from time to time ("GAAP"), consistently applied.
- (g) References to this Agreement shall include a reference to all schedules and exhibits hereto, as the same may be amended, modified, supplemented or replaced from time to time.
- (h) References to any agreement, document or instrument shall mean a reference to such agreement, document or instrument as the same may be amended, modified, supplemented or replaced from time to time.
- (i) The use of the word "<u>including</u>" in this Agreement to refer to specific examples shall be construed to mean "including, without limitation" or "including but not limited to" and shall not be construed to mean that the examples given are an exclusive list of the topics covered.
- (j) Relative to the determination of any period of time, "<u>from</u>" means "<u>including and after</u>," "<u>to</u>" means "<u>to but excluding</u>" and "<u>through</u>" means "<u>through and including</u>."
- (k) References to applicable Laws shall mean a reference to such applicable Laws as the same may be amended, modified, supplemented or restated and be in effect from time to time, including rules and regulations promulgated thereunder.
- (1) The Parties collectively have prepared this Agreement, and none of the provisions hereof shall be construed against one Party on the ground that such Party is the author of this Agreement or any part hereof.

## ARTICLE II PURCHASE AND SALE OF ACQUIRED ASSETS

Section 2.01 <u>Purchase and Sale of Acquired Assets</u>. Upon the terms and subject to the conditions set forth in this Agreement, on the Closing Date, Seller shall sell, convey, transfer,

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assign, and deliver to Purchaser (or cause to be sold, conveyed, transferred, assigned and delivered to Purchaser), and Purchaser shall purchase from Seller, all of the Acquired Assets, which Acquired Assets shall be sold, conveyed, transferred, assigned and delivered to Purchaser for the consideration specified in Section 2.02.

#### Section 2.02 Purchase Price; Assumption of Assumed Liabilities.

- (a) <u>Purchase Price</u>. Subject to the adjustments set forth in <u>Section 2.04</u>,

  Purchaser agrees to pay to Seller pursuant to this Agreement a total purchase price of

  (the "<u>Purchase Price</u>"), payable at the Closing.

  TRADE SECRET DATA ENDS]
  - (b) <u>Payment of Purchase Price</u>. The Purchase Price shall be payable in cash by wire transfer of immediately available funds to the account specified on <u>Schedule 2.02(b)</u>.
  - (c) <u>Assumption of Assumed Liabilities</u>; <u>Certain Retained Liabilities</u>. Subject to the terms and conditions of this Agreement, on the Closing Date, Purchaser agrees to assume and become responsible for all of the Assumed Liabilities as of and after the Closing Date. Purchaser shall not assume or be deemed to have any responsibility whatsoever with respect to any Excluded Liability. Seller hereby covenants to retain and satisfy in due course those certain liabilities with respect to the Project that are set forth on <u>Schedule 2.02(c)</u> hereto.
  - (d) Allocation of Purchase Price. Purchaser shall prepare an allocation of the Purchase Price (and all other capitalized costs) among the Acquired Assets in accordance with section 1060 of the Code and Treasury Regulations thereunder (and any similar provisions of Law, as appropriate), which allocation shall be subject to the reasonable approval of Seller and shall be in accordance with all applicable Laws. Purchaser shall deliver such allocation to Seller within thirty (30) Business Days after the Closing Date. Seller and Purchaser and their Affiliates shall report, act, and file all Tax returns, form or reports (including IRS Form 8594) in all respects and for all purposes consistent with such allocation prepared by Purchaser. Seller shall timely and properly prepare, execute, file and deliver all such documents, forms, returns (including IRS Form 8594) and other information as Purchaser may reasonably request in preparing such allocation. Neither Seller nor Purchaser shall take any position (whether in audit, Tax returns, or otherwise or with any Authority) that is inconsistent with such allocation unless required to do so by applicable Law.
  - Section 2.03 <u>Closing</u>. Unless otherwise agreed, the consummation of the transactions contemplated by this Agreement (the "<u>Closing</u>") shall take place at the offices of Purchaser located in Madison, Wisconsin, at 10:00 a.m., local time, on June 29, 2011, or at such other place or time as the Parties may mutually agree. Unless otherwise agreed, all Closing transactions shall be deemed to have occurred simultaneously. The date and time at which the Closing actually occurs is hereinafter referred to as the "<u>Closing Date</u>."

#### Section 2.04 Closing Costs.

(a) <u>Expenses</u>. Except as otherwise specified herein, each Party hereto shall pay its own legal, accounting, out-of-pocket and other expenses incident to this Agreement and to any action taken by such Party in preparation, negotiation, execution and performance of this Agreement.

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- (b) <u>Prorations</u>. Subject to <u>Section 2.04(c)</u>, all property Taxes, rent, insurance premiums and other costs and expenses relating to the ownership and operation of the Land Contracts shall be prorated between Seller and Purchaser as of the Closing Date, so that Seller pays the prorated amounts for the period of time prior to the Closing Date, and Purchaser pays the prorated amounts from and after the Closing Date.
- (c) <u>Transfer Taxes</u>. Seller shall be responsible for paying (i) any realty transfer Taxes and (ii) any other transfer Taxes and any sales, use or other Taxes imposed by applicable Law by reason of the transfer of the Acquired Assets to Purchaser as provided herein and any deficiency, interest, penalty or addition asserted with respect thereto.

## ARTICLE III PURCHASER'S CONDITIONS PRECEDENT TO THE CLOSING

The obligation of Purchaser to consummate the transactions contemplated by this Agreement shall be subject to fulfillment or waiver by Purchaser in writing at or prior to the Closing of each of the following conditions:

- Section 3.01 <u>Deliveries by Seller</u>. Seller shall have delivered or caused to be delivered to Purchaser the following:
- (a) <u>Seller Resolutions</u>. A true, correct and complete copy of the executed resolutions of Seller authorizing the execution, delivery and performance of this Agreement.
  - (b) Assignment and Assumption Agreements.
- (i) Two (2) original counterparts of the Assignment and Assumption Agreement in the form of Exhibit C (the "General Assignment and Assumption Agreement") effecting the sale by Seller of all of its right, title and interest in the Acquired Assets (other than the Physical Assets and the Land Contracts) to Purchaser and the assumption by Purchaser of all of the Assumed Liabilities relating thereto, each such counterpart being properly executed by an authorized Representative of Seller.
- (ii) One (1) original counterparts of the Assignment and Assumption Agreements in the form of Exhibit D (the "Land Contracts Assignment and Assumption Agreement") effecting the sale by Seller of all of its right, title and interest in the Land Contracts to Purchaser and the assumption by Purchaser of all of the Assumed Liabilities relating thereto, each such counterpart being properly executed by an authorized Representative of Seller.
- (iii) Such other instruments of assignment and assumption, which shall be consistent with the terms and conditions of this Agreement, as Purchaser or its counsel may reasonably request.
- (c) <u>Bill of Sale</u>. Two (2) original counterparts to the Bill of Sale in the form of <u>Exhibit E</u> (the "<u>Bill of Sale</u>"), each such counterpart being properly executed by an authorized Representative of Seller effecting the sale by Seller of all of its right, title and interest in the Physical Assets and such other instruments of transfer with respect to the Physical Assets, which

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shall be consistent with the terms and conditions of this Agreement, as Purchaser or its counsel may reasonably request.

- (d) <u>Consents</u>. Original executed copies of each of the Consents listed on <u>Schedule 5.07</u> and any other Consents that may be requested by Purchaser to be provided by Seller, in each case in form and substance reasonably satisfactory to Purchaser.
- (e) <u>Seller's Permits</u>. Duly issued copies of all of Seller's Permits that are issued and outstanding as of the Closing Date.
- (f) <u>Reports</u>. Seller shall have delivered to Purchaser each Report (or update thereto) in its current form as of the Closing Date.
- (g) <u>Additional Documents</u>. All other documents which are reasonably necessary to consummate the transactions contemplated hereby or reasonably necessary to demonstrate or evidence the delivery of the items required to be delivered under <u>ARTICLE III</u>.

