

Attachment A

A List of the Minnesota Communities Served by IPL

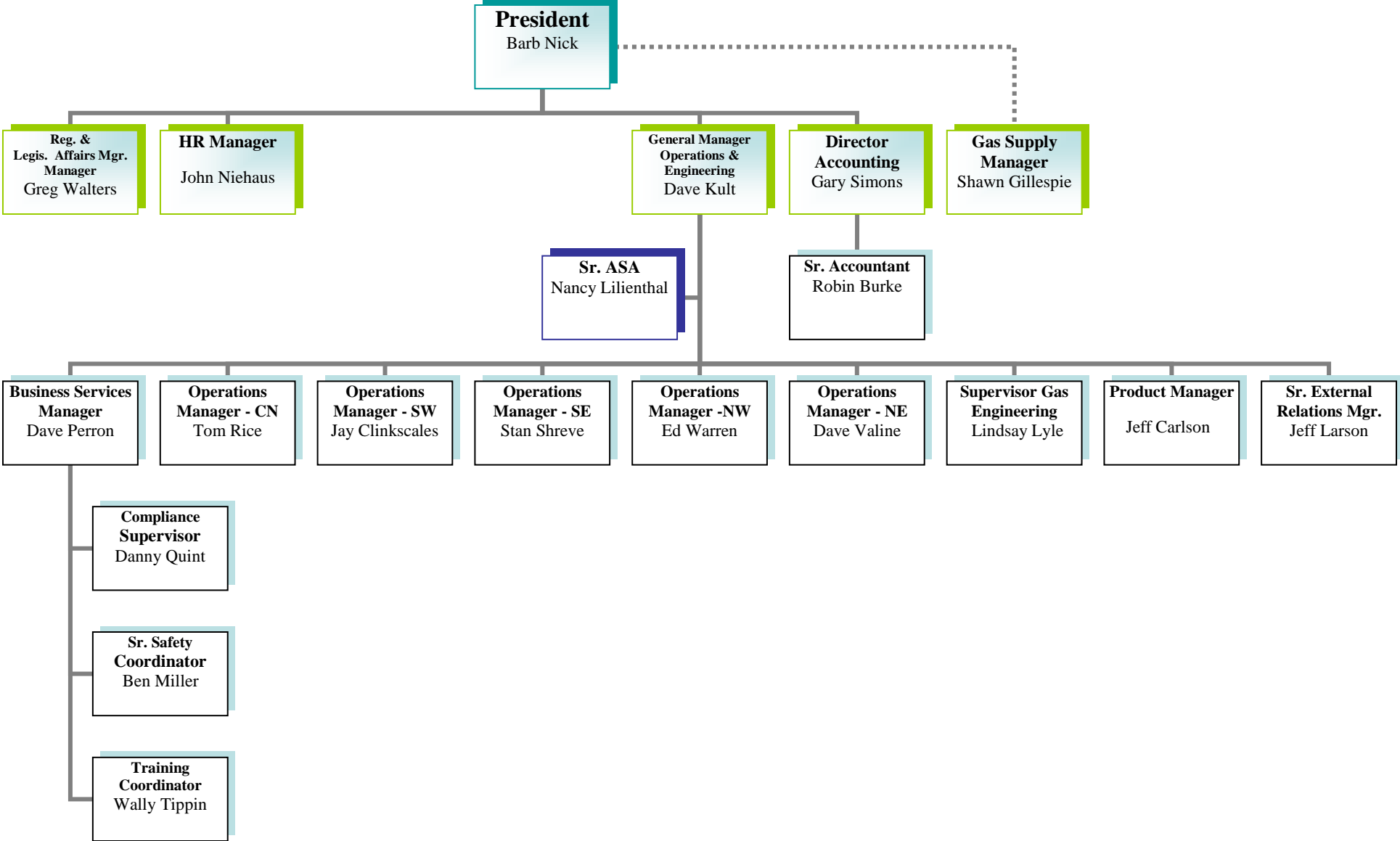
Interstate Power and Light Company
Minnesota Natural Gas Communities

