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January 29, 2015

Daniel P. Wolf, Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101-2147

RE: Interstate Power and Light Company
Docket No. E,G001/AI-15-____
Petition for Approval of Amendment to Affiliated Interest Agreement

Dear Mr. Wolf:

Enclosed for e-Filing please find Interstate Power and Light Company's ("IPL") Petition for Approval of an Amendment to an Affiliated Interest Agreement in the above-referenced docket.

IPL is requesting approval of an amended Schedule A to the Master Supply Agreement (the "Agreement") between IPL and its affiliated utility, Wisconsin Power and Light Company ("WPL," and together with IPL, the "Parties"). The Agreement was originally approved by the Minnesota Public Utilities Commission ("Commission") on September 26, 2011, in Docket No. E,G-001/AI-11-82. The Agreement was approved for renewal by the Commission on July 2, 2014 in Docket No. E,G-001/AI-14-158.

Schedule A to the Agreement, which defines the types of "Equipment" transferrable under the Agreement, does not explicitly include supplies related to natural gas service. This apparent drafting oversight was only recently discovered. Yet, it is often beneficial—and sometimes critical—in the ordinary course of business for IPL to purchase natural gas supplies from WPL, and vice versa. Therefore, in order to ensure technical compliance with the terms of the Agreement, IPL proposes to amend Schedule A to make specific reference to natural gas Equipment.

Additionally, IPL proposes to update the per-item price descriptions for three of the Equipment categories listed on Schedule A. These adjustments are meant to accurately reflect the current prices of certain supplies. IPL is not proposing to

alter Schedule A with respect to either the prohibition on transfers of Equipment priced over \$250,000 or the \$5,000,000 limitation on aggregate transfers during the calendar year.

WPL has sought and received approval from the Public Service Commission of Wisconsin ("PSCW") for the amendment to the Agreement described herein. The PSCW approved this amendment in its final decision dated December 30, 2014 in Docket No. 6680-AU-114 (PSC REF#:226751). Now that the PSCW has approved the amendment, the Parties intend to execute a document memorializing the amendment in the near future. Once that Document is executed, IPL will file the executed document with the Commission.

Attached to the Petition as Exhibit 1 is a copy of the current Agreement. A redline document showing IPL's proposed changes to Schedule A is attached as Exhibit 2, and a clean version of the revised Schedule A is attached as Exhibit 3. IPL is not requesting changes to any substantive terms of the Agreement, and apart from the modifications described above, anticipates no need to alter the supply-exchange arrangement between the Parties. The PSCW decision approving the amended Schedule A is attached to the Petition as Exhibit 4.

IPL is cognizant of the possibility that approvals from the Commission in Docket No. E001, E132, E114, E6521, E142, E135, E115, E140, E105, E139, E124, E126, E145/PA-14-322 and Docket No. G001, G011/PA-14-107 may obviate the need for the Commission to make a determination on this Petition. Therefore, to the extent that the Commission sees fit to stay consideration of this Petition, IPL supports the Commission's action.

Copies of this filing have been served on the Minnesota Department of Commerce, Division of Energy Resources, the Minnesota Office of Attorney General - Residential and Small Business Utilities Division and the attached service list.

Respectfully submitted,

/s/ Daniel R. Culhane
Daniel R. Culhane
Attorney

DRC/tab
Enclosures
cc: Service List

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger
David C. Boyd
Nancy Lange
Dan Lipschultz
Betsy Wergin

Chair
Commissioner
Commissioner
Commissioner
Commissioner

<p>IN THE MATTER OF INTERSTATE POWER AND LIGHT COMPANY'S PETITION FOR APPROVAL OF AN AMENDMENT TO AN AFFILIATED INTEREST AGREEMENT</p>	<p>DOCKET NO. E,G001/AI-15-____</p>
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AFFIDAVIT OF SERVICE

STATE OF IOWA)
) ss.
COUNTY OF LINN)

Tonya A. O'Rourke, being first duly sworn on oath, deposes and states:

That on the 29th day of January, 2015, copies of the foregoing Affidavit of Service, together with Interstate Power and Light Company's Petition for Approval of Amendment to Affiliated Interest Agreement, were served upon the parties on the attached service list, by e-filing, overnight delivery, electronic mail, facsimile and/or first-class mail, proper postage prepaid from Cedar Rapids, Iowa.

 /s/ Tonya A. O'Rourke
Tonya A. O'Rourke

Subscribed and Sworn to Before Me
this 29th day of January, 2015.

 /s/ Kathleen J. Faine
Kathleen J. Faine
Notary Public
My Commission Expires on February 20, 2015

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service 1400	Yes	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	Yes	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List
Michael	Greiveldinger	michaelgreiveldinger@alliantenergy.com	Interstate Power and Light Company	4902 N. Biltmore Lane Madison, WI 53718	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	Yes	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Paper Service	Yes	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE Cedar Rapids, IA 52401	Electronic Service	Yes	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List
Daniel	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551022147	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Electric General Service List - Power and Light Company_IPL Electric General Service List

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

**Beverly Jones Heydinger
David C. Boyd
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Dan Lipschultz
Betsy Wergin**

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Commissioner
Commissioner
Commissioner
Commissioner**

IN THE MATTER OF INTERSTATE POWER AND LIGHT COMPANY'S PETITION FOR APPROVAL OF AN AMENDMENT TO AN AFFILIATED INTEREST AGREEMENT	DOCKET NO. E,G001/AI-15-_____
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SUMMARY FILING

Please take notice that on January 29, 2015, Interstate Power and Light Company (IPL) filed with the Minnesota Public Utilities Commission its petition for approval of an Amendment to Schedule A of the Master Supply Agreement between IPL and Wisconsin Power and Light Company (WPL), a wholly owned subsidiary of Alliant Energy Corporation (AEC). IPL requests that the renewal of the Agreement be effective January 29, 2015.

