

INTERSTATE POWER AND LIGHT COMPANY GAS TARIFF

Filed with the IOWA UTILITIES BOARD

ORIGINAL TARIFF NO.1

THIRD REVISED SHEET NO. 69

CANCELLING SUBSTITUTE SECOND REVISED SHEET NO. 69

ALL PRICING ZONES GOVERNMENT FACILITIES RELOCATION RIDER GFR

Applicable: To all gas prices:

For the purpose of this rider, a governmental unit includes any county, municipality, township, special district, or unit designated as a unit of local government by law and which exercises limited governmental power or powers in respect to limited governmental subjects. This rider is not applicable to governmental units in which contractual provisions of franchise agreements address facility relocation and such franchise agreements shall supersede this tariff.

Relocation at the Request of Governmental Units:

The Company will relocate facilities placed on public property at the request of the governmental unit performing road widening or similar public projects. If the conversion is required by a governmental unit, the conversion cost will be charged to the governmental unit or to the Company's customers within the governmental unit. The governmental unit shall be given the option to elect whether the Company will charge the governmental unit directly or will charge the customers within the governmental unit's boundaries at the time of the request to convert facilities.

If the governmental unit elects that the customers within the governmental unit's boundaries are to be charged or if the governmental unit fails to specify who is to be charged, the applicable charges for the conversion costs shall be collected on a per therm basis from all customers within the boundaries of the governmental unit, excluding Company facilities that are located within the boundaries. The cumulative conversion costs for the governmental unit, including a gross-up amount for the income tax effect will be divided by the estimated therm sales to be billed to customers within the boundaries to determine the cost per therm.

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The charges due under this rider will be determined as follows:

$$G_t = C/S_t$$

Where:

G_t = Government Facilities Relocation Charge per therm: The amount in dollars per therm, rounded to the nearest \$0.00001, to be charged for each therm in any monthly billing period during time period "t" due to the costs of the conversion of facilities compelled by the governmental unit directly or indirectly.

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C = The cumulative compliance costs for the governmental unit, including a gross-up amount for the income tax effect of such revenues.

S_t = Estimated therm sales to be billed to customers within the boundaries of the governmental unit during the time period "t" for which " G_t " is being determined and shall include the governmental unit in its capacity as a customer and exclude any Company facilities located within the boundaries of the governmental unit.

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t = The time period over which the factor will be applied and will be the lesser of the following:

- The months in the remaining term of the existing franchise within the governmental unit, if the resulting " G_t " is at or below \$0.01 per therm, or
- 12 months if the resulting " G_t " is at or below \$0.01 per therm, or
- The period necessary to set the billing factor at \$0.01 per therm, or
- Five years.

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In the event " G_t " is less than \$0.00001 per therm, a shorter recovery period will be used.

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