#### Section 3.02 <u>Purchaser's Additional Conditions Precedent to Closing.</u>

- (a) Representations, Warranties and Covenants of Seller. Each of the representations and warranties of Seller set forth in ARTICLE V of this Agreement or in any document to be furnished to Purchaser pursuant hereto or in connection with the transactions contemplated hereby shall be true and correct in all respects on and as of the date of this Agreement and on and as of the Closing Date as though restated on and as of such date. Seller shall have performed all agreements and covenants required hereby to be performed by Seller prior to, on or as of the Closing Date.
- (b) <u>Title Reports</u>. Seller, at Seller's expense, shall deliver or cause to be delivered the Title Reports (and any amendments, updates and supplements thereto) previously obtained by Seller to Purchaser.
- (c) <u>Required Approvals, Consents and Filings</u>. All consents, approvals, authorizations, permits and declarations required in connection with the consummation of the transactions contemplated by this Agreement, including those set forth on <u>Schedules 5.07</u> and <u>6.04</u>, shall have been obtained by Final Order, and all filings, registrations and notices required to be made in connection with the consummation of the transactions contemplated by this Agreement, including those set forth on Schedules 5.07 and 6.04, shall have been made.
- (d) <u>Permits</u>. To Seller's Knowledge, each of the Transferable Permits shall be in full force and effect and shall either run with the underlying land or otherwise be freely assignable or transferable to Purchaser without Consent or other action (other than such Consent or other action which Seller shall have obtained or taken prior to Closing) required by the applicable Authority.

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## ARTICLE IV SELLER'S CONDITIONS PRECEDENT TO THE CLOSING

The obligation of Seller to consummate the transactions contemplated by this Agreement shall be subject to fulfillment or waiver by Seller in writing at or prior to the Closing of each of the following conditions:

- Section 4.01 <u>Deliveries by Purchaser</u>. Purchaser shall have delivered or caused to be delivered to Seller the following:
- (a) <u>Purchaser Resolutions</u>. A true, correct and complete copy of the executed resolutions of Purchaser authorizing the execution, delivery and performance of this Agreement;
- (b) <u>Assignment and Assumption Agreements</u>. Two (2) original counterparts to each of the Assignment and Assumption Agreements, each such counterpart being properly executed by an authorized Representative of Purchaser and such other instruments of assignment and assumption, which shall be consistent with the terms and conditions of this Agreement, as Seller or its counsel may reasonably request.
  - (c) Consideration. The Purchase Price.
- (d) <u>Additional Documents</u>. All other documents which are reasonably necessary to consummate the transactions contemplated hereby or reasonably necessary to demonstrate or evidence the delivery of the items, required to be delivered under this <u>ARTICLE</u> IV.
- (e) <u>Absence of Legal Prohibitions to Closing</u>. No order, statute, rule, regulation, executive order, injunction, stay, decree or restraining order shall have been enacted, entered, promulgated, enforced or threatened by any Authority that would reasonably be expected to prohibit the consummation of the transactions contemplated by this Agreement.

## ARTICLE V REPRESENTATIONS AND WARRANTIES OF SELLER

Seller hereby represents and warrants to Purchaser, as of the date hereof and as of the Closing Date, as follows:

Section 5.01 <u>Organization</u>. Seller is a corporation duly organized, validly existing and in good standing under the Laws of the State of Iowa, with all requisite power and authority, and all Permits necessary, to carry on its business as it is now being conducted and in the places where its business is now conducted. Seller is duly licensed or qualified to do business and is in good standing as a foreign corporation in each jurisdiction where the conduct of its business requires such qualification.

Section 5.02 <u>Corporate Power</u>. Seller has all requisite power and authority to execute and deliver this Agreement and each of the Related Agreements and to perform its obligations hereunder and thereunder. Neither Seller's interest in any of the Acquired Assets nor Seller's

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performance of its obligations under this Agreement or the Related Agreements requires any qualification, licensing or approval by any foreign jurisdiction.

Section 5.03 <u>Organizational Documents</u>. Seller has made available to Purchaser true and complete copies of each of its Corporate Documents. Seller's Corporate Documents are in full force and effect. Seller is not in violation of any of its Corporate Documents.

Section 5.04 <u>Right and Title to Acquired Assets</u>. Seller has the full right, power and authority to transfer and deliver to Purchaser, and at the Closing Seller will transfer and deliver to Purchaser, all right, title and interest that Seller possesses as of the Closing Date in the Acquired Assets.

Section 5.05 <u>Authorization and Enforceability</u>. Seller has taken all action necessary to execute and deliver this Agreement and the Related Agreements, to consummate the transactions contemplated hereby and thereby and to perform its obligations hereunder and thereunder, and no other action or proceeding on the part of Seller or its stockholders is necessary to authorize this Agreement and the Related Agreements or the transactions contemplated hereby and thereby. This Agreement has been, and at the Closing the Related Agreements to which Seller is a party will be, duly executed and delivered by Seller. Assuming the due authorization, execution and delivery by Purchaser of this Agreement and the Related Agreements, this Agreement constitutes, and upon execution by Seller at the Closing the Related Agreements will constitute, legally valid and binding obligations of Seller, enforceable against Seller in accordance with their terms, except as the enforceability thereof may be limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar Laws affecting the enforcement of creditors' rights generally and equitable principles.

Section 5.06 <u>Violation; Conflicts</u>. Neither the execution, delivery and performance by Seller of this Agreement and the Related Agreements nor the consummation of the transactions contemplated hereby or thereby cause or will result in (i) a violation of or a conflict with any provision of Seller's Corporate Documents; (ii) except as set forth in <u>Schedule 5.06</u>, a breach or violation of, a conflict with or a default under, or the creation of any right of any Person to accelerate, terminate or cancel, any agreement, contract, lease, easement, purchase and sale order, licenses, arrangement or other commitment (including the Assigned Contracts and the Land Contracts) or any Permit; (iii) a violation by Seller of any Laws, or (iv) any Encumbrance on any of the Acquired Assets.

Section 5.07 <u>Consents and Approvals</u>. Other than as set forth in <u>Schedule 5.07</u> and except for the Permits listed on Part A of <u>Schedule 5.08</u>, no consent, approval or authorization of, permit from, declaration, filing or registration with, or notice to, any Authority, any Third Party or any other Person, is required to be made or obtained by Seller or its Affiliates in connection with the execution, delivery, performance and validity of this Agreement or any Related Agreement or the consummation of the transactions contemplated hereby or thereby.

Section 5.08 <u>Permits</u>. To Seller's Knowledge, <u>Schedule 5.08</u> of this Agreement contains a true and complete list of all Permits obtained or applied for to date for the construction, development or operation of the Project as currently contemplated. Part A of <u>Schedule 5.08</u> lists all the Permits that Seller (i) holds as of the date hereof or will hold at the

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Closing and (ii) is permitted to and will assign or transfer to Purchaser at the Closing (the "Transferable Permits").

Section 5.09 <u>Land Contracts</u>. The Land Contracts are listed on <u>Schedule 5.09</u> and comprise all of the real property interests and other rights possessed by Seller in connection with the acquisition, development, construction, installation, completion, operation and maintenance of the Project.

Section 5.10 <u>Wind Data</u>. Seller will deliver to Purchaser upon or shortly after the Closing Date copies of all Wind Data.

Section 5.11 <u>Reports</u>. Prior to the date of this Agreement, Seller has delivered to Purchaser copies of all Reports listed on <u>Schedule 5.10</u> hereto.

#### ARTICLE VI REPRESENTATIONS AND WARRANTIES OF PURCHASER

Purchaser hereby represents and warrants to Seller, as of the date hereof and as of the Closing Date, as follows:

Section 6.01 <u>Organization</u>. Purchaser is a limited liability company duly formed, validly existing and in good standing under the Laws of the State of Delaware, with all requisite limited liability company power and authority, and all Permits necessary, to carry on its business as it is now being conducted and in the places where its business is now conducted. Purchaser is duly licensed or qualified to do business and is in good standing as a foreign corporation in each jurisdiction where the conduct of its business requires such qualification.