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

**Beverly Jones Heydinger
David C. Boyd
Nancy Lange
Dan Lipschultz
Betsy Wergin**

**Chair
Commissioner
Commissioner
Commissioner
Commissioner**

**IN THE MATTER OF INTERSTATE
POWER AND LIGHT COMPANY'S
PETITION FOR APPROVAL OF AN
AMENDMENT TO AN AFFILIATED
INTEREST AGREEMENT**

DOCKET NO. E,G-001/AI-15-_____

**PETITION FOR APPROVAL OF AN AMENDMENT TO AN AFFILIATED
INTEREST AGREEMENT BETWEEN INTERSTATE POWER AND LIGHT
COMPANY AND WISCONSIN POWER AND LIGHT COMPANY**

Pursuant to Minn. Stat. § 216B.48, Minn. R. 7825.2200, and *Order Initiating Repeal of Rule, Granting Generic Variance, and Clarifying Internal Operating Procedures* in Docket No. E,G-999/CI-98-651 (Sept. 14, 1998), Interstate Power and Light Company (IPL) respectfully submits to the Minnesota Public Utilities Commission (Commission) a petition for approval to amend Schedule A to an affiliated interest agreement between IPL and its affiliated utility, Wisconsin Power and Light Company (WPL). The affiliated interest agreement, a Master Supply Agreement, was originally approved by the Commission on September 26, 2011, in Docket No. E,G-001/AI-11-82. The agreement was approved for renewal by the Commission on July 2, 2014 in Docket No. E,G-001/AI-14-158.

I. SUMMARY OF FILING

Pursuant to Minn. R. 7829.1300, subp. 1, a one-paragraph summary of the filing is attached.

II. SERVICE

Pursuant to Minn. R. 7829.1300, subp. 2, IPL has filed a copy of this petition on the Minnesota Department of Commerce, Division of Energy Resources (Department) and the Office of the Attorney General – Antitrust and Utilities Division (OAG). A copy of the Summary of Filing has been served upon IPL’s general service list for miscellaneous electric filings.

III. GENERAL FILING INFORMATION

Pursuant to Minn. R. 7829.1300, subp. 4, IPL provides the following required information:

A. Name, Address, and Telephone Number of Utility:

Interstate Power and Light Company
200 First Street SE
P.O. Box 351
Cedar Rapids, Iowa 52406-0351
800.822.4348

B. Name, Address, and Telephone Number of the Attorney for the Utility:

Daniel R. Culhane
Alliant Energy Corporate Services, Inc.
4902 North Biltmore Lane
Madison, Wisconsin 53718-2148
608.458.6339

C. The Date of The Filing and Date Proposed Agreement will Take Effect

This Petition is being filed on January 29, 2015. IPL requests approval of the amended Schedule A (Amendment) to the Master Supply Agreement between IPL and WPL (Agreement) effective as of January 29, 2015.

D. Statute Controlling Schedule For Processing The Filing

This Petition is being submitted pursuant to Minn. Stat. § 216B.48, and Minn. R. Part 7825.2200. These provisions do not establish an explicit time deadline for Commission action. Under Minn. R. 7829.1400, initial comments are due within 30 days of filing, with replies due 10 days thereafter.

E. Signature and Title of the Utility Employee(s) Responsible for the Filing

Robyn Woeste
Regulatory Relations Manager
200 First Street SE
P.O. Box 351
Cedar Rapids, Iowa 52406-0351
319.786.4384

IV. DESCRIPTION AND PURPOSE OF FILING

A. Introduction

This Petition seeks the Commission's approval an amended Schedule A to an affiliated interest agreement, under Minn. Stat. §216B.48, Minn. R. 7825.2200, and Order Initiating Repeal of Rule, Granting Generic Variance, and Clarifying Internal Operating Procedures in Docket No. E,G-999/CI-98-651 (Sept. 14, 1998).

The particular affiliated interest agreement subject to this petition is the Master Supply Agreement, dated January 6, 2011 and renewed as of January 22, 2014,

between IPL and WPL.¹ The Agreement was originally approved by the Commission on September 26, 2011 in Docket No. E,G-001/AI-11-82, and the renewal was approved by the Commission on July 2, 2014 in Docket No. E,G-001/AI-14-158. The need for the Agreement arose out of the fact that, from time to time, either IPL or its affiliated utility, WPL, will find a surplus of or need for supplies that can easily be transferred, at cost, to the other utility. The Agreement is reasonable and consistent with the public interest because it allows IPL ratepayers to benefit from the economies of scale and efficiencies created with the affiliation of two utilities under one utility holding company.

Schedule A to the Agreement defines the types of “Equipment” transferrable under the Agreement, but does not explicitly include supplies related to natural gas service. This apparent drafting oversight was only recently discovered. Yet, it is often beneficial—and sometimes critical—in the ordinary course of business for IPL to purchase natural gas supplies from WPL, and vice versa. Therefore, in order to ensure technical compliance with the terms of the Agreement, IPL proposes to amend Schedule A to make specific reference to natural gas Equipment.

