

2004

Annual Report

Iowa Utilities Board
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The Board

Diane Munns, Board Chair

Diane Munns has been a Board member since June 1999 and has served as Board Chairman from October 2001 to present. Her current Board member term runs through April 30, 2009.

Munns was elected to serve as second vice president, first vice president, and president of the National Association of Regulatory Utility Commissioners (NARUC) between 2004 and 2007. She serves on the NARUC Finance and Technology Committee, Committee on Electricity, Executive Committee, and Board of Directors. She also serves on the Federal-State Joint Board on Separations and the Federal-State Joint Conference on Accounting Issues, which work cooperatively with the Federal Communications Commission. Munns is a member of the Board of Directors of the National Regulatory Research Institute and chairs its research committee. She also serves on the Advisory Council to the Board of Directors of the Electric Power Research Institute and the New Mexico State University Center for Public Utilities Advisory Council.

Munns received a B.A. from the University of Iowa and a law degree from Drake University Law School. Prior to her appointment to the Board, she was general counsel to the Iowa Utilities Board and served 15 years as a regulatory attorney for the agency.

Mark Lambert, Board Member

Governor Thomas J. Vilsack appointed Mark Lambert to the Utilities Board in July 2001 for a term running through April 30, 2005.

The Newton native was the executive director of the Iowa Environmental Council in 2000 and 2001. Before that, he was staff attorney for Planned Parenthood of Greater Iowa between 1996 and 2000, was engaged in the private practice of law in 1996, worked for the State Public Policy Group consulting firm from 1990-1996, and was the associate director of the Iowa Civil Liberties Union from 1985-1990. Lambert has a law degree from the University of Iowa College of Law and a Bachelor of Arts Degree in Liberal Arts from the University of the State of New York.

Lambert is a member of the National Association of Regulatory Utility Commissioners (NARUC) and serves on the NARUC Energy Resources and the Environment Committee. He is a representative to the Center for Global and Regional Environmental Research advisory boards of the University of Iowa and the Iowa Energy Center. Lambert also serves on the National Wind Coordinating Committee and its Economic Development Working Group and Transmission Working Group.

The Board

Elliott Smith, Board Member

Governor Thomas J. Vilsack appointed Elliott Smith of Des Moines to the Iowa Utilities Board in January 2002 for a term expiring on April 30, 2007.

Smith is active with the National Association of Regulatory Utility Commissioners (NARUC) as a member of its Telecommunications Committee, Washington Action Committee, and the Ad Hoc Committee on Critical Infrastructure. He also represents NARUC on the North American Numbering Council and the Federal-State Joint Board on Universal Service and chairs the NARUC Intercarrier Compensation Task Force. In addition, he serves on the Iowa Alliance for Advanced Telecommunications Services, the Governor's Energy Coordinating Council, and the Qwest Regional Oversight Committee.

Following graduation from law school Smith served as a law clerk for the chief judge of the U.S. Eighth Circuit Court of Appeals. He then worked as an associate attorney for two civil law firms in Chicago before returning to the state as the legislative liaison and a policy planner for the Iowa Department of Economic Development. Smith is a former vice president of government relations for the Iowa Association of Business and Industry. He also served as the president of the Iowa Taxpayers Association prior to joining the Board. He received a Bachelor of Business Administration degree from the University of Iowa with a double major in management and industrial relations. He received his Juris Doctor degree from Vermont Law School in South Royalton, Vermont.

History of the Iowa Utilities Board

The Iowa Board of Railroad Commissioners, one of the oldest agencies in Iowa state government, was established in 1878, only 32 years after Iowa became a state. The three elected commissioners were charged with the duty to regulate railroad passenger and freight rates and operations. This oversight of the network that transported Iowans and their products was critical to pioneer farmers and businesses.

In 1911, the Iowa Legislature established the Office of Commerce Counsel, one of the nation's first public defender's offices, within the Railroad Commission. With the growing use of electricity, the Board was authorized to regulate the location of electric transmission lines in Iowa. A rate department was added at that time, followed by statistics and engineering departments a short time later. The agency began licensing grain warehouses in Iowa in 1921 and was authorized to regulate passenger and freight rates for intrastate motor truck transportation in 1923. Authority to regulate natural gas pipeline construction was granted in the early 1930s. Because of its expanded authority, the agency was renamed the Iowa State Commerce Commission (ISCC) in 1937.

After World War II ended, sentiment grew for centralized regulation of public utilities. The governing bodies of the cities and towns had jurisdiction over electric and gas rates and services. The major investor-owned electric and gas companies had to deal individually with more than 200 town and city councils for each rate change. There was no provision for the regulation of communication services at either the state or municipal level. By 1953, Iowa was one of only two states that lacked a public utility

commission. In 1963, the Iowa Legislature added the regulation of the rates and service of public utility companies to the Commission's responsibilities. Also in 1963, the commission terms were extended from two years to six years and the positions became appointed rather than elected.

This additional responsibility over 923 regulated public utilities (702 telephone companies) grew quickly and began to overshadow the Commission's other duties. In 1975, the industry passed the \$1 billion threshold in intrastate operating revenues. Regulation of motor and rail transportation was transferred in that year to the Iowa Department of Transportation. Exclusive service areas for electric utilities were initiated in 1976, as well as authority to issue certificates of public convenience, use, and necessity for constructing electric generating facilities.

As the price of energy rose in the late 1970s, conservation and alternative sources of energy became important issues. In 1980, the Commission was authorized to engage in several energy-saving strategies and pilot projects.

After the Iowa Legislature adjourned in 1981, only five telephone companies remained under rate regulation. Those with fewer than 15,000 customers were required only to meet the agency's service standards.

In 1983, the nation's first telephone deregulation statute was included in an omnibus utility reform bill that also replaced the Office of Commerce Counsel. A state Office of Consumer Advocate (OCA) was established to represent the public interest in rate cases and the Office of General Counsel

was created to provide legal support to the Commission.

State government reorganization in 1986 renamed the Iowa State Commerce Commission and included the agency in an umbrella regulatory agency, the Department of Commerce. The new name, Iowa Utilities Board (IUB), reflected the absence of the grain warehouse function that was transferred to the Department of Agriculture. Also that year, rate regulation ended for rural electric cooperatives and service regulation of municipal utilities was severely limited. The OCA was made a division of the Department of Justice.

In 1989, the legislature abolished the practice of shared technical staff by the IUB and the OCA. Staff positions were transferred to the OCA when this occurred. The Board was also given authority to oversee mergers and acquisitions of utility companies. The 1990 Iowa General Assembly, at the Board's urging, gave the Board authority to oversee gas and electric utilities' energy efficiency activity.

The 1980s saw the beginning of a move away from regulation in the gas and electric industries. In the mid-1980s the Federal Energy Regulatory Commission (FERC) began opening interstate natural gas pipelines to competitive gas suppliers. Congress fully deregulated sales of natural gas, but the interstate transportation of natural gas was still regulated by the FERC. As a result, gas could be obtained competitively at hundreds of delivery points in Iowa. Industrial customers in Iowa have been purchasing gas in the open competitive market and transporting it through their local utilities' facilities to their plant locations since the late 1980s. Certain barriers, however, prohibited small volume customers from participating in the

competitive market. In 1997, the Board adopted new rules that required the gas utilities to propose comprehensive plans or tariffs to provide access for small volume customers. In 1999, workshops were held to develop consensus recommendations on consumer protections, market accessibility, and system reliability. In August 2000, the Board required each rate-regulated natural gas utility to file draft tariffs to implement transportation to small volume end-users.

In April 2001, the Board implemented new rules establishing the criteria for certification of competitive natural gas providers. The rules allowed certified competitive natural gas providers to pool transportation service to Iowa small-volume business and residential customers for the first time. A competitive natural gas provider or aggregator had to reasonably demonstrate managerial, technical, and financial capability sufficient to obtain and deliver the services it proposed to offer. Competitive natural gas providers served large industrial customers in Iowa previously for many years with requirements of large-volume transportation tariffs. Those large-volume competitive natural gas providers that continued providing service became certified under the new rules.

The electric industry was also changing. The federal Energy Policy Act of 1992 (EPACT) permitted independent power producers (IPPs) to enter the wholesale power market where they could sell electric capacity and energy to utilities at unregulated market rates. EPACT also authorized the FERC to require electric utilities to open their transmission systems for wholesale transactions. The apparent success of competition in the wholesale electric market led to growing pressure to allow retail competition as well. In 1995, the Board began formal study of this issue

with an inquiry into emerging competition in the electric industry. In 1998, 1999, and 2000, electric competition proposals were considered but not passed by the legislature. In September 2000, the Governor announced the formation of a task force to take a comprehensive look at Iowa's energy needs. Also in 2000, the Board initiated an inquiry into electric delivery reliability and an investigation into generation resource planning. That inquiry continued in 2001. In December 2001, the IUB released a report entitled "Report on Electric Delivery Reliability Inquiry, A Staff Analysis, Docket No. NOI-00-4."

In 2001, the Iowa Legislature adopted House File 577 to attract the development of electric power generating and transmission facilities in the state. The new legislation streamlined the statutory generation siting requirements and allowed advance ratemaking principles for the construction of certain generation plants built by rate-regulated utilities. Upon utility request, it required the Board to establish ratemaking principles that will apply when new plant costs are included in electric rates. Utility companies were previously required to wait until new plants actually went on line before learning how regulators would treat their investment.

Telephone price regulation was authorized in 1995, along with laws encouraging the development of local telephone competition. The federal Telecommunications Act of 1996 opened the local telecommunications market to competition and gave state commissions the authority to determine prices for the use of the telephone network.

With Executive Order Eight in 1999 the Governor asked all state agencies to review their rules for need, clarity, intent and statutory authority, cost, and fairness. In

February 2000, the Board issued its plan for regulatory review. After receipt of public comments, staff teams developed recommended changes to the Board's rules. During 2001, the Board submitted its recommended rules changes to the Governor in its assessment report.

In 2002, the Board was given discretion to reduce the filing requirements for petitions for extension of electric franchises after the legislature approved House File 2341. The legislation was to streamline extension proceedings. Also in 2002, the passage of Senate File 2051 established a state Interagency Missouri River Authority responsible for representing Iowa interests regarding membership in the Missouri River Basin Association. The IUB was named a member agency. The interagency group is charged with promoting the management of the Missouri River in a manner that does not negatively impact landowners along the river or the state's economy. The legislation provides that the interagency authority must reach consensus between all state departments that are members (Departments of Agriculture, Natural Resources, Transportation, and Economic Development and the IUB) to approve or disapprove a substantive proposal or action.

In 2003, the IUB became a founding member of the Organization of MISO States (OMS). The OMS is a non-profit, self-governing organization of representatives from each state with regulatory jurisdiction over entities participating in the Midwest Independent Transmission System Operator, Inc. (MISO), a regional transmission organization (RTO) as defined by the FERC. The purpose of the OMS is to coordinate regulatory oversight among the states, including recommendations to MISO, the MISO Board of Directors, the FERC, other

relevant government entities, and state commissions as appropriate.

In 2004, the IUB deregulated the rates for local telephone service in 20 Iowa exchanges where it made a finding of effective competition. The IUB will continue to regulate service quality in these exchanges and monitor the markets. The Board initiated the rate deregulation proceeding on its own motion after conducting a statewide local

telecommunications competition survey, which indicated specific geographic areas or certain customer groups had a choice of service providers. It appeared that additional telephone rate deregulation efforts would continue in 2005, either through legislation or further deregulation proceedings before the Board, or both.

Jurisdiction and Regulatory Authority of the Iowa Utilities Board

The Iowa Utilities Board's authority is stated in summary form in Iowa Code §§ 476.1 and 474.9. The Board regulates the rates and services of electric, natural gas, communications, and water utilities and generally supervises all pipelines and the transmission, sale, and distribution of electrical current.

The Board regulates the rates and services of two investor-owned **electric** companies, MidAmerican Energy Company (MEC) and Interstate Power and Light Company (IPL), which is the utility subsidiary of Alliant Energy Company serving Iowa. Together these companies serve more than 1 million electric customers. Municipal electric utilities are regulated only in matters specified by statute. Rural electric cooperatives (RECs) are regulated for service and have the option of choosing to be regulated for rates. Linn County REC is the only REC that has opted to have the Board set its rates. The legislature in 2001 passed House File 577, which encouraged the development of generation and transmission within the state by changing the statutory generation siting requirements and by allowing defined generation facilities to receive a binding Board determination of the regulatory principles that will apply to the plant throughout its life.

The Board has general jurisdiction over **gas** utilities furnishing natural gas by piped distribution under Chapter 476, but does not regulate propane gas. The Board regulates the rates and services of four investor-owned gas utilities: MEC, Aquila, IPL, and Atmos Energy Corporation. The Board also regulates certain areas of gas service provided by municipal utilities. Gas utilities having fewer than 2,000 customers are subject to separate rate and service regulatory provisions under Iowa Code § 476.1C.

The Board has general regulatory authority over two-way, landline **telecommunications** under Chapter 476. It does not regulate cellular service or cable television service. The Board regulates the rates and service, except in certain deregulated exchanges, of local exchange carriers that serve more than 15,000 customers: Qwest Corporation, Iowa Telecommunications Services, Inc., and Frontier Communications of Iowa, Inc. It regulates only the service, and not the rates, of the remainder of both independent and competitive local service providers. Nearly all long distance service has been deregulated because it is subject to effective competition. In addition, under Iowa Code chapter 476 and 47 U.S.C. § 252 of the federal Telecommunications Act of 1996, the Board has authority to resolve inter-utility disputes between competitors.

The Board also regulates the rates and service of one investor-owned **water** utility, Iowa-American Water Company. The company serves more than 54,000 water customers in its Davenport and Clinton districts. The Board does not regulate waterworks having less than 2,000 customers or municipally owned waterworks.

Also included in the Board's jurisdiction is certification of electric power generators (476A), granting of franchises for electric transmission lines (478), supervision of the transportation or transmission of a solid, liquid, or gas, except water, through intrastate pipelines (479), the authority to implement federal regulation of interstate pipelines (479A), and the authority to

implement certain controls over hazardous liquid pipelines to protect landowners and tenants from environmental or economic damages (479B).

In addition to rate making and service regulation, the Board has the authority to resolve complaints, enforce safety and engineering standards, approve plans for energy efficiency programs, approve plans for recovery of the costs to control emissions from generating facilities, oversee affiliate transactions, and review proposals for reorganization.

Under chapter 477C, the Board administers a dual party relay service to allow communication-impaired persons to use the telephone. It also administers an equipment distribution program to provide telecommunications devices for the deaf to eligible persons.

Vision Statement

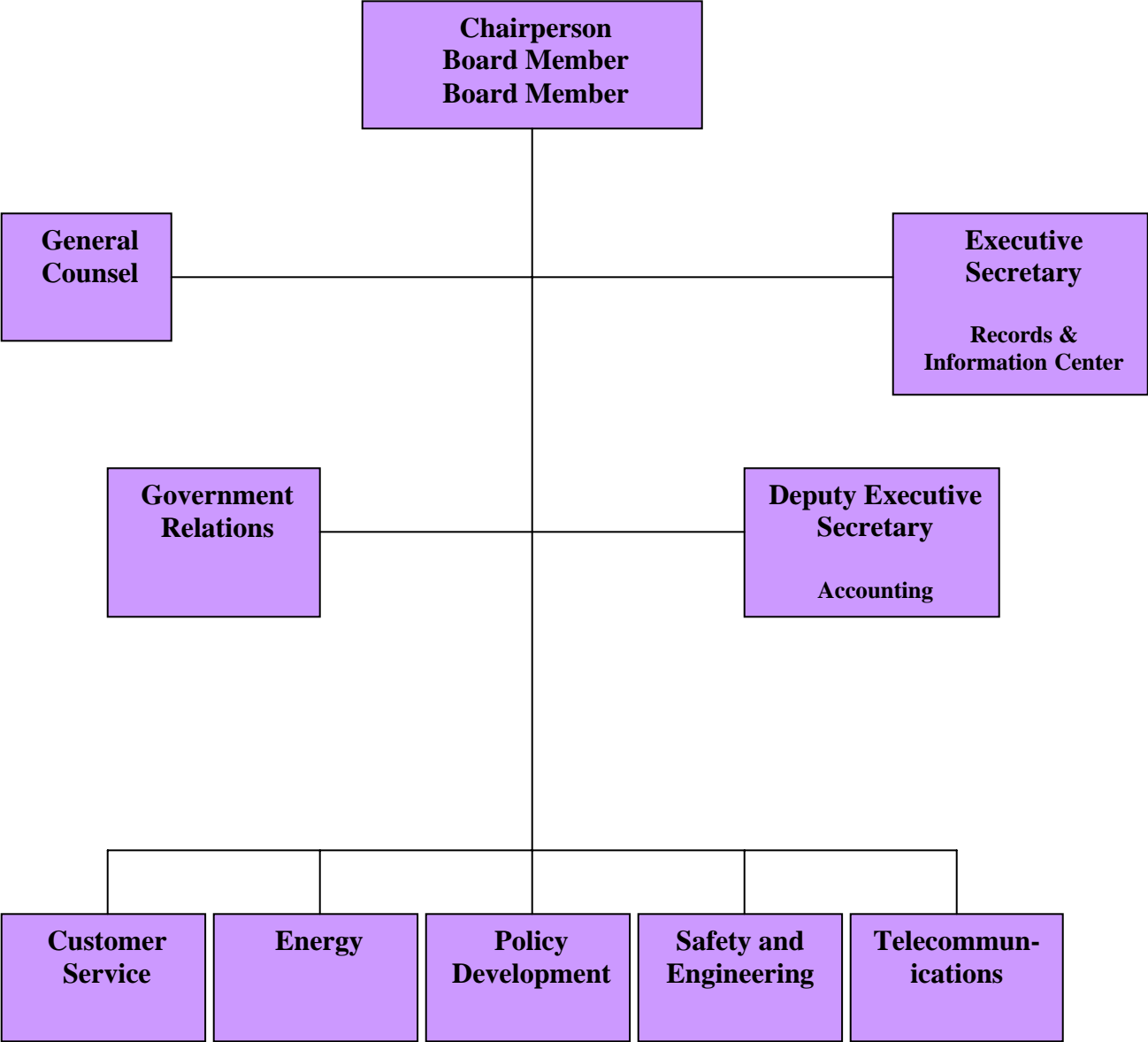
The Iowa Utilities Board will continue to be a nationally recognized leader in utilities regulation to assure:

- Consumers receive the best value in utility services.
- Utilities receive an opportunity to earn a fair return on their investment in regulated services.
- Services are provided in a safe, reliable, and environmentally conscious manner.
- Economic growth is supported by ensuring utility services adequate to meet new customer demand.
- Consumers have access to the information they need to make informed choices about their utility services.
- Competitive markets develop where effective.
- All market participants receive fair treatment.

Mission Statement

The Iowa Utilities Board regulates utilities to ensure that reasonably priced, reliable, and safe utility services are available to all Iowans, supporting economic growth and opportunity.

Organization of the Agency



Executive Secretary

Judi K. Cooper, Executive Secretary

Judi K. Cooper was named executive secretary to the Iowa Utilities Board in August 2001, after serving as the acting executive secretary since January 2001. She was previously the first IUB deputy executive secretary, a position created in the internal reorganization of the agency in the spring of 1998. Cooper joined the IUB in July 1982 and worked as an analyst in the Electric Rates Section until her appointment as deputy executive secretary. She holds a Bachelor of Business Administration degree in accounting from Iowa State University. She is a member of the NARUC Staff Subcommittee on Executive Management and has served on the NARUC Staff Subcommittee on Accounting and Finance.

Appointed by the Board under Iowa Code Chapter 474, the executive secretary oversees the operation of the agency and assists the Board in assuring that the work of the agency is completed efficiently and effectively.

The executive secretary is the custodian of the Board seal and all Board records. The executive secretary, deputy executive secretary, or secretary's designee is responsible for attesting to the signatures of the Board members and placing the seal on original Board orders. The secretary or the secretary's designee is also responsible for certifying official copies of Board documents. Other responsibilities of this office include establishing procedures for the examination of Board records by the general public pursuant to the provisions of Iowa Code § 22.11 and providing for the enforcement of those procedures.

The executive secretary is responsible for preparing the agency budget and ensuring that essential administrative business is carried out. Additional duties include supervising the records and information center staff. The records and information center receives and maintains all filings made with the Board, provides access to Board files for those who wish to review them, processes requests for copies, and ensures that orders are served on parties to a docket. The records and information center also ensures that periodicals and pertinent information is distributed to the Board and staff and maintained in the information center.

Record Center Filings in 2004

Arbitrated Interconnection Agreement	3
Competitive Natural Gas Providers	1
Complaints	281
Declaratory Rulings	3
Electric Delivery Reliability	36
Electric Energy Adjustments	24
Electric Franchises Amendments	4
Electric Franchises	71
Emission Plan & Budget	1
Energy Efficiency Plans	38
Formal Complaints	65
Hazardous Liquid Pipeline	2
Investigations	1
Negotiated Interconnection Agreements	410
Pipeline Permits	2
Pipeline Safety	2
Purchased Gas Adjustments	55
Rate Notifications	5
Gas & Electric	1
Telephone	4
Water	0
Rate Proceedings	3
Refund plans	1
Gas & Electric	1
Telephone	0
Rule Makings	9
Service Proceedings	35
Tariff Revisions	537
Gas & Electric	68
Telephone	469
Water	0
Telephone certificate proceedings	18
Waiver requests	57
Total	1,664

General Counsel

David Lynch, General Counsel

David Lynch was named general counsel in December 2002. He has been an attorney for the agency from 1983-87 and 1998 to present. The Des Moines native has a bachelor's degree from Yale University and a law degree from the University of Iowa College of Law. He has served as Chair of the National Regulatory Research Institute's Research Advisory Committee and State Staff Chair of the Federal-State Joint Board on Separations.