Section 6.02 <u>Authorization and Enforceability</u>. Purchaser has all requisite power and authority to execute and deliver this Agreement and each of the Related Agreements and to perform its obligations hereunder and thereunder. The execution, delivery and performance of this Agreement and the Related Agreements and the consummation of the transactions contemplated hereby and thereby by Purchaser have been duly authorized by all necessary action on the part of Purchaser and its member. This Agreement has been, and at the Closing the Related Agreements to which Purchaser is a party will be, duly executed and delivered by Purchaser. Assuming the due authorization, execution and delivery by Seller of this Agreement and the Related Agreements by the other counterparties to such Related Agreements, this Agreement constitutes, and upon execution by Purchaser at the Closing the Related Agreements to which Purchaser is a party will constitute, legally valid and binding obligations of Purchaser, enforceable against Purchaser in accordance with the respective terms thereof, except as the enforceability thereof may be limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar Laws affecting the enforcement of creditors' rights generally and equitable principles.

Section 6.03 No Conflict or Violation. Neither the execution, delivery and performance of this Agreement and the Related Agreements nor the transfer of rights and consummation of the transactions contemplated hereby or thereby will result in a violation of or a conflict with any provision of the Purchaser's Corporate Documents.

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Section 6.04 Consents and Approvals. Other than as set out in Schedule 6.04, no consent, approval or authorization of, permit from, declaration, filing or registration with, or notice to, any Authority, any Third Party or any other Person, is required to be made or obtained by Purchaser in connection with the execution, delivery, performance and validity of this Agreement and the Related Agreements and the consummation of the transactions contemplated hereby and thereby.

#### ARTICLE VII

#### MISCELLANEOUS

Section 7.01 Notices; Transfer of Funds. All notices, requests, demands and other communications which are required or may be given under this Agreement, including all documents delivered pursuant to this Agreement shall be in writing and shall be deemed to have been duly given when received if personally delivered; when transmitted if transmitted by telecopy, electronic or digital transmission method; the Business Day after it is sent, if sent for next Business Day delivery to a domestic address by recognized overnight delivery service (Federal Express or UPS); and upon receipt, if sent by certified or registered mail, return receipt requested. In each case notice shall be sent to:

If to Seller, to:

Interstate Power and Light Company

200 1st Street SE

Cedar Rapids, IA 52401-1409

Attention:

Michelle Arenson, Director,

Wind Energy Development

Facsimile:

319-786-4714

Telephone:

319-786-4304

If to Purchaser, to:

Franklin County Wind LLC c/o Alliant Energy Corporation 4902 North Biltmore Lane

**Suite 1000** 

Madison, WI 53718

Attention:

F.J. Buri, Corporate Secretary &

Assistant General Counsel

Facsimile: 608-458-0135

Telephone: 608-458-5562

or to such other place and with such other copies as a Party may designate as to itself by written notice to the other Party.

Section 7.02 Choice of Law. This Agreement shall be construed, interpreted and the rights of the Parties determined in accordance with the Laws of the State of Iowa without reference to its choice of law provisions.

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Section 7.03 <u>Multiple Counterparts</u>. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Section 7.04 <u>Expenses</u>. Except as otherwise specified herein, each Party hereto shall pay its own legal, accounting, out-of-pocket and other expenses incident to this Agreement and to any action taken by such Party in preparation for carrying this Agreement into effect.

Section 7.05 <u>Invalidity</u>. In the event that any one or more of the provisions contained in this Agreement or in any other instrument referred to herein (other than a requirement to make payments hereunder), shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, then to the maximum extent permitted by Law, such invalidity, illegality or unenforceability shall not affect any other provision of this Agreement or any other such instrument.

Section 7.06 No Third Party Beneficiaries. This Agreement is entered into for the sole benefit of the Parties, and except as specifically provided herein, no other Person shall be a direct or indirect beneficiary of, or shall have any direct or indirect cause of action or claim in connection with, this Agreement.

Section 7.07 Further Assurances. Each Party shall (at its own cost and expense) at any time and from time to time, upon reasonable request, use its reasonable best efforts to (i) do, execute, acknowledge and deliver, and cause to be done, executed, acknowledged and delivered, all such further acts, transfers or assignments as may be required to consummate the transactions in accordance with the terms hereof and to cause to be fulfilled, as promptly as practicable, the closing conditions set forth in ARTICLE III and ARTICLE IV, and (ii) take such other actions as may be reasonably required in order to carry out the intent of this Agreement; provided that in no event shall any Party be required to take any action which increases in any way the Liability of such Party in a manner inconsistent with the terms of this Agreement or which, in the opinion of its counsel, is unlawful or would reasonably be expected to constitute a violation of any applicable Law. In the event that any of the rights to an Acquired Asset are held by an affiliate of Seller, Seller shall use commercially reasonable efforts to cause such Acquired Asset to be transferred to Purchaser in order to carry out the intent of this Agreement. Each Party shall use its commercially reasonable efforts to obtain or to assist in obtaining all Consents, and to give all notices to and make all filings with, all Authorities and other Third Parties that may be or become necessary for its execution and delivery of, and the performance of its obligations under, this Agreement and will cooperate with the other Party in promptly seeking to obtain all such Consents, giving such notices, and making such filings. At the request of Purchaser, Seller shall promptly execute and deliver, or cause to be executed and delivered as applicable, such other documents, instruments of transfer or assignment, estoppels, files, books and records and do all such further acts and things as may be reasonably requested by Purchaser to carry out or evidence the terms and provisions of this Agreement. At the request of Seller, Purchaser agrees to promptly execute and deliver, or cause to be executed and delivered as applicable, such other documents, instruments of transfer of assignments, estoppels, files, books and records and do all such further acts and things as may be reasonably requested by Seller to carry out or evidence the terms and provisions of this Agreement.

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Section 7.08 Non-Assignable Assets. Notwithstanding anything contained in this Agreement to the contrary, this Agreement shall not constitute an agreement to transfer, sublease or assign any Contract if any such attempted transfer, sublease or assignment, without the consent of any third party, would constitute a breach thereof or would in any way materially and adversely affect the rights of Purchaser or the obligations of Seller thereunder following the Closing. Seller shall use its best efforts to obtain the consent of any third party or parties to such transfer, sublease or assignment in all cases in which such consent is required. If any such consent is not obtained, or if an attempted assignment would be ineffective or would materially and adversely affect the rights of Purchaser thereunder, Seller, to the extent practicable, shall perform such agreement for the account of Purchaser to the extent permitted under the terms thereof or otherwise cooperate with Purchaser, at Seller's expense, in any reasonable arrangement necessary or desirable to provide for Purchaser or its designees the benefits of any such agreement for a reasonable period of time following the Closing, including, without limitation, attempting to continue to obtain the consent of the applicable third party and enforcement for the benefit of Purchaser of any and all rights of Seller against the applicable third party thereto arising out of the breach, termination or cancellation of such agreement by such third party, or otherwise.

Section 7.09 Entire Agreement; Amendments and Waivers. This Agreement and all Exhibits and Schedules hereto and any other written agreements, including, without limitation, the Related Agreements, entered into herewith shall constitute the entire understanding of the Parties as to the subject matter hereof and thereof and fully supersede all prior oral and written agreements and understandings between the Parties with respect to such subject matter. No supplement, modification or waiver of this Agreement shall be binding unless executed in writing by the Party to be bound thereby. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provision hereof (whether or not similar), nor shall such waiver constitute a continuing waiver unless otherwise expressly provided.

[Signature Page Follows]

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IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed on their respective behalf, by their respective officers thereunto duly authorized, all as of the day and year first above written.

#### **PURCHASER:**

FRANKLIN COUNTY WIND LLC, a Delaware limited liability company

By: Name John E. Kratchmer

Title: Treasurer

#### SELLER:

INTERSTATE POWER AND LIGHT COMPANY, an Iowa corporation

Name: Thomas L. Aller

Title: President

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#### **EXHIBIT A**

#### **Description of Project**

The project is a 99 mW wind electric generating facility to be located on land parcels in Franklin County, Iowa. Please see attached map listed as **Exhibit F** to the Purchase Agreement for further delineation of project boundaries. The project includes 60 potential wind turbine generator (each, a "WTG") locations and a minimum of 12 alternate WTG locations (assuming use of Vestas V-82 1.65 mW WTG), the associated underground electrical collector system, and access roads. The project is intended to allow for all WTGs to be placed in accordance with local setback considerations, and on parcels with appropriate Conditional Use Permits allowing placement of each WTG.