Additionally, IPL proposes to update the per-item price descriptions for three of the Equipment categories listed on Schedule A. These adjustments are meant to accurately reflect the current prices of certain supplies, which have changed since the original Agreement was approved in 2011 due to general market increases, updated efficiency standards required by the Department of Energy, and increases in raw material and transportation costs. IPL is not proposing to alter Schedule A with respect to either the

¹ A current version of the Master Supply Agreement is included with this Petition as [Exhibit 1](#). A redline document showing IPL’s proposed changes to Schedule A is attached as [Exhibit 2](#), and a clean version of the revised Schedule A is attached as [Exhibit 3](#).

prohibition on transfers of Equipment priced over \$250,000 or the \$5,000,000 limitation on aggregate transfers during the calendar year.

B. Filing Requirements Pursuant to Docket No. E,G-999/CI-98-651

1. *A heading that identifies the type of transaction.*

Master Supply Agreement Amendment.

2. *The identity of the affiliated parties in the first sentence.*

Interstate Power and Light Company;
Wisconsin Power and Light Company.

3. *A general description of the nature and terms of the agreement, including the effective date of the contract or arrangement and the length of the contract or arrangement.*

The Agreement recognizes that IPL and WPL will, from time to time, find a surplus of or need for Equipment that can easily be transferred, at cost, to the other utility. Under the Agreement, the parties can effectuate a transfer of Equipment through a Purchase Order. The Agreement enables the transfer of Capitalized Equipment at net book value and Inventory Account Equipment at the System Average Price as the Seller's location. Schedule A to the Agreement specifies the categories of equipment that can be transferred under the Agreement. Schedule A proscribes the transferring of equipment priced over \$250,000, and limits the total price of all Purchase Orders within a 12-month period ending on December 31 of a given year to \$5,000,000.

IPL's affiliate utility, WPL, was required to receive approval from the Public Service Commission of Wisconsin (PSCW) before executing the Amendment. The PSCW approved the Amendment in a Final Decision, dated December 30, 2014 in Docket No. 6680-AU-114 (PSC REF#:226751). A copy of the PSCW's Final Decision is provided as Exhibit 4.

IPL and WPL have renewed the Agreement for the three-year term as provided for in Section 2 of the Agreement as of January 22, 2014.

4. *A list and the past history of all current contracts or agreements between the utility and the affiliate, the consideration received by the affiliate for such contracts or agreements, and a summary of the relevant cost records to these ongoing transactions.*

i. IPL, WPL and Alliant Energy Corporate Services Inc. (AECS) Master Service Agreement

Past History: IPL previously entered into a service company agreement with WPL and AECS on February 20, 2012. The Commission approved the Master Services Agreement on June 14, 2013, in Docket No. E,G-001/AI-12-249.

Consideration Received: IPL and WPL receive services from AECS at cost as described in the Master Services Agreement.

ii. IPL, WPL and AECS Service Coordination and Operating Agreement (SCOA)

Past History: IPL entered into a service coordination and operating agreement with WPL and AECS, to allow AECS to facilitate and coordinate IPL and WPL's generation, transmission, and distribution systems as an integrated and centrally dispatched system. The SCOA was approved by the Commission in Docket No. E001/07-1296.

Consideration Received: Costs associated with the SCOA are primarily labor costs, and are governed by the Master Service Agreement.

iii. IPL-WPL Railcar Agreement

Past History: IPL entered into a railcar agreement with WPL, which allowed for IPL and temporarily transfer railcars and railcar sets at cost. The Commission approved the railcar agreement in Docket No. E001/AI-10-732.

Consideration Received: IPL and WPL lease railcars from each other at cost, based upon lease/ownership costs and maintenance costs.

iv. IPL, WPL Master Supply Agreement

Past History: In January 2011, IPL and WPL entered into the Agreement, which allows for the transfer of supplies and equipment where one utility was in need of the supply or equipment and the other utility was not currently in need of the supply or equipment. The Commission approved the Agreement on September 26, 2011, in Docket No. E,G-001/AI-11-82. The Commission approved the Agreement's renewal on July 2, 2014 in Docket No. E,G-001/AI-14-158.

Consideration Received: IPL and WPL sell equipment and supplies to each other at cost as defined by 18 C.F.R. § 367.

5. *A descriptive summary of the pertinent facts and reasons why such contract or agreement is in the public interest.*

This Agreement is reasonable and consistent with the public interest because it allows IPL ratepayers to benefit from the economies of scale and efficiencies created with the affiliation of two utilities under one utility holding company.

Each utility warehouse location sets acceptable minimum materials levels for critical materials. The overall intent of stocking warehouses is to have the right materials in the right place. There are situations, though, where one utility has a need for Equipment that the other has the Equipment in surplus. A transfer of the Equipment, at cost, under the Agreement enables the need to be satisfied while saving time and money for customers.

Furthermore, the Agreement is structured symmetrically, ensuring equal treatment of both WPL and IPL and the utilities' respective customers.

WPL and IPL have been successfully operating under the Agreement since its effective date. In 2013, for example, WPL and IPL exchanged approximately \$1,969,000 worth of supplies (see PSC REF#:204408), enhancing operational efficiency at both utilities.

6. *The amount of compensation and, if applicable, a brief description of the cost allocation methodology or market information used to determine cost or price.*

Equipment transferred under the Agreement is priced at cost as provided for in Section 3 of the Agreement. Capitalized Equipment is priced at the Equipment's Net Book Value. Inventory Account Equipment is priced at the System Average Price of the Equipment at the Seller's location.

7. *If the service or good acquired from an affiliate is competitively available, an explanation must be included stating whether competitive bidding was used and, if it was used, a copy of the proposal or a summary must be included. If it is not competitively bid, an explanation must be included stating why bidding was not used.*

Competitive bidding was not sought for this transaction. IPL and WPL, as utilities under a single public utility holding company, have the opportunity to share costs that would otherwise be greater for each utility to bear individually. The Agreement provides such an opportunity by enabling IPL and WPL to purchase the equipment from each other at cost, as defined in 18 C.F.R. Part 367, when one utility has a surplus of the Equipment and the other has a need for the Equipment.