ADAMS
ALBERT LEA
CLARKS GROVE
CONGER
GENEVA
GLENVILLE
HOLLANDALE
LE ROY
LYLE
ROSE CREEK
TAOPI
WYKOFF

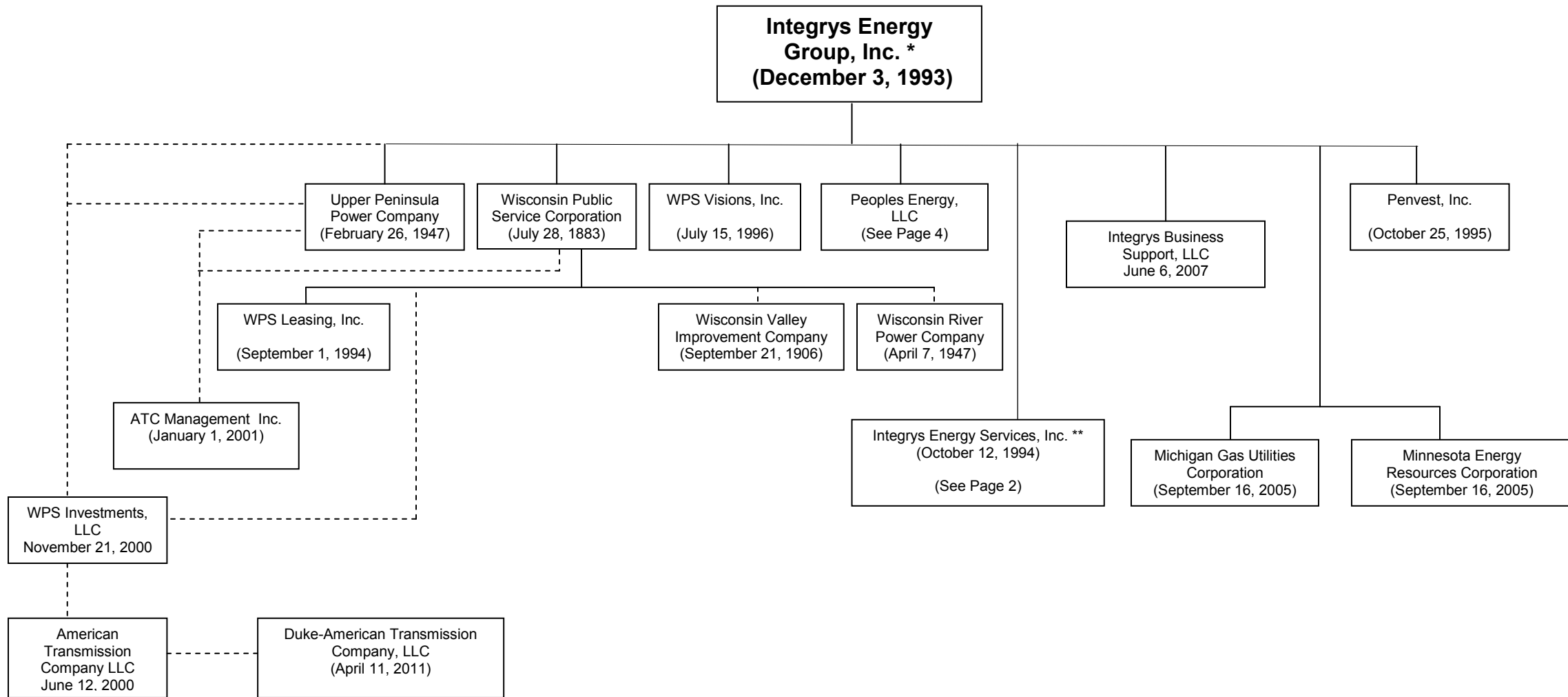
Attachment B

MERC and Integrys Corporate Structure, Organizational Charts
and Articles of Incorporation

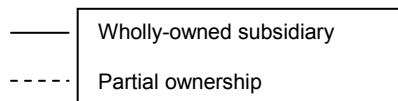
MERC Organization Chart
6-14-2012



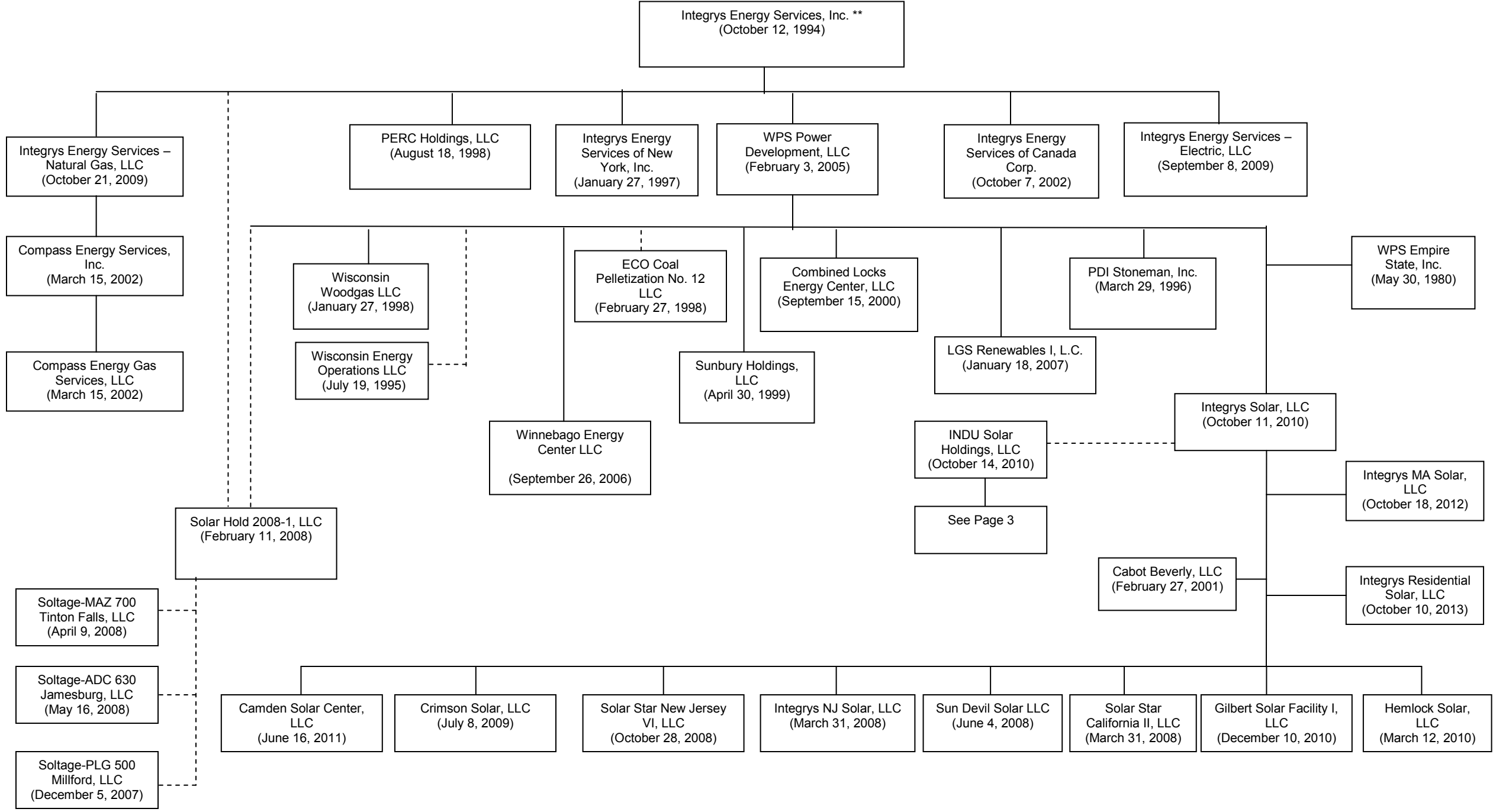
Integrys Energy Group, Inc. Organizational Chart (as of January 1, 2014)