Easements obtained to date for the placement of such WTG are also included in the Acquired Assets, and are listed in **Exhibit B** to the Purchase Agreement. Wind Data is also included in the Acquired Assets. Generator point of interconnection under a future interconnection agreement is currently contemplated to occur at the Nut Hatch Substation, in Franklin County, Iowa. Other than as set forth in the Purchase Agreement, Seller shall have no responsibility for the interconnection or development activities related to transmission line siting or interconnect.

This project is intended to be consistent with all applicable permitting requirements known to Seller at time of sale.

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#### **EXHIBIT B**

#### **List of Wind Easements**

#### **Fully Assigned Wind Easements:**

- 1. Wind Easement dated September 1, 2008 and all addenda thereof by and between Hjalmar P. Krough and Ilene M. Krough, as Trustees of the Hjalmar and Ilene Krough Revocable Trust, dated October 26, 1993, as assigned to Leonard Lind and Julie Lind by that certain Notice of Sale and Assignment and Assumption of Easement Payments dated September 22, 2010, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081894, Franklin County, Iowa.
- 2. Wind Easement dated September 1, 2008 and all addenda thereof by and between Hjalmar P. Krough and Ilene M. Krough, as Trustees of the Hjalmar and Ilene Krough Revocable Trust, dated October 26, 1993, as assigned to Elizabeth Lind by that certain Notice of Sale and Assignment and Assumption of Easement Payments dated September 22, 2010, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on October 29, 2008 at Instrument Number 20082571, Franklin County, Iowa.
- 3. Wind Easement dated December 15, 2008 and all addenda thereof by and between Richard D. McNickle and Karen K. McNickle, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on June 28, 2011 at Instrument Number 20111122, Franklin County, Iowa.
- 4. Wind Easement dated September 1, 2008 and all addenda thereof by and between Gale Rehm and Donna Jean Rehm, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 6, 2008 at Instrument Number 20081948, Franklin County, Iowa.
- 5. Wind Easement dated September 1, 2008 and all addenda thereof by and between Glen Evans, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081687, Franklin County, Iowa.
- 6. Wind Easement dated September 1, 2008 and all addenda thereof by and between McNickle Farms, Inc., as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081636, Franklin County, Iowa.
- 7. Wind Easement dated September 1, 2008 and all addenda thereof by and between Illa I. Ellis and James D. Ellis, Sr., collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 28,

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2008 at Instrument Number 20081704, as amended by that certain Amendment to Wind Easement recorded on April 18, 2011 at Instrument Number 20110673, Franklin County, Iowa.

- 8. Wind Easement dated September 1, 2008 and all addenda thereof by and between Margaret Ellis, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 28, 2008 at Instrument Number 20081705, Franklin County, Iowa.
- 9. Wind Easement dated September 1, 2008 and all addenda thereof by and between CEBAR Farms, Inc., as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 28, 2008 at Instrument Number 20081784, Franklin County, Iowa.
- 10. Wind Easement dated September 1, 2008 and all addenda thereof by and between Connie Ellingson and Gladys Ellingson, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081699, Franklin County, Iowa.
- 11. Wind Easement dated September 1, 2008 and all addenda thereof by and between Cleo Renne Ellingson, subject to the life, use, income and possession of Gladys E. Ellingson, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081698, Franklin County, Iowa.
- 12. Wind Easement dated September 1, 2008 and all addenda thereof by and between Roger G. Dawson, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 28, 2008 at Instrument Number 20081718, Franklin County, Iowa.
- 13. Wind Easement dated September 1, 2008 and all addenda thereof by and between Fitz Family Farm Partnership, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081685, Franklin County, Iowa.
- 14. Wind Easement dated September 1, 2008 and all addenda thereof by and between Neva M. Alt, an undivided one-fourth interest; Doris Dufloth, an undivided one-fourth interest; Mary Jane Brass Bjornson, Donald Roy Brass, and William James Brass, an undivided one-fourth interest; and Raymond L. Neuendorf and Florence I. Neuendorf, as Trustees of the Raymond and Florence Neuendorf Revocable Trust dated June 1, 1993, an undivided one-fourth interest, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 28, 2008 at Instrument Number 20081749, Franklin County, Iowa.
- 15. Wind Easement dated September 1, 2008 and all addenda thereof by and between Gladys E. Ellingson, an undivided one-half interest; and Dwight Merle Ellingson, subject to the life, use, income and possession of Gladys E. Ellingson, an undivided one-half interest, collectively as

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Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081691, Franklin County, Iowa.

- 16. Wind Easement dated September 1, 2008 and all addenda thereof by and between Gladys E. Ellingson, an undivided one-half interest; and Cleo Renne Ellingson, subject to the life, use, income and possession of Gladys E. Ellingson, an undivided one-half interest, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081697, Franklin County, Iowa.
- 17. Wind Easement dated September 1, 2008 and all addenda thereof by and between Richard K. Blackford, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 28, 2008 at Instrument Number 20081765, Franklin County, Iowa.
- 18. Wind Easement dated September 1, 2008 and all addenda thereof by and between Daniel D. McNickle and Lisa K. McNickle, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on October 30, 2008 at Instrument Number 20082621, Franklin County, Iowa.
- 19. Wind Easement dated September 1, 2008 and all addenda thereof by and between Diane K. Scott and Dennis L. Daniels, as partially assigned to James Ziesman and Julie Ziesman by that certain Notice of Sale and Assignment and Assumption of Easement Payments dated September 9, 2010 and partially assigned to Daunyale Sporaa by that certain Notice of Sale and Assignment and Assumption of Easement Payments dated September 21, 2010, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on October 29, 2008 at Instrument Number 20082588, Franklin County, Iowa.
- 20. Wind Easement dated September 1, 2008 and all addenda thereof by and between Judy Mehmen, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on October 29, 2008 at Instrument Number 20082574, Franklin County, Iowa.
- 21. Wind Easement dated September 1, 2008 and all addenda thereof by and between Marlow M. Peterson and Joan K. Peterson, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081935, Franklin County, Iowa.
- 22. Wind Easement dated March 12, 2008 and all addenda thereof by and between Kurtis A. Meyer and Jill M. Meyer, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081623, Franklin County, Iowa.

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- 23. Wind Easement dated September 1, 2008 and all addenda thereof by and between Reminder Printing Co., as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081943, Franklin County, Iowa.
- 24. Wind Easement dated September 1, 2008 and all addenda thereof by and between Dwight M. Ellingson and Gladys E. Ellingson, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081690, Franklin County, Iowa.
- 25. Wind Easement dated September 1, 2008 and all addenda thereof by and between James A. Ziesman and Julie I. Ziesman; and Dennis V. Ziesman and Barbara M. Ziesman, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 13, 2008 at Instrument Number 20082066, Franklin County, Iowa.
- 26. Wind Easement dated September 1, 2008 and all addenda thereof by and between Robert E. Freitag, Trustee of the Robert E. Freitag Living Revocable Trust, an undivided one-half interest; and Luetta M. Freitag, Trustee of the Luetta M. Freitag Living Revocable Trust, an undivided one-half interest, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 13, 2008 at Instrument Number 20082055, Franklin County, Iowa.
- 27. Wind Easement dated September 1, 2008 and all addenda thereof by and between Dwight M. Ellingson and Connie J. Ellingson, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081696, Franklin County, Iowa.
- 28. Wind Easement dated September 1, 2008 and all addenda thereof by and between Francis J. Oppold and Nora K. Oppold, as Co-Trustees of the Francis J. Oppold Revocable Trust established August 16, 2005, an undivided one-half interest; and Nora K. Oppold and Francis J. Oppold, as Co-Trustees of the Nora K. Oppold Revocable Trust established August 16, 2005, an undivided one-half interest, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081917, Franklin County, Iowa.
- 29. Wind Easement dated September 1, 2008 and all addenda thereof by and between Marian J. Sanders, an undivided one-half interest; and Marian Joan Sanders (n/k/a Marian Joan Smith), an undivided one-half interest, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 6, 2008 at Instrument Number 20081986, Franklin County, Iowa.
- 30. Wind Easement dated September 1, 2008 and all addenda thereof by and between Russell Kaplan, an undivided three-fourths interest; and Norma Pommrehn, an undivided one-fourth interest, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as

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evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081898, Franklin County, Iowa.