The Office of General Counsel was created on July 1, 1983, to serve as legal advisor to and attorney for the Iowa Utilities Board. General Counsel provides legal advice and formal legal opinions to the Board on matters arising under the Iowa Code and the Board's administrative rules. Attorneys draft Board decisions, orders, and rules. General Counsel also provides legal advice to the Board's staff. It represents the Board before state and federal courts in proceedings that challenge the Board's implementation of state and federal law.

2004 Highlights

See Court Cases section of the 2004 Annual Report, page 118.

Customer Service

Chuck Seel, Manager

Chuck Seel joined the agency in 1998 as manager of the Customer Service Section, serves as the chief public information officer for the Board, and also serves as the Board liaison for Homeland Security and Emergency Management. He is a member and officer of the NARUC Staff Subcommittee on Consumer Affairs. In 2004, Seel began a one-year term on the Department of Administrative Services/General Services Enterprise Customer Council. His professional background includes 16 years with a Midwest energy utility serving in various capacities, including director of customer service and director of public relations. Seel was a founding member and served five years on the Communications Advisory Committee for the Electric Power Research Institute. He has a B.A. degree in mass communications from Kansas State University and has earned the Accredited Public Relations professional certification from the Public Relations Society of America.

2004 Highlights

- Customer Service analysts responded to more than 8,500 customer contacts, approximately 5,700 of which were concerns about utility services or practices.
- Customer Service staff developed a new consumer education program targeting telephone consumer issues. Three presentations, to a total of about 165 people, were conducted in the fourth quarter. Funding for the program comes from civil penalty payments the Office of Consumer Advocate negotiates with slammers and crammers.
- Customer Service staff conducted education and training meetings with staff of various utilities on topics related to energy service, low-income assistance, the winter disconnection moratorium, and telephone service. Total attendance of nearly 300 people was the highest number of participants in more than 10 years.
- Customer Service staff concluded Docket No. NOI-03-3 that examined level-payment-plan activities of the rate-regulated utilities. The result was Docket No. RMU-04-5, establishing new boundaries for level payment plans and requiring each utility to file a tariff detailing its specific level payment plan.
- The Board adopted Docket No. RMU-04-2, detailing criteria under which an energy utility must offer customers a second bill payment agreement. It provided an additional option for customers having difficulty paying their bill, but making an effort to do so.
- The Iowa Utilities Board liaison to the Iowa Homeland Security and Emergency Management Division continued to support its efforts with planning and participation in exercises and the beginning of work on an agency Continuity of Operations Plan.

Summary

In 2004, the number of “wrong number” calls decreased by 38 percent. Still, nearly 3,000 calls were received where the caller actually wanted a utility, but found the IUB number first and called the IUB. Customer Service staff worked with utilities, which were helpful in seeking to remedy this problem.

The declining trend in customer complaints that began in fall 2001 leveled in 2004. The actual number of complaint contacts increased 3.2 percent. That was helped along by billing changes at AT&T that resulted in a significant influx of consumer calls and complaints in the early months of 2004.

Customer Service Year End Report – 2004 Contacts/Issues

	Contacts/Letters		
VERBALS	2004	2003	2002
Gas	746	835	599
Electric	1,265	1,333	1,230
Water	80	88	89
Local Telephone	928	1,080	1,724
Long Distance	1,396	1,187	1,239
TOTAL VERBALS	4,415	4,523	4,881

	# of Issues		
2004	2003	2002	
871	954	689	
1,462	1,499	1,366	
93	96	95	
1,017	1,151	1,846	
1,456	1,261	1,293	
4,899	4,961	5,289	

	2004	2003	2002
C-FILES	(Actual 281)	(Actual 281)	(Actual 430)
Gas	21	30	25
Electric	47	26	58
Water	-	-	1
Local Telephone	93	82	176
Long Distance	203	209	352
TOTAL C-FILES	364	347	612

2004	2003	2002
26	39	32
58	32	72
-	-	1
120	105	236
233	234	393
437	410	734

	2004	2003	2002
RC-FILES	(Actual 235)	(Actual 181)	(Actual 162)
Gas	18	14	10
Electric	28	20	18
Water	4	3	-
Local Telephone	46	60	64
Long Distance	165	104	88
TOTAL RC-FILES	261	201	180

2004	2003	2002
26	20	13
34	26	23
5	4	-
61	78	79
183	113	93
309	241	208

	2004	2003	2002
GC-FILES	(Actual 621)	(Actual 423)	(Actual 609)
Gas	55	87	55
Electric	359	136	264
Water	17	13	48
Local Telephone	102	94	155
Long Distance	123	117	91
TOTAL GC-FILES	656	447	613

2004	2003	2002
57	96	57
370	144	275
23	15	49
115	102	158
137	123	93
702	480	632

	Contacts/Letters			# of Issues		
	2004	2003	2002	2004	2003	2002
TOTAL ALL TYPES	840	966	689	980	1,109	791
Gas	840	966	689	980	1,109	791
Electric	1,699	1,515	1,570	1,924	1,701	1,736
Water	101	104	138	121	115	145
Local Telephone	1,169	1,316	2,119	1,313	1,436	2,319
Long Distance	1,887	1,617	1,770	2,009	1,731	1,872
SUBTOTAL	5,696	5,518	6,286	6,347	6,092	6,863
Misdialed Calls	2,914	4,708	4,434			
GRAND TOTAL	8,610	10,226	10,720	6,347	6,092	6,863

*NOTE: An individual complaint file may cover more than one utility type (for example, gas/electric or local telephone/long distance telephone). If the complaints in the file cover more than one utility type, the total number may be higher than the number of actual files established. The actual number of written complaints is listed below the year. A GC-File may have complaints outside IUB jurisdiction and be placed in a category type of other (for example, wireless), which is not listed.

Complaint Types: Verbal - a telephone contact. C - an informal investigation in which staff proposes a resolution. This resolution may be appealed to the Board. RC - a complaint about an issue over which IUB lacks jurisdiction. GC - General Comment/Correspondence with no specific complaint requiring investigation or action.

Energy Section

John Harvey, Manager

John Harvey joined the agency in May 2000 as manager of the Energy Section. Prior to joining the agency he had 20 years of experience in the utility industry, including a variety of regulatory and operations positions. He serves on the NARUC Staff Subcommittee on Electricity and on two Organization of MISO States (OMS) working groups: Market Rules and Implementation Timelines and Congestion Management and Financial Transmission Rights Allocation. Harvey served as a naval intelligence officer from 1973-1980. He holds a B.A. degree in history and political science from Luther College in Decorah and a M.B.A. degree from Southern Illinois University at Edwardsville.

2004 Highlights

Electricity

- The Board approved a \$98.2 million temporary increase in Interstate Power and Light Company's rates in Docket No. RPU-04-1. The orders allowing the temporary and permanent increases also provided for a continued narrowing of differences between IPL's zonal rates.
- The Board approved the second phase of MidAmerican Energy Company's partial long-term rate equalization plan in Docket No. RPU-04-2. The Board did not approve any of the further proposals for partial equalization proposed by MEC in the case.
- The Board, through its participation in the Organization of MISO States' (OMS) board of directors, executive committee, and working groups, participated in the filing of 14 sets of comments, petitions, interventions, requests, or briefs filed with the Federal Energy Regulatory Commission and U.S. Department of Energy during the year.
- The Board, in response to a petition for rulemaking of the Office of Consumer Advocate, initiated a rulemaking to consider changes in its rules for electric energy adjustment clauses. Because the parties could not reach consensus, the Board later terminated the rulemaking without ordering a change to its rules.

Natural Gas

- Natural gas commodity prices continued an upward trend that began in the winter of 2000-01.
- In anticipation of higher natural gas prices, the Board met with rate-regulated utilities regarding utility plans to mitigate consumer risks of bill volatility.
- The Board also reviewed utility plans to communicate the likelihood for higher prices to consumers and required additional energy efficiency-related weatherization expenditures for low-income customer homes.
- The Board, responding to a complaint by the Iowa Alliance for Fair Competition, commenced an investigation to assure that MEC was complying with applicable law regarding cross-subsidization of non-utility services. The Board found no evidence suggesting MEC noncompliance.
- The Board continued its active role as an intervenor in Northern Natural Gas Company's gas pipeline case filed with the FERC.

Water

- No significant filings were made by jurisdictional water utilities.

Advance Ratemaking Principles Aftermath - IPL Electric Rate Increase Filing Docket No. RPU-04-1

When IPL filed for a general increase in rates in Docket No. RPU-04-1, it was the first application for rate relief that included costs related to a generating facility that had been granted advance ratemaking principles under House File 577 (HF 577), which was passed in 2001. In Docket No. RPU-02-6 in 2002, the Board had approved a settlement granting the following advance ratemaking principles for IPL's Emery Generating Station: (1) cost of equity (12.23 percent), (2) depreciable life (27.6 years), (3) mitigating regulatory lag, and (4) project cancellation costs. The ratemaking principles are binding for the life of the facility under Iowa jurisdictional regulation.

One of six issues decided by the Board in its June 11, 2004, order was how Emery costs should be treated for the purposes of setting temporary rates. Consistent with its decision in the ratemaking principles case, the Board found that Emery costs should be included in setting temporary rates.

On July 13, 2004, a non-unanimous settlement on revenue requirement issues was filed. The revenue requirement settlement provided for an increase of \$107,011,474 in the Iowa annual revenue requirement, not including rate case expense. For non-Emery-related rate base, the return on equity was 10.7 percent. The return on Emery, which was determined in a separate ratemaking principles proceeding, was 12.23 percent. IPL, Consumer Advocate, Community Coalition for Rate Fairness (CCRF), Swiss Valley, Deere, and the Iowa Consumers Coalition signed the revenue requirement settlement. No party filed an objection to this settlement.

On August 13, 2004, a second, non-unanimous settlement was filed, addressing revenue allocation and certain rate design issues. Unlike the first settlement, testimony and objections to the second settlement were filed. CCRF contested portions of the second settlement, including class cost allocations and final rate determinations. Beginning on October 4, 2004, hearings on the settlements were held and all parties had the opportunity to file initial and reply briefs before the end of 2004. The Board's decision was expected in January 2005.

Preparation for Potential Natural Gas Price Volatility - Meetings with Rate-Regulated Natural Gas Utilities

Continuing with a policy begun in 2001, Board staff (including Energy Section personnel) held meetings with each of the rate-regulated natural gas utilities to discuss their plans to mitigate the volatility of customer bills. Each of the four utilities adopted plans that used financial tools to mitigate natural gas commodity price volatility. Two of the utilities continued the use of volumetric (weather) hedging tools to mitigate customer bill volatility.

Managing Natural Gas Customer Bill Volatility Risk Inquiry Docket No. NOI-03-5 and Related Proceedings

The Board continued its inquiry, begun in October 2003, into potential methods of managing natural gas customer bill volatility. The issue of small volume transportation by governmental entities was also being considered in Docket No. SPU-04-1. That docket addressed the small

volume transportation pilot projects of MEC and IPL. On August 12, 2004, the Board approved a settlement in that docket that expanded the MEC and IPL small volume pilot projects, which previously had been available only to educational entities, to include governmental entities. The Board decided to await the evaluations of reports on the expanded pilot programs before considering other potential changes to its permanent small transportation rules or tariffs. As a result, the Board held the inquiry open to consider any such unresolved issues.

The Board issued its second update to its *Natural Gas Bill Volatility White Paper*, which was first issued in 2003. The Board again warned of the potential for unusually high natural gas bills in the coming winter (November 2004-March 2005).

The Board concluded the review of its purchased gas adjustment rules in Docket No. NOI-03-1 and commenced a rulemaking (Docket No. RMU-04-3) to implement the recommended changes from the investigation.

Deputy Executive Secretary

Margaret Munson, Manager

Margaret Munson has served as deputy executive secretary, team leader of the information technology cross-sectional team, and manager of the Accounting and Assessments Section since August 2002. Before joining the management team as manager of the Information Technology Section in 1998, Munson served as a utility analyst and the Local Area Network (LAN) administrator for the Board. She joined the Iowa Utilities Board staff in 1990 after teaching college business courses at various institutions, including Iowa State University and the University of Iowa. An Iowa native and a long-time Ames resident, Munson earned a B.S. degree in industrial administration (finance) and an M.S. degree in industrial administrative sciences (business) from ISU and an M.A. degree in business administration (finance) from the University of Iowa. She holds an Iowa Certificate of Public Accounting. Munson serves as a member of the NARUC Staff Subcommittee on Information Services and as vice chair of the State of Iowa Chief Information Officers Council.

2004 Highlights

- Accounting and Assessments Section (Accounting) staff trained for and implemented the new state enterprise accounting system put into service in June for the agencies served.
- Accounting continued its work to streamline accounting practices and adapt them to the new accounting system.
- The information technology (IT) team provided technology resources, training, support, and tools to the agency and oversaw the transition from agency to enterprise e-mail.

Accounting and Assessments Section

Accounting staff provides billing and accounting services for the Board, Iowa Insurance Division, and the Office of Consumer Advocate. Accounting staff calculates, bills, collects, and accounts for assessments to utility companies for IUB services. It also bills and collects funds for Dual Party Relay, the Iowa Energy Center, and the Global Warming Center. During the 2004 calendar year, Accounting staff processed and paid 896 vouchers for Relay Iowa's Equipment Distribution Program. In 2004, it also continued developing and modifying procedures to improve the efficiency and accuracy of accounting processes and to adapt them to the I/3 state enterprise accounting system implemented in June.

Information Technology Team

The IT team provides technology resources, training, support, and tools for the agency. The IT team is responsible for maintenance and support of the IUB's Local Area Network (LAN), including network hardware and software, desktop hardware and software, and user support. The IT team members provide strategic and tactical support for the agency's present and future business processes and the team coordinates information technology processes with enterprise and external systems. The IT team is responsible for developing, updating, and maintaining the IUB Web site and works collaboratively within the agency to develop Web site content.

During 2004, the IT team oversaw the transition from agency to enterprise e-mail and installed updated desktop equipment according to the agency's established schedule. Team members also participated in the state's enterprise (technology) infrastructure and personnel assessment process.

Policy Development

Frank Bodine, Manager

Frank Bodine joined the Iowa Utilities Board in June 2002 as the manager of the Policy Development Section. Prior to that, he was a consultant, held various positions at the Illinois Commerce Commission, was an energy analyst with the Illinois Department of Energy and Natural Resources, and was an economic analyst with the Institute for Energy Analysis in Oak Ridge, Tennessee. Bodine has a bachelor's degree in economics from Lincoln University, a master's degree in economics from the University of Missouri, and a master's degree in management from the University of Southern California.

2004 Highlights

- Surveyed telecommunications providers in the state to determine the level of competition for retail local voice service in Iowa.
- Worked on the telecommunications deregulation inquiry.
- Reviewed the emission plans and budgets of Interstate Power and Light Company and MidAmerican Energy Company.
- Followed the progress of the investor-owned utilities' energy efficiency plans, organized a meeting to address low-income programs, and reviewed IPL's load management program.
- Prepared the report on the fourth assessment of broadband deployment in Iowa.
- Worked extensively on issues related to the development of electricity markets.
- Worked on IPL's electric rate case, which included progress toward rate equalization.
- Reviewed and analyzed Iowa Telecommunication Services' reorganization docket.

Telecommunications Competition Survey

Policy Development staff led the Board's assessment of market competition for retail local voice service in Iowa. On August 4, 2003, the Board sent the survey to approximately 280 companies providing or having the potential to provide local telephone service in Iowa. A total of 239 telephone service providers, including 93 percent of the wireline carriers, responded. Respondents included Qwest, Iowa Telecom, Frontier, most of the smaller independent carriers, most of the competitive local exchange carriers, and some of the wireless carriers. The results of the survey were released in January 2004, in a paper entitled, "Telecommunications Competition Survey for Retail Local Voice Services in Iowa."

Deregulation of Local Exchange Telecommunications Services in Competitive Markets Docket No. INU-04-1

On May 7, 2004, the Board initiated an investigation to consider the deregulation of business and residential local exchange telecommunications service in the Council Bluffs market; the deregulation of local business telecommunications services in the Sioux City market; the proposed deregulation of all local exchange telecommunications service in 22 overbuilt communities where competitive local exchange carriers had acquired market shares greater than 50 percent; and the proposed deregulation of residential second lines throughout Iowa. On October 19, 2004, oral arguments were presented to the Board. Policy Development staff collected data, created databases, and provided comparisons of data collected as part of the 2003

Telecommunications Competition Survey for Retail Local Voice Services in Iowa. Additionally, Policy Development staff provided analysis of various factors in determining competitive markets. In a December 23, 2004, written order, the Board deregulated the rates for local exchange service in Laurens, Mapleton, Spencer, Storm Lake, Whiting, Armstrong, Coon Rapids, Delmar, Forest City, Harlan, Lowden, Oxford, Oxford Junction, Primghar, Saint Ansgar, Solon, Stacyville, Stanwood, and Tiffin. Rates for local exchange service in the Council Bluffs residential and business markets were also deregulated.

**Interstate and Power Light; MidAmerican Energy Company
Docket No. EPB-03-150; Docket No. EPB-04-156**

On December 30, 2003, IPL filed its Emissions Plan and Budget for April 2004 through December 2006. Policy Development staff assisted the Board in reviewing the emissions plan. Additionally, MEC filed its updated Emissions Plan and Budget on March 26, 2004. Staff provided assistance to the Board in reviewing the plan and reviewing the settlement agreement between MEC and the Office of Consumer Advocate.

Energy Efficiency

Policy Development staff worked with personnel from the investor-owned utilities to implement new energy efficiency plans approved by the Board in 2003. Staff also organized a low-income weatherization workshop and attended meetings of a collaborative group developing a project to weatherize low-income multi-family buildings. Staff provided assistance to the Board in the proceeding examining the IPL interruptible load management program, including arranging and conducting a technical conference on issues relating to the impact of the Midwest Independent Transmission System Operator on interruptible programs.

High-Speed Internet Access

Policy Development staff prepared a fourth report based on the assessment of broadband activities in Iowa. On July 1, 2004, surveys were mailed to various communication companies to assess current and projected access for high-speed Internet services in Iowa. On December 23, 2004, the Board released a report on the assessment entitled, "Assessing High-Speed Internet Access in the State of Iowa: Fourth Assessment." Data from the report showed that, as of July 2004, more than 72 percent of 1,208 Iowa communities had access to at least one provider of high-speed Internet. This compared to nearly 68 percent of 1,209 Iowa communities in the 2003 assessment. The fourth assessment was a continuation of the assessments released in 2000, 2002, and 2003. All of the reports are available on the IUB Web site, www.state.ia.us/iub.

Electricity Market Development

Policy Development staff and other Board staff continued to participate in the development of energy markets in the Midwest. Staff dealt with issues related to planning, resource adequacy, market monitoring and mitigation, pricing, and demand response. Staff continued to work with the Midwest Independent Transmission System Operator (MISO), the Organization of MISO States (OMS), and the Federal Energy Regulatory Commission (FERC) to balance the interests of all market participants.

Interstate Power and Light Company**Docket No. RPU-04-1**

On March 15, 2004, IPL filed a proposal to increase electric rates. Policy Development staff was responsible for issues pertaining to the cost of capital, cost of equity, decommissioning, and rate design. On July 13, 2004, a non-unanimous settlement on revenue requirement was filed. On August 13, 2004, a second non-unanimous settlement was filed that addressed revenue allocation and certain rate design issues. The case was pending.

Iowa Telecommunications Services**Docket No. SPU-04-10**

On April 12, 2004, Iowa Telecom filed a proposed reorganization involving a recapitalization of the company in the form of a public offering of Income Deposit Securities, which are hybrid securities comprised of both debt and equity components. Policy Development staff was involved in all aspects of the case with the exception of legal issues. On July 9, 2004, the Board issued its final decision and order allowing the reorganization to proceed. However, on October 7, 2004, Iowa Telecom filed a third amendment announcing that it would instead sell high-income common equity stocks. Staff reviewed the amendment, which the Board accepted. Iowa Telecom is now a publicly held utility.

Safety and Engineering

Donald J. Stursma, Manager

Donald J. Stursma joined the agency in 1981 as principal gas and water engineer and was later promoted to manager of the Safety and Engineering Section. He received a degree in civil engineering from Iowa State University in 1974 and is a licensed professional engineer. He is a member and past chairman of the National Association of Pipeline Safety Representatives (NAPSR). He serves on the NAPSR Grant Allocation/Strategic Planning and Liaison Committees, Gas Integrity Management Program and Direct Assessment Committees, and Gas Distribution Integrity Management Risk Control Practices Group. He has also served on several federal pipeline safety rules review committees. His other memberships include the NARUC Staff Subcommittee on Pipeline Safety, the American Society of Civil Engineers, and the American Society of Mechanical Engineers B109 Committee and B31 Advisory Group. He is an Iowa native from the Leighton and Pella area.

2004 Highlights

- Seventy-six electric franchise petitions were filed with the Board.
- The Board issued 24 new electric line franchises, 46 amendments to existing franchises, and six temporary construction permits, and extended 20 expiring franchises.
- Permits were granted for two new gas pipelines and two existing gas pipelines. A permit was renewed for another existing pipeline.
- Forty natural gas pipeline operators and 208 electric line operators were inspected for compliance with safety standards.