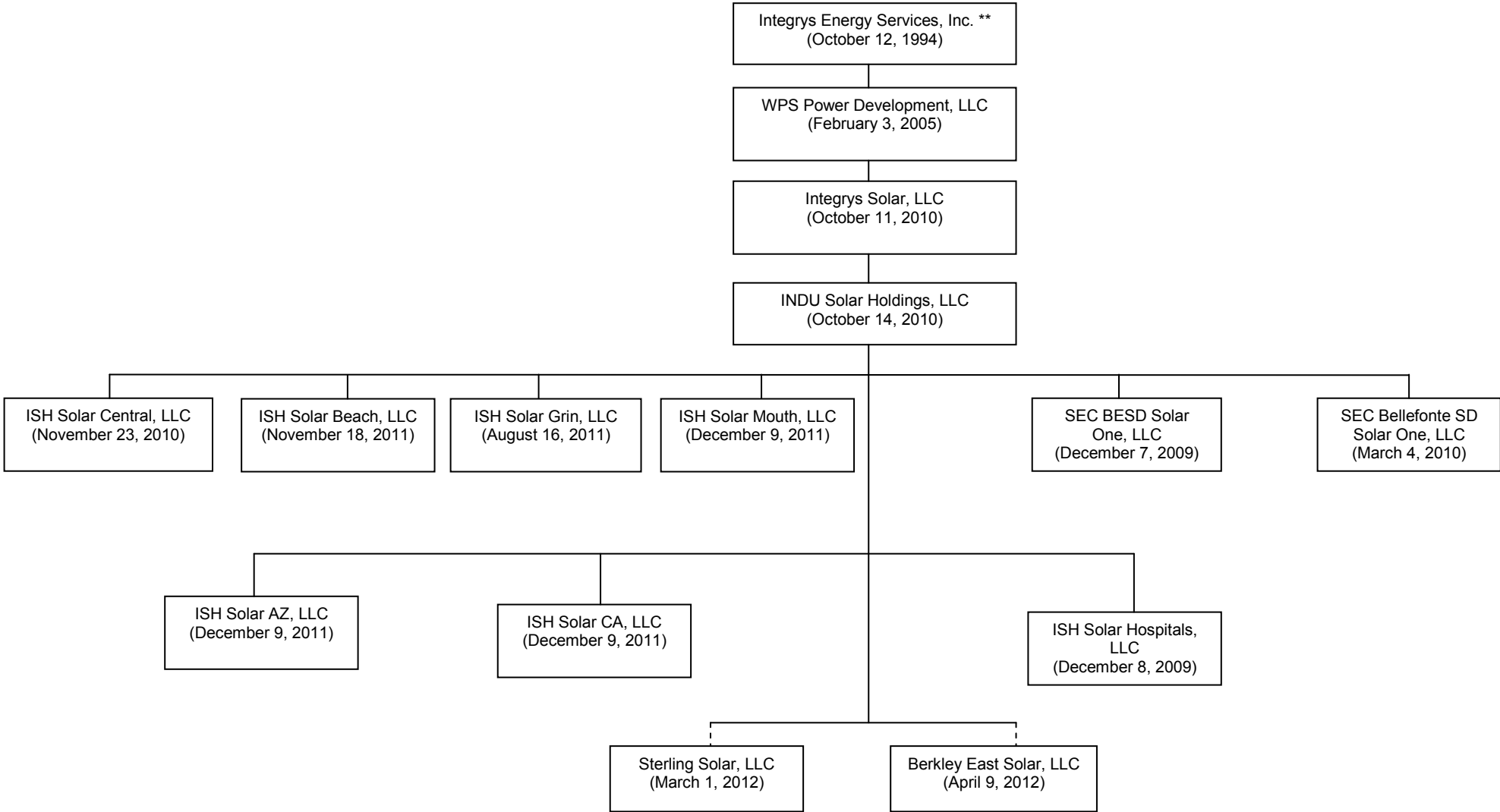
* Holding company structure became effective on September 9, 1994.
 ** FSG Energy Services is a division of Integrys Energy Services, Inc.