- 31. Wind Easement dated September 1, 2008 and all addenda thereof by and between Arthur Robbin Dyke, Melody R. Cockerham, and Colleen M. Balderas, Deed Holders; and John A. Wibholm, Contract Purchaser, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 6, 2008 at Instrument Number 20082014, Franklin County, Iowa.
- 32. Wind Easement dated September 1, 2008 and all addenda thereof by and between Allan Roger Osborne and M. Colleen Osborne, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081915, Franklin County, Iowa.
- Wind Easement dated September 1, 2008 and all addenda thereof by and between Dean J. Evans and Michelle A. Evans, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081688, Franklin County, Iowa.
- 34. Wind Easement dated September 1, 2008 and all addenda thereof by and between Daniel D. McNickle and Lisa K. McNickle, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on October 30, 2008 at Instrument Number 20082619, Franklin County, Iowa.
- 35. Wind Easement dated September 1, 2008 and all addenda thereof by and between Frank Hensing, Trustee of the Frank Hensing Revocable Trust under Agreement dated the 11<sup>th</sup> day of February, 2004, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081854, Franklin County, Iowa.
- 36. Wind Easement dated September 1, 2008 and all addenda thereof by and between Dwight M. Ellingson and Connie J. Ellingson, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081695, Franklin County, Iowa.
- 37. Wind Easement dated September 1, 2008 and all addenda thereof by and between Ida Grace Fitz, Trustee of the Ida Grace Fitz Revocable Trust, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081684, Franklin County, Iowa.
- 38. Wind Easement dated September 1, 2008 and all addenda thereof by and between Richard D. McNickle and Karen K. McNickle, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081635, Franklin County, Iowa.

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- Wind Easement dated September 1, 2008 and all addenda thereof by and between Robert W. Palo and Ila Jean Palo, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081924, Franklin County, Iowa.
- 40. Wind Easement dated September 1, 2008 and all addenda thereof by and between Duane M. Ellingson and Cynthia R. Ellingson, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081694, Franklin County, Iowa.
- 41. Wind Easement dated September 1, 2008 and all addenda thereof by and between Vern R. Ziesman and Dorothy A. Ziesman, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on October 30, 2008 at Instrument Number 20082629, Franklin County, Iowa.
- 42. Wind Easement dated September 1, 2008 and all addenda thereof by and between Millard Douglas Rommel and Mary Elsina Rommel, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 6, 2008 at Instrument Number 20081960, Franklin County, Iowa.
- 43. Wind Easement dated September 1, 2008 and all addenda thereof by and between Marian J. Sanders (a/k/a Marian Joan Sanders and n/k/a Marian Joan Smith), as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 6, 2008 at Instrument Number 20081992, Franklin County, Iowa.
- 44. Wind Easement dated September 1, 2008 and all addenda thereof by and between Millard Douglas Rommel and Mary Elsina Rommel, Deed Holders; and Dennis V. Ziesman and Barbara M. Ziesman, Contract Purchasers, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 13, 2008 at Instrument Number 20082064, Franklin County, Iowa.
- 45. Wind Easement dated September 1, 2008 and all addenda thereof by and between Duane M. Ellingson and Cynthia R. Ellingson, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081693, Franklin County, Iowa.
- 46. Wind Easement dated September 1, 2008 and all addenda thereof by and between Margaret A. Holmes a/k/a Margaret Holmes, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081847, Franklin County, Iowa.
- 47. Wind Easement dated September 1, 2008 and all addenda thereof by and between Marvin L. Peterson a/k/a Marvin Peterson, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081934, Franklin County, Iowa.

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- 48. Wind Easement dated May 1, 2011 and all addenda thereof by and between McNickle Farms Inc., as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on June 28, 2011 at Instrument Number 20111121, Franklin County, Iowa.
- 49. Wind Easement dated May 1, 2011 and all addenda thereof by and between Daniel D. Mc Nickle and Lisa K. Mc Nickle (a/k/a Daniel D. McNickle and Lisa K. McNickle), collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on June 28, 2011 at Instrument Number 20111120, Franklin County, Iowa.
- 50. Wind Easement dated September 1, 2008 and all addenda thereof by and between Eunice Mae McConnell, an undivided one-half interest; and Donald D. McConnell and Sharon Peters, as Co-Trustees of the Residuary Trust under the will of Lawrence W. McConnell, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 25, 2008 at Instrument Number 20081632, Franklin County, Iowa.
- 51. Option to Purchase dated March 10, 2011 by and between James Randall Toomsen and Ellen Elizabeth Toomsen, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Option to Purchase recorded on June 28, 2011 at Instrument Number 20111123, Franklin County, Iowa.

#### **Partially Assigned Wind Easements:**

52. Wind Easement dated September 1, 2008 and all addenda thereof by and between Joan A. Roloff as Trustee of the Joan A. Roloff Living Trust dated February 2, 2006, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 6, 2008 at Instrument Number 20081959, Franklin County, Iowa.

EXCEPT for any and all easement rights pertaining to the real property described as follows:

The Southwest Quarter (SW ¼) of the Southwest Quarter (SW ¼) of Section Twenty-Eight (28), Township Ninety-One (91) North, Range Twenty (20) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

53. Wind Easement dated September 1, 2008 and all addenda thereof by and between Kent D. Picht and Rhonda E. Picht, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081932, Franklin County, Iowa.

EXCEPT for any and all easement rights pertaining to the real property described as follows:

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The West Half (W ½) of the Southwest Quarter (SW ¼) AND a tract commencing at the SW Corner of Section 35, thence East along the South line of the SW ¼ of Section 35, 1,319.4 feet to the Ouarter-Quarter line and the place of beginning, thence continuing East 127 feet along the South line of the SW ¼ of Section 35, thence N 01°24' W 472.5 feet, thence along a course N 86°37' W to the Quarter-Quarter line, thence South along the Quarter-Quarter line to the point of beginning EXCEPT commencing at the S 1/4 Corner of Section 35, thence West 851.4 feet along the South line of the SW ¼ of Section 35 to the point of beginning; thence continuing West 341 feet along the South line of the SW ¼ of said Section 35; thence N 01°24' W 472.5 feet; thence N 86°37' W 146.3 feet; thence N 00°57' W 426.5 feet; thence S 88°58' E 484.6 feet; thence S 01°21' E 899 to the point of beginning, all in Section Thirty-Five (35), Township Ninety (90) North, Range Twenty (20) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

54. Wind Easement dated September 1, 2008 and all addenda thereof by and between Vern R. Ziesman and Dorothy A. Ziesman, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on October 30, 2008 at Instrument Number 20082630, Franklin County, Iowa.

EXCEPT for any and all easement rights pertaining to the real property described as follows:

The Northwest Fractional Quarter (NW Frl. ½) of the Southwest Fractional Quarter (SW Frl. ½) of Section Thirty (30), Township Ninety (90) North, Range Twenty-One (21) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

55. Wind Easement dated September 1, 2008 and all addenda thereof by and between Gladys E. Ellingson, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on July 28, 2008 at Instrument Number 20081702, Franklin County, Iowa.

EXCEPT for any and all easement rights pertaining to the real property described as follows:

The Northeast Quarter (NE ¼) of the Northwest Quarter (NW ¼) and the East Twenty (20) acres of the Northwest Quarter (NW ¼) of the Northwest Quarter (NW ¼) of Section Thirty-Four (34), Township Ninety (90) North, Range Twenty-One (21) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

56. Wind Easement dated September 1, 2008 and all addenda thereof by and between Vern Ziesman and Dorothy Ziesman, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 13, 2008 at Instrument Number 20082068, Franklin County, Iowa.