The Safety and Engineering Section is responsible for the regulation of gas and electric service providers and pipeline and electric transmission and distribution companies as it relates to safety, construction, and operation and maintenance of facilities. The responsibilities of this section include reviewing and processing all petitions for electric transmission line franchises under Iowa Code chapter 478 and for pipeline permits under Iowa Code chapters 479 and 479B, and conducting inspections of natural gas and electric utilities for compliance with safety standards. It also acts as an interstate agent for the federal Department of Transportation in pipeline safety matters.

Electric

Seventy-six electric franchise proceedings (E-dockets) were initiated in 2004. Of the 76 petitions filed, 48 were for new franchise, four were for amendment of an existing franchise, and 24 were for franchise extension. Additionally, three proposed electric line projects were assigned docket numbers, but did not progress beyond the informational meeting stage by the end of 2004. A Board Engineering staff member presided over six informational meetings. As part of the franchise proceedings, 55 route and/or safety inspections were conducted.

In 2004, the Board issued 24 new franchises, 46 amendments to existing franchises, 20 extensions of expiring franchises, and six temporary construction permits. These included final actions taken on petitions filed in years preceding 2004. The beginning of 2004 revealed 64

petitions pending before the Board - 20 for new franchise or amendment and 44 for franchise extension. The close of 2004 showed 87 pending petitions - 40 for new franchise or amendment and 47 for extension.

In 2004, 208 utilities operating electric supply lines throughout Iowa received a visit from the Board's electric field inspectors. They inspected records at 236 offices and conducted 562 safety code compliance inspections of electrical lines and facilities. These inspections also reviewed the utilities' compliance with required inspection and maintenance plans.

The utilities filed 13 electric contact accident reports with the Board. None of those accidents resulted in fatalities. In addition, Board staff investigated and made recommendations to the Board regarding safety and service matters in eight citizen complaints.

The Engineering staff also made two presentations to groups of electric utility personnel. The presentations included information on electric line routing and safety issues, regulatory changes, and instruction on franchise petitions and exhibits.

Gas Pipeline

In 2004, the Board acted on five dockets for natural gas pipeline permits, including two for new pipelines, two for existing pipelines, and one for renewal.

The two petitions for new permits involved providing natural gas service to ethanol plants south of Ackley and south of Iowa Falls. One of the petitions for an existing pipeline was for approximately 5.3 miles of natural gas pipeline in Appanoose County. The petition was granted and a proposed compromise regarding a civil penalty for \$375 was approved for allowing the previous permit to expire. The other petition for an existing pipeline was for approximately 4.75 miles of pipeline in Madison and Union counties. The petition for renewal concerned approximately 3.83 miles of natural gas pipeline in Scott County. The pipeline supplied natural gas to the city of Blue Grass.

In 2004, as part of a certification agreement with the U.S. Department of Transportation, Office of Pipeline Safety, Engineering staff inspected 38 intrastate natural gas operators for compliance with federal pipeline safety standards. This encompassed 51 percent of the intrastate pipeline operators under federal pipeline jurisdiction in Iowa. Intrastate pipeline operators are typically utilities, but the term also includes pipelines owned by industrial end users. Engineering staff spent 333.6 person-days inspecting the 38 intrastate operators. Two interstate pipeline operators were also inspected in 2004. Engineering staff spent 31.5 days on those inspections.

Grants

The Board is reimbursed for up to 50 percent of the cost of its natural gas pipeline safety inspection program through a grant from the U.S. Department of Transportation. The grant amount requested for 2004 was \$245,100. The Board received \$121,724 in 2004 for the work done in the last half of 2003 and \$116,469 for work done in the first half of 2004. In 2004, the Attorney General continued providing education and training activities regarding the Iowa One Call law with a \$22,319 federal grant obtained by the Board in 2003.

2004 Statistics

Thirty-three accidents, incidents, or service outages were reported in 2004. Ten were incidents involving jurisdictional piping, four were interruptions of service to customers, seven were courtesy calls involving incidents that were not reportable but were considered significant enough by the operator to inform the Board, and four were non-jurisdictional incidents. Of the 33 reported, eight of the accidents, incidents, or outages resulted from third-party damage. Engineering staff investigated eight of the incidents.

The Engineering staff also gave three presentations on safety and regulatory matters to groups of gas utility personnel. The section manager participated in conferences and on national committees involving grant allocation/strategic planning, rules review, and pipeline safety.

Telecommunications

John Ridgway, Manager

John Ridgway joined the Board in July of 2000. He has spent more than 35 years in the telecommunications industry in a wide variety of roles. He has previously worked at Qwest, Iowa Network Services, and Teleconnect. John is a member of the NARUC Staff Subcommittee on Telecommunications. John was a member of the inaugural class of Leadership USA and past chair of Leadership Iowa. He holds a B.S. degree in business management from Upper Iowa University.

2004 Highlights

- Certification of local exchange carriers increased slightly.
- Enrollment for Lifeline low-income telephone assistance increased.
- IUB continued to monitor the efficient use of telephone numbering resources.
- IUB initiated a rule making regarding the filing of intrastate access service tariffs.
- IUB initiated a rule making concerning eligible telecommunications carrier designation for wireless carriers.
- Federal Communications Commission re-certified Relay Iowa service.
- IUB oversaw the Relay Iowa equipment distribution program.
- IUB investigated the Qwest telephone deregulation request.

Competitive Local Exchange Carriers

Competitive local exchange carriers applied for and received nine new certificates, bringing the total number of certificated competitive local exchange carriers in Iowa to 93. The Board also continued an effort to cancel or close any certificates issued to companies no longer in business or not doing business in Iowa.

Municipal Telephone Utilities

There were no new applications from municipal telephone utilities. The approved total is 14 municipal telephone companies.

Lifeline Enrollment

Customers enrolling for LIHEAP can simultaneously be enrolled for Lifeline. Through customer authorization on the LIHEAP form, a customer's name and telephone number is sent to his or her local carrier and the customer is identified as a qualified Lifeline subscriber. The local carrier places the customer on Lifeline with no further paper work being required. Iowa had 47,846 Lifeline subscribers at the end of 2003 and 49,300 by the end of 2004.

Efficient Use of Telephone Numbering Resources

With the growth of wireless services and competitive telephone companies, the demand for new telephone numbers rose dramatically in recent years. For decades, Iowa had just three area codes (712, 515, and 319). About five years ago, the demand for new telephone numbers in 515 and 319 grew quickly and the area codes were split to avoid running out of telephone numbers. Iowa has had five area codes since those area code splits created 641 and 563.

Iowa was one of many states splitting its area codes. There was concern that the nation could run out of three-digit area codes by around 2010. The FCC and the states implemented procedures to conserve telephone numbers and area codes and to help preserve the dialing patterns used to place calls. With those efforts, the exhaust forecasts for individual area codes and for the national inventory of unassigned area codes were extended considerably. None of Iowa's area codes was forecast to exhaust before 2020.

Board Member Elliott Smith served as one of six NARUC delegates to the North American Numbering Council (NANC). The NANC was comprised of various members representing industry, regulators, and other parties to address telephone-numbering issues. The NANC met bi-monthly at FCC headquarters in Washington D.C. to review issues and solutions involving telephone numbering.

Board staff received daily reports from the North American Numbering Plan Administrator (NANPA) of any Iowa requests for new telephone numbers. The NANPA is an independent third party charged by the FCC to release telephone numbers to industry. The NANPA assigns blocks of numbers ranging between 1,000 and 10,000 telephone numbers at a time. Board staff reviewed the daily requests for new numbers with industry and NANPA. Number blocks could often be conserved by requesting that a particular carrier release blocks of numbers for use by another carrier. Cooperation among carriers and with regulators continued to improve.

One of the greatest challenges facing telephone numbering involved the emerging Voice Over Internet Protocol (VoIP) industry. Depending upon its success, there could be substantial new demand for numbering resources in Iowa. VoIP service providers had already begun to request numbering resources in a number of Iowa localities. Iowa's area code exhaust forecasts could change as other VoIP service providers emerge and begin to request blocks of telephone numbers.

Proposed Rule Changes to 199 IAC 22.14(2)“d”(1) “Filing of intrastate access service tariffs”

Docket No. RMU-03-11

On July 18, 2003, the Board commenced a rule making proposing to amend rules for intrastate access charges. Specifically, this was to ensure the rules reflected current practices with respect to rate-regulated incumbent local exchange carriers (ILECs) and competitive local exchange carriers (CLECs) that compete with ILECs having lower intrastate access charges. On March 18, 2004, the Board adopted amendments to the rules. The new rules reflected the current application of the Carrier Common Line charge by rate-regulated ILECs and required CLECs choosing to concur with the Iowa Telecommunications Association Access Service Tariff No. 1 and offering service in exchanges where the ILEC access rate is lower than the ITA tariff rate to remove the three-cent Carrier Common Line charge rate element from their access tariffs. The second amendment was based upon the Board's October 25, 2001, decision in *FiberComm L.L.C., et al., v. AT&T Corp.* (Docket No. FCU-00-3). In that case, the Board found that CLECs had market power with respect to intrastate access services and that the rates being charged by the CLECs who were parties to the case were not just and reasonable. As a result, the Board ordered the CLECs that were parties to the case to file new access tariffs reflecting the removal of the Carrier Common Line charge. On May 12, 2004, a group of 17 CLECs filed a motion for

a stay of one of the Board's amendments, pending judicial review of the Board's action. The CLECs sought a stay of the requirement that CLECs concurring in the Iowa Telephone Association access service tariff, but offering service in exchanges where the ILECs access rate is lower than the ITA rate must deduct the Carrier Common Line charge from their own access tariff. On July 20, 2004, the Board denied the motion for stay.

Eligible Telecommunications Carrier Designation For Wireless Carriers

Docket No. RMU-03-13

On August 25, 2003, the Board commenced a rule making to provide a definition of the appropriate service territory for wireless carriers with respect to designation as an eligible telecommunications carrier (ETC) and to provide additional filing and compliance requirements for wireless carriers having received an ETC designation. On December 10, 2003, a public hearing was held to receive comments on the proposed amendments to existing rules. On December 22, 2003, the Board requested all interested parties to submit additional comments regarding application of the rules to wireless carriers. On May 24, 2004, the Board adopted new rules defining service territory for wireless carriers with respect to ETC designation as the area where the FCC licensed the wireless company to provide service. The Board included a waiver process in the new rules to allow wireless companies to avoid undue hardship if they do not provide service throughout the FCC-licensed service area.

Relay Iowa

Under Title IV of the Americans with Disabilities Act of 1990, telecommunications relay services had to be provided for both interstate and intrastate communications everywhere in the United States no later than July 26, 1993. A working committee was created, headed by the IUB, to develop recommendations for a telecommunications relay system. The committee's recommendations resulted in enactment of Iowa Code Chapter 477C that created telecommunications relay service in Iowa. Iowa's provision of telecommunications relay service was adopted by the legislature and became law in July 1991. The legislation provides that the IUB administer the provision of the telecommunications relay service.

A telecommunications relay service allows deaf, hearing-impaired, and speech-impaired persons using special equipment known as telecommunications devices for the deaf, or teletypewriters (TTY), to use the telephone system on a functionally equivalent basis to persons without communications impairments. The service is also for use by hearing persons and businesses that wish to talk with persons who are deaf, hard-of-hearing, or speech-impaired. Relay Iowa, as the state's telecommunications relay service is known, has been in operation since August 1, 1992, and is provided by Sprint, on contract with the IUB until December 31, 2004. A request for proposals was issued in 2004 to solicit bids for the provider of the relay service. The contract was awarded to Hamilton Telephone Company of Aurora, Nebraska, which will begin its service under the new contract on January 1, 2005.

The 2004 total minutes of use of Relay Iowa was 1,478,295 minutes, compared to 1,685,678 minutes in 2003 (a 12 percent decrease). Inbound calls to Relay Iowa decreased 9 percent, from 343,021 calls in 2003 to 312,094 calls in 2004. Part of the decrease in calls to the traditional relay service (Relay Iowa) can be attributed to the continued increase in the use of video relay service and Internet relay service. Video relay service allows a relay user who uses American Sign Language (ASL) to communicate with a voice telephone user through video equipment,

utilizing high-speed access and a video camera. The ASL user can then use ASL to communicate through a video relay interpreter to a voice telephone user. Internet relay service provides Internet users the ability to communicate via the relay service through Web access, rather than with a TTY or telephone.

The 2004 Relay Iowa average response time was 2.18 seconds. TTY calls made up approximately 70.5 percent of all Relay Iowa calls, while voice calls accounted for 21.1 percent of relay calls, 8.2 percent were voice carryover calls, and the remaining were American Standard Code for Information Interchange (computer used as a TTY) and hearing carryover calls.

On May 1, 2003, the FCC re-certified Iowa's telecommunications relay service for another five years, effective on July 26, 2003, through July 25, 2008. The original FCC certification expired on July 25, 1998, and the first re-certification expired on July 25, 2003.

Equipment Distribution Program

On January 25, 1995, the equipment distribution program commenced operations in Iowa. The statewide equipment distribution program distributes assistive telecommunications devices to hearing-impaired, speech-impaired, deaf, and deaf-blind Iowans. Deaf Services Unlimited (DSU), located in Des Moines, administers this program. Eligible recipients are issued vouchers from the program administrator for 95 percent of the average retail price of the equipment. If the price of the equipment exceeds \$1,000, the voucher is for 99 percent of the average retail price. The recipient has ownership of the equipment and is responsible for repairs. The Board sets a standard voucher amount for each type of equipment or equipment package.

On January 1, 1999, DSU began its distribution and outreach duties, under the program name of Telecommunications Access Iowa (TAI). A new contract was awarded to DSU in 2001, with a contract period of January 1, 2002, through December 31, 2004, including an optional two-year extension. In March 2004, the Board approved the contract extension with DSU through December 31, 2006.

In 2004, 954 participants in the program received vouchers for equipment valued at \$215,256. The equipment most in demand was the amplified phone. There were 754 amplified phones and cordless amplified phones made available through this program in 2004. In addition, 142 TTYs were distributed. Most deaf recipients request TTYs, whereas persons who are hard of hearing generally prefer the amplified phones.

Equipment Description	Number of Pieces	Total Amount
Amplified phone	754	\$119,434
Speakerphone	9	3,338
Speech Amplified Phone	4	334
Loud ringer, amplifier, ring flasher	6	231
TTY with and without accessories	142	71,639
Voice carryover (VCO) phone with and without accessories	38	13,749
Braille Phone TTY package	1	6,531
TOTAL	954	\$215,256

**Qwest Deregulation Request
Docket No. INU-03-4**

On July 2, 2003, Qwest Corporation filed a petition asking the Board to determine that the retail services and facilities offered by Qwest in 37 exchanges were subject to effective competition and should be deregulated.

On December 18, 2003, Qwest filed a motion for withdrawal of the petition for deregulation. Qwest asserted that since the July 2, 2003, filing date, there were additional competitive threats in all of Qwest's exchanges. Since Qwest believed the industry had changed since its original filing, it wished to pursue a different process. Qwest said it felt the existing deregulation process was outdated and took too much time to effectively keep up with changes in markets and technologies. Therefore, Qwest stated legislative action should be pursued.

On December 23, 2003, the Office of Consumer Advocate filed a resistance to Qwest's motion to withdraw. In its filing, the OCA asserted that Qwest's withdrawal conflicted with the applicable law. Under Iowa Code § 476.1D, the Board must deregulate services that are found to be subject to effective competition. The OCA believed that Qwest's allegations in its motion did not justify Qwest's request that the Board abdicate its statutory authority to administer Iowa law. OCA went on to say that the legislature has prescribed public policy and assigned the Board to promote and enforce that policy, regardless of Qwest's desire to transfer its case from the agency to the legislature.

On January 2, 2004, MCI filed a resistance to Qwest's motion to terminate the docket, a motion to strike, and a motion for summary decision. On January 6, 2004, Qwest filed a response to the OCA and MCI, stating there is no language in section 476.1D that would suggest Qwest could not withdraw its own petition. On January 16, 2004, the Board granted Qwest's motion to withdraw and terminated the docket.

**Qwest Corporation and U.S. Cellular Corporation v. East Buchanan Telephone Cooperative
Docket No. FCU-04-42 / FCU-04-43**

On August 13, 2004, Qwest and USCC separately filed complaints against EBTC, requesting an emergency injunction from the Board to prevent EBTC from blocking transit traffic originated by wireless and wireline carriers for delivery and termination to EBTC's end users. Qwest and USCC alleged that EBTC threatened to begin blocking any traffic received from Qwest that was not properly identified as Qwest toll traffic on August 16, 2004. USCC also sought consolidation of its complaint (identified as Docket No. FCU-04-43) with the Qwest complaint (identified as Docket No. FCU-04-42).

On August 13, 2004, the Board found that EBTC intended to block certain telephone calls, commencing on August 16, 2004. The Board further found that such action by EBTC would create a danger to the public safety because "a wireless service subscriber whose carrier uses Qwest's transit service to complete calls would be unable to call family, friends, police, or a doctor in EBTC's exchange in an emergency." The Board issued a temporary injunction, prohibiting EBTC from blocking the calls. The Board also found that its emergency adjudication should be temporary and that it should reconsider its findings and the injunction after EBTC had

an opportunity to respond to the complaint and Qwest and any other interested persons had an opportunity to reply.

On September 14, 2004, the Board issued an order continuing the temporary injunction. A motion by EBTC to dissolve the Board's August 13, 2004, injunction, was denied, a motion to consolidate FCU-04-42 and FCU-04-43 was granted, and a procedural schedule was established. On December 23, 2004, the Board issued an order granting injunctive relief. The Board ordered that EBTC was permanently enjoined from blocking the traffic at issue in the docket without prior Board approval.

**Qwest Corporation, AT&T Communications of the Midwest, Inc., and TCG Omaha
Docket No. ARB-04-1**

On February 9, 2004, Qwest petitioned the Board for arbitration of the terms, conditions, and prices for interconnection and related arrangements with AT&T and TCG Omaha (collectively, AT&T). On June 17, 2004, the Board issued its arbitration order, resolving issues relating to the definition of exchange service, trunking requirements, reciprocal compensation, Internet service provider-bound traffic, comparable facilities language, traffic volumes, and pricing. The parties were ordered to submit an interconnection agreement within 30 days of the issuance of the order. On July 16, 2004, the parties filed an interconnection agreement that included the language ordered by the Board.

**Iowa Broadband Initiative
Docket No. RMU-03-9**

On July 3, 2003, the Board commenced a rule making relating to the availability of advanced telecommunications services throughout Iowa. Rules were needed to implement a new statute, 2003 Iowa Acts, Senate File 368, which became effective on July 1, 2003. Entitled the "Iowa Broadband Initiative," the statute allowed rate-regulated local exchange carriers to implement an increase in monthly rates for residential or business lines in order to provide advanced telecommunications services in areas where they were not currently available at affordable rates. The increase in per line rates could not exceed two dollars per month. On January 2, 2004, the Board issued an order adopting the new rules.

**Deregulation of Local Exchange Services in Competitive Markets
Docket No. INU-04-1**

On August 4, 2003, the Board initiated a comprehensive survey to overview the status of local exchange telecommunications competition in Iowa. The results indicated there were certain specific geographic areas of competition. On May 7, 2004, the Board initiated this notice to consider deregulation of certain local exchange service and residential second line service. On December 23, 2004, the Board issued an order deregulating rates in 20 local exchanges.

Federal Communications Commission Activity

The FCC is an independent United States government agency, charged with regulating interstate and international communications by radio, television, wire, satellite, and cable. The FCC solicits comments from interested parties on the dockets before it. During 2004, the Board filed comments in 16 dockets, expressing the Board's view as to the impact on Iowa. The topics covered included numbering issues, Universal Service impacts, the form of regulation for Voice over Internet Protocol (VoIP) providers, telecommunications relay services, and eligibility standards for low-income telephone programs.

Arbitrations

Section 252(b) of the Telecommunications Act of 1996 gives the Board the authority to arbitrate the rates, terms, and conditions of interconnection agreements between competitors and incumbent local exchange providers (ARB).

ARB-04-1 Qwest Corporation v. AT&T Communications of the Midwest, Inc., and TCG Omaha (AT&T)

On February 9, 2004, Qwest filed a petition for arbitration of an interconnection agreement. Qwest requested arbitration of the terms, conditions, and prices for interconnection and related arrangements with AT&T. Qwest also requested a hearing. On February 24, 2004, the Board docketed the petition and scheduled a pre-hearing conference, which was held on March 4, 2004. On April 8, 2004, the parties to the arbitration filed a joint motion to waive their rights to a hearing and to modify the procedural schedule. On April 14, 2004, the Board cancelled the hearing and modified the procedural schedule. On June 17, 2004, the Board issued its arbitration order, resolving issues relating to the definition of exchange service, trunking requirements, reciprocal compensation, Internet service provider-bound traffic, comparable facilities language, traffic volumes, and pricing.

ARB-04-2 Heartland Telecommunications Company of Iowa, d/b/a HickoryTech v. Western Wireless Corporation

On May 18, 2004, HickoryTech filed a petition for arbitration of the terms, conditions, prices, and related arrangements of an interconnection agreement with Western Wireless. On July 12, 2004, HickoryTech filed a request to dismiss its petition for arbitration, stating that the

parties had reached an agreement on the issues and would be submitting a proposed interconnection agreement with the Board. On July 20, 2004, the Board granted the request to dismiss the petition for arbitration and closed the docket.

