INTERSTATE POWER AND LIGHT COMPANY GAS TARIFF Filed with the IOWA UTILITIES BOARD ORIGINAL TARIFF NO. 1

SECOND REVISED SHEET NO. 249 CANCELLING FIRST REVISED SHEET NO. 249

GENERAL RULES AND REGULATIONS FOR GAS SERVICE STANDARDS

SECTION 10

10.01 GAS SYSTEM OPERATION AND MAINTENANCE: Company will construct, operate and maintain its gas distribution system in such a manner as to furnish good, safe, adequate and continuous gas service in accordance with the Rules and Regulations of the Iowa Utilities Board and these General Rules and Regulations [199--19.5(1) & 19.5(4)]

10.02 CHARACTERISTICS OF GAS SERVICE: Gas is purchased from the pipeline suppliers at the appropriate border stations and at certain taps along their high pressure lines. The Btu content of gas purchased shall not be less than 950 Btu per cubic foot, without adjustment.

10.03 FORCE MAJEURE: Company will exercise reasonable care to furnish and deliver a continuous and sufficient supply of gas to Customer, subject to the Rules of the Iowa Utilities Board, availability of gas supply from the Pipeline Suppliers and these General Rules and Regulations. However, Company will not be liable for any interruptions of service or for any injury, loss or damage occasioned thereby, if same is due to causes or contingencies beyond the control of Company including but not limited to accidents, breakdown of equipment, acts of God or the public enemy, authority and orders of government, floods, storms, fires, strikes, riots or war.

10.03A Company, whenever it shall find it necessary for the purpose of making repairs or emergency improvements to its system, shall have the right temporarily to suspend the delivery of gas service. In all cases of interruption or suspension of service, Company will make reasonable effort to restore service within the shortest time possible, consistent with good safety practices.

10.03B Interruptions of service, however, will not relieve Customer from any charges of service actually supplied nor will accidents to Customer's equipment, machinery or failure of Customer's installation not due to the fault of Company relieve Customer of payment of minimum charge under the applicable rate schedule [199--19.7(7)]

10.04 BASIC SERVICE: The gas delivered by Company shall be of merchantable quality and shall conform to the specifications set forth herein.