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EXCEPT for any and all easement rights pertaining to the real property described as follows:

The Northwest Quarter (NW ¼) of Section Seventeen (17), Township Ninety (90) North, Range Twenty (20) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

57. Wind Easement dated September 1, 2008 and all addenda thereof by and between Marlow Peterson, as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081936, Franklin County, Iowa.

EXCEPT for any and all easement rights pertaining to the real property described as follows:

The Northeast Quarter (NE ½) of the Southeast Quarter (SE ½) of Section Thirty (30), Township Ninety (90) North, Range Twenty-One (21) West of the 5<sup>th</sup> P.M., Franklin County, Iowa, and all of that land lying North of the Railroad right of way of the Southeast Quarter (SE ½) of the Southeast Quarter (SE ½) including all Lots in Burdette, Iowa therein, of Section Thirty (30), Township Ninety (90) North, Range Twenty-One (21) West of the 5<sup>th</sup> P.M., Franklin County, Iowa, and a parcel commencing at a point 491 feet North and 33 feet West of the SE Corner of the SE 1/4 of Section 30-T90N-R21W of the 5<sup>th</sup> P.M., Franklin County, Iowa, which point of beginning is 7 feet East of the SE Corner of Lot 3, Block 2, in the platted lands (The Village of Burdette), thence North 267 feet parallel to the East line of said Block 2 thence West along the North line of Johnson Street 130.75 feet, thence North along the West edge of Block 1, of said plat 132 feet, thence East along the South border of Lot 2 of said Block 1, 130.75 feet, thence North 132 feet parallel to the East line of said Block 1, thence West along the North border of Lot 1 of said Block 1, 147.25 feet to a point 16 ½ feet West of the NW corner of said Lot 1, Block 1, thence South 531 feet to a point 16 ½ feet West of the SW Corner of said Lot 3, Block 2, thence East along the South border of said Lot 3, Block 2, 147.25 feet to the point of beginning in the platted lands (The Village of Burdette, Iowa) that is located in Sec. 30-T90N-R21W of the 5<sup>th</sup> P.M., Franklin County, Iowa.

58. Wind Easement dated September 1, 2008 and all addenda thereof by and between Michael Lee Jorgensen, Sr., as partially assigned to Green Belt Bank & Trust, Trustee of the Michael Lee Jorgenson Family Trust by that certain Notice of Sale and Assignment and Assumption of Easement Payments dated August 25, 2010, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 13, 2008 at Instrument Number 20082058, Franklin County, Iowa.

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EXCEPT for any and all easement rights pertaining to the real property described as follows:

The Southwest Quarter (SW ½) and the West Half (W ½) of the Northeast Quarter (NE ¼) of Section Thirty-Four (34), Township Ninety-One (91) North, Range Twenty-One (21) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

#### **AND**

The South Half (S ½) of the Northeast Quarter (NE ¼) of Section Four (4), Township Ninety (90) North, Range Twenty-One (21) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

59. Wind Easement dated September 1, 2008 and all addenda thereof by and between James V. Jorgensen and Helen R. Jorgensen, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081891, Franklin County, Iowa.

EXCEPT for any and all easement rights pertaining to the real property described as follows:

The Northeast Quarter of Section Thirty-Three (33), Township Ninety-One (91) North, Range Twenty-One (21) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

60. Wind Easement dated September 1, 2008 and all addenda thereof by and between Alice Osborne, an undivided one-half interest; and Allen Roger Osborne and Katherine Kay Auburn (n/k/a Katherine Kay Young), subject to the life use of Alice C. Osborne, an undivided one-half interest, collectively as Grantor, and Interstate Power and Light Company, as Grantee, as evidenced by that certain Memorandum of Wind Easement recorded on August 5, 2008 at Instrument Number 20081916, Franklin County, Iowa.

EXCEPT for any and all easement rights pertaining to the real property described as follows:

The West Half (W ½) of the Southwest Quarter (SW ¼) of Section Thirty-Five (35), Township Ninety-One (91) North, Range Twenty-Two (22) West of the 5<sup>th</sup> P.M., Franklin County, Iowa.

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#### **EXHIBIT C**

Form of General Assignment and Assumption Agreement

See attached.

Exhibit A Page 35 of 58

# EXHIBIT E TO WIND DEVELOPMENT ASSETS PURCHASE AND SALE AGREEMENT FORM OF GENERAL ASSIGNMENT AND ASSUMPTION AGREEMENT

This **GENERAL ASSIGNMENT AND ASSUMPTION AGREEMENT** (this "<u>Agreement</u>"), dated as of June 29, 2011, is by and between Interstate Power and Light Company, an Iowa corporation ("<u>Assignor</u>"), and Franklin County Wind LLC, a Delaware limited liability company ("<u>Assignee</u>").

All capitalized terms used in this Agreement but not defined shall have the meanings ascribed to such terms in the Purchase and Sale Agreement.

#### RECITALS

WHEREAS, Assignor and Assignee have entered into a Wind Development Assets Purchase and Sale Agreement, dated as of June 29, 2011 (the "Purchase and Sale Agreement"), pursuant to which, subject to the terms and conditions set forth therein, Assignor has agreed, among other things, to assign to Assignee all of Assignor's right, title and interest in and to the Acquired Assets, including, without limitation, the Physical Assets and the Land Contracts (the "Assigned Assets"), and Assignee has agreed to assume the Assumed Liabilities related thereto.

#### **AGREEMENT**

**NOW, THEREFORE,** in consideration of the foregoing and the mutual covenants and agreements set forth herein, Assignor and Assignee hereby agree as follows:

- 1. Subject to the terms and conditions of the Purchase and Sale Agreement, Assignor hereby sells, conveys, transfers, assigns and delivers to Assignee, and Assignee hereby takes assignment from Assignor of, all of Assignor's right, title and interest in and to the Assigned Assets.
- 2. Assignee hereby assumes and becomes responsible for all of the Assumed Liabilities related to the Assigned Assets. For the avoidance of doubt, Assignee shall not assume or be deemed to have any responsibility whatsoever with respect to any Excluded Liabilities and such Excluded Liabilities will remain Assignors' sole responsibility as provided in the Purchase and Sale Agreement.
- 3. This Agreement shall be deemed effective for all purposes at 10:00 a.m., Central time, on the Closing Date.
- 4. This Agreement is being executed and delivered pursuant and subject to the Purchase and Sale Agreement. Nothing in this Agreement shall, or shall be deemed to, defeat,

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- 4. This Agreement is being executed and delivered pursuant and subject to the Purchase and Sale Agreement. Nothing in this Agreement shall, or shall be deemed to, defeat, limit, alter, impair, enhance or enlarge any right, obligation, claim or remedy created by the Purchase and Sale Agreement. In the event of any conflict between this Agreement and the Purchase and Sale Agreement, the Purchase and Sale Agreement shall control.
- 5. Each Party agrees to execute all documents and take all actions reasonably necessary to carry out the purpose of this Agreement and to cooperate with each other for the expeditious filing of any and all documents and the fulfillment of the terms of this Agreement.
- 6. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns.
- 7. Each provision of this Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the legality or validity of the remainder of the Agreement.
- 8. This Agreement shall be governed by and construed and enforced in accordance with the Laws of the State of Iowa without giving effect to the principles of conflicts of law thereof.
- 9. This Agreement may be signed in one or more counterparts, each of which shall be an original, with the same effect as if the signature thereto and hereto were upon the same instrument. This Agreement shall be fully effective when each party hereto has signed a counterpart.
- 10. This Agreement may be amended, modified or supplemented only in a writing signed by Assignor and Assignee.

[Signature Page Follows]

**Exhibit A** Page 37 of 58

IN WITNESS WHEREOF, the parties hereto have caused this General Assignment and Assumption Agreement to be executed and delivered as of the date first above written.

#### **ASSIGNOR:**

INTERSTATE POWER AND LIGHT COMPANY, an Iowa corporation

By: Thomas L. Aller

Title: President

#### ASSIGNEE:

FRANKLIN COUNTY WIND LLC, a Delaware limited liability company

By: Name John E. Kratchmer

Title: Treasurer

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# **EXHIBIT D**

Form of Land Contracts Assignment and Assumption Agreement

See attached.