ARB-04-3 (SPU-00-7) Iowa Telecommunications Association, et al v. Verizon Wireless, Sprint PCS, and U.S. Cellular Corporation

On September 1, 2004, the Iowa Telecommunications Association and several small independent telephone companies providing service in Iowa filed a petition for enforcement of a Board order from a previous docket (Docket No. SPU-00-7) regarding the exchange of telecommunications traffic between wireless and wireline carriers in Iowa. In that docket, the Board had directed parties to negotiate one or more interconnection agreements for the exchange of traffic at issue. The petitioners in this case stated that they had negotiated interconnection agreements with Verizon, Sprint, and U.S. Cellular. On September 15, 2004, Verizon, Sprint, and U.S. Cellular each filed separate answers to the petition and each requested that the Board dismiss it. On November 19, 2004, the Board granted the motions to dismiss the petition. The Board stated that the petitioners might be able to seek relief by filing a complaint with the Federal Communications Commission or file a claim in federal court concerning compensation for prior services.

Certified Gas Provider (CGP)

The Board has rules establishing the criteria for certification of competitive natural gas providers. Iowa Code § 476.87 requires that a competitive natural gas provider or aggregator must reasonably demonstrate managerial, technical, and financial capability sufficient to obtain and deliver the services it proposes to offer. The filing requirements established by the Board for such certificates are found in 199 IAC 2.2(18) and 199 IAC 19.14. The rules allow certified competitive natural gas providers to pool transportation service to Iowa small-volume business and residential customers. Competitive natural gas providers served large industrial customers in Iowa for many years prior the implementation of CGP rules under rules requiring large-volume transportation tariffs. Large-volume competitive natural gas providers must also become certified under those rules.

CGP-01-4 Dynegy Marketing and Trade

On July 20, 2004, the Board issued an order giving Dynegy 30 days to contact the Board to avoid cancellation of its certificate to provide large volume service in Iowa. Dynegy did not contact the Board. Effective on August 19, 2004, Dynegy's certificate to provide service in Iowa was deemed cancelled.

CGP-01-7 (SPU-04-12) TXU Energy Trading Company, d/b/a TXU Energy Services, n/k/a TXU Energy Retail Company LP

On April 22, 2004, TXU filed a request to cancel its certificate to operate as a competitive natural gas provider (CNGP) in Iowa. TXU indicated that all of its contracts with Iowa customers had expired and it no longer makes retail sales of natural gas to any customers in Iowa. On April 30, 2004, the Board granted TXU's request and cancelled TXU's certificate to operate as a CNGP in Iowa.

CGP-01-10 (SPU-04-9) NorthWestern Energy, A Division of NorthWestern Services Group, Inc., n/k/a NorthWestern Services Corporation

On March 29, 2004, NorthWestern Energy notified the Board that it had been consolidated with other companies into NorthWestern Services Corporation and requested the Board amend its certificate accordingly. On April 27, 2004, the Board granted this request by issuing an order recognizing the name change and amending the certificate.

CGP-04-1 WPS Energy Services, Inc.

On June 7, 2004, WPS filed an application requesting the issuance of a certificate as a competitive natural gas provider. On July 30, 2004, the Board issued an order approving the application and granting WPS a certificate to provide large volume service in Iowa.

Declaratory Rulings

Declaratory ruling proceedings (DRU) may be initiated either upon request or by the Utilities Board itself. DRUs offer the Board's interpretation of the law in its application to a particular hypothetical circumstance.

DRU-04-1 Rural Iowa Independent Telephone Association

On May 24, 2004, RIITA filed a petition for a declaratory ruling regarding interpretation of three Board orders in Docket No. SPU-00-7. That docket examined the exchange of transit traffic. RIITA stated that Qwest Corporation's interpretation had resulted in Qwest demanding refunds of alleged overpayments made for transit traffic after April 1999. On July 22, 2004, the Board declined to issue a declaratory order. The Board stated that the record in the case did not indicate that Qwest made payments relevant to a dispute in Docket No. SPU-00-7 after April 1999.

DRU-04-2 Interstate Power and Light Company

On August 20, 2004, IPL filed a request for declaratory order or, in the alternative, an extension of time to complete an electric transmission line for which the Board granted a franchise on September 18, 2000. Iowa Code § 478.21(1) and 199 IAC 11.5(5)“c” both provide that if a transmission line for which a franchise is granted is not constructed, in whole or in part, within two years of the date the franchise is granted, the franchise is forfeited unless the Board grants an extension. Here, the first part of the line was constructed within two years, but the second part was not. IPL asked whether this tolled the two-year limitation in the statute and rule. On September 15, 2004, the Board

issued an order declining to issue a declaratory ruling, but granted an extension. The Board said it did not believe the statute only required one or two poles to be set within the two-year period to satisfy the requirement of commencing construction “in part.” From the facts submitted, it would be difficult to determine what constitutes “construction in part.” The Board declined to issue a declaratory ruling because IPL’s situation could be resolved by granting an extension of time. The Board had previously allowed similar requests for extension.

DRU-04-3 Qwest Corporation

On September 8, 2004, Qwest filed a petition requesting a declaratory order that its tariff superceded an agreement it had with Iowa Network Services (INS) regarding network signaling services it was providing to INS. On October 7, 2004, the Board declined to issue a declaratory order, stating that its analysis found any declaratory ruling would determine the legal rights, duties, or responsibilities of other persons who had not joined in the petition, intervened, or filed a similar petition. The Board said issues that Qwest presented in its petition were also part of a formal complaint proceeding in Docket No. FCU-03-24, where they may be definitively resolved.

Electric Franchises

A franchise is the authorization by the Utilities Board for the construction, erection, maintenance, and operation of an electric transmission line under Iowa Code chapter 478. The granting of a franchise requires a finding by the Board that the project is necessary to serve a public use, represents a reasonable relationship to an overall plan of transmitting electricity in the public interest, and follows an acceptable route.

Electric Franchise Actions in 2004

(See end of tables for explanation of abbreviations)

New	Filed	Company	Franchise Issued
E-21662	11/07/03	CIPCO	01/08/04
E-21642	07/07/03	IPL	02/20/04
E-21663	12/01/03	MEC	05/03/04
E-21581	12/03/03	MEC	05/03/04
E-21672	03/08/04	CIPCO	06/21/04
E-21616(C)	01/22/03	NIPCO	06/22/03
E-21669(B)	03/03/04	Corn Belt	03/08/04 TCP, 06/22/04
E-21670(B)	03/03/04	Corn Belt	03/08/04 TCP, 06/22/04
E-21665	03/19/04	Corn Belt	08/05/04
E-21569(E)*	05/30/02	MEC	08/24/04
E-21648(E)*	07/31/03	MEC	08/24/04
E-21677	03/26/04	Corn Belt	08/27/04
E-21686(B) ¹	07/08/04	IPL	07/30/04 TCP, 09/22/04
E-21666	01/27/04	CIPCO	10/04/04
E-21671	03/05/04	IPL	10/18/04
E-21600	01/05/04	MEC	10/27/04
E-21664	01/05/04	MEC	10/27/04
E-21685	07/02/04	CIPCO	10/27/04
E-21688(B)	08/02/04	MEC	08/18/04 TCP, 11/23/04
E-21621*	12/05/03	MEC	12/29/04
E-21622*	12/05/03	MEC	12/29/04
E-21625*	12/05/03	MEC	12/29/04
E-21645(E)*	12/05/03	MEC	12/29/04
E-21646(E)*	12/05/03	MEC	12/29/04

¹ Construction of this line was begun without a franchise. A decision to move the route from inside to outside of city limits was not communicated to company franchise personnel. A \$1000 civil penalty was assessed on September 15, 2004.

Amendments	Filed	Company	Amendment Issued
E-21135(A1)	06/26/03	IPL	01/27/04
E-21519(A1)(C) ²	06/10/03	Corn Belt	03/04/04
E-21453(A1)(B)	10/28/03	Corn Belt	03/04/04
E-21495(A1)	11/20/03	CIPCO	04/13/04
E-21116(A1)(B)	01/09/04	IPL	05/03/04
E-21220(A2)	04/08/04	IPL	12/13/04

Extensions	Filed	Company	Extension Issued
E-21638	05/15/03	IPL	01/21/04
E-21592	06/19/02	CIPCO	01/30/04
E-21632	04/11/03	Hinton	01/30/04
E-21496	01/05/00	Corn Belt	03/04/04
E-21613	01/16/03	Dairyland	03/04/04
E-21614	01/16/03	Dairyland	03/04/04
E-21586	05/30/02	Corn Belt	05/28/04
E-21589	06/19/02	IPL	05/28/04
E-21602	10/10/02	NEMO	05/28/04
E-21604	11/13/02	IPL	05/28/04
E-21611	01/10/03	IPL	06/02/04
E-21617	02/03/03	IPL	06/02/04
E-21595	08/26/02	NIPCO	06/28/04
E-21634	04/22/03	NEMO	06/30/04
E-21615	01/21/03	MEC	08/05/04
E-21607	11/25/02	NEMO	08/23/04
E-21601	10/10/02	NEMO	09/20/04
E-21590	06/19/02	MEC	11/02/04
E-21591	06/19/02	MEC	11/23/04
E-21675	03/18/04	Dairyland	12/06/04

Other Actions	Filed	Company	Result
E-21561	12/03/02	IPL	Withdrawn 12/22/03, Closed 10/04/04
E-21695	09/20/04	CIPCO	Withdrawn 10/04/04, Closed 10/12/04
E-21658	10/13/03	IPL	Closed 11/05/04 ³

2004 SUMMARY

New franchises	24
Amendments	6
Franchise extensions	20
Total franchises or amendments issued:	50

²Added circuit already constructed. By August 28, 2003, order Corn Belt was fined \$300 for construction without franchise – second offense in two years.

³ Notice was sent on April 15, 2004. However, it was subsequently found that the franchise for a line segment had expired before the petition was filed. It was refiled as a new/existing petition in Docket No. E-21698.

Other Data

Temporary construction permits 4

Dockets Closed

Petition withdrawn 3

2-year informational meeting window expired 0

Informational meetings held 6

Remarks

(A) Amendment to franchise and amendment number

(B) Includes Temporary Construction Permit request

(C) Existing line apparently never franchised or with franchise expired

(D) Includes 11.6(1) separate pole line request

(E) Eminent domain requested

(TCP) Temporary Construction Permit

* Objections were filed

** Existing line refranchised at a higher voltage

Emissions Plans and Budgets

In a special session in June of 2001, the legislature passed House File 577. This legislation included a provision requiring the two rate-regulated electric utilities to develop multi-year plans and budgets for managing regulated emissions from their Iowa coal-fired electric generating facilities. The Board assigned an Administrative Law Judge (ALJ) to conduct the contested cases for review of the emissions plans and budgets.

EPB-03-150 Interstate Power and Light Company Emissions Plan and Budget

On December 30, 2003, IPL filed its emissions plan and budget for April 2004 through December 2006. On January 20, 2004, IPL filed revisions related to the Lansing Generating Station. The central premise of IPL's application was the continued implementation of its combustion initiative. IPL stated additional air emission reductions would be required from its coal-fueled plants within the next five to 10 years. IPL focused the combustion initiative on optimization of combustion processes to reduce emissions and minimize new technology equipment expenditures. IPL submitted a budget of \$28,243,000 for 2004, 2005, and 2006, with most of the expenditures scheduled for the latter two years of the timeframe. On November 22, 2004, IPL filed a proposal for a revised emissions plan and budget that would halt and postpone the combustion initiative because it anticipated the U.S. Environmental Protection Agency (EPA) would establish more stringent standards in the near future. IPL included tables showing total expenditures for the calendar years 2005 and 2006 would be basically put on hold and reduced from \$24,719,000 to \$2,166,000. The docket was pending.

EPB-04-156 MidAmerican Energy Company Emissions Plan and Budget

On March 26, 2004, MEC filed an updated emissions plan and budget and the Board established a proceeding. On May 25, 2004, MEC and the Office of Consumer Advocate filed a proposed settlement agreement. On July 20, 2004, the Iowa Department of Natural Resources (IDNR) filed testimony, indicating agreement with MEC's projections of future regulatory issues. On September 7, 2004, the IDNR also submitted a letter stating that the 2004 plan update met applicable state environmental requirements. No party requested a hearing. On October 4, 2004, the Board issued an order addressing the completeness of the emissions filing, rejecting a request to rule on the reasonableness of the expenditures, and approving the settlement. The Board's order found that MEC's updated plan and budget for managing regulated emissions was complete, and the settlement was reasonable in light of the whole record and in the public interest. The Board approved the updated MEC emissions plan and budget for a period extending from April 1, 2004, through December 31, 2006, and set the filing deadline of the next plan update for April 1, 2006.

Energy Efficiency Plans

Energy efficiency plans must be prepared and filed with the Board by all energy utilities in Iowa. Nonrate-regulated utilities (municipals and cooperatives) file plans, but the Board does not review or approve those plans. Investor-owned utilities file energy efficiency plans when ordered to do so by the Board. Plans for investor-owned utilities must address all customer classes, including programs for low-income customers, and the plans must be cost-effective. Plans for investor-owned utilities are reviewed in contested case proceedings and the Board has authority to approve, reject or modify a plan. Utilities recover the costs of energy efficiency implementation through an Energy Efficiency Cost Recovery charge, which is reviewed and adjusted annually. The Board also conducts prudence reviews, for investor-owned utilities, to review the performance of a utility in implementing its energy efficiency plan.

EEP-02-38 Interstate Power and Light Company Energy Efficiency Plan

On October 15, 2002, IPL filed its proposed new energy efficiency plan containing both electric and natural gas programs. On February 27, 2003, the Office of Consumer Advocate and IPL filed a unanimous partial settlement. On March 4, 2003, a hearing was held regarding the proposed partial settlement and the remaining contested issues. The plan as filed proposed a first-year budget of \$6,311,500 for natural gas energy efficiency programs, and \$37,178,199 for electric energy efficiency and load management programs. The plan included a five-year budget and implementation schedule, which IPL estimated would yield net benefits amounting to approximately \$700 million over the lifetime of the energy efficiency measures. The benefits of the plan were estimated to outweigh the costs by a ratio of 2.86 to one, using the societal benefit-cost test. On June 3, 2003, the Board issued a final decision and order, approving the settlement, requiring additional funding, requiring additional information, and deciding contested issues. Citing the effects of rate changes on some of IPL's electric pricing districts, the Board established an effective date for the new plan of July 1,

2003, with programs to be available to customers by September 1, 2003. The Board directed IPL to target the most affected pricing zones first with proposed new pilot programs. IPL was also directed to increase funding for the low-income weatherization program by 100 percent and to file a report on low-income weatherization programs by September 1, 2003. The Board approved IPL's proposal to transfer cost recovery for the interruptible credits from base rates to the energy efficiency cost recovery clause. The Board decided not to order IPL to change the level of interruptible credits, but required IPL to file a report by September 1, 2003, including a proposal for addressing inconsistencies in existing customer incentives. The Board also directed IPL to file annual reports on plan results and to meet with Board staff and interested parties to discuss the further development of new programs and ongoing implementation of the plan. On May 1, 2004, IPL filed with the Board an annual report for program year 2003. On June 25, 2004, IPL filed its annual reconciliation of revenues and costs and proposed new tariffs for recovery of costs, for its ongoing energy efficiency programs. On August 1, 2004, the tariffs were approved and went into effect.

EEP-03-1 MidAmerican Energy Company Energy Efficiency Plan

On January 14, 2003, MEC filed its proposed new energy efficiency plan, which contained both gas and electric programs. On June 23, 2003, MEC, the Office of Consumer Advocate, and Ag Processing filed a proposed settlement for resolving all outstanding issues in the docket. An accompanying motion requesting approval of the settlement stated that the other parties to the proceeding did not object to the settlement. On June 30, 2003, the Board canceled the hearing. On July 18, 2003, the Board issued an order approving the settlement and requiring additional funding and information. The energy efficiency programs proposed by MEC were similar to programs previously implemented, but the overall budget for electric programs in 2004 proposed an increase of 30 percent from the actual spending level in 2002. The Board discontinued the requirement that MEC file quarterly reports on implementation, but required MEC to continue tracking implementation during each quarter and include quarterly data in an annual report to be required on or before May 1 of each year, beginning in 2004. The Board also listed detailed requirements for the annual report. On April 29, 2004, MEC filed an annual report for energy efficiency programs in 2003. On February 28, 2004, MEC filed its annual reconciliation of revenues and costs and proposed new tariffs for recovery of costs for its ongoing energy efficiency programs. On June 2, 2004, the tariffs were approved and went into effect.

EEP-03-3 Atmos Energy Corporation Energy Efficiency Plan

On March 28, 2003, Atmos filed its proposed new energy efficiency plan. Atmos was providing only natural gas service in Iowa so the plan only contained gas programs. On May 27, 2003, the Office

of Consumer Advocate filed a response, stating that Atmos and OCA had resolved all issues during the collaborative process before the plan filing. On July 21, 2003, the Board issued an order approving the plan, canceling the procedural schedule, and requiring additional funding and information. The Board directed Atmos to file a comprehensive annual report for the previous calendar year of implementation on or before May 1 of each year, beginning in 2004. On May 3, 2004, Atmos filed an annual report for 2003 energy efficiency programs. On May 13, 2004, Atmos filed its annual reconciliation of revenues and costs and also proposed new tariffs for recovery of costs for its ongoing energy efficiency programs. The tariffs were approved and went into effect on June 1, 2004.

EEP-03-4 Aquila, Inc., Energy Efficiency Plan

On March 31, 2003, Aquila filed its proposed new energy efficiency plan. Aquila was providing only natural gas service in Iowa so the plan contained only gas programs. On June 2, 2003, the Office of Consumer Advocate filed a response stating that Aquila and OCA had resolved all issues during the collaborative process before the plan filing. On July 21, 2003, the Board issued an order approving the plan, canceling the procedural schedule, and requiring additional funding and information. The plan provided for increases in the energy efficiency budget and included some new initiatives for innovative space and water heating technologies, high efficiency residential construction, energy education, and funding to upgrade new low-income residences through Habitat for Humanity. The Board also directed Aquila to submit a report addressing certain low-income issues and required Aquila to file a comprehensive

annual report on or before May 1 of each year, beginning in 2004. On May 3, 2004, Aquila filed an annual report for its 2003 energy efficiency programs. On May 1, 2004, Aquila filed its annual reconciliation of revenues and costs and also proposed new

tariffs for recovery of costs for its ongoing energy efficiency programs. The tariffs were approved and went into effect on June 1, 2004.

Formal Complaints

Formal complaint investigations (FCUs) are brought against a utility by another utility, a customer, the Office of Consumer Advocate, or the Utilities Board. FCU dockets are intended to determine if, in a specific instance, a utility violated Iowa law, rules, or its own tariff.

FCU-02-14, RMU-02-8 AT&T Communications of the Midwest, Inc. v. Iowa Telecommunications Association, et al.

On July 12, 2002, AT&T filed a complaint and a petition for rule making. AT&T complained that the intrastate access charges of certain independent phone companies were unlawful. On August 2, 2002, the Board docketed the complaint and rule making. However, on September 19, 2002, the Board suspended the complaint and rule making pending resolution of a petition for declaratory ruling (Docket No. DRU-02-4) brought by Interstate 35 Telephone Company and Southwest Telephone Exchange. On October 18, 2002, the Board issued an order in Docket No. DRU-02-4 concluding it did not have jurisdiction over the access charges of nonrate-regulated telephone companies. AT&T subsequently filed a petition for judicial review of the Docket No. DRU-02-4 order, but that proceeding was dismissed on January 22, 2003. On February 13, 2004, the Board issued an order dismissing the complaint, denying the rulemaking, and closing the docket. In that order, the Board ruled it did not have jurisdiction to consider AT&T's complaint or to adopt the rules proposed by AT&T.

FCU-03-3 KMC Telecom V, Inc.

On December 23, 2002, the Board issued a certificate to provide local exchange telecommunications service to KMC on the basis of its application in Docket No. TCU-00-26. On January 6, 2003, KMC applied to

the North American Numbering Plan Administrator (NANPA) for the telephone numbering resources it would need to provide local service in Iowa. As a part of that application, KMC filed a confidential document that described the services it intended to offer in Iowa, making statements in its business plan that were inconsistent with its application for a certificate and were also inconsistent with its tariff filed with the Board. On January 9, 2003, the Board issued an order opening this formal complaint proceeding to investigate whether KMC should have its certificate revoked. The Board stated that KMC would be given an opportunity to show cause as to why the Board should not find it in violation of the conditions of its certificate or the terms of its tariff. The January 9, 2003, order also suspended KMC's certificate pending further order from the Board. On January 22, 2003, KMC filed a response, stating that the document submitted to NANPA incorrectly stated that it did not have plans to deliver voice-grade telecommunications service in Iowa. KMC attached a letter it sent to NANPA stating that the business plan for Iowa was in error and attached a copy of its business plan for Iowa indicating it planned to target businesses with five or less access lines in Ames, Burlington, Davenport, Dubuque, Iowa City, Waterloo, and Des Moines. On January 22, 2004, KMC filed an application for reinstatement of its certificate. KMC stipulated that it would not use its numbering resources to provide non-voice grade telecommunications services in Iowa until the Board or a court of competent

jurisdiction issues a legally binding order authorizing the provision of such services in Iowa. On February 10, 2004, the Board granted the application for reinstatement of certificate and closed the docket.