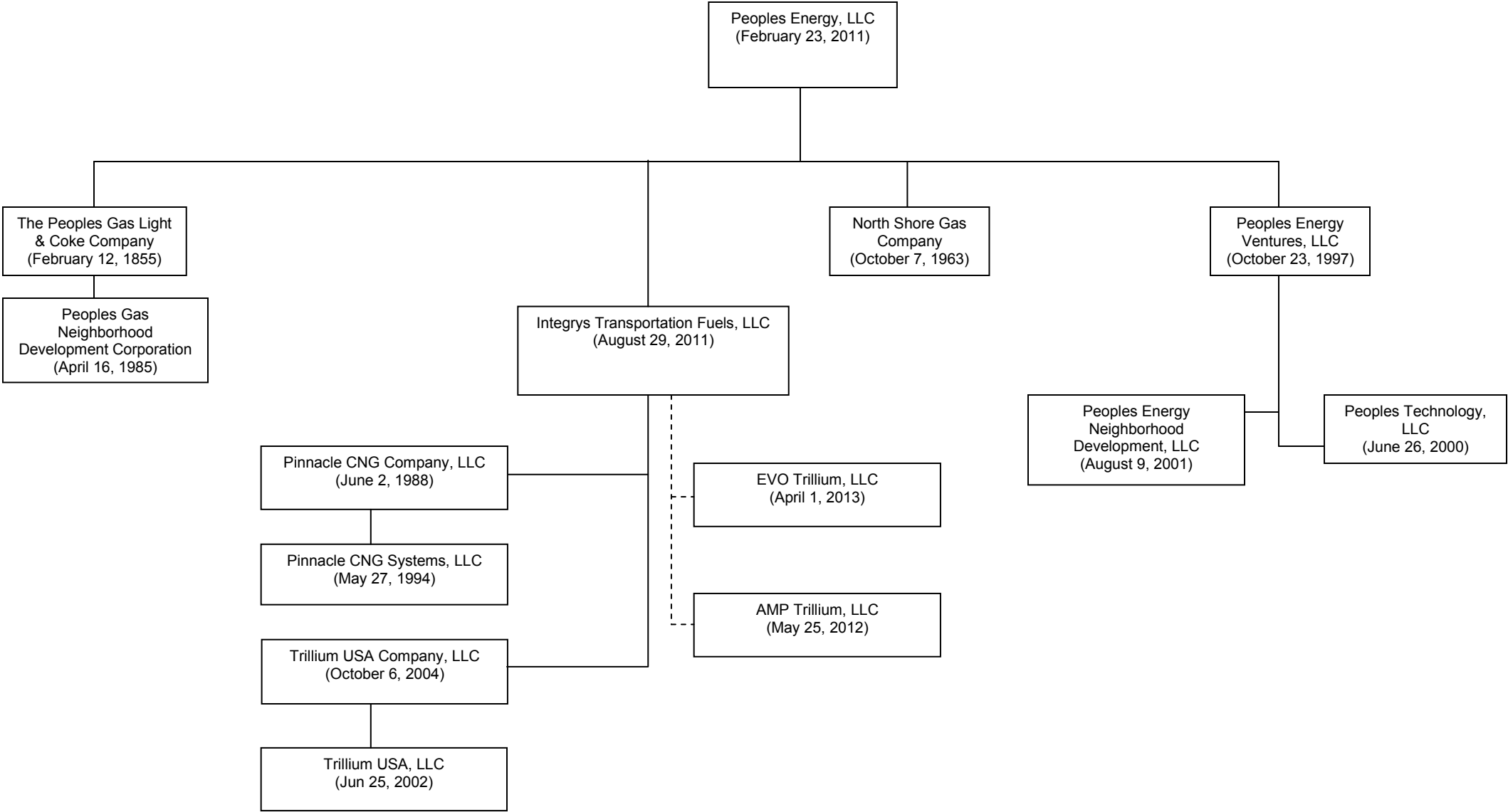
Integrys Energy Group, Inc. Organizational Chart (as of January 1, 2014)



**Integrys Energy Group, Inc. Organizational Chart
(as of January 1, 2014)**



IntegrYS Energy Group, Inc. Organizational Chart
(as of January 1, 2014)



1536511-2

FC CN



16644880002

Attachment B
Page 6 of 20

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "WPS MINNESOTA UTILITIES, INC.", FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "MINNESOTA ENERGY RESOURCES CORPORATION", THE THIRD DAY OF JANUARY, A.D. 2006, AT 8:09 O'CLOCK P.M.