The Agreement is reasonable and consistent with the public interest because it allows IPL ratepayers to benefit from the economies of scale and efficiencies created with the affiliation of two utilities under one utility holding company. The proposed

Amendment corrects a drafting oversight with respect to the inclusion of natural gas-related equipment on Schedule A to the Agreement. It is often beneficial, and sometimes critical, for IPL and WPL to transfer gas equipment in the ordinary course of business just as it is beneficial, and sometimes critical, to transfer other types of equipment.

8. If the arrangement is in writing, a copy of that document must be attached.

See Exhibit 1 for a copy of the Master Supply Agreement between IPL and WPL. A redline document showing IPL's proposed changes to Schedule A is attached as Exhibit 2, and a clean version of the revised Schedule A is attached as Exhibit 3.

9. Whether, as a result of the affiliate transaction, the affiliate would have access to customer information, such as customer name, address, usage or demographic information.

Neither the Agreement nor the renewal of the Agreement allow WPL to have access to IPL's customer information.

10. The filing must be verified.

Exhibit 5 provides a verification of the filing.

WHEREFORE, IPL respectfully requests that the Commission approve the amended Schedule A to the Master Supply Agreement between IPL and WPL with an effective date of January 29, 2015.

Dated this 29th day of January, 2015.

Respectfully submitted,

Interstate Power and Light Company

/s/ Daniel R. Culhane

Daniel R. Culhane

Attorney

Alliant Energy Corporate Services, Inc.

4902 North Biltmore Lane

Madison, Wisconsin 53718-2148

608.458.6339

MASTER SUPPLY AGREEMENT

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ATTACHED SCHEDULES

ADDITIONAL TERMS..... SCHEDULE A

MASTER SUPPLY AGREEMENT

This Master Supply Agreement is made this 6th day of January, 2011, by and between **INTERSTATE POWER AND LIGHT COMPANY**, a corporation of the State of Iowa with offices at 200 First Street SE, Cedar Rapids, Iowa 52401 (“IPL”) and **WISCONSIN POWER AND LIGHT COMPANY**, a corporation of the State of Wisconsin with offices at 4902 N. Biltmore Lane, Madison, Wisconsin 53718 (“WPL”).

RECITALS

WHEREAS, a Party under this Agreement may be in need of Equipment that the other Party has in its inventory and fixed assets; and

WHEREAS, to effect an exchange of that Equipment between the Parties, the Parties may from time to time need to enter into Purchase Orders for the purchase and sale of that Equipment under this Agreement;

IN CONSIDERATION OF the following terms and conditions, the Parties do hereby agree as follows:

1. DEFINITIONS

The following terms have the respective meanings specified in this article when capitalized and used in this Agreement. Terms defined elsewhere in this Agreement shall have such meanings as are therein stated:

- a. “Agreement” means the terms and conditions set out herein including all schedules and addenda attached and incorporated as part of the total agreement between the Parties, and items specifically incorporated therein including a Party’s Purchase Orders issued pursuant to this Agreement.
- b. “Buyer” means the Party to a Purchase Order that is obligated to purchase and receive, or cause to be received, the Equipment, as specified in the Purchase Order.
- c. “Capitalized Equipment” means assets which are part of utility plant in service, which have been capitalized by Seller.
- d. “Equipment” means Capitalized Equipment and Inventory Account Equipment per Schedule A.
- e. “ERP” means the PeopleSoft Enterprise Resource Planning system that is currently in use by both Parties.
- f. “Hazardous Materials” means and includes asbestos or any substance containing asbestos, polychlorinated biphenyls, any explosives, radioactive materials, chemicals known or suspected to cause cancer or reproductive toxicity, pollutants, effluents, contaminants, emissions, infectious wastes, any petroleum or petroleum-derived waste or product or related materials and any items defined as hazardous, special or toxic materials, substances or waste under any hazardous material law. “Hazardous Material laws” collectively means and includes any present local, state or federal law relating to public health, safety or the environment including without limitation, the Resource Conservation and Recovery Act, as amended (“RCRA”), 42 U.S.C. §6901 et seq., the

Comprehensive Environmental Response, Compensation, and Liability Act (“CERCLA”), 42 U.S.C. §9601 et seq., as amended by the Superfund Amendments and Reauthorization Act of 1986 (“SARA”), the Clean Air Act, as amended, 42 U.S.C. §7401 et seq., the Hazardous Materials Transportation Act, 49 U.S.C. §5101 et seq., the Clean Water Act, 33 U.S.C. §1251 et seq., the Toxic Substances Control Act, 15 U.S.C. §2601 et seq., the Safe Drinking Water Act, 42 U.S.C. §300f et seq., the Uranium Mill Tailings Radiation Control Act, 42 U.S.C. §7901 et seq., the Occupational Safety and Health Act, 29 U.S.C. §655 et seq., the Federal Insecticide, Fungicide and Rodenticide Act, 7 U.S.C. §136 et seq., the National Environmental Policy Act, 42 U.S.C. §4321 et seq., the Noise Control Act, 42 U.S.C. §4901 et seq., and the Emergency Planning and Community Right-to-Know Act, 42 U.S.C. §11001 et seq., and the amendments, regulations, orders, decrees, permits, licenses or deed restrictions now or hereafter promulgated thereunder.