FCU-03-16, FCU-04-5 Advantage Telecommunications Corporation

On December 19, 2002, Denise Mendenhall of Merredeth Executive Recruiting Resources submitted an e-mail complaint alleging an Advantage Telecom employee initiated a misleading telemarketing call to her. On December 24, 2002, Board staff forwarded the complaint to Advantage Telecom to respond to the allegations and take appropriate action to prevent its telemarketers from making misleading calls. On January 6, 2003, Advantage Telecom responded that it did not have the resources to determine which telemarketer initiated the allegedly misleading call. Advantage Telecom also stated that it does not tolerate inappropriate, misleading, or deceptive conduct in the selling of its programs, and any representative found to have engaged in such conduct would be terminated. On February 12, 2003, Mendenhall informed Board staff that she had received approximately 27 telephone calls from Advantage, that the first call involved another attempt at a misleading telemarketing tactic and the representative instigated "nuisance noise," and that the other 26 telephone calls consisted of the caller creating "nuisance noise." Mendenhall filed another complaint against Advantage Telecom. On February 4, 2004, the Board assigned the complaint to its Administrative Law Judge (ALJ) and required Advantage Telecom to indicate whether there was an alternative explanation to the events described in the complaint and what steps could be taken to prevent future similar occurrences if the allegations were true. On August 30, 2004, Advantage

Telecom filed a response that included procedural and jurisdictional arguments and responded to the two questions posed by the February 4, 2004, Board order. On August 31, 2004, the ALJ issued an order to close the formal complaint proceeding because Advantage Telecom provided a sufficient possible alternative explanation and no longer conducted business with the telemarketing company whose employee called Mendenhall.

FCU-03-24 (TF-01-111) U.S. Cellular Corp., Cox Iowa Telecom LLC, and Illuminet, Inc. v. Qwest Corporation

On March 27, 2003, U.S. Cellular, Cox, and Illuminet filed a formal complaint against Qwest. The complainants stated that on April 9, 2001, Qwest filed proposed amendments to its access tariff (Docket No. TF-01-111) to lower its local switched access rate and add additional rate elements for Common Channel Signaling, including SS7 signaling messages. The complainants alleged that at the time Qwest filed for the access tariff change, notice of the change was not provided and Docket No. TF-01-111 subsequently went into effect. After the tariff change, Qwest began charging Illuminet for SS7 signaling messages generated by U.S. Cellular and Cox, which were transported over Illuminet's SS7 network. The complainants alleged that the application of the charges in Docket No. TF-01-111 violated the terms of U.S. Cellular's and Cox's interconnection agreements, which define the rates, terms, and conditions for the exchange of traffic with Qwest. On October 1, 2003, U.S. Cellular, Cox, Illuminet, and Qwest filed a joint motion to stay the formal complaint case in order to determine whether a settlement was possible. On February 3, 2004, Cox withdrew from the case. The remaining complainants subsequently filed status reports. On August 5, 2004, the Board

issued an order setting the complaint for hearing in early 2005. However, on October 12, 2004, the remaining parties filed a joint motion to stay the procedural schedule in order to facilitate a settlement in an eight-state region. The docket was pending.

FCU-03-51 LTDS Corporation v. Qwest Corporation

On October 22, 2003, LTDS filed a complaint against Qwest Corporation asserting that it was denied certain services pursuant to an interconnection agreement. LTDS had requested four dedicated high-speed lines from Davenport to Burlington, which Qwest rejected on the belief that the service involved a "commingling" of services. Qwest stated that it believed the Federal Communications Commission had indicated in its past orders that such connections were a prohibited scheme to avoid access charges. On November 25, 2003, the Board docketed the proceeding as a formal complaint and assigned it to the Board's Administrative Law Judge (ALJ). On October 22, 2004, the ALJ issued a proposed decision stating it was improper for Qwest to deny LTDS's service order. The proposed decision also stated that LTDS was not entitled to recovery of damages because LTDS "did not plead, prove, nor request a common law contractual damages remedy." On November 5, 2004, LTDS filed an appeal with the Board. On November 23, 2004, the Board issued an order establishing issues on appeal. The docket was pending.

FCU-03-52 (TF-03-476) Qwest Corporation v. Iowa Telecom Communications, Inc.

On October 17, 2003, ITC requested approval of revisions to its intrastate access service rates and sought an effective date of November 16, 2003, for the revised tariff. On November 6, 2003, Qwest filed an

objection and requested the Board suspend and docket the proposed tariff revision and determine the reasonableness of the proposed intrastate access rate increase. On November 14, 2003, the Board issued an order docketing the complaint, ordering ITC to file a written response, and deeming the rates effective on November 16, 2003, subject to change at the conclusion of the docket. On December 15, 2003, the Board issued an order assigning the docket to its Administrative Law Judge. On January 30, 2004, Qwest filed a withdrawal of its complaint and requested that the docket be terminated. On February 3, 2004, the Board issued an order terminating the docket and stating that the service access rates in ITC's October 17, 2003, filing would remain in effect pursuant to the previous order of the Board.

FCU-03-55 Plagge Farms, Inc.

In July 2003, Curtis Plagge of Plagge Farms, a farming operation near Latimer, sent letters to each member of the Iowa Utilities Board regarding a segment of a 69 kilovolt transmission line belonging to MidAmerican Energy Company. Plagge stated the MEC line had twice fallen on to a Franklin Rural Electric Cooperative distribution line that is built under it and this caused power surges and damaged some of Plagge Farms' electrical equipment. Plagge Farms sought relief in small claims court, but the court denied relief. Plagge Farms indicated it was aware the Board could not award damages, but asked whether something could be done to prevent such events in the future. The Board opened an informal complaint file, requested additional information from MEC, and had its Safety and Engineering Section inspect the line and review MEC's records. The inspection and review showed that while several insulators on the line had been replaced, one damaged insulator needed attention. In its informal resolution, Board

staff determined that the number of insulator failures on this 3.25-mile line segment seemed excessive. Board staff proposed, and MEC agreed, to inspect the line quarterly to see if there was an insulator failure problem. Board staff also suggested Plagge Farms and its neighbors explore the possibility with Franklin of relocating or burying its distribution line or installing surge protectors at entrances to properties served by the line. On December 10, 2003, Plagge Farms filed a letter requesting formal complaint proceedings. On January 8, 2004, the Office of Consumer Advocate filed a response supporting Plagge Farms' request for formal complaint proceedings. On January 14, 2004, MEC filed a resistance to the requests for formal proceedings. On January 30, 2004, the Board denied the request for formal complaint proceedings. The Board stated that there is no indication that similar problems are widespread throughout MEC's transmission system. From the record and on-site inspection, the Board also stated that it appeared one or more persons may be using the insulators for shotgun target practice and quarterly inspections will allow any damaged insulators to be replaced on a timelier basis.

FCU-04-2 Digital Telecommunications Inc. v. Goldfield Access Network and Iowa Network Services, Inc.

On January 16, 2004, Digital filed a formal complaint against Goldfield and Iowa Network Services (INS). The complaint involved routing of 8XX toll-free calls for Digital customers who had switched their local provider from Qwest Corporation, the incumbent local exchange carrier, to Goldfield, a competitive local exchange carrier. Digital requested that the Board establish a policy that would require competitive local exchange carriers to route 8XX calls over existing incumbent facilities. On February 18, 2004, INS responded to the

complaint by asserting that if an interexchange company such as Digital wishes to receive traffic from an incumbent local exchange carrier or competitive local exchange carrier end office that is subtending the INS network, the interexchange company should be responsible for making arrangements for the delivery of traffic. On March 17, 2004, the Board issued an order docketing Digital's complaint for formal proceeding. Goldfield filed a response to Digital's petition stating that Digital does not have a direct connection to the localized switch utilized by Goldfield, nor does Digital have a direct connection to the INS equal access tandem switch also used by Goldfield. Goldfield stated that Digital did not seem to want to make any such connection to ensure proper routing of its customers' 8XX toll-free calls. On July 8, 2004, the Board issued an order requesting that the parties submit a joint status report on discussions they were holding. On July 23, 2004, the Board issued an order dismissing Digital's complaint without prejudice and closing the docket.

FCU-04-09 Derek Kohl v. Interstate Power and Light Company

On November 4, 2003, Derek Kohl filed an informal complaint due to IPL's denial of a medical postponement. On January 14, 2004, Board staff issued a proposed resolution stating IPL was correct in the denial of the medical postponement. On February 2, 2004, Kohl requested a formal hearing. The Board docketed the case on the same day. On April 9, 2004, the Board issued an order denying the request for a formal complaint, because Mr. Kohl was no longer seeking service within IPL's territory and the complaint was moot.

FCU-04-17 Office of Consumer Advocate v. MidAmerican Energy Company

On April 12, 2004, OCA filed a petition and complaint charging MEC with applying an excessive and unreasonable common equity rate for use in allowance for funds used during construction (AFUDC) for electric plant and gas plant. On May 7, 2004, MEC and the OCA filed a settlement agreement and a joint motion for approval. MEC gave no other response to the complaint. The settlement provided rates to be used for the common equity component of the calculation of the AFUDC rates to be applied to funds used for specific construction projects and other electric and gas construction activities until the Board granted a common equity cost rate in a future MEC electric rate proceeding and in a future MEC gas rate proceeding, respectively. On June 9, 2004, the Board issued an order approving the settlement.

FCU-04-42, FCU-04-43 Qwest Corporation and U.S. Cellular Corporation v. East Buchanan Telephone Cooperative

On August 13, 2004, Qwest and U.S. Cellular separately filed complaints against East Buchanan, requesting an emergency injunction to prevent East Buchanan from blocking transit traffic originated by wireless and wireline carriers for delivery and termination to East Buchanan's end users. U.S. Cellular also sought consolidation of its complaint (identified as Docket No. FCU-04-43) with the Qwest complaint (identified as Docket No. FCU-04-42). Also on August 13, 2004, the Board ruled that East Buchanan intended to block certain telephone calls starting on August 16, 2004, and such action would create a danger to the public safety. The Board issued a temporary injunction prohibiting East Buchanan from blocking the calls. The Board said it would allow East Buchanan to

respond to the allegations before reconsidering the injunction status. On August 18, 2004, East Buchanan filed additional background information and asserted that the temporary injunction should be lifted. East Buchanan argued that the temporary injunction should be removed for many reasons, including the fact that it was not proposing to block any Qwest-originated traffic. On August 23, 2004, U.S. Cellular filed a reply asserting that East Buchanan was improperly attempting to re-litigate the Board's transit traffic decision (Docket No. SPU-00-7), which involved at least some of the same traffic and addressed intercarrier compensation issues. On September 14, 2004, the Board issued an order continuing the temporary injunction, docketing and consolidating the case, and setting a procedural schedule. The motion by East Buchanan to dissolve the Board's August 13, 2004, injunction was denied, a motion to consolidate Docket Nos. FCU-04-42 and FCU-04-43 was granted, and a procedural schedule was established. On December 23, 2004, the Board issued an order granting injunctive relief. The Board ordered that East Buchanan was permanently prohibited from blocking the traffic at issue in the docket without the prior approval of the Board.

FCU-04-50 Amy Harvey v. Interstate Power and Light Company

On July 8, 2004, Amy Harvey filed an informal complaint alleging IPL added her name to the electric and gas account of her father, David Hathaway, without her permission. This resulted in IPL holding her responsible for \$1,538.94. Harvey acknowledged that she called IPL in 2000 and 2001 to discuss bills and make payment arrangements on the account because her father was in poor health, but claimed she had no intention of adding her name to the account and did not realize that had

happened. Harvey moved in with her father, who is now deceased, and continues to live at the premises. IPL stated its records showed that Harvey called IPL on May 9, 2001, and asked that her name be added to the account. IPL noted that within two months Harvey made payment arrangements and subsequently attempted to pay IPL pursuant to that agreement by using her father's checking account without proper authorization. IPL indicated that Harvey entered into a second payment agreement on a new account for the same premises in 2004. On August 20, 2004, Board staff issued its proposed resolution finding Harvey responsible for the debt because she helped incur part of the debt and she took ownership of the debt through her actions. Staff noted that she set up the payment agreement, attempted to pay pursuant to that agreement, and benefited from the electric and gas service. On September 3, 2004, Harvey filed a request for formal complaint proceedings. On October 4, 2004, the Board issued an order docketing the complaint and assigning the docket to its Administrative Law Judge (ALJ). On October 6, 2004, the ALJ issued an order establishing the procedural schedule and scheduling a hearing for December 16, 2004. The hearing was not held because Harvey did not appear. Harvey's counsel requested the hearing be continued and explained that Harvey forgot about the hearing and, with sufficient notice, Harvey could arrange to be off work. IPL was present with counsel and witnesses and moved to dismiss the complaint on the basis of Harvey's failure to appear. On December 17, 2004, the Board

denied the motion for continuance and dismissed the complaint due to no good cause explaining Harvey's absence and her failure to give reasonable notice of her inability to attend the hearing.

FCU-04-52 LTDS Corporation v. Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom

On October 22, 2004, LTDS filed a complaint and request for emergency injunctive relief asking the Board to issue a temporary injunction prohibiting Iowa Telecom from discontinuing service to LTDS on October 26, 2004. LTDS also sought an order requiring Iowa Telecom to continue to negotiate a new interconnection agreement with LTDS, subject to the arbitration requirements of 47 U.S.C § 252, and to continue to honor the existing interconnection agreement until a new agreement was negotiated or arbitrated. On October 29, 2004, the Board issued an order denying the request for emergency injunction and ordered additional information from the parties. On November 22, 2004, the Board issued an order granting Iowa Telecom's motion to dismiss and denying an LTDS motion to reconsider its October 29, 2004, order. The Board stated that, based on the record, it lacked jurisdiction to grant LTDS's request to require Iowa Telecom to continue to negotiate under the terms of the existing agreement or to request arbitration on that agreement.

Slamming/Cramming/Jamming Complaints

Docket No.	Case	Description	Resolution
FCU-02-27	OCA v. UKI Communications	Slamming	\$10,000 Civil Penalty
FCU-03-1	OCA v. McLeodUSA	Slamming	\$2,000 Civil Penalty
FCU-03-12	OCA v. Qwest Corporation	Cramming	No Civil Penalty
FCU-03-18	OCA v. Voice Vox	Cramming	Withdrawal Granted
FCU-03-19	OCA v. Sprint Communications	Slamming	Complaint Dismissed
FCU-03-21	OCA v. MCI	Slamming	No Civil Penalty
FCU-03-23	OCA v. UKI Communications	Slamming	\$10,000 Civil Penalty
FCU-03-30	OCA v. Main St. Telephone Co.	Cramming	\$500 Civil Penalty
FCU-03-34	OCA v. Optical Telephone Corp.	Slamming	\$500 Civil Penalty
FCU-03-35	OCA v. AT&T Comm. Midwest	Slamming	\$500 Civil Penalty
FCU-03-37	OCA v. AT&T Comm. Midwest	Slamming	\$500 Civil Penalty
FCU-03-41	OCA v. UKI Communications	Slamming	\$10,000 Civil Penalty
FCU-03-44	OCA v. Mercury Wireless and Internet	Cramming	\$500 Civil Penalty
FCU-03-45	OCA v. Net Page Now	Cramming	\$500 Civil Penalty
FCU-03-46	OCA v. AT&T Comm. Midwest	Slamming	\$500 Civil Penalty
FCU-03-47	OCA v. Sprint Communications	Slamming	Withdrawal Granted
FCU-03-48	OCA v. Legacy Long Distance International	Slamming	Withdrawal Granted
FCU-03-50	OCA v. Sprint Communications	Slamming	\$500 Civil Penalty
FCU-03-53	OCA v. Legacy Long Distance International	Slamming	Withdrawal Granted
FCU-03-54	OCA v. Small Business America	Slamming	\$500 Civil Penalty
FCU-03-56	OCA v. eChurch Network	Cramming	\$500 Civil Penalty
FCU-03-57	OCA v. I4Mation	Cramming	\$500 Civil Penalty
FCU-03-58	OCA v. I4Mation	Cramming	\$500 Civil Penalty
FCU-03-59	OCA v. Mercury Wireless and Internet	Cramming	\$500 Civil Penalty
FCU-03-60	OCA v. Atlas Communications	Cramming	\$500 Civil Penalty
FCU-03-61	OCA v. Atlas Communications	Cramming	\$500 Civil Penalty
FCU-03-62	OCA v. Small Business America	Slamming	\$500 Civil Penalty
FCU-03-63	OCA v. Small Business America	Slamming	\$500 Civil Penalty
FCU-03-64	OCA v. Long Distance Savings	Slamming	\$500 Civil Penalty
FCU-04-1	OCA v. Telco Value	Slamming	\$500 Civil Penalty
FCU-04-3	OCA v. Sprint Communications	Cramming	\$750 Civil Penalty
FCU-04-4	OCA v. LCR L.L.C.	Slamming	\$500 Civil Penalty
FCU-04-6	OCA v. McLeodUSA	Slamming	\$500 Civil Penalty
FCU-04-8	OCA v. Alliance/National Access/USBI	Slamming	Withdrawal Granted
FCU-04-10	OCA v. Coordinated Billing Services	Slamming	\$500 Civil Penalty
FCU-04-11	OCA v. Small Business America	Slamming	Withdrawal Granted
FCU-04-12	OCA v. McLeodUSA	Slamming	\$500 Civil Penalty
FCU-04-13	OCA v. National Access Long Distance	Slamming	\$500 Civil Penalty
FCU-04-14	OCA v. McLeodUSA	Slamming	Withdrawal Granted
FCU-04-15	OCA v. WebPointUSA	Cramming	Withdrawal Granted
FCU-04-16	OCA v. AT&T Comm. Midwest	Slamming	\$500 Civil Penalty
FCU-04-18	OCA v. AT&T Comm. Midwest	Slamming	\$500 Civil Penalty
FCU-04-19	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-20	OCA v. IDT America Corporation	Slamming	Withdrawal Granted
FCU-04-21	OCA v. TCPB Marketing, Inc.	Slamming	\$500 Civil Penalty
FCU-04-22	OCA v. TCPB Marketing, Inc.	Slamming	\$500 Civil Penalty
FCU-04-23	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-24	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-25	OCA v. Excel Telecommunications, Inc.	Slamming	\$500 Civil Penalty
FCU-04-26	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-27	OCA v. Reduced Rate Long Distance	Slamming	Withdrawal Granted
FCU-04-28	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty

Docket No.	Case	Description	Resolution
FCU-04-29	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-30	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-31	OCA v. LocalBizUSA, Inc.	Cramming	\$500 Civil Penalty
FCU-04-32	OCA v. US Tel, Inc.	Slamming	\$500 Civil Penalty
FCU-04-33	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-34	OCA v. Coordinated Billing Services	Slamming	\$333 Civil Penalty
FCU-04-35	OCA v. Business Network Long Distance	Slamming	\$333 Civil Penalty
FCU-04-36	OCA v. Coordinated Billing Services	Slamming	\$333 Civil Penalty
FCU-04-37	OCA v. Coordinated Billing Services	Slamming	\$333 Civil Penalty
FCU-04-38	OCA v. Business Network Long Distance	Slamming	\$333 Civil Penalty
FCU-04-39	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-40	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-41	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-44	OCA v. Horizon Telecom, Inc.	Slamming	\$333 Civil Penalty
FCU-04-45	OCA v. National Access Long Distance	Slamming	\$250 Civil Penalty
FCU-04-46	OCA v. Quasar Communications Corp.	Slamming	\$500 Civil Penalty
FCU-04-47	OCA v. MCI	Slamming	\$500 Civil Penalty
FCU-04-48	OCA v. TCPB Marketing Company	Slamming	\$250 Civil Penalty
FCU-04-49	OCA v. Business Network Long Distance	Slamming	\$333 Civil Penalty
FCU-04-51	OCA v. TCPB Marketing Company	Slamming	\$250 Civil Penalty
FCU-04-53	OCA v. Horizon Telecom, Inc.	Slamming	\$333 Civil Penalty
FCU-04-54	OCA v. One Call Communications, Inc.	Cramming	Pending
FCU-04-55	OCA v. Optical Telephone Corp.	Slamming	Pending
FCU-04-56	OCA v. WebXites, L.P.	Cramming	Pending
FCU-04-58	OCA v. AT&T Comm. Midwest	Slamming	\$250 Civil Penalty
FCU-04-59	OCA v. VoiceVox	Cramming	Pending
FCU-04-60	OCA v. TCPB Marketing Company	Slamming	\$250 Civil Penalty
FCU-04-61	OCA v. Horizon Telecom, Inc.	Slamming	\$333 Civil Penalty
FCU-04-62	OCA v. Optical Telephone Corp.	Cramming	Pending
FCU-04-63	OCA v. One Call Communications, Inc.	Cramming	Pending
FCU-04-64	OCA v. One Call Communications, Inc.	Cramming	\$416 Civil Penalty
FCU-04-65	OCA v. USA Voicemail Services	Cramming	Pending

Investigations

Utility investigations (INUs) are general proceedings to explore issues that may affect a number of utilities.

INU-94-2 Aquila, Inc. d/b/a Aquila Networks, f/k/a Peoples Natural Gas Company, Division of Utilicorp United Inc.

On December 19, 2003, Aquila filed an updated 2004 cost allocation manual required annually or when a new nonutility business is added, an existing nonutility business is dropped, an affiliate relationship changes, operations affecting nonutility businesses change sufficiently, or accounting practices change. The manual was updated to reflect name changes, eliminated services, and current department structure and allocation methods. On February 20, 2004, the Board accepted the proposed cost allocation manual.