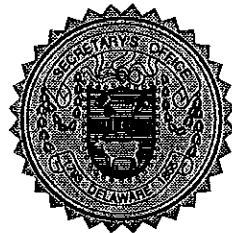
m

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

JAN 13 2006

Henry W. Berg
Secretary of State

m



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 4427773

DATE: 01-05-06

4031833 8320

060011602

State of Delaware
Secretary of State
Division of Corporations
Delivered 09:38 PM 01/03/2006
FILED 08:09 PM 01/03/2006
SRV 060004380 - 4031833 FILE

**CERTIFICATE OF AMENDMENT
TO ARTICLES OF INCORPORATION**

OF

WPS MINNESOTA UTILITIES, INC.

WPS Minnesota Utilities, Inc., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware (the "Corporation"),

DOES HEREBY CERTIFY:

FIRST: That the Board of Directors of the Corporation by the unanimous written consent of its members, filed with the minutes of the Board, adopted a resolution proposing and declaring advisable the following amendment to the Certificate of Incorporation of said corporation:

AMENDMENT

The Certificate of Incorporation of the Corporation filed September 16, 2005 in the Office of the Secretary of State of the State of Delaware shall be amended by striking Article 1 thereof in its entirety and replacing it with the following:

Article 1

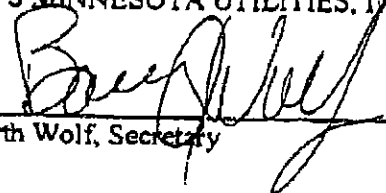
The name of the corporation is Minnesota Energy Resources Corporation (the "Corporation").

SECOND: That in lieu of a meeting, the sole stockholder has given written consent to said amendment in accordance with the provisions of Section 228 of the General Corporation Law of the State of Delaware.

THIRD: That the aforesaid amendment was duly adopted in accordance with the applicable provisions of Sections 242 and 228 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said Corporation has caused this certificate to be signed by Barth Wolf, its Secretary, this 3rd day of January, 2006.

WPS MINNESOTA UTILITIES, INC.



Barth Wolf, Secretary

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "WPS MINNESOTA UTILITIES, INC.", CHANGING ITS NAME FROM "WPS MINNESOTA UTILITIES, INC." TO "MINNESOTA ENERGY RESOURCES CORPORATION", FILED IN THIS OFFICE ON THE THIRD DAY OF JANUARY, A.D. 2006, AT 8:09 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

4031833 8100

060004380



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 4420860

DATE: 01-04-06

State of Delaware
Secretary of State
Division of Corporations
Delivered 09:38 PM 01/03/2006
FILED 08:09 PM 01/03/2006
SRV 060004380 - 4031833 FILE

**CERTIFICATE OF AMENDMENT
TO ARTICLES OF INCORPORATION**

OF

WPS MINNESOTA UTILITIES, INC.

WPS Minnesota Utilities, Inc., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware (the "Corporation"),

DOES HEREBY CERTIFY:

FIRST: That the Board of Directors of the Corporation by the unanimous written consent of its members, filed with the minutes of the Board, adopted a resolution proposing and declaring advisable the following amendment to the Certificate of Incorporation of said corporation:

AMENDMENT

The Certificate of Incorporation of the Corporation filed September 16, 2005 in the Office of the Secretary of State of the State of Delaware shall be amended by striking Article 1 thereof in its entirety and replacing it with the following:

Article 1

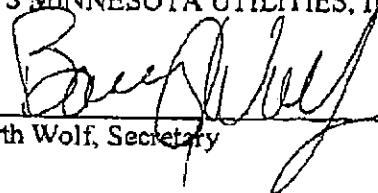
The name of the corporation is Minnesota Energy Resources Corporation (the "Corporation").

SECOND: That in lieu of a meeting, the sole stockholder has given written consent to said amendment in accordance with the provisions of Section 228 of the General Corporation Law of the State of Delaware.

THIRD: That the aforesaid amendment was duly adopted in accordance with the applicable provisions of Sections 242 and 228 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said Corporation has caused this certificate to be signed by Barth Wolf, its Secretary, this 3rd day of January, 2006.

WPS MINNESOTA UTILITIES, INC.



Barth Wolf, Secretary

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "WPS MINNESOTA UTILITIES, INC.", FILED IN THIS OFFICE ON THE SIXTEENTH DAY OF SEPTEMBER, A.D. 2005, AT 6:43 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



4031833 8100

050762327

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 4163249

DATE: 09-19-05

State of Delaware
Secretary of State
Division of Corporations
Delivered 06:50 PM 09/16/2005
FILED 06:43 PM 09/16/2005
V 050762327 - 4031833 FILE

CERTIFICATE OF INCORPORATION
OF
WPS MINNESOTA UTILITIES, INC.

Under Section 102 of the
General Corporation Law
of the State of Delaware

The undersigned, for the purpose of forming a corporation pursuant to the provisions of the General Corporation Law of the State of Delaware (the "GCL"), does hereby certify as follows:

ARTICLE 1

The name of the corporation is WPS Minnesota Utilities, Inc. (the "Corporation").

ARTICLE 2

The address of the Corporation's registered office in the State of Delaware is 1209 Orange Street, Wilmington (New Castle County), Delaware 19801, and the name of its registered agent at such address is The Corporation Trust Company.