- g. “Inventory Account Equipment” means the quantity and costs of goods and materials kept on-hand for the purpose of operation, maintenance and capital work project.
- h. “Journal Entry” means a process used to account for debits and credits associated with a transaction.
- i. “Party” or “Parties” means either Buyer or Seller or both, as the context or the usage of such term may require.
- j. “Purchase Order” means the document developed by Buyer and Seller in accordance with this Agreement. Purchase Order shall be represented by an inter-company transfer initiated in ERP by either Party.
- k. “Net Book Value” means the difference between cost of any depreciable asset and its related accumulated depreciation.
- l. “Seller” means the Party to a Purchase Order that is obligated to sell and deliver, or cause to be delivered, the Equipment, as specified in the Purchase Order.
- m. “Site” means the location where the Equipment is being delivered.
- n. “System Average Price” means perpetual average price including freight for each item of Equipment at each location as updated for activity by Seller’s ERP. This price includes item cost, freight, taxes and any other charges that were part of the item purchase and were directly related to that item. For transformers (and other non-cost items) the System Average Price means the price on the most recent Purchase Order in the Seller’s ERP system.

2. TERM OF AGREEMENT

Unless otherwise terminated, this Agreement shall be in effect for a period of three (3) years. At the conclusion of the initial term, this Agreement will renew for an additional three (3) year term upon receiving all required regulatory approvals from the Iowa Utilities Board, the Minnesota Public Utilities Commission and the Public Service Commission of Wisconsin.

3. PRICING

- a. Seller shall furnish the Equipment, per Schedule A, ordered by Buyer and as authorized by Buyer's Purchase Order issued pursuant to this Agreement and in accordance with the price schedule specified in Buyer's Purchase Order.
- b. No Equipment shall be delivered until Seller has received Buyer's Purchase Order. Except with respect to sales tax, or unless otherwise mutually agreed by the Parties in writing, no inconsistent or additional terms or condition shall be added to Buyer's Purchase Order.
- c. Pricing shall be determined as current System Average Price or Net Book Value as identified within the ERP.
- d. For Capitalized Equipment, Buyer shall pay Seller the Net Book Value of the Equipment.
- e. With respect to Inventory Account Equipment, Buyer shall pay Seller the System Average Price of the Equipment at Seller's location.
- f. The Purchase Order shall also contain the agreed upon price for each item of Equipment.

4. DESCRIPTION OF EQUIPMENT

Upon execution of this Agreement, Buyer will issue a Purchase Order to Seller describing the Equipment that Buyer intends to purchase from Seller. The Purchase Order will contain sufficient detail to adequately describe the Equipment. Buyer will include specifications for those pieces of Equipment that are non-standard.

5. TAXES

In addition to any price specified herein, Buyer shall pay the gross amount of any present or future sales, use, excise, value-added, or other similar tax applicable to the price, sale or delivery of Equipment furnished hereunder. In the alternative, Buyer may furnish Seller with a properly completed tax exemption certificate. Seller shall itemize the amount of the sales tax separately for Equipment included in any invoice.

6. INDEPENDENT CONTRACTOR AND SUBCONTRACTING

- a. Independent Contractor. Each Party agrees that it is an independent contractor and shall be at all times solely responsible for itself, as well as its employees, agents, and Subcontractors. This Agreement may not be altered in any manner so as to change the relationship of a Party from that of independent contractor or to alter a Party's responsibilities.
- b. Subcontracting. In the event Seller subcontracts the delivery of Equipment, Seller shall remain solely responsible for satisfactory completion of the furnishing and delivery of Equipment and shall incorporate the terms and conditions of this Agreement into the subcontracting agreement.

- c. Permits. Seller agrees to procure all permits and licenses necessary or required by any statute, ordinance, rule or regulation for supplying the Equipment provided for in this Agreement.

7. DELIVERY

Title to and risk of loss of the Equipment shall transfer to Buyer upon receipt of Equipment by Buyer and Buyer shall be responsible for associated freight costs.

8. COMPLIANCE WITH LAWS

Each Party represents and warrants that it:

- a. Is in full compliance with all requirements of federal, state and local safety standards, codes and regulations applicable to the Equipment to be supplied (hereinafter "Laws").
- b. Agrees to comply with all provisions of the Laws.
- c. Seller shall deliver Equipment in compliance with any and all federal, state and local laws and regulations pertaining thereto, in effect as of the date of shipment including, but not limited to, Hazardous Material laws, and Seller shall be responsible for (1) identifying the need for, and (2) modifying or obtaining, in Buyer's name where applicable or necessary, any permits or licenses, required by any statute, ordinance, rule or regulation for carrying out the delivery of Equipment contemplated by this Agreement. Buyer shall be responsible for (1) providing review and prior approval to all permit determinations, permit applications, and associated correspondence, (2) serving as the primary interface with governmental agencies on permitting issues, and (3) providing all other reasonably necessary assistance to Seller in satisfying Seller's responsibility identified in the foregoing sentence.
- d. In the event Seller or any of its agents causes any spills or releases of any Hazardous Materials into the environment which require reporting to local, state and/or federal agencies or remediation under any local, state or federal law, Seller shall be responsible for ensuring timely and adequate compliance with reporting or remediation requirements, and will immediately provide Buyer with the details, status, and compliance efforts associated with the spill or release and will coordinate all compliance activities with Buyer's Environmental/Safety Specialist.