INU-00-6 (RFU-03-8, PGA-03-44)

Aquila, Inc., d/b/a Aquila Networks

On November 6, 2003, the Board approved a settlement in Docket No. INU-00-6, which required Aquila to refund \$294,109. On November 18, 2003, Aquila filed a refund plan. On November 26, 2003, Aquila filed a refund plan that combined the refund from Docket Nos. INU-00-6 and PGA-03-44 regarding overcharges from the purchased gas adjustment annual reconciliation. On December 29, 2003, the Board approved the refund plan and directed Aquila to file a report within 30 days of the completing the refund. On March 30, 2004, Aquila filed the refund report. On April 5, 2004, the Board accepted the refund report.

INU-02-1 (RFU-04-1) Aquila, Inc., d/b/a Aquila Networks

On June 28, 2004, Aquila filed a refund plan to return Kansas ad valorem tax overcharges to Iowa customers. The refund was filed pursuant to an order of the Board issued on May 10, 2002, in Docket No. INU-02-1, directing Northern Natural Gas Company to refund to Aquila certain Kansas ad valorem tax reimbursements. Northern retained the refunds, claiming the Board did not have jurisdiction. On December 9, 2002, the Polk County District Court affirmed the Board order. On May 12, 2004, the Iowa Supreme Court affirmed the Board's decision and Northern made the required refund to Aquila. On August 12, 2004, the Board approved Aquila's refund plan.

INU-03-1 Implementation of the Federal Communications Commission's Triennial Review Order Adopting New Rules for Network Unbundling Obligations

On February 20, 2003, the Federal Communications Commission (FCC) adopted rules concerning incumbent local exchange carriers' (ILECs') obligations to make elements of their networks available on an unbundled basis. In its announced decision, the FCC made a presumptive finding that local circuit switching would no longer be required to be made available as an unbundled network element (UNE) by ILECs to competitive local exchange carriers (CLECs) that provide service to business customers with high-capacity loops. The FCC described this as the "enterprise market" and found that competition in these enterprise markets

would not be impaired if the local switching UNE were unavailable. The FCC indicated that individual state utility commissions would have 90 days from the effective date of the forthcoming Triennial Review Order to rebut the presumption of "no impairment" in their state. On June 9, 2003, the Board opened the docket and requested comments in advance of the FCC's written decision. On August 21, 2003, the FCC order was released and it was published in the Federal Register on September 2, 2003, to be effective on October 3, 2003. On September 26, 2003, the Board issued an order regarding the nine-month proceeding, establishing an October 20, 2003, deadline for ILECs serving the state to provide notice of intent to file a petition rebutting the national presumption. On October 31, 2003, Qwest, AT&T Communications of the Midwest, and WorldCom filed a joint petition proposing that the Board participate in a multi-state forum process to address FCC requirements regarding multiple physical cutovers of the local exchange carrier from ILEC to CLEC, known as batch hot cut process, in the 14-state region served by Qwest. On November 7, 2003, the Board approved the joint motion to participate in this multi-state batch hot cut forum. On December 29, 2003, the Board closed the 90-day proceeding portion of the docket intended to make a determination regarding the FCC presumption that no impairment exists in enterprise switching. No CLEC requested that the Board make a determination. OpenCom filed a petition to rebut the FCC's national presumption regarding line sharing as set forth in its Triennial Review Order, but the Board determined the petition was beyond the scope of this proceeding and denied it. On March 5, 2004, Qwest filed a motion to stay the procedural schedule in response to the March 2, 2004, decision of the U.S. Court of Appeals for the D.C. Circuit in United States

Telecom Assoc. v. FCC. The court vacated the Triennial Review Order, finding that the FCC acted unlawfully when it delegated certain decision-making authority to state public utility commissions, including impairment determinations for mass market switching and certain dedicated transport elements. On March 15, 2004, Qwest filed a motion to withdraw its "Notice of Updated Statement of Generally Available Terms and Conditions (SGAT)" filed on February 18, 2004, to reflect changes required by the Triennial Review Order. The SGAT is the standard interconnection agreement offered to CLECs. On April 2, 2004, the Board granted Qwest's motions to stay the procedural schedule and withdraw its updated SGAT.

INU-03-2 (TF-03-473) Interstate Power and Light Company

On August 1, 2003, the Board issued an order in Docket No. INU-03-2 that concluded an investigation into the practices and procedures of natural gas utilities that leave gas service turned on at a premise where there is no customer responsible for payment ("soft close" procedures). In that order, the Board directed the natural gas utilities to file proposed tariffs that included provisions informing customers of the procedures followed and described any back billing procedures for gas consumption during those periods. On January 7, 2004, the Board rejected a compliance tariff filed by IPL. The Board found that the proposed tariff did not provide for IPL to place door hangers at premises where it was leaving the gas on under soft close procedures. On January 20, 2004, IPL filed a revised compliance tariff. On February 10, 2004, the Board approved the compliance tariff.

INU-03-4 (WRU-03-61) Qwest Corporation

On July 2, 2003, Qwest filed a petition asking the Board to determine what retail services and facilities offered by Qwest in 37 exchanges had become subject to effective competition such that they should be deregulated pursuant to Board authority. On September 28, 2003, the Board issued an order docketing the petition and initiating a formal notice and comment proceeding. On December 18, 2003, Qwest filed a motion for withdrawal of its petition for deregulation. Qwest asserted that additional competitive threats emerged in all of its Iowa exchanges since filing the original deregulation petition. Qwest also stated its intent to seek legislative action for deregulation. On January 2, 2004, MCI filed a resistance to Qwest's motion to terminate the docket and a motion for a summary decision stating that Qwest cannot unilaterally decide to close the docket. On January 16, 2004, the Board granted Qwest's motion to withdraw its petition, denied MCI's motion for summary decision, and terminated the docket.

INU-03-5 Aquila, Inc., d/b/a Aquila Networks

See Docket No. SPU-03-7.

INU-04-1 Deregulation of Local Exchange Services in Competitive Markets

When sufficient telecommunications service providers enter a market, such that effective competition exists, the Board is required by Iowa law to deregulate that market. On August 4, 2003, the Board initiated a comprehensive industry-wide survey to obtain an overview of the status of local exchange telecommunications competition in Iowa. On January 26, 2004, the Board issued a survey report. With an apparent increase in telecommunications competition

in some areas, the Board concluded it was appropriate to examine certain markets more closely and initiated this proceeding to determine if local service in certain Iowa exchanges was subject to effective competition and should be deregulated. On December 23, 2004, the Board deregulated the rates for local telephone service in 20 Iowa exchanges, including Council Bluffs, where there was a finding of effective competition. The price of local telephone service in those exchanges would be set by the market, rather than by regulation. However, the Board would continue to regulate service quality in those exchanges and monitor the markets. The Board found effective competition for local telephone services in the Armstrong, Coon Rapids, Delmar, Forest City, Harlan, Laurens, Lowden, Mapleton, Oxford, Oxford Junction, Primghar, Saint Ansgar, Solon, Spencer, Stacyville, Stanwood, Storm Lake, Tiffin, and Whiting exchanges. Those were communities where at least one competitor provided service through its own wireline facilities, and that competitor had captured a market share of more than 50 percent of both business and residential customers. The Board also found effective competition existed in the Council Bluffs market where multiple competitors were providing service, some using their own facilities. It was determined that in each of those exchanges, customers had a choice of providers for local telephone service, making traditional rate regulation unnecessary. The Board would continue to monitor the rates for local telephone service in those markets to ensure that the market remained competitive. Under Iowa law, the Board has authority to re-regulate rates if any of the competitors use anticompetitive practices to gain unfair market power or if the competitive situation changes.

Negotiated Interconnection Agreements

Section 252(b) of the Telecommunications Act of 1996 gives the Board the authority to approve the rates, terms, and conditions of negotiated interconnection agreements (NIAs) between competitors and incumbent local exchange providers. The agreement is docketed and written comments from interested parties must be filed within 30 days. The statutory standard to be applied in Board review is (1) whether the agreement discriminates against a telecommunications carrier not a party to the agreement or (2) whether the implementation of the agreement or a portion is not consistent with the public interest, convenience, or necessity.

Docket	Incumbent/Competitor	Filed	Approved
NIA-04-1	Qwest/XO Network Services	1/12/2004	2/22/2004
NIA-00-47	Qwest/TRX, Inc.	1/14/2004	2/24/2004
NIA-01-20	Qwest/Z-Tel Comm.	1/16/2004	2/26/2004
NIA-04-2	IA Telecom/Houlton Enterprises d/b/a Guaranteed Phone Service	1/20/2004	1/20/2004
NIA-03-30	IA Telecom/IA RSA No. 1, etc. - 1 st amendment	1/26/2004	3/07/2004
NIA-02-32	IA Telecom/IA RSA No. 2, etc. - 2 nd amendment	1/26/2004	3/07/2004
NIA-03-14	Qwest/Houlton Ent. d/b/a Guaranteed Phone Service -2 nd amendment	1/26/2004	3/07/2004
NIA-04-3	Frontier/Sprint Spectrum	1/28/2004	3/09/2004
NIA-02-23	Qwest/Digital Telecomm.- 2 nd amendment	1/28/2004	3/09/2004
NIA-02-23	Qwest/Digital Telecomm.- 3 rd amendment	1/30/2004	3/11/2004
NIA-04-4	CenturyTel/Midwest Wireless Iowa	2/02/2004	3/14/2004
NIA-99-15	Qwest/LTDS Corp.- 7 th Amendment	2/04/2004	3/16/2004
NIA-00-25	Qwest/American Fiber Network - 1 st amendment	2/04/2004	3/16/2004
NIA-02-28	Qwest/AscendTel - 2 nd amendment	2/10/2004	3/22/2004
NIA-00-3	Qwest/NPCR d/b/a Nextel Partners	2/10/2004	3/22/2004
NIA-02-28	Qwest/AscendTel - 3 rd amendment	2/11/2004	3/23/2004
NIA-01-24	Qwest/1-800-RECONEX, Inc. - 2 nd amendment	2/17/2004	3/29/2004
NIA-01-38	Qwest/Iowa Telecom Comm. - 3 rd amendment	2/13/2004	3/25/2004
NIA-01-38	Qwest/Iowa Telecom Comm. - 4 th Amendment	2/17/2004	3/29/2004
NIA-04-5	Iowa Telecom/AFN	2/24/2004	2/24/2004
NIA-04-6	Iowa Telecom/Cedar Comm.	2/24/2004	2/24/2004
NIA-04-7	Iowa Telecom/Guthrie Telecomm. Network	2/27/2004	2/27/2004
NIA-04-8	Iowa Telecom/Farmers Mut. Coop. Tel. Co.	2/27/2004	2/27/2004
NIA-04-9	Iowa Telecom/AT&T Wireless Services	3/01/2004	4/11/2004
NIA-00-60	Qwest/NexGen Integrated Comm. - 4 th amendment	3/08/2004	4/18/2004
NIA-03-12	Qwest/Clemons Comm. - 2 nd Amendment	3/08/2004	4/18/2004
NIA-03-38	Qwest/Sprint Comm. - 1 st amendment	3/08/2004	4/18/2004
NIA-04-10	Iowa Telecom/COMMCHOICE OF IOWA	3/09/2004	4/19/2004
NIA-04-11	Frontier/Sprint Comm. Co.	3/09/2004	4/19/2004
NIA-03-26	IowaTelecom/Cat Comm. - 3 rd amendment	3/10/2004	4/20/2004
NIA-01-05	Qwest/QuantumShift Comm. - 1 st amendment	3/12/2004	4/22/2004
NIA-97-16	Qwest/Goldfield Access Network - 3 rd amendment	3/12/2004	4/22/2004
NIA-03-34	Qwest/Granite Telecomm. - 1 st amendment	3/15/2004	4/25/2004
NIA-04-12	Iowa Telecom/Coon Rapids Mun. Comm. Util.	3/18/2004	4/28/2004
NIA-04-13	Qwest/ACN Comm. Services	3/18/2004	4/28/2004
NIA-98-22	Qwest/HickoryTech fka Crystal Comm. - 4 th amendment	3/23/2004	5/03/2004
NIA-97-19	Qwest/ALLTEL Comm., etc. - 9 th amendment	3/23/2004	5/03/2004
NIA-02-02	Qwest/VarTech Telecom - 1 st amendment	3/23/2004	5/03/2004
NIA-99-5	Qwest/DIECA Comm. d/b/a Covad Comm. - 8 th amendment	3/24/2004	5/04/2004

Docket	Incumbent/Competitor	Filed	Approved
NIA-02-19	Qwest/Excel Telecomm. – 1 st amendment	3/24/2004	5/04/2004
NIA-97-19	Qwest/ALLTEL Comm., etc. – 10 th amendment	3/24/2004	5/04/2004
NIA-04-14	Iowa Telecom/Walnut Tel. Co. d/b/a Walnut Comm.	3/25/2004	5/05/2004
NIA-04-15	Iowa Telecom/Grundy Center Comm. Util.	3/26/2004	3/26/2004
NIA-04-16	Iowa Telecom/Reinbeck Mun. Telecomm. Util.	3/26/2004	3/26/2004
NIA-01-19	Qwest/New Access Comm. – 2 nd amendment	3/26/2004	5/06/2004
NIA-02-23	Qwest/Digital Telecomm. – 4 th amendment	3/26/2004	5/06/2004
NIA-04-17	Iowa Telecom/Advanced Network Comm.	4/05/2004	4/05/2004
NIA-04-18	Iowa Telecom/PrairieWave Comm.	4/05/2004	4/05/2004
NIA-04-19	Iowa Telecom/Comm. South	4/07/2004	5/18/2004
NIA-04-1	Qwest/XO Network Services, Inc. – 1 st amendment	4/12/2004	5/23/2004
NIA-04-20	Iowa Telecom/Louisa Comm.	4/14/2004	4/14/2004
NIA-04-21	Frontier/AT&T wireless Services	4/14/2004	5/25/2004
NIA-99-35	Qwest/MCImetro Access Trans. Serv. – 13 th amendment	4/15/2004	5/26/2004
NIA-03-38	Qwest/Sprint Comm. Co. – 2 nd amendment	4/20/2004	5/31/2004
NIA-04-22	Iowa Telecom/Manning Mun. Comm. & TV Util.	4/21/2004	4/21/2004
NIA-04-23	Qwest/Comtech21	4/21/2004	6/01/2004
NIA-04-24	Iowa Telecom/Harlan Mun. Util.	4/23/2004	4/23/2004
NIA-04-25	Qwest/CenturyTel Fiber Co. d/b/a Lightcore	4/27/2004	6/07/2004
NIA-99-13	Iowa Telecom/LTDS – 2 nd amendment	5/06/2004	6/16/2004
NIA-04-26	Iowa Telecom/Comm. Cable TV Agency of O'Brien Co. d/b/a Comm. Agency	5/07/2004	5/07/2004
NIA-04-27	FiberComm/Long Lines Metro	5/07/2004	6/17/2004
NIA-04-28	Iowa Telecom/Corn Belt Comm.	5/13/2004	5/13/2004
NIA-02-23	Qwest/Digital Telecomm. – 5 th amendment	5/13/2004	6/23/2004
NIA-02-5	Qwest/ICG Telecom Group – 3 rd amendment	5/13/2004	6/23/2004
NIA-99-5	Qwest/DIECA Comm. d/b/a Covad Comm. – 9 th amendment	5/14/2004	6/24/2004
NIA-04-29	Local Telephone Data Services/US Cellular Corp.	5/14/2004	6/24/2004
NIA-99-15	Qwest/LTDS Corp. – 8 th amendment	5/21/2004	7/01/2004
NIA-01-24	Qwest/1-800-RECONEX, Inc. dba USTel-SGAT interconnection	6/01/2004	7/12/2004
NIA-04-30	Winnebago Coop. Tel Assn./US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-31	Webb-Dickens Tel. Corp/US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-32	Universal Comm. of Allison/US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-33	South Central Comm./US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-34	Northern Ia. Tel. Co./US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-35	Mut. Tel. Co./US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-36	Grand River Mut. Tel. Corp./US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-37	Forest City Telecom/US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-38	Dumont Tel. Co./US Cellular Corp.	6/01/2004	7/12/2004
NIA-04-39	Winnebago Coop. Tel Assn./Sprint PCS	6/01/2004	7/12/2004
NIA-04-40	Webb-Dickens Tel. Corp/Sprint PCS	6/01/2004	7/12/2004
NIA-04-41	Universal Comm. of Allison/Sprint PCS	6/01/2004	7/12/2004
NIA-04-42	South Central Comm./Sprint PCS	6/01/2004	7/12/2004
NIA-04-43	Northern Ia. Tel. Co./Sprint PCS	6/01/2004	7/12/2004
NIA-04-44	Mut. Tel. Co./Sprint PCS	6/01/2004	7/12/2004
NIA-04-45	Grand River Mut. Tel. Corp./Sprint PCS	6/01/2004	7/12/2004
NIA-04-46	Forest City Telecom/Sprint PCS	6/01/2004	7/12/2004
NIA-04-47	Dumont Tel. Co./Sprint PCS	6/01/2004	7/12/2004
NIA-04-48	Winnebago Coop. Tel Assn./Verizon Wireless	6/01/2004	7/12/2004
NIA-04-49	Webb-Dickens Tel. Corp/Verizon Wireless	6/01/2004	7/12/2004
NIA-04-50	Universal Comm. of Allison/Verizon Wireless	6/01/2004	7/12/2004
NIA-04-51	South Central Comm./Verizon Wireless	6/01/2004	7/12/2004

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NIA-04-52	Northern Ia. Tel. Co./Verizon Wireless	6/01/2004	7/12/2004
NIA-04-53	Mut. Tel. Co./Verizon Wireless	6/01/2004	7/12/2004
NIA-04-54	Dumont Tel. Co./Verizon Wireless	6/01/2004	7/12/2004
NIA-04-55	Grand River Mut. Tel. Corp./Verizon Wireless	6/01/2004	7/12/2004
NIA-04-56	Forest City Telecom/Verizon Wireless	6/01/2004	7/12/2004
NIA-00-60	Qwest/NexGen Integrated Comm. – 5 th amendment	6/04/2004	7/15/2004
NIA-04-57	Qwest/Advanced Integrated Tech.	6/04/2004	7/15/2004
NIA-04-58	Qwest/TransWorld Network Corp.	6/09/2004	6/09/2004
NIA-00-60	Qwest/NexGen Integrated Comm. – 6 th amendment	6/09/2004	7/20/2004
NIA-04-59	Grand River Mutl. Tel. Corp./Midwest Wireless	6/10/2004	7/21/2004
NIA-04-60	Universal Comm. of Allison/Midwest wireless	6/10/2004	7/21/2004
NIA-04-61	South Central Comm./Midwest Wireless	6/10/2004	7/21/2004
NIA-04-62	Dumont Tel. Co./Midwest Wireless	6/10/2004	7/21/2004
NIA-00-60	Qwest/NexGen Integrated Comm. – 7 th amendment	6/14/2004	7/25/2004
NIA-04-63	Heartland Telecomm. Co. of IA d/b/a HickoryTech/Midwest Wireless	6/16/2004	7/27/2004
NIA-04-64	Qwest/Midwest Datacom	6/17/2004	6/17/2004
NIA-04-65	Qwest/Covista	6/23/2004	6/23/2004
NIA-04-66	Iowa Telecom/BTC, Inc. Heartland Telecomm. Co. of IA d/b/a HickoryTech/WWC License	7/01/2004	8/11/2004
NIA-04-67	LLC	7/09/2004	8/19/2004
NIA-04-68	Qwest/Lightyear Network Solutions	7/22/2004	7/22/2004
NIA-99-5	Qwest/DIECA Comm. d/b/a Covad Comm. – 9 th amendment	7/22/2004	9/01/2004
NIA-04-69	Heartland Telecomm. Co. of IA d/b/a HickoryTech/US Cellular Corp.	7/26/2004	9/05/2004
NIA-99-35	Qwest/MCI metro Access Trans. Serv. – 14 th amendment	7/27/2004	9/06/2004
NIA-04-70	Qwest/Huxley Comm. Coop. d/b/a Huxley Coop. Tel. Co.	7/29/2004	7/29/2004
NIA-99-35	MCI metro Access/Qwest - master services agreement	8/02/2004	9/12/2004
NIA-04-71	Farmers Mut. Tel. Coop of Shellsburg/Sprint Spectrum	8/05/2004	9/15/2004
NIA-04-72	Farmers Mut. Tel. Coop of Shellsburg/Verizon Wireless	8/05/2004	9/15/2004
NIA-04-73	Farmers Mut. Tel. Coop of Shellsburg/Midwest Wireless	8/05/2004	9/15/2004
NIA-04-74	Farmers Mut. Tel. Coop of Shellsburg/US Cellular	8/05/2004	9/15/2004
NIA-02-27	Qwest/PrairieWave Comm. – 3 rd amendment	8/11/2004	9/21/2004
NIA-99-35	Qwest/MCI Metro Access - motion to dismiss	8/16/2004	9/26/2004
NIA-04-75	Liberty Comm./US Cellular Corp.	8/17/2004	9/27/2004
NIA-04-76	IAMO Tel. Co./US Cellular Corp.	8/18/2004	9/28/2004
NIA-04-77	Montezuma Mut. Tel./US Cellular	8/19/2004	9/29/2004
NIA-04-78	Montezuma Mut. Tel./Verizon Wireless	8/19/2004	9/29/2004
NIA-04-79	Citizens Mutual Tele. Coop./US Cellular Corp.	8/19/2004	9/29/2004
NIA-04-80	Heart of Iowa Comm. Coop./Midwest Wireless	8/20/2004	9/30/2004
NIA-04-81	Heart of Iowa Comm. Coop./Sprint PCS	8/20/2004	9/30/2004
NIS-04-82	Heart of Iowa Comm. Coop./US Cellular Corp.	8/20/2004	9/30/2004
NIA-04-83	Heart of Iowa Comm. Coop./Verizon Wireless	8/20/2004	9/30/2004
NIA-04-84	Lost Nation-Elwood Tel. Co./US Cellular Corp.	8/20/2004	9/30/2004
NIA-03-34	Qwest/Granite Telecomm. – 2 nd amendment	8/24/2004	10/04/2004
NIA-97-22	Qwest/McLeodUSA Telecomm. – 22 nd amendment	8/24/2004	10/04/2004
NIA-03-34	Qwest/Granite Telecomm. - QPP agreement - info only	8/24/2004	10/04/2004
NIA-04-85	IAMO Tel. Co./Sprint PCS	8/25/2004	10/05/2004
NIA-04-86	West Liberty Tel. Co./Sprint Spectrum	8/26/2004	10/06/2004
NIA-04-87	Huxley Comm. Coop./Sprint Spectrum	8/26/2004	10/06/2004
NIA-04-88	Huxley Comm. Coop./US Cellular Corp.	8/26/2004	10/06/2004