ARTICLE 3

The purpose of the Corporation is to engage in any lawful act or activity for which corporations may be organized under the GCL as set forth in Title 8 of the Delaware Code 1953, as amended.

ARTICLE 4

The aggregate number of shares which the Corporation shall have authority to issue is one thousand (1,000), consisting of one class only, designated as "Common Stock", without par value.

ARTICLE 5

The name and address of the sole incorporator is:

Jason W. Allen
FOLEY & LARDNER LLP
777 East Wisconsin Avenue
Suite 3800
Milwaukee, Wisconsin 53202-5367

ARTICLE 6


A director of the Corporation shall not be personally liable to the Corporation or its stockholders for monetary damages for the breach of any fiduciary duty as a director, except: (i) for any breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the GCL,

as the same exists or hereafter may be amended, or (iv) for any transaction from which the director derived an improper personal benefit. If the GCL is amended after the date of incorporation of the Corporation to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of a director of the Corporation shall be eliminated or limited to the fullest extent permitted by the GCL, as so amended.

Any repeal or modification of the foregoing paragraph by the stockholders of the Corporation shall be prospective only, and shall not adversely affect any limitation on the personal liability of a director of the Corporation existing at the time of such repeal or modification.

* * *

I, the undersigned incorporator, for the purpose of forming a corporation pursuant to the GCL, make this Certificate, hereby declaring and certifying that this is my act and deed and the facts herein stated are true, and accordingly have hereunto set my hand this 16th day of September, 2005.



Jason W. Allen
Sole Incorporator

State of Minnesota

SECRETARY OF STATE

Certificate of Authority to Transact Business

I, Mary Kiffmeyer, Secretary of State of Minnesota, do certify that: The following corporation has duly complied with the relevant provisions of Minnesota Statutes, Chapter 303, and is authorized to do business in Minnesota on and after this date with all the powers, rights and privileges, and subject to the limitations, duties and restrictions, set forth in that chapter.

Name of Corporation in Minnesota:

WPS MINNESOTA UTILITIES, INC.

Name of Corporation in State of Incorporation:

WPS MINNESOTA UTILITIES, INC.

Corporate Charter Number: 1536811-2

State of Incorporation: DE

Registered Office in Minnesota:

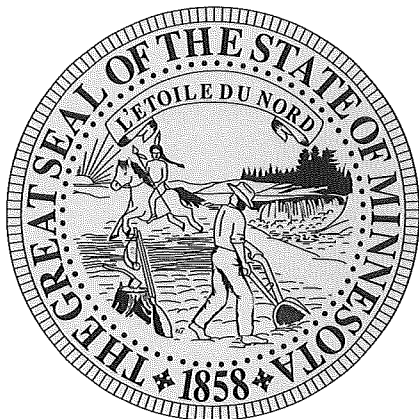
401 2nd Ave S

Mpls

MN 55401

Name of Registered Agent: CT Corporation System

This certificate has been issued on 10/10/2005.



Mary Kiffmeyer
Secretary of State.

FILED

JUL 18 2006

Administrator
Bureau of Commercial Services

BCS/CD-560 (Rev. 12/05)

**MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH
BUREAU OF COMMERCIAL SERVICES**

Date Received	(FOR BUREAU USE ONLY)
	This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.

Trans Info# 11982749-1 07/14/06
CHK#: 050300019 Amt: \$60.00
ID: MINNESOTA ENERGY RESOURCES CORP

Name Michael R. Zwiers		
Address 700 N. Adams Street		
City Green Bay	State WI	Zip Code 54301

EFFECTIVE DATE:

Document will be returned to the name and address you enter above.
If left blank document will be mailed to the registered office.

654836



**APPLICATION FOR CERTIFICATE OF AUTHORITY
TO TRANSACT BUSINESS OR CONDUCT AFFAIRS IN MICHIGAN**

For use by Foreign Corporations

(Please read information and instructions on the last page)

Pursuant to the provisions of Act 284, Public Acts of 1972 (profit corporations), or Act 162, Public Acts of 1982 (nonprofit corporations), the undersigned corporation executes the following Application:

1. The name of the corporation is:
Minnesota Energy Resources Corporation

2. (Complete this item only if the corporate name in item 1 is not available for use in Michigan.)
The assumed name of the corporation to be used in all its dealings with the Bureau and in the transaction of its business or the conducting of its affairs in Michigan is:
N/A

3. It is incorporated under the laws of Delaware. The date of its incorporation is September 16, 2005, and the term of its existence if other than perpetual is Perpetual.

4. a. The address of the main business or headquarters office of the corporation is:
2665 145th Street W Rosemount MN 55068
(Street Address) (City) (State) (ZIP Code)

b. The mailing address if different than above is:
700 N. Adams Street Green Bay WI 54301
(Street Address) (City) (State) (ZIP Code)

DP

5. The address of its registered office in Michigan is:

30600 Telegraph Road, Bingham Farms, Michigan 48205
(StreetAddress) (City) (ZIPCode)

The mailing address of the registered office in Michigan if different than above is:

N/A, Michigan _____
(Street Address or P.O. Box) (City) (ZIPCode)

The name of the resident agent at the registered office is: C T Corporation System

The resident agent is an agent of the corporation upon whom process against the corporation may be served.

6. The **specific** business or affairs which the corporation is to transact or conduct in Michigan is as follows:

Provide odorization and balancing services in the Upper Peninsula of Michigan.

The corporation is authorized to transact such business in the jurisdiction of its incorporation.

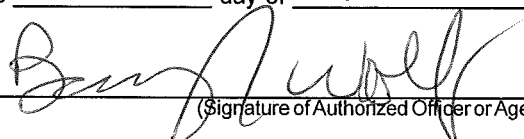
7. (To be completed by profit corporations only)

The total authorized shares of the corporation are: 1000

8. If the applicant is a trust please specify any powers or privileges possessed by the trust that are not possessed by an individual or a partnership.

N/A

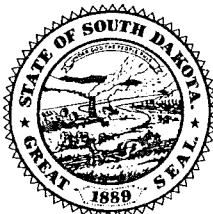
Signed this 12th day of July, 2006

By 
(Signature of Authorized Officer or Agent)

Barth J. Wolf, Secretary

(Type or Print Name)

State of South Dakota



OFFICE OF THE SECRETARY OF STATE

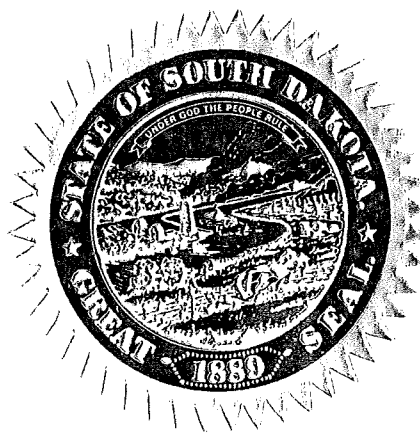
Amended Certificate of Authority

ORGANIZATIONAL ID #: FB030121

I, **Chris Nelson** Secretary of State of the State of South Dakota, hereby certify that duplicate of the Application for an Amended Certificate of Authority of **WPS MINNESOTA UTILITIES, INC. changing its name to MINNESOTA ENERGY RESOURCES CORPORATION** to transact business in this state duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Amended Certificate of Authority and attach hereto a duplicate of the application to transact business in this state.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this January 10, 2006.



Chris Nelson

Chris Nelson
Secretary of State



Secretary of State, Corporations Division
500 E. Capitol Avenue, Pierre SD 57501
Phone 605-773-4845, Fax 605-773-4550

Application for Amended Certificate of Authority

FILING FEE: \$200

FILING INSTRUCTIONS: A foreign corporation authorized to transact business in this state must obtain an amended certificate of authority from the Office of the Secretary of State if it changes 1) Its corporate name; 2) The period of its duration; or 3) The state or country of its incorporation. One ORIGINAL and One COPY of the application must be submitted. This application must include a CERTIFICATE OF EXISTENCE, or a document of similar import, duly authenticated by the secretary of state or other official having custody of corporate records in the state or country under whose law it is incorporated.

(1) The name of the corporation is (exact corporate name) WPS Minnesota Utilities, Inc.

(2) The name of the corporation as amended is Minnesota Energy Resources Corporation

(3) State where incorporated Delaware

and the period of its duration is Perpetual

(4) The date of its incorporation is 09/16/2005

(5) The address of its principal office in the state or country under the laws of which it is incorporated is 1209 Orange Street, Wilmington, DE
Zip Code 19801

mailing address if different from above is: N/A
Zip Code _____

(6) The street address, or a statement that there is no street address, of its registered office in the State of South Dakota is 319 South Coteau Street, Pierre, South Dakota (Hughes County)
Zip Code 57501

and the name of its registered agent in the State of South Dakota at that address is CT Corporation System

(7) The names and usual business addresses of its current directors and officers are:

Name	Officer Title	Street Address	City	State	Zip
See Attached					

The application must be signed by an authorized officer of the corporation.

Date January 6, 2006

Signature

Barth J. Wolf
Printed Name

Secretary
Title

Minnesota Energy Resources Corporation

7. Principal Officers (Name, Street Address, City, State, Zip Code)

Officers

Position	Name	Address
President	Charles A. Cloninger	700 North Adams Street, Green Bay, WI 54301
Vice President	Phillip M. Mikulsky	700 North Adams Street, Green Bay, WI 54301
Vice President	Thomas P. Meinz	700 North Adams Street, Green Bay, WI 54301
Treasurer	Bradley A. Johnson	700 North Adams Street, Green Bay, WI 54301
Secretary	Barth J. Wolf	700 North Adams Street, Green Bay, WI 54301

7. Directors (Name, Street Address, City, State, Zip Code)

Board of Directors

Name	Address
Larry L. Weyers	700 North Adams Street, Green Bay, WI 54301
Phillip M. Mikulsky	700 North Adams Street, Green Bay, WI 54301
Joseph P. O'Leary	700 North Adams Street, Green Bay, WI 54301
Thomas P. Meinz	700 North Adams Street, Green Bay, WI 54301
Barth J. Wolf	700 North Adams Street, Green Bay, WI 54301

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "WPS MINNESOTA UTILITIES, INC.", FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "MINNESOTA ENERGY RESOURCES CORPORATION", THE THIRD DAY OF JANUARY, A.D. 2006, AT 8:09 O'CLOCK P.M.



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

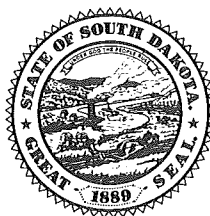
AUTHENTICATION: 4427775

DATE: 01-05-06

4031833 8320

060011602

State of South Dakota



OFFICE OF THE SECRETARY OF STATE

Certificate of Authority

ORGANIZATIONAL ID #: FB030121

I, **Chris Nelson**, Secretary of State of the State of South Dakota, hereby certify that the Application for a Certificate of Authority of **WPS MINNESOTA UTILITIES, INC. (DE)** to transact business in this state duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Certificate of Authority and attach hereto a duplicate of the application to transact business in this state.

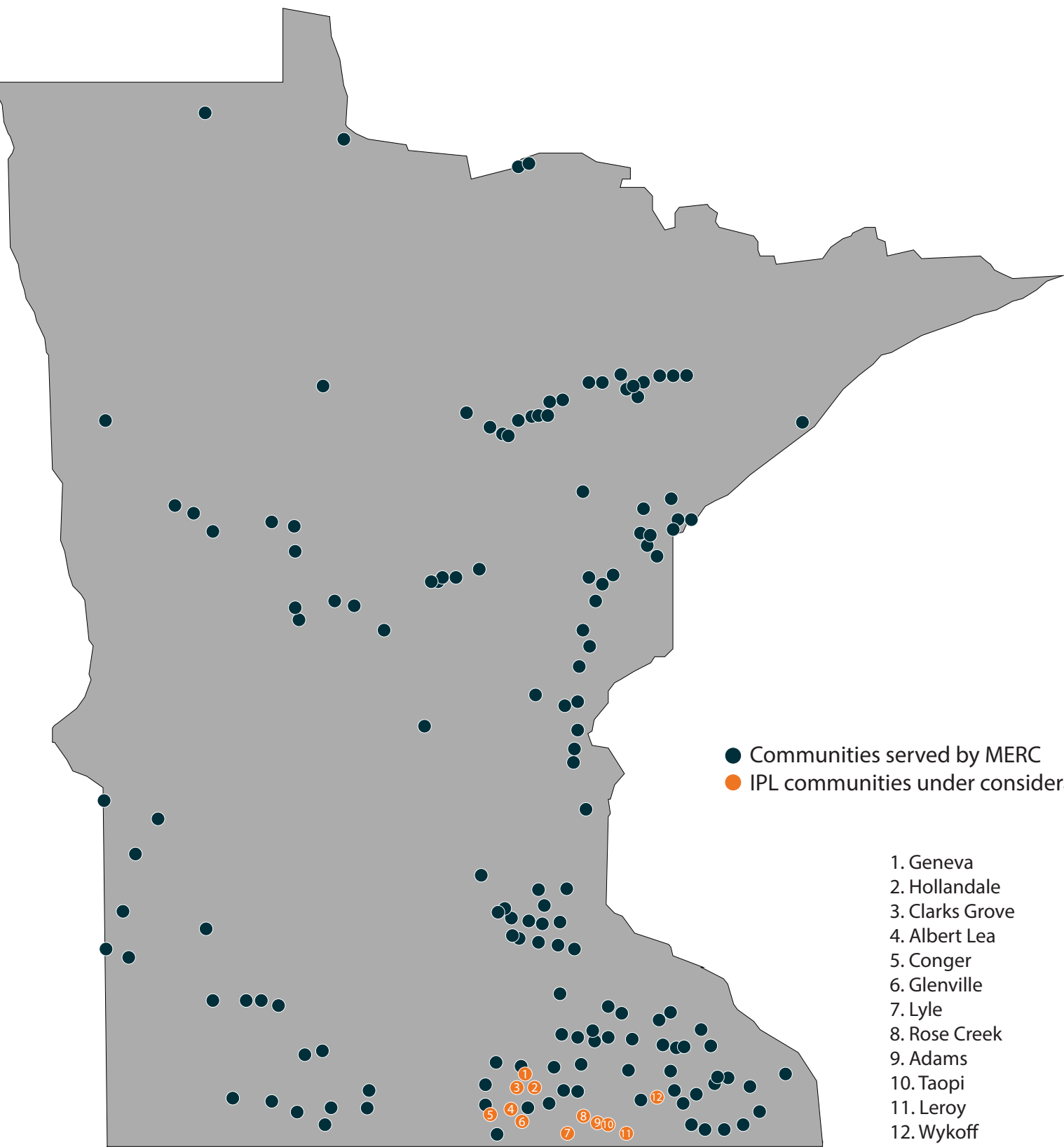
IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this November 9, 2005.



Chris Nelson
Chris Nelson
Secretary of State

Attachment C

Map of Current MERC and IPL service areas in Minnesota



● Communities served by MERC
● IPL communities under consideration

1. Geneva
2. Hollandale
3. Clarks Grove
4. Albert Lea
5. Conger
6. Glenville
7. Lyle
8. Rose Creek
9. Adams
10. Taopi
11. Leroy
12. Wykoff