9. INDEMNIFICATION

Each Party agrees to assume all risk of loss and to defend, indemnify and hold the other Party, its officers, directors, employees and agents harmless against any and all claims, liabilities, penalties, fines, damages, losses, costs or expenses of whatever nature or character, including attorneys' fees for all injuries or damage of any type to any person or property, including injuries or damage of third parties or employees of both parties and employees of Subcontractors ("Claims") to the extent caused by the breach of this Agreement or of any warranty or covenant by a Party's or the negligence, violation of law or regulation, willful misconduct or any other acts or omissions of a Party, its Subcontractors, agents, or any of their employees resulting from or arising out of their activities. A Party's obligations shall include Claims related to pollution, contamination or adverse effects on the environment, due to, but not limited to, the disposal, discharge, escape, dispersal, release or saturation of smoke, vapors, soot, fumes, acids, alkalis, toxic chemicals, liquids, gases, or hazardous substances as defined under applicable state or

federal law, into the atmosphere, or on, onto, in or into the surface or subsurface soil, groundwaters, or surface waters. A Party's obligations shall also include Claims arising specifically under any Hazardous Material law imposing liability without regard to fault, or any other liabilities which a Party becomes obligated to pay resulting from release of all or any part of the Hazardous Material as a result of a Party's performance under this Agreement.

10. HAZARD COMMUNICATIONS

The Parties shall comply with all applicable hazard communication requirements of the Occupational Safety and Health Administration (OSHA) as codified at 29 C.F.R. 1910.1200. Seller shall provide Materials Safety Data Sheets for any hazardous chemicals delivered to Buyer's Site.

11. INSURANCE

Each Party will provide and maintain insurance in connection with this Agreement that is usual and customary for similarly situated companies within their respective industries.

12. WARRANTY

- a. Seller shall, upon written request by Buyer, assign the benefit of any supplier warranty to Buyer to the extent a warranty is assignable. Copies of all warranties obtained by Seller shall be provided to Buyer. Seller shall use commercially reasonable efforts to assist Buyer in the enforcement of any applicable manufacturers' warranties.
- b. THE PARTIES AGREE THAT THE MANUFACTURER'S WARRANTIES ARE EXCLUSIVE AND ALL OTHER WARRANTIES RELATED TO THE EQUIPMENT, WHETHER STATUTORY, ORAL, WRITTEN, EXPRESS OR IMPLIED OR ARISING UNDER LAW OR EQUITY OR CUSTOM OF THE TRADE, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, ARE HEREBY DISCLAIMED.

13. REMEDIES

- a. Upon discovering any breach of this Agreement by a Party, the other Party may terminate this Agreement.
- b. Subject to statutes of limitations, either Party may pursue the remedies provided in this Agreement including termination of this Agreement, at any time following the date a breach of this Agreement is discovered or, by exercise of reasonable diligence, could have been discovered.
- c. No agreement varying or extending any warranties or remedies herein will be binding unless in writing and agreed to by the Parties.
- d. Either Party shall have the right to delay or cancel, for its convenience, further performance of all or any separable part of this Agreement at any time by written notice to other Party.

- e. In no event shall either Party be liable for indirect, incidental, or consequential damages (other than death or bodily injury), including but not limited to loss of profits or revenue or down time costs.

14. FORCE MAJEURE

It is understood that at times unavoidable delays result from causes which are beyond the control of Seller or Buyer, such as: Acts of providence, floods, fortuitous events, unavoidable accidents, riots, strikes, and lock outs. Should the delivery of Equipment be or seem to be delayed at any time for such causes, a Party shall at once notify the other Party in writing of the occurrence, in order that a record of the same may be made. If the Party providing notice determines that the delay was unavoidable, a corresponding extension of time for the delivery of the Equipment may be allowed by the other Party not to exceed the actual number of days such unavoidable delays accrued, but it is distinctly understood that if a Party fails or neglects to notify other Party as provided above, such omission shall be construed as a waiver of all claims and rights to extension of time for the delivery of the Equipment on account of such delays. Both Parties shall in good faith use such effort as is reasonable under all the circumstances known to that Party at the time to remove or remedy the cause(s) and mitigate the damages.

15. SAVING CLAUSE / INDEPENDENT TERMS

Each term and condition of this Agreement is deemed to have independent effect and the invalidity of any partial or whole section or article shall not invalidate the remaining sections or articles. The obligation to perform all of the terms and conditions shall remain in effect regardless of the performance of any invalid section or article by the other Party.

16. NONWAIVER

The failure if either Party to insist on or enforce, in any instance, strict performance by the other Party of any of the terms of this Agreement, or to exercise any rights herein conferred shall not be construed as a waiver or relinquishment to any extent of a Party's right to assert or rely upon any such terms or rights on any future occasion.

17. DISPUTES AND GOVERNING LAW

- a. Any claims, disputes or other controversies arising out of, or relating to, this Agreement shall initially be submitted to a senior executive from each Party for resolution by mutual agreement between the Parties. Any mutual determination by the senior executives shall be final and binding upon the Parties.
- b. If the senior executives fail to arrive at a mutual decision as to the controversy within thirty (30) calendar days, then such controversy shall be submitted to a third party mediator, such mediation to be administered in accordance with the procedures established by the American Arbitration Association ("AAA") under its Commercial Mediation Rules.
- c. Buyer and Seller shall share equally the compensation and expenses of the mediator as well as all fees and expenses imposed associated with transcripts, hearing room rentals, filing fees and administrative costs. Buyer and Seller shall be responsible for their own costs and legal fees, if any.

- d. If mediation does not resolve the matter between the Parties within thirty (30) calendar days of submission to mediation, then either Party may litigate the controversy in the appropriate court. This Agreement shall be governed by the laws of the state in which Buyer has its principle place of business, with venue lying in the county seat thereof.
- e. The Party's obligation to perform under this Agreement shall remain in effect during the resolution of disputes.