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NIA-04-89	Swisher Tel. Co./Sprint Spectrum	8/26/2004	10/06/2004
NIA-04-90	Swisher Tel. Co./US Cellular Corp.	8/26/2004	10/06/2004
NIA-04-91	Swisher Tel. Co./Verizon Wireless	8/26/2004	10/06/2004
NIA-04-92	Bernard Tel. Co./US Cellular Corp.	8/27/2004	10/07/2004
NIA-04-93	Bernard Tel. Co./Sprint Spectrum	8/27/2004	10/07/2004
NIA-04-94	Van Horne Coop. Tel. Co./Verizon Wireless	8/27/2004	10/07/2004
NIA-04-95	Van Horne Coop. Tel. Co./Sprint Spectrum	8/27/2004	10/07/2004
NIA-04-96	Van Horne Coop. Tel. Co.	8/27/2004	10/07/2004
NIA-04-97	Miles Coop. Tel. Assn./Sprint Spectrum	8/27/2004	10/07/2004
NIA-04-98	Miles Coop. Tel. Assn./US Cellular Corp.	8/27/2004	10/07/2004
NIA-04-99	Lost Nation-Elwood Tel. Co./Sprint Spectrum	8/27/2004	10/07/2004
NIA-04-100	Van Horne Coop. Tel. Co./Midwest Wireless	8/30/2004	10/10/2004
NIA-04-101	Jefferson Tel. Co./Sprint Spectrum	8/30/2004	10/10/2004
NIA-04-102	Jefferson Tel. Co./Midwest Wireless	8/30/2004	10/10/2004
NIA-04-103	Qwest/Southwestern Bell Comm. Serv. d/b/a SBC Long Distance	8/31/2004	8/31/2004
NIA-04-104	Qwest/Talk America	8/31/2004	8/31/2004
NIA-04-105	Qwest Corp./Qwest Comm. Corp.	8/31/2004	10/11/2004
NIA-04-106	Voided	8/31/2004	
NIA-04-107	Wellman Coop. Tel. Assn./US Cellular Corp.	8/31/2004	10/11/2004
NIA-04-108	Wellman Coop. Tel. Assn./Sprint Spectrum	8/31/2004	10/11/2004
NIA-04-109	C-M-L Tel. Coop. Assn./US Cellular Corp.	8/31/2004	10/11/2004
NIA-04-110	C-M-L Tel. Coop. Assn./Sprint Spectrum	8/31/2004	10/11/2004
NIA-04-111	Cascade Comm. Co./US Cellular Corp.	8/31/2004	10/11/2004
NIA-04-112	Cascade Comm. Co./Sprint Spectrum	8/31/2004	10/11/2004
NIA-04-113	Clarksville Tel. Co./Sprint Spectrum	9/01/2004	10/12/2004
NIA-04-114	Butler-Bremer Mut. Tel. Co./US Cellular Corp.	9/01/2004	10/12/2004
NIA-04-115	Butler-Bremer Mut. Tel. Co./Sprint Spectrum	9/01/2004	10/12/2004
NIA-04-116	Laurel Tel. Co./Midwest Wireless Iowa	9/01/2004	10/12/2004
NIA-04-117	Laurel Tel. Co./Sprint PCS	9/01/2004	10/12/2004
NIA-04-118	Laurel Tel. Co./US Cellular Corp.	9/01/2004	10/12/2004
NIA-04-119	Laurel Tel. Co./Verizon Wireless	9/01/2004	10/12/2004
NIA-04-120	Partner Comm. Coop./Midwest Wireless Iowa	9/01/2004	10/12/2004
NIA-04-121	Partner Comm. Coop./US Cellular Corp.	9/01/2004	10/12/2004
NIA-04-122	Partner Comm. Coop./Verizon Wireless	9/01/2004	10/12/2004
NIA-04-123	Partner Comm. Coop./Sprint Spectrum	9/01/2004	10/12/2004
NIA-04-124	Farmers Coop. Tel. Co./Midwest Wireless Iowa	9/02/2004	10/13/2004
NIA-04-125	Farmers Coop. Tel. Co./US Cellular Corp.	9/02/2004	10/13/2004
NIA-04-126	Farmers Coop. Tel. Co./Sprint Spectrum	9/02/2004	10/13/2004
NIA-04-127	Farmers Coop. Tel. Co./Verizon Wireless	9/02/2004	10/13/2004
NIA-04-128	IAMO Tel. Co./Verizon Wireless	9/07/2004	10/18/2004
NIA-04-129	Lost Nation-Elwood Tel. Co./Verizon Wireless	9/07/2004	10/18/2004
NIA-04-130	West Liberty Tel. Co./Verizon Wireless	9/07/2004	10/18/2004
NIA-04-131	Scranton Tel. Co./Midwest Wireless Iowa	9/07/2004	10/18/2004
NIA-04-132	Scranton Tel. Co./Sprint PCS	9/07/2004	10/18/2004
NIA-04-133	Scranton Tel. Co./Verizon Wireless	9/07/2004	10/18/2004
NIA-04-134	Clarksville Tel. Co./US Cellular Corp.	9/08/2004	10/19/2004
NIA-04-135	Cascade Comm. Co./Verizon Wireless	9/08/2004	10/19/2004
NIA-04-136	Kalona Coop. Tel. Co./US Cellular Corp.	9/08/2004	10/19/2004

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NIA-04-137	Kalona Coop. Tel. Co./Sprint Spectrum	9/08/2004	10/19/2004
NIA-04-138	Miles Coop. Tel. Assn./Verizon Wireless	9/09/2004	10/20/2004
NIA-04-139	Colo Tel. Co./Sprint Spectrum	9/09/2004	10/20/2004
NIA-04-140	Colo Tel. Co./US Cellular	9/09/2004	10/20/2004
NIA-04-141	Citizens Mut. Tel. Co./Verizon Wireless	9/09/2004	10/20/2004
NIA-04-142	Citizens Mut. Tel. Co./Sprint PCS	9/09/2004	10/20/2004
NIA-01-41	Qwest/ChoiceTel LLC – 3 rd amendment	9/09/2004	10/20/2004
NIA-01-41	Qwest/ChoiceTel LLC - informational only	9/09/2004	10/20/2004
NIA-01-19	Qwest/New Access Comm. - informational only	9/09/2004	10/20/2004
NIA-01-19	Qwest/New Access Comm. – 3 rd amendment	9/09/2004	10/20/2004
NIA-04-143	Goldfield Tel. Co./Sprint Spectrum	9/13/2004	10/24/2004
NIA-04-144	Goldfield Access Network/US Cellular Corp.	9/13/2004	10/24/2004
NIA-04-145	Goldfield Tel. Co./US Cellular Corp.	9/13/2004	10/24/2004
NIA-04-146	Goldfield Tel. Co./Verizon Wireless	9/13/2004	10/24/2004
NIA-04-147	Farmers Tel. Co. d/b/a OmniTel Comm./Sprint Spectrum	9/13/2004	10/24/2004
NIA-04-148	OmniTel Comm./US Cellular Corp. Farmers Mutual Tel. Co. d/b/a OmniTel Comm./Sprint Spectrum	9/13/2004	10/24/2004
NIA-04-149	d/b/a Sprint PCS	9/13/2004	10/24/2004
NIA-04-150	Farmers Mutual Tel. Co. d/b/a OmniTel Comm./US Cellular Corp.	9/13/2004	10/24/2004
NIA-04-151	Farmers Tel. Co. d/b/a OmniTel Comm./US Cellular Corp.	9/13/2004	10/24/2004
NIA-04-152	Clarksville Tel. Co./Midwest Wireless Iowa	9/14/2004	10/25/2004
NIA-04-153	Butler-Bremer Mut. Tel. Co./Midwest Wireless Iowa	9/14/2004	10/25/2004
NIA-04-154	Andrew Tel. Co./Verizon Wireless	9/14/2004	10/25/2004
NIA-04-155	Andrew Tel. Co./Midwest Wireless Iowa	9/14/2004	10/25/2004
NIA-04-156	Mechanicsville Tel. Co./US Cellular Corp.	9/14/2004	10/25/2004
NIA-04-157	Mechanicsville Tel. Co./Sprint	9/14/2004	10/25/2004
NIA-04-158	Mechanicsville Tel. Co./Verizon Wireless	9/14/2004	10/25/2004
NIA-04-159	Mechanicsville Tel. Co./Midwest Wireless	9/14/2004	10/25/2004
NIA-04-160	Miles Coop. Tel. Assn./Midwest Wireless	9/15/2004	10/26/2004
NIA-04-161	Goldfield Access Network/Midwest Wireless	9/15/2004	10/26/2004
NIA-04-162	Goldfield Tel. Co./Midwest Wireless	9/15/2004	10/26/2004
NIA-04-163	Andrew Tel. Co./US Cellular Corp.	9/16/2004	10/27/2004
NIA-04-164	Andrew Tel. Co./Sprint Spectrum	9/16/2004	10/27/2004
NIA-04-165	Liberty Communications/Midwest Wireless Iowa	9/16/2004	10/27/2004
NIA-04-166	Reinbeck Mun. Telecomm. Utility/US Cellular Corp.	9/16/2004	10/27/2004
NIA-04-167	Colo Tel. Co./Midwest Wireless Iowa	9/16/2004	10/27/2004
NIA-98-1	IA Telecom/Heart of IA Comm. Coop. – 1 st amendment	9/16/2004	10/27/2004
NIA-00-42	IA Telecom/Partner Comm. Coop. – 1 st amendment	9/16/2004	10/27/2004
NIA-04-70	Qwest/Huxley Comm. Coop. – 1 st amendment	9/16/2004	10/27/2004
NIA-99-5	Qwest/DIECA Comm. d/b/a Covad Comm. Co. – 10 th amendment	9/16/2004	10/27/2004
NIA-04-168	Farmers Mut. Tel. Coop./Midwest Wireless	8/17/2004	9/27/2004
NIA-04-169	Montezuma Mut. Tel. Co./Midwest Wireless	9/17/2004	10/28/2004
NIA-04-170	Swisher Tel. Co./Midwest Wireless	9/17/2004	10/28/2004
NIA-04-171	Webster-Calhoun Coop. Tel. Assn./Midwest Wireless	9/17/2004	10/28/2004
NIA-04-172	Webster-Calhoun Coop. Tel. Assn./Sprint Spectrum	9/17/2004	10/28/2004
NIA-04-173	Webster-Calhoun Coop. Tel. Assn./US Cellular Corp.	9/17/2004	10/28/2004
NIA-04-174	IAMO Tel. Co./Midwest Wireless	9/20/2004	10/31/2004
NIA-04-175	Colo Tel. Co./Verizon Wireless	9/20/2004	10/31/2004
NIA-04-176	Lehigh Valley Coop. Tel. Assn./US Cellular Corp.	9/21/2004	11/01/2004

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NIA-04-177	Lehigh Valley Coop. Tel. Assn./Sprint Spectrum	9/21/2004	11/01/2004
NIA-04-178	Lehigh Valley Coop. Tel. Assn./Verizon Wireless	9/21/2004	11/01/2004
NIA-04-179	Lehigh Valley Coop. Tel. Assn./Midwest Wireless	9/21/2004	11/01/2004
NIA-04-180	Coon Creek Tel. Co./US Cellular Corp.	9/21/2004	11/01/2004
NIA-04-181	Coon Creek Tel. Co./Verizon Wireless	9/21/2004	11/01/2004
NIA-04-182	Coon Creek Tel. Co./Sprint Spectrum	9/21/2004	11/01/2004
NIA-04-183	Coon Creek Tel. Co./Midwest Wireless	9/21/2004	11/01/2004
NIA-04-184	Clarksville Tel. Co./Verizon Wireless	9/21/2004	11/01/2004
NIA-04-185	Butler-Bremer Mut. Tel. Co./Verizon Wireless	9/21/2004	11/01/2004
NIA-04-186	Coon Creek Telecomm./Midwest Wireless	9/21/2004	11/01/2004
NIA-04-187	Coon Creek Telecomm./US Cellular Corp.	9/21/2004	11/01/2004
NIA-04-188	Wellman Coop. Tel. Assn./Verizon Wireless	9/21/2004	11/01/2004
NIA-04-189	Marne & Elk Horn/Verizon Wireless	9/23/2004	11/03/2004
NIA-04-190	Huxley Comm. Coop./Verizon Wireless	9/23/2004	11/03/2004
NIA-99-15	Qwest/LTDS Corp. – 9 th amendment	9/23/2004	11/03/2004
NIA-99-15	Qwest/LTDS Corp. - informational only	9/23/2004	11/03/2004
NIA-98-9	Qwest/BTC, Inc. – 1 st amendment	9/23/2004	11/03/2004
NIA-98-9	Qwest/BTC, Inc. - informational only	9/23/2004	11/03/2004
NIA-99-5	Qwest/DIECA Comm. d/b/a Covad Comm. - info only	9/23/2004	11/03/2004
NIA-04-191	Wellman Coop. Tel. Assn./Midwest Wireless	9/23/2004	11/03/2004
NIA-04-192	Ace Tel. Assn./Midwest Wireless	9/24/2004	11/04/2004
NIA-04-193	Ace Tel. Assn./Verizon Wireless	9/24/2004	11/04/2004
NIA-04-194	Ace Tel. Assn./Sprint Spectrum	9/24/2004	11/04/2004
NIA-04-195	Ace Tel. Assn./US Cellular Corp.	9/24/2004	11/04/2004
NIA-04-196	Onslow Co-op Tel. Assn./Verizon Wireless	9/24/2004	11/04/2004
NIA-04-197	Onslow Co-op Tel. Assn./US Cellular Corp.	9/24/2004	11/04/2004
NIA-04-198	Onslow Co-op Tel. Assn./Sprint Spectrum	9/24/2004	11/04/2004
NIA-04-199	Onslow Co-op Tel. Assn./Midwest Wireless	9/24/2004	11/04/2004
NIA-04-200	Ogden Tel. Co./Verizon Wireless	9/24/2004	11/04/2004
NIA-04-201	Ogden Tel. Co./US Cellular Corp.	9/24/2004	11/04/2004
NIA-04-202	Ogden Tel. Co./Sprint Spectrum	9/24/2004	11/04/2004
NIA-04-203	Ogden Tel. Co./Midwest Wireless	9/24/2004	11/04/2004
NIA-04-204	C-M-L Tel. Coop./Midwest Wireless	9/24/2004	11/04/2004
NIA-04-205	C-M-L Tel. Coop./Verizon Wireless	9/24/2004	11/04/2004
NIA-04-206	Central Scott Tel./US Cellular Corp.	9/27/2004	11/07/2004
NIA-04-207	Central Scott Tel./Midwest Wireless IA	9/27/2004	11/07/2004
NIA-04-208	Central Scott Tel./Verizon Wireless	9/27/2004	11/07/2004
NIA-04-209	Central Scott Tel./Sprint PCS	9/27/2004	11/07/2004
NIA-04-210	Farmers' & Business Mens' Tel. Co./Sprint Spectrum	9/27/2004	11/07/2004
NIA-04-211	Farmers' & Business Mens' Tel. Co./US Cellular Corp.	9/27/2004	11/07/2004
NIA-04-212	Farmers' & Business Mens' Tel. Co./Verizon Wireless	9/29/2004	11/09/2004
NIA-04-213	Citizens Mut. Tel. Coop./Midwest Wireless	9/29/2004	11/09/2004
NIA-04-214	Minburn Tel. Co./Verizon Wireless	9/30/2004	11/10/2004
NIA-04-215	Minburn Tel. Co./Sprint Spectrum	9/30/2004	11/10/2004
NIA-04-216	Minburn Tel. Co./Midwest Wireless IA	9/30/2004	11/10/2004
NIA-04-217	Minburn Telecomm./Sprint Spectrum	9/30/2004	11/10/2004
NIA-04-218	Minburn Telecomm./US Cellular Corp.	9/30/2004	11/10/2004
NIA-04-219	Minburn Telecomm./Midwest Wireless IA	9/30/2004	11/10/2004

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NIA-04-220	Minburn Telecomm./Verizon Wireless	9/30/2004	11/10/2004
NIA-04-221	Baldwin-Nashville Tel. Co./Midwest Wireless IA	9/30/2004	11/10/2004
NIA-04-222	Baldwin-Nashville Tel. Co./Sprint Spectrum	9/30/2004	11/10/2004
NIA-04-223	Baldwin-Nashville Tel. Co./US Cellular Corp.	9/30/2004	11/10/2004
NIA-04-224	Baldwin-Nashville Tel. Co./Verizon Wireless	9/30/2004	11/10/2004
NIA-04-225	Farmers & Merchants Mut. Tel./Midwest Wireless	10/01/2004	11/11/2004
NIA-04-226	Farmers & Merchants Mut. Tel./Sprint PCS	10/01/2004	11/11/2004
NIA-04-227	Farmers & Merchants Mut. Tel./Verizon Wireless	10/01/2004	11/11/2004
NIA-04-228	Farmers & Merchants Mut. Tel./US Cellular Corp.	10/01/2004	11/11/2004
NIA-04-229	LaMotte Tel. Co./Midwest Wireless	10/01/2004	11/11/2004
NIA-04-230	LaMotte Tel. Co./Verizon Wireless	10/01/2004	11/11/2004
NIA-04-231	LaMotte Tel. Co./Sprint	10/01/2004	11/11/2004
NIA-04-232	LaMotte Tel. Co./US Cellular Corp.	10/01/2004	11/11/2004
NIA-04-233	Minerva Valley Tel. Co./US Cellular Corp.	10/01/2004	11/11/2004
NIA-04-234	Reinbeck Mun. Telecomm. Util./Midwest Wireless	10/04/2004	11/14/2004
NIA-04-235	Huxley Comm. Coop./Midwest Wireless	10/04/2004	11/14/2004
NIA-04-236	Dixon Tel. Co./Midwest Wireless	10/04/2004	11/14/2004
NIA-04-237	Dixon Tel. Co./Sprint Spectrum	10/04/2004	11/14/2004
NIA-04-238	Dixon Tel. Co./US Cellular Corp.	10/04/2004	11/14/2004
NIA-04-239	Dixon Tel. Co./Verizon Wireless	10/04/2004	11/14/2004
NIA-04-240	Lost Nation-Elwood Tel. Co./Midwest Wireless	10/05/2004	11/15/2004
NIA-04-241	Preston Tel. Co./Midwest Wireless	10/05/2004	11/15/2004
NIA-04-242	Preston Tel. Co./US Cellular Corp	10/05/2004	11/15/2004
NIA-04-243	Preston Tel. Co./Sprint Spectrum	10/05/2004	11/15/2004
NIA-04-244	Mut. Tel. Co. of Morning Sun/Verizon Wireless	10/06/2004	11/16/2004
NIA-04-245	Louisa Comm./Verizon Wireless	10/06/2004	11/16/2004
NIA-04-246	Cascade Comm. Co./Midwest Wireless	10/06/2004	11/16/2004
NIA-04-247	Readlyn Tel. Co./Sprint Spectrum	10/06/2004	11/16/2004
NIA-04-248	Readlyn Tel. Co./Midwest Wireless	10/06/2004	11/16/2004
NIA-04-249	Readlyn Tel. Co./US Cellular Corp.	10/06/2004	11/16/2004
NIA-04-250	Readlyn Tel. Co./Verizon Wireless	10/06/2004	11/16/2004
NIA-04-251	Scranton Tel. Co./Verizon Wireless	10/06/2004	11/16/2004
NIA-04-252	Oran Mut. Tel. Co./Sprint Spectrum	10/06/2004	11/16/2004
NIA-04-253	Oran Mut. Tel. Co./Midwest Wireless Iowa	10/06/2004	11/16/2004
NIA-04-254	Oran Mut. Tel. Co./Verizon Wireless	10/06/2004	11/16/2004
NIA-04-255	Oran Mut. Tel. Co./US Cellular Corp.	10/06/2004	11/16/2004
NIA-04-256	Ellsworth Coop. Tel. Assn./Midwest Wireless	10/07/2004	11/17/2004
NIA-04-257	Ellsworth Coop. Tel. Assn./Verizon Wirelss	10/07/2004	11/17/2004
NIA-04-258	Ellsworth Coop. Tel. Assn./US Cellular Corp.	10/07/2004	11/17/2004
NIA-04-259	Ellsworth Coop. Tel. Assn./Sprint Spectrum	10/07/2004	11/17/2004
NIA-04-260	Farmers Mut. Tel. Co./Verizon Wireless	10/07/2004	11/17/2004
NIA-04-261	Farmers Tel. Co./Verizon Wireless	10/07/2004	11/17/2004
NIA-04-262	Coop. Tel. Co./Verizon Wirelss	10/07/2004	11/17/2004
NIA-04-263	Coop. Tel. Co./Sprint Spectrum	10/07/2004	11/17/2004
NIA-04-264	Coop. Tel. Co./US Cellular Corp.	10/07/2004	11/17/2004
NIA-04-265	Coop. Tel. Co./Midwest Wireless	10/07/2004	11/17/2004
NIA-98-28	Iowa Telecom/Farmers' & Business Men's Tel. Co.	10/08/2004	11/18/2004
NIA-98-29	Iowa Telecom/Coon Creek Telecomm. Corp.	10/08/2004	11/18/2004