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THIS DOCUMENT PREPARED BY AND WHEN RECORDED MAIL TO:

Adam K. Feldman Brownstein Hyatt Farber Schreck, LLP 410 Seventeenth Street, Suite 2200 Denver, Colorado 80202

#### ASSIGNMENT AND ASSUMPTION OF LAND CONTRACTS

This ASSIGNMENT AND ASSUMPTION OF LAND CONTRACTS (this "Agreement") is executed and delivered as of the 29th day of June, 2011 pursuant to that certain Wind Development Assets Purchase and Sale Agreement, dated June 29, 2011 (the "Purchase and Sale Agreement"), by and between Interstate Power and Light Company, an Iowa corporation ("Assignor"), whose address is 200 1st Street SE, Cedar Rapids, Iowa 52401, and Franklin County Wind LLC, a Delaware limited liability company ("Assignee"), whose address is 4902 North Biltmore Lane, Suite 1000, Madison, Wisconsin 53718, relative to the sale of Assignor's right, title and interest in and to Land Contracts, including, without limitation, the Wind Easement agreements relating to the properties described therein and situated in Franklin County (the "County"), Iowa.

All capitalized terms used in this Agreement but not defined shall have the meanings ascribed to such terms in the Purchase and Sale Agreement.

#### RECITALS

- A. WHEREAS, Assignor has entered into those certain Land Contracts in connection with the Project.
- B. WHEREAS, Assignor and Assignee have entered into the Purchase and Sale Agreement, pursuant to which, subject to the terms and conditions set forth therein, Assignor has agreed, among other things, to sell, convey, transfer, assign and deliver to Assignee all of Assignor's right, title and interest in and to the Land Contracts as set forth hereinafter, and Assignee has agreed to assume and become responsible for all of the Assumed Liabilities.

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#### **AGREEMENT**

- **NOW, THEREFORE,** in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are expressly acknowledged, the Parties agree as follows:
  - 1. Subject to the terms and conditions of the Purchase and Sale Agreement, Assignor hereby sells, conveys, transfers, assigns and delivers to Assignee, and Assignee hereby takes assignment from Assignor of, all of Assignor's right, title and interest in and to the Land Contracts set forth in Exhibit A attached hereto and incorporated herein by this reference.
  - 2. Subject to the terms and conditions of the Purchase and Sale Agreement, Assignor hereby partially sells, conveys, transfers, assigns and delivers to Assignee, and Assignee hereby takes partial assignment from Assignor of, all of Assignor's right, title and interest in and to the Land Contracts set forth in <a href="Exhibit B">Exhibit B</a> attached hereto and incorporated herein by this reference, except for and excluding any of Assignor's right, title and interest in and to any of the real property described more particularly in <a href="Exhibit B">Exhibit B</a> therein.
  - 3. Assignee hereby assumes and becomes responsible for all of the Assumed Liabilities related to the Land Contracts. For the avoidance of doubt, Assignee shall not assume or be deemed to have any responsibility whatsoever with respect to any Excluded Liabilities and such Excluded Liabilities will remain Assignors' sole responsibility as provided in the Purchase and Sale Agreement.
  - 4. Assignor hereby represents and warrants to Assignee that it is the grantee of the properties described in the Land Contracts set forth in <a href="Exhibit A">Exhibit A</a> and <a href="Exhibit B">Exhibit B</a>. Assignor warrants that, per the terms of the Land Contracts, no consent from any other party to the foregoing assignment of the Land Contracts is necessary because this assignment is not for any period beyond the term of the Land Contracts, as applicable, and because Assignee shall be subject to all of the obligations, covenants and conditions as were applicable to Assignor in the Land Contracts.
    - 5. This Agreement shall be deemed effective for all purposes on the Closing Date.
  - 6. This Agreement is executed and delivered pursuant to the Purchase and Sale Agreement. Nothing in this Agreement shall, or shall be deemed to, defeat, limit, alter, impair, enhance or enlarge any representation, warranty, right, obligation, claim or remedy created by the Purchase and Sale Agreement. In the event of any conflict between this Agreement and the Purchase and Sale Agreement, the Purchase and Sale Agreement shall control.
  - 7. Each party agrees to execute all documents and take all actions reasonably necessary to carry out the purpose of this Agreement (including, without limitation, the recordation of the assignment of the Land Contracts to the Assignee in the public records) and to cooperate with each other for the expeditious filing of any and all documents necessary for the fulfillment of the terms of this Agreement.
  - 8. This instrument is binding upon, and shall inure to the benefit of Assignor and Assignee and their respective heirs, legal representatives, successors and assigns.

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- 9. Each provision of this Agreement is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the legality or validity of the remainder of the Agreement.
- 10. This Agreement shall be governed by and construed and enforced in accordance with the Laws of the State of Iowa without giving effect to the principles of conflicts of law thereof.
- 11. This Agreement shall be recorded in the applicable real estate records of the County.
- 12. This Agreement may be signed in one or more counterparts, each of which shall be an original, with the same effect as if the signature thereto and hereto were upon the same instrument. This Agreement shall be fully effective when each party hereto has signed a counterpart.
- 13. This Agreement may be amended, modified or supplemented only in a writing signed by Assignor and Assignee.

[Signature Page Follows]

**Exhibit A** Page 42 of 58

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and delivered as of the date first above written.

#### **ASSIGNOR:**

INTERSTATE POWER AND LIGHT COMPANY,

an Iowa corporation

By: Thomas Laller

Name: Thomas L. Aller

Title: President

#### STATE OF WISCONSIN, Dane County, ss.

On this 29th day of June, 2011 before me, the undersigned, a Notary Public in and for said County and State, personally appeared Thomas L. Aller, as the President of Interstate Power and Light Company, to me personally known, who being by me duly sworn, did say that he is the aforesaid officer of said Corporation, that the seal affixed to said instrument is the seal of said corporation, and that said instrument was signed and sealed on behalf of the said corporation, by authority of its Board of Directors, and the said President acknowledged the execution of said instrument to be the voluntary act and deed of said corporation, by it voluntarily executed, and by him voluntarily executed.

Sharat

Notary Public in and for Dane County, Wisconsin

My commission is permanent.

[Assignment and Assumption of Land Contracts Agreement Signature Page]

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#### ASSIGNEE:

FRANKLIN COUNTY WIND LLC, a Delaware limited liability company

By: //

Name: John E. Kratchmer

Title! Treasurer

#### STATE OF WISCONSIN, Dane County, ss.

On this 29th day of June, 2011 before me, the undersigned, a Notary Public in and for said County and State, personally appeared John E. Kratchmer, as the Treasurer of Franklin County Wind LLC, to me personally known, who being by me duly sworn, did say that he is the aforesaid officer of said limited liability company, that the seal affixed to said instrument is the seal of said limited liability company, and that said instrument was signed and sealed on behalf of the said limited liability company, by authority of its members, and the said Treasurer acknowledged the execution of said instrument to be the voluntary act and deed of said limited liability company, by it voluntarily executed, and by him voluntarily executed.

Jake C. Blavat

Notary Public in and for Dane County, Wisconsin

My commission is permanent.

14893\2\1555291.2

[Assignment and Assumption of Land Contracts Agreement Signature Page]

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# **EXHIBIT E**

Form of Bill of Sale

See attached.

Exhibit A Page 45 of 58

# EXHIBIT H TO WIND DEVELOPMENT ASSETS PURCHASE AND SALE AGREEMENT

#### **BILL OF SALE**

This **BILL OF SALE** (this "<u>Bill of Sale</u>"), dated as of June 29, 2011, is by and between Interstate Power and Light Company, an Iowa corporation ("<u>Seller</u>"), and Franklin County Wind LLC, a Delaware limited liability company ("<u>Purchaser</u>"). Capitalized terms used herein but not defined herein shall have the meanings set forth in the Purchase and Sale Agreement (as defined below).