18. AMENDMENTS

No waiver, alteration, consent or modification of any of the provisions of this Agreement shall be binding on any Party:

- a. Unless in writing and signed by a duly authorized representative of that Party; and
- b. Until all required regulatory approvals are received from the Iowa Utilities Board, the Minnesota Public Utilities Commission and the Public Service Commission of Wisconsin

19. COMMUNICATION BETWEEN THE PARTIES

All communications related to this Agreement shall be to the persons listed below or to such other persons that the Parties may specify in writing:

IPL: Manager - Procurement & Contracts
Alliant Energy Corporate Services, Inc.
319-786-4699

WPL: Senior Manager - Logistics
Alliant Energy Corporate Services, Inc.
563-587-4548

20. CONTRACT DOCUMENTS

This Agreement represents the complete understanding of the Parties and shall govern over all other documents and oral representations making all other representations of the Parties null and void. The terms and conditions of this Agreement shall govern the following documents, and shall control over any conflicting term or condition found in Buyer's Purchase Order(s). The following documents are part of this Agreement:

Buyer's Purchase Order Referencing This Agreement
Schedule A – Additional Terms

This Agreement is executed the day and year first above written.

INTERSTATE POWER AND LIGHT COMPANY

By: Thomas L. Aller

Title: President—Interstate Power and Light Company

Name: Thomas L. Aller

WISCONSIN POWER AND LIGHT COMPANY

By: John O. Larsen

Title: President—Wisconsin Power and Light Company

Name: John O. Larsen

IPL/WPL Contract No. 39698

**SCHEDULE A
ADDITIONAL TERMS**

- 1) Seller and Buyer shall only transfer Equipment classified in following categories:
 - a. Transformers (generally priced between \$500 and \$10,000 each)
 - b. Poles (generally priced between \$150 and \$350 each)
 - c. Cables and Conductors (generally priced between \$0.19/ft and \$10/ft)
 - d. Line Hardware (generally priced between \$9 and \$250)
 - e. Generation inventory (generally priced between \$800 and \$15,000)
 - f. Wind Turbine inventory (generally priced between \$5,000 and \$40,000 each)
 - g. Switches, Switchgear, Circuit Switchers (generally priced between \$150 and \$50,000 each)
 - h. Regulators, Reclosers, Capacitor Banks (generally priced between \$3,000 and \$10,000 each)
 - i. Substation Circuit Breakers (generally priced between \$10 and \$300 each)
 - j. Environmental Control Equipment (generally priced between \$1000 and \$15,000 each)
- 2) No Equipment priced over \$250,000 shall be transferred between the Parties under this Agreement.
- 3) The total price of all Purchase Orders within a twelve (12) month period ending on December 31, shall not exceed \$5,000,000.

IPL/WPL Contract No. 39698

**SCHEDULE A
ADDITIONAL TERMS**

- 1) Seller and Buyer shall only transfer Equipment classified in following categories:
 - a. Transformers (generally priced between \$500 and \$ ~~4950~~,000 each)
 - b. Poles (generally priced between \$150 and \$~~3501~~,000 each)
 - c. Cables and Conductors (generally priced between \$0.19/ft and \$10/ft)
 - d. Line Hardware (generally priced between \$9 and \$250)
 - e. Generation inventory (generally priced between \$800 and \$15,000)
 - f. Wind Turbine inventory (generally priced between \$5,000 and \$40,000 each)
 - g. Switches, Switchgear, Circuit Switchers (generally priced between \$150 and \$50,000 each)
 - h. Regulators, Reclosers, Capacitor Banks (generally priced between \$3,000 and \$10,000 each)
 - i. Substation Circuit Breakers (generally priced between \$10 and \$~~300~~500 each)
 - j. Environmental Control Equipment (generally priced between \$1000 and \$15,000 each)
 - k. Gas Hardware, Gas Pipe, and Gas Meter Material (generally priced between \$5 and \$10,000 each).
- 2) No Equipment priced over \$250,000 shall be transferred between the Parties under this Agreement.
- 3) The total price of all Purchase Orders within a twelve (12) month period ending on December 31, shall not exceed \$5,000,000.

IPL/WPL Contract No. 39698

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ADDITIONAL TERMS**

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- 2) No Equipment priced over \$250,000 shall be transferred between the Parties under this Agreement.
- 3) The total price of all Purchase Orders within a twelve (12) month period ending on December 31 shall not exceed \$5,000,000.

SERVICE DATE Dec 30, 2014
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Public Service Commission of Wisconsin
RECEIVED: 12/30/14, 11:08:01 AM**PUBLIC SERVICE COMMISSION OF WISCONSIN**

Application for Approval of an Affiliated Interest Agreement Between
Wisconsin Power and Light Company and Interstate Power and Light
Company Regarding Transfer of Supply

6680-AU-114

FINAL DECISION

This is the Final Decision in the application to modify the Master Supply Agreement (Agreement) between Wisconsin Power and Light Company (WP&L) and its affiliated utility, Interstate Power and Light Company (IPL) to allow for the purchase and sale of natural gas inventory and minor adjustments to per item pricing between parties. ([PSC REF#: 215264.](#)) The Agreement renewal is APPROVED, subject to conditions.

Introduction

On September 5, 2014, WP&L submitted a request for approval to modify the Agreement. This Agreement allows for the purchase and sale of inventory and fixed assets between parties from time to time, as needed, on a cost basis. The Agreement limits individual transfers of equipment to no more than \$250,000 and total transactions for any calendar year to no more than \$5,000,000. WP&L is requesting minor modifications or amendments to the Agreement as approved by the Commission in its Final Decision in this docket, dated January 12, 2011. ([PSC REF#: 143685.](#)) The proposed Agreement requires approval under Wis. Stat. § 196.52.