Docket	Incumbent/Competitor	Filed	Approved
NIA-98-32	Iowa Telecom/Independent Networks	10/08/2004	11/18/2004
NIA-99-13	Iowa Telecom/LTDS	10/08/2004	11/18/2004
NIA-00-40	Qwest Corp./Twin Rivers Valley Tel. – 1 st amendment	10/08/2004	11/18/2004
NIA-01-13	Qwest Corp./Alpine Network Services – 1 st amendment	10/08/2004	11/18/2004
NIA-04-266	Qwest Corp./Conn. Comm.	10/08/2004	10/08/2004
NIA-04-267	Coop. Tel. Exchange/Sprint Spectrum	10/08/2004	11/18/2004
NIA-04-268	Coop. Tel. Exchange/Midwest Wireless	10/08/2004	11/18/2004
NIA-04-269	Coop. Tel. Exchange/Verizon Wireless	10/08/2004	11/18/2004
NIA-04-270	Coop. Tel. Exchange/US Cellular Corp.	10/08/2004	11/18/2004
NIA-04-271	Hawkeye Tel. Co./Midwest Wireless	10/08/2004	11/18/2004
NIA-04-272	Hawkeye Tel. Co./Verizon Wireless	10/08/2004	11/18/2004
NIA-04-273	Hawkeye Tel. Co./US Cellular Corp.	10/08/2004	11/18/2004
NIA-04-274	Hawkeye Tel. Co./Sprint Spectrum	10/08/2004	11/18/2004
NIA-04-275	Stratford Mut. Tel. Co./Verizon Wireless	10/08/2004	11/18/2004
NIA-04-276	Stratford Mut. Tel. Co./Sprint Spectrum	10/08/2004	11/18/2004
NIA-04-277	Stratford Mut. Tel. Co./US Cellular Corp.	10/08/2004	11/18/2004
NIA-04-278	Heartland Telecomm. Co. of IA d/b/a HickoryTech/Verizon Wireless	10/08/2004	11/18/2004
NIA-04-279	Rockwell Coop. Tel. Assn./Verizon Wireless	10/11/2004	11/21/2004
NIA-04-280	Rockwell Coop. Tel. Assn./US Cellular Corp.	10/11/2004	11/21/2004
NIA-04-281	Rockwell Coop. Tel. Assn./Midwest Wireless	10/11/2004	11/21/2004
NIA-04-282	Rockwell Coop. Tel. Assn./Sprint Spectrum	10/11/2004	11/21/2004
NIA-04-283	Preston Tel. Co./Verizon Wireless	10/11/2004	11/21/2004
NIA-04-284	Mut. Tel. Co. of Morning Sun/Sprint Spectrum	10/11/2004	11/21/2004
NIA-04-285	Mut. Tel. Co. of Morning Sun/US Cellular Corp.	10/11/2004	11/21/2004
NIA-04-286	Louisa Comm./US Cellular Corp.	10/11/2004	11/21/2004
NIA-04-287	Communications 1 Network/Verizon Wireless	10/12/2004	11/22/2004
NIA-04-288	Communications 1 Network/Sprint Spectrum	10/12/2004	11/22/2004
NIA-04-289	Communications 1 Network/US Cellular Corp.	10/12/2004	11/22/2004
NIA-04-290	Communications 1 Network/Midwest Wireless	10/12/2004	11/22/2004
NIA-04-291	Minerva Valley Tel. Co./Sprint PCS	10/13/2004	11/23/2004
NIA-04-292	Minerva Valley Tel. Co./Midwest Wireless	10/13/2004	11/23/2004
NIA-04-293	Minburn Tel Co./US Cellular Corp.	10/13/2004	11/23/2004
NIA-04-294	Farmers Mut. Tel./US Cellular Corp.	10/14/2004	11/24/2004
NIA-04-295	Farmers Mut. Tel./Sprint Spectrum	10/14/2004	11/24/2004
NIA-04-296	Farmers Mut. Tel./Verizon Wireless	10/14/2004	11/24/2004
NIA-04-297	Farmers Mut. Tel./Midwest Wireless	10/14/2004	11/24/2004
NIA-01-25	Qwest/OpenCom, Inc. – 5 th amendment	10/14/2004	11/24/2004
NIA-04-298	Bernard Tel. Co./Verizon Wireless	10/18/2004	11/28/2004
NIA-04-299	Farmers' & Business Men's Tel. Co./Midwest Wireless	10/18/2004	11/28/2004
NIA-04-300	Stratford Mut. Tel. Co./Midwest Wireless	10/20/2004	11/30/2004
NIA-04-103	Qwest/Southwestern Bell Comm. Serv. d/b/a SBC Long Distance	10/20/2004	11/30/2004
NIA-02-23	Qwest/Digital Telecomm. – 6 th amendment	10/20/2004	11/30/2004
NIA-04-301	Kalona Coop. Tel. Co./Midwest Wireless	10/21/2004	12/01/2004
NIA-04-302	Kalona Coop. Tel. Co./Verizon Wireless	10/21/2004	12/01/2004
NIA-04-303	Radcliffe Tel. Co./Verizon Wireless	10/22/2004	12/02/2004
NIA-04-304	Radcliffe Tel. Co./Sprint Spectrum	10/22/2004	12/02/2004
NIA-04-305	Radcliffe Tel. Co./US Cellular Corp.	10/22/2004	12/02/2004
NIA-04-306	Radcliffe Tel. Co./Midwest Wireless	10/22/2004	12/02/2004

Docket	Incumbent/Competitor	Filed	Approved
NIA-04-307	Minerva Valley Tel. Co./Verizon Wireless	10/25/2004	12/05/2004
NIA-01-20	Qwest/Z-Tel Comm. – 2 nd amendment	10/26/2004	12/06/2004
NIA-99-25	Qwest/New Edge Networks – 12 th amendment	10/27/2004	12/07/2004
NIA-04-308	Qwest/Northstar Telecom	10/27/2004	12/07/2004
NIA-04-189	Marne & Elk Horn Tel. Co./Verizon Wireless	10/27/2004	12/07/2004
NIA-04-309	Searsboro Tel. Co./Sprint Spectrum	10/29/2004	12/09/2004
NIA-04-310	Lynnville Tel. Co./Sprint Spectrum	10/29/2004	12/09/2004
NIA-04-311	Killduff Tel. Co./Sprint Spectrum	10/29/2004	12/09/2004
NIA-04-1	Qwest/XO Network Serv. – 2 nd amendment	11/01/2004	12/12/2004
NIA-04-312	Griswold Coop. Tel. Co./US Cellular Corp.	11/01/2004	12/12/2004
NIA-04-313	Mediapolis Tel. Co./Verizon Wireless	11/01/2004	12/12/2004
NIA-04-314	Mediapolis Tel. Co./Sprint Spectrum	11/01/2004	12/12/2004
NIA-04-315	Mediapolis Tel. Co./US Cellular Corp.	11/01/2004	12/12/2004
NIA-04-316	WTC Comm./Midwest Wireless	11/03/2004	12/14/2004
NIA-04-317	WTC Comm./US Cellular Corp.	11/03/2004	12/14/2004
NIA-04-318	WTC Comm./Sprint Spectrum	11/03/2004	12/14/2004
NIA-04-319	WTC Comm./Verizon Wireless	11/03/2004	12/14/2004
NIA-04-320	Alpine Comm./Verizon Wireless	11/03/2004	12/14/2004
NIA-04-321	Alpine Comm./Sprint Spectrum	11/03/2004	12/14/2004
NIA-04-322	Alpine Comm./US Cellular Corp.	11/03/2004	12/14/2004
NIA-04-323	Villisca Farmers Tel. Co./Sprint Spectrum	11/03/2004	12/14/2004
NIA-04-324	Schaller Tel. Co./Verizon Wireless	11/03/2004	12/14/2004
NIA-04-325	Killduff Tel. Co./US Cellular Corp.	11/04/2004	12/15/2004
NIA-04-326	Lynnville Tel. Co./US Cellular Corp.	11/04/2004	12/15/2004
NIA-04-327	Searsboro Tel. Co./US Cellular Corp.	11/04/2004	12/15/2004
NIA-04-328	Marne & Elk Horn/US Cellular Corp.	11/05/2004	12/16/2004
NIA-04-329	Bernard Tel. Co./Midwest Wireless	11/05/2004	12/16/2004
NIA-04-330	West Iowa Tel. Co. d/b/a WesTel Systems/US Cellular Corp.	11/05/2004	12/16/2004
NIA-04-331	Hospers Tel. Co./Verizon Wireless	11/05/2004	12/16/2004
NIA-04-332	Hospers Tel. Co./US Cellular Corp.	11/05/2004	12/16/2004
NIA-04-333	Hospers Tel. Co./Sprint Spectrum	11/05/2004	12/16/2004
NIA-04-334	Lone Rock Coop. Tel. Co./US Cellular Corp.	11/06/2004	12/17/2004
NIA-04-335	Royal Tel. Co./US Cellular Corp.	11/06/2004	12/17/2004
NIA-04-336	Dunkerton Tel. Coop./Midwest Wireless	11/06/2004	12/17/2004
NIA-04-337	Dunkerton Tel. Coop./US Cellular Corp.	11/06/2004	12/17/2004
NIA-04-338	Dunkerton Tel. Coop./Sprint Spectrum	11/06/2004	12/17/2004
NIA-04-339	Dunkerton Tel. Coop./Verizon Wireless	11/06/2004	12/17/2004
NIA-04-340	Massena Tel. Co./Midwest Wireless	11/08/2004	12/19/2004
NIA-04-341	Massena Tel. Co./US Cellular Corp.	11/08/2004	12/19/2004
NIA-04-342	Massena Tel. Co./Sprint Spectrum	11/08/2004	12/19/2004
NIA-04-343	West Iowa Tel Co. d/b/a WesTel Systems/Sprint Spectrum	11/08/2004	12/19/2004
NIA-04-344	West Iowa Tel Co. d/b/a WesTel Systems/Midwest Wireless	11/08/2004	12/19/2004
NIA-04-68	Qwest/Lightyear Network Solutions – 1 st amendment	11/09/2004	12/20/2004
NIA-99-35	Qwest/MCI Metro Access – 15 th amendment	11/09/2004	12/20/2004
NIA-01-25	Qwest/OpenCom, Inc. – 6 th amendment	11/09/2004	12/20/2004
NIA-02-27	Qwest/PrairieWave Comm. – 4 th amendment	11/09/2004	12/20/2004
NIA-01-25	Qwest/OpenCom, Inc. – 7 th amendment	11/10/2004	12/21/2004
NIA-04-345	Terril Tel. Coop./US Cellular Corp.	11/10/2004	12/21/2004

Docket	Incumbent/Competitor	Filed	Approved
NIA-04-346	Independent Networks/US Cellular Corporation	11/12/2004	12/23/2004
NIA-04-347	West Iowa Telephone d/b/a WesTel Systems/Verizon Wireless	11/12/2004	12/23/2004
NIA-04-348	Miller Telephone Company/Verizon	11/12/2004	12/23/2004
NIA-04-349	Miller Telephone Company/ U.S. Cellular	11/12/2004	12/23/2004
NIA-04-350	Miller Telephone Company/Midwest Wireless	11/12/2004	12/23/2004
NIA-04-351	Miller Telephone Company/Sprint	11/12/2004	12/23/2004
NIA-04-352	Sharon Telephone Company/Sprint	11/12/2004	12/23/2004
NIA-04-353	Sharon Telephone Company/Verizon Wireless	11/12/2004	12/23/2004
NIA-04-354	Sharon Telephone Company/United States Cellular	11/12/2004	12/23/2004
NIA-04-355	Sharon Telephone Company/Midwest Wireless	11/12/2004	12/23/2004
NIA-04-356	Villasca Farmers Telephone Company/U.S. Cellular Corp.	11/15/2004	12/26/2004
NIA-04-357	Hubbard Co-operative Tel Assn./US Cellular Corp.	11/15/2004	12/26/2004
NIA-04-358	Hubbard Co-operative Tel Assn./Sprint Spectrum	11/15/2004	12/26/2004
NIA-04-359	Hubbard Co-operative Tel Assn./Verizon Wireless	11/15/2004	12/26/2004
NIA-04-360	Hubbard Co-operative Tel Assn./Midwest Wireless Iowa	11/15/2004	12/26/2004
NIA-04-361	Webster-Calhoun Coop. Tel. Assn./Verizon Wireless	11/16/2004	12/27/2004
NIA-04-362	Mut. Tel. Co. of Morning Sun/Midwest Wireless	11/17/2004	12/28/2004
NIA-04-363	Mediapolis Tel. Co./Midwest Wireless	11/17/2004	12/28/2004
NIA-04-364	Lynnville Tel. Co./Verizon Wireless	11/17/2004	12/28/2004
NIA-04-365	Killduff Tel. Co./Verizon Wireless	11/17/2004	12/28/2004
NIA-04-366	Searsboro Tel. Co./Verizon Wireless	11/17/2004	12/28/2004
NIA-04-367	Farmers Tel. Co. d/b/a OmniTel Comm./Midwest Wireless	11/18/2004	12/29/2004
NIA-04-368	Villasca Farmers Tel. Co./Midwest Wireless Iowa L.L.C.	11/19/2004	12/30/2004
NIA-04-369	Farmers Mut. Tel. Co./Midwest Wireless	11/22/2004	Pending
NIA-04-370	Springville Co-op. Tel. Assn./US Cellular Corp.	11/22/2004	Pending
NIA-04-371	Springville Co-op. Tel. Assn./Verizon Wireless	11/22/2004	Pending
NIA-04-372	Springville Co-op. Tel. Assn./Sprint Spectrum	11/22/2004	Pending
NIA-04-373	Springville Co-op. Tel. Assn./Midwest Wireless	11/22/2004	Pending
NIA-04-374	Frontier Comm. of IA/US Cellular Corp.	11/23/2004	Pending
NIA-04-375	United Farmers Tel. Co./US Cellular Corp.	11/24/2004	Pending
NIA-04-376	Marne & Elk Horn Tel. Co./Sprint Spectrum	11/29/2004	Pending
NIA-04-377	Brooklyn Mut. Telecomm. Coop./Midwest Wireless	11/29/2004	Pending
NIA-04-378	Brooklyn Mut. Telecomm. Coop./Verizon Wireless	11/29/2004	Pending
NIA-04-379	Brooklyn Mut. Telecomm. Coop./Sprint Spectrum	11/29/2004	Pending
NIA-04-380	Brooklyn Mut. Telecomm. Coop./US Cellular Corp.	11/29/2004	Pending
NIA-04-381	Massena Tel. Co./Verizon Wireless	11/29/2004	Pending
NIA-04-382	Villisca Farmers Tel. Co./Verizon Wireless	11/30/2004	Pending
NIA-04-383	Lone Rock Coop. Tel. Co./Verizon Wireless	11/30/2004	Pending
NIA-04-384	Lone Rock Coop. Tel. Co./Sprint Spectrum	11/30/2004	Pending
NIA-04-385	Iowa Telecom/LTDS	11/30/2004	11/30/2004
NIA-04-386	Western Iowa Tel. Assn./Sprint Spectrum	12/01/2004	12/01/2004
NIA-04-387	Western Iowa Tel. Assn./US Cellular Corp.	12/01/2004	12/01/2004
NIA-04-388	Western Iowa Tel. Assn./Midwest Wireless Iowa	12/01/2004	12/01/2004
NIA-04-389	Royal Tel. Co./Sprint Spectrum	12/01/2004	Pending
NIA-04-390	Royal Tel. Co./Verizon Wireless	12/01/2004	Pending
NIA-04-391	Fenton Coop. Tel. Co./Verizon Wireless	12/02/2004	Pending
NIA-04-392	Fenton Coop. Tel. Co./US Cellular Corp.	12/02/2004	Pending
NIA-04-393	Fenton Coop. Tel. Co./Sprint Spectrum	12/02/2004	Pending

Docket	Incumbent/Competitor	Filed	Approved
NIA-04-394	Terril Tel. Coop./Verizon Wireless	12/02/2004	Pending
NIA-04-395	Terril Tel. Coop./Sprint Spectrum	12/02/2004	Pending
NIA-99-15	Qwest/LTDS Corp. – 10 th amendment	12/02/2004	Pending
NIA-04-396	OmniTel Comm./Midwest Wireless	12/03/2004	Pending
NIA-04-397	Marne & Elk Horn Telephone Co./Midwest Wireless IA	12/06/2004	Pending
NIA-04-398	United Farmers Tel. Co./Verizon Wireless	12/06/2004	Pending
NIA-04-399	Walnut Tel Co./Verizon Wireless	12/06/2004	Pending
NIA-00-23	Qwest/Advanced Networks Comm. – 1 st amendment	12/15/2004	Pending
NIA-02-21	Qwest/Algona Mun. Util. – 2 nd amendment	12/15/2004	Pending
NIA-04-400	Walnut Tel. Co./Sprint Spectrum	12/17/2004	Pending
NIA-00-35	Qwest/Spencer Mun. Comm. Util. – 2 nd amendment	12/20/2004	Pending
NIA-04-13	Qwest/ACN Comm. Services – 1 st amendment	12/20/2004	Pending
NIA-03-38	Qwest/Sprint Comm. Co. – 3 rd amendment	12/20/2004	Pending
NIA-99-15	Qwest/LTDS Corp. – 10 th amendment	12/20/2004	Pending
NIA-99-15	Qwest-LTDS Corp. - withdraw 12/2/04 10 th amendment	12/20/2004	Pending
NIA-04-401	Iowa Telecom/Independent Networks	12/20/2004	12/20/2004
NIA-04-402	Iowa Telecom/Coon Creek Tel. Co.	12/21/2004	12/21/2004
NIA-04-403	Iowa Telecom/Farmers' & Business Men's Tel. Co.	12/22/2004	12/22/2004
NIA-04-404	Clear Lake Ind. Tel Co./Verizon Wireless	12/23/2004	Pending
NIA-04-405	Clear Lake Ind. Tel Co./US Cellular Corp.	12/23/2004	Pending
NIA-04-406	Clear Lake Ind. Tel Co./Sprint PCS	12/23/2004	Pending
NIA-04-407	Ventura Tel Co./Verizon Wireless	12/23/2004	Pending
NIA-04-408	Ventura Tel Co./US Cellular Corp.	12/23/2004	Pending
NIA-04-409	Ventura Tel Co./Sprint PCS	12/23/2004	Pending
NIA-04-410	Mahaska Comm. Group/US Cellular Corp.	12/27/2004	Pending

Notices of Inquiry

Notices of inquiry (NOI) are informal proceedings to educate the participants on a particular issue or set of issues. The Board commences an inquiry and develops a set of issues or questions for consideration. The issues outlined in the notice are not intended to be exclusive but form the framework for the inquiry. The inquiry is not directed at an individual utility or group of utilities but at any group, business, industry, or person who may be interested in the issue. The process is not intended to produce any specific kind of action, but may result in a subsequent formal proceeding such as a rule making or contested case. No record is made and no testimony is compelled.

NOI-99-1 Universal Service Fund

On March 5, 1999, the Board initiated this inquiry to consider issues associated with preserving and advancing universal service in a changing telecommunications marketplace. The Board stated that changes in the telecommunications marketplace could adversely affect the availability of universal service. The inquiry was conducted in stages. First, the Board issued a notice that included a set of initial questions and invited interested persons to respond in writing. The Board also appointed an inquiry manager who scheduled informal workshops to clarify and develop the responses. After receiving comments and conducting workshops, the Board determined that no proposed rules were required at the time. On March 4, 2004, the Board terminated the inquiry.

NOI-03-1 Review of Purchased Gas Adjustment Rules

On July 18, 2003, the Board issued an order opening an inquiry to review its purchased gas adjustment (PGA) rules. The Board commenced the inquiry to investigate whether changes should be made to the PGA rules and to allow interested persons the opportunity to file comments and propose changes. On January 7, 2004, a workshop was held to discuss the issues raised by participants and to answer questions of the

Board. On May 21, 2004, the Board issued an order in Docket No. RMU-04-3 in which it proposed amendments to its PGA and reserve margin rules based upon the results of this inquiry. On June 23, 2004, the Board closed the inquiry docket.

NOI-03-2 Review of Current Ratemaking Procedures

On July 14, 2003, the Board initiated this inquiry into