- 1. Upon the terms and subject to the conditions of the Wind Development Assets Purchase and Sale Agreement, dated as of June 29, 2011 (the "Purchase and Sale Agreement"), by and between Seller and Purchaser, for value received, Seller does hereby sell, assign, convey, transfer and deliver to Purchaser, and Purchaser does hereby purchase from Seller, all of the Physical Assets, which Physical Assets shall be sold, conveyed, transferred, assigned and delivered to Purchaser upon the terms and subject to the conditions of the Purchase and Sale Agreement.
- 2. Upon the terms and subject to the Purchase and Sale Agreement, Purchaser hereby assumes and becomes responsible for all of the Assumed Liabilities related to the Physical Assets. For the avoidance of doubt, Purchaser shall not assume or be deemed to have any responsibility whatsoever with respect to any Excluded Liabilities and such Excluded Liabilities will remain Seller's sole responsibility as provided in the Purchase and Sale Agreement.
- 3. This Bill of Sale is being executed and delivered pursuant and subject to the Purchase and Sale Agreement. Nothing in this Agreement shall, or shall be deemed to, defeat, limit, alter, impair, enhance or enlarge any right, obligation, claim or remedy created by the Purchase and Sale Agreement. In the event of any conflict between this Agreement and the Purchase and Sale Agreement, the Purchase and Sale Agreement shall control.
- 4. This Bill of Sale shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns.
- 5. Each provision of this Bill of Sale is intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the legality or validity of the remainder of the Bill of Sale.
- 6. This Bill of Sale shall be governed by and construed and enforced in accordance with the Laws of the State of Iowa without giving effect to the principles of conflicts of law thereof.
- 7. This Bill of Sale may be signed in one or more counterparts, each of which shall be an original, with the same effect as if the signature thereto and hereto were upon the same instrument. This Bill of Sale shall be fully effective when each party hereto has signed a counterpart.

# PUBLIC DOCUMENT TRADE SECRET DATA HAS BEEN EXCISED

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8. This Bill of Sale may be amended, modified or supplemented only in a writing signed by Seller and Purchaser.

[Signature Page Follows]

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IN WITNESS WHEREOF, the parties hereto have caused this Bill of Sale to be executed and delivered as of the date first above written.

#### SELLER:

INTERSTATE POWER AND LIGHT COMPANY, an Iowa corporation

By: Ihman of a

Name: Thomas L. Aller Title: President

PURCHASER:

FRANKLIN COUNTY WIND LLC,

a Delaware limited liability company

By: Name: John E, Kratchmer

Title: Treasurer

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# **EXHIBIT F**

Map of Property

See attached.

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#### SCHEDULE 1.01

# **Assigned Contracts**

- 1. Master Supply Agreement Vestas-American Wind Technology, Inc. and Alliant Energy Corporate Services, Inc. as agent for Interstate Power and Light Company and Wisconsin Power and Light Company dated June 1, 2008.
- 2. Purchase Order No. GENCO0108735 dated June 10, 2011 issued by Seller to Waukesha Electric System c/o Cahoon Sales under and pursuant to the terms of General Agreement 20938 by and between Alliant Energy Corporate Services, Inc. as agent for Seller (and Wisconsin Power and Light Company) dated June 1, 2000, as amended, including Amendment 17 related to this specific Project.
- 3. Optional Interconnection Study Agreement dated January 19, 2011, subject to certain transfer obligations of MISO.
- 4. Appendix 1 to the Generator Interconnection Procedures under MISO's Tariff Attachment X, constituting the interconnection request to MISO (as updated) November 6, 2009, with supporting documents relating to site control and turbines, and MISO's confirmation of receipt in email correspondence from Lynne Webb dated November 9, 2009, subject to certain transfer obligations of MISO.
- 5. Agreement between Bajaj Allianz General Insurance Company Limited, Alliant Energy Corporate Services Inc. and Seller, reflecting insurance coverage with respect to certain of the Acquired Assets effective June 24, 2011.
- 6. Agreement between Allianz Global Corporate & Specialty, AGCS Marine Insurance Company, Producer Marsh USA, and Alliant Energy Corporation reflecting insurance coverage with respect to certain of the Acquired Assets effective June 24, 2011.

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#### SCHEDULE 2.02(b)

# Seller's Wire Transfer Instructions

Bank: Wells Fargo Bank NA

Bank ABA#:

Account Name: Interstate Power and Light Company Account #:

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# SCHEDULE 2.02(C)

# Retained Liabilities

Certain specific	ed outstanding invoices and estimated payments with respect to the Project to be
paid in due cou	arse by Seller:
[TRADE SECRET DATA BEGINS	
1.	for services through June - to be billed and paid by Seller. TRADE SECRET DATA ENDS]
[TRADE SECRET DATA BEGINS	
2.	for services through June - to be billed and paid by Seller.  TRADE SECRET DATA ENDS:
[TRADE SECRET DATA BEGINS	
3	for invoices received and estimate to complete scope of work - to be billed
to and 1	paid by Seller.
[TRADE SECRET DATA BEGINS	
4.	estimated to complete scope of work - to be billed to and paid by
Seller.	TRADE SECRET DATA ENDS]
[TRADE SECRET DATA BEGINS	
5.	Estimate to complete June services - to be billed to and paid by Seller.
[TRADE SECRET DATA BEGINS	TRADE SECRET DATA ENDS]
6.	first payment, invoiced to Seller and to be paid
by Selle	er. TRADE SECRET DATA ENDS]

# PUBLIC DOCUMENT TRADE SECRET DATA HAS BEEN EXCISED

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# **SCHEDULE 5.06**

Violations; Conflicts

Certain of the Acquired Assets are presently titled in the name of Affiliates of Seller and may require the cooperation of such Affiliates to consummate transfer.

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#### **SCHEDULE 5.07**

# Seller Consents

Certain of the Acquired Assets are presently titled in the name of Affiliates of Seller and may require the cooperation of such Affiliates to consummate transfer.

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#### **SCHEDULE 5.08**

# **Permits**

- 1. Federal Aviation Administration Determination of No Hazard to Air Navigation with respect to wind turbines dated May 17, 2011.
- 2. Federal Aviation Administration Lighting Plan dated May 17, 2011.

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# **SCHEDULE 5.09**

# **Land Contracts**

- 1. The Wind Easements set forth on **Exhibit B**.
- 2. The Substation Option Agreement set forth as Item 51 on Exhibit B

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#### SCHEDULE 5.10

#### Reports

- 1. Phase I Environmental Assessment prepared by Stanley Consultants dated as of November, 2010.
- 2. Phase I Avian Risk Assessment prepared by Zia Engineering & Environmental Consultants, LLC dated as of December 30, 2010.
- 3. Cultural Resources Study by The Louis Berger Group, Inc. dated March 3, 2011.
- 4. Licensed Microwave Report and fresnel zone analysis prepared by Comsearch dated April 13, 2011.
- 5. Wetlands Delineation Study prepared by Stanley Consultants dated as of April 28, 2011.
- 6. Wind Study prepared by Alliant Energy dated as of May 5, 2011.
- 7. MISO G947 Optional Study draft prepared for Midwest ISO by Excel Engineering dated June 9, 2011.
- 8. Geotechnical Engineering Report with respect to Proposed Whispering Willow Central Wind Farm Turbine Foundations prepared by Terracon Consultants, Inc. dated June 6, 2011.
- 9. Geotechnical Engineering Report with respect to Proposed Access Roads for Whispering Willow Central Wind Farm prepared by Terracon Consultants, Inc. dated May 20, 2011.
- 10. Geotechnical engineering correspondence with respect to Thermal Resistivity Testing for Whispering Willow Central Wind Farm prepared by Terracon Consultants, Inc. dated June 10, 2011.
- 11. Minnesota Area SPA System Impact Study Report prepared for Midwest ISO by Excel Engineering dated October 30, 2009.
- 12. Airspace Analysis, Federal Aviation Administration, DoD Preliminary Screening Tool results.
- 13. The Title Reports.
- 14. Aerial surveys, including LIDAR data and 2011 Whispering Willows Central imagery (aerial photography) located at v/ Whispering Willows Central/WWC Aerial Photography to which Seller shall provide Purchaser access.

# PUBLIC DOCUMENT TRADE SECRET DATA HAS BEEN EXCISED

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# **SCHEDULE 6.04**

Purchaser Consents

None.