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Findings of Fact

1. WP&L is a public utility within the meaning of Wis. Stat. § 196.01 (5)(a) and a public utility affiliate within the meaning of Wis. Stat. § 196.795(1)(L).
2. WP&L is a wholly-owned subsidiary of Alliant Energy Corporation (AEC). AEC is a Wisconsin holding company as defined in Wis. Stat. § 196.795.
3. IPL is a wholly-owned subsidiary of AED, an Iowa public utility and non-utility affiliate of WP&L within the meaning of Wis. Stat. §§ 196.795(1)(j) and 196.52.
4. WP&L and IPL are affiliated interests pursuant to Wis. Stat. §§ 196.52 and 196.795.
5. It is reasonable to approve the modification of the Agreement, with the conditions on initial approval of the Agreement remaining in effect.

Conclusions of Law

1. The Commission has authority to review and approve the affiliated interest agreement under Wis. Stat. § 196.52(3) and the authority to condition its approval under Wis. Stat. §§ 196.395 and 196.52(5).
2. The Agreement is reasonable and consistent with the public interest, subject to the terms and conditions stated or incorporated by reference in this Final Decision, which are necessary to protect the public interest.

Opinion

In its application, WP&L proposed to amend the Agreement to make specific reference to natural gas equipment. In addition, WP&L proposed to update the per item price description for

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three of the equipment categories listed in the Agreement. These adjustments are meant to accurately reflect the current prices of certain supplies, which have changed since the original Agreement was approved in 2011 due to general market increases, updated efficiency standards required by the U.S. Department of Energy, and increases in raw materials and transportation costs. The Commission is not aware of any instance in which the operation of this Agreement has been contrary to the public interest. The proposed amendments do not materially change the Agreement, which has been previously approved by the Commission. The Commission finds that the modification of the Agreement to allow for the purchase and sale of natural gas inventory and the updated per item pricing is reasonable and in the public interest. The Commission conditions its approval by requiring WP&L to continue to abide by all terms and conditions set forth in the Commission's Final Decision in this docket, dated January 12, 2011. ([PSC REF#: 143685.](#))

Order

1. The modification of the Agreement as set forth in Exhibit 1 of WP&L's application ([PSC REF#: 215264](#)) is approved, subject to the conditions in this Final Decision and in the Final Decision in this docket, dated January 12, 2011 ([PSC REF#: 143685](#)), approving the original Agreement which shall remain in effect.
2. The parties shall obtain Commission approval prior to the effective date of any suspension, modification, or termination of this Agreement.

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3. Approval of this Agreement is not a determination by the Commission that the charges are just and reasonable.

4. Jurisdiction is retained.

Dated at Madison, Wisconsin, this 30th day of December, 2014.

By the Commission:

A handwritten signature in cursive script that reads "Sandra J. Paske". The signature is written in black ink and is positioned below the text "By the Commission:".

Sandra J. Paske
Secretary to the Commission

SJP:BAG:jlt:DL: 00951746

See attached Notice of Rights

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PUBLIC SERVICE COMMISSION OF WISCONSIN
610 North Whitney Way
P.O. Box 7854
Madison, Wisconsin 53707-7854

**NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW, THE
TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE
PARTY TO BE NAMED AS RESPONDENT**

The following notice is served on you as part of the Commission's written decision. This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

PETITION FOR REHEARING

If this decision is an order following a contested case proceeding as defined in Wis. Stat. § 227.01(3), a person aggrieved by the decision has a right to petition the Commission for rehearing within 20 days of the date of service of this decision, as provided in Wis. Stat. § 227.49. The date of service is shown on the first page. If there is no date on the first page, the date of service is shown immediately above the signature line. The petition for rehearing must be filed with the Public Service Commission of Wisconsin and served on the parties. An appeal of this decision may also be taken directly to circuit court through the filing of a petition for judicial review. It is not necessary to first petition for rehearing.

PETITION FOR JUDICIAL REVIEW

A person aggrieved by this decision has a right to petition for judicial review as provided in Wis. Stat. § 227.53. In a contested case, the petition must be filed in circuit court and served upon the Public Service Commission of Wisconsin within 30 days of the date of service of this decision if there has been no petition for rehearing. If a timely petition for rehearing has been filed, the petition for judicial review must be filed within 30 days of the date of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition of the petition for rehearing by operation of law pursuant to Wis. Stat. § 227.49(5), whichever is sooner. If an *untimely* petition for rehearing is filed, the 30-day period to petition for judicial review commences the date the Commission serves its original decision.¹ The Public Service Commission of Wisconsin must be named as respondent in the petition for judicial review.

If this decision is an order denying rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not permitted.

Revised: March 27, 2013

¹ See *State v. Currier*, 2006 WI App 12, 288 Wis. 2d 693, 709 N.W.2d 520.

VERIFICATION

STATE OF IOWA)
)
) ss.
COUNTY OF LINN)
)

James R. Wright, being first duly sworn on his oath, deposes and says that he is the Director of Supply Chain Support Services of Alliant Energy Corporate Services, Inc., which provides services to Interstate Power and Light Company; that he has read the foregoing Petition; that he knows the contents thereof; and that the facts therein stated are accurate and complete to the best of his knowledge, information and belief.

/s/James R. Wright

James R. Wright
Director, Supply Chain Support Services
Alliant Energy Corporate Services, Inc.

Subscribed and sworn to before me
this 29th day of January, 2015

/s/Tonya A. O'Rourke
Notary Public, State of Iowa
My Commission expires: January 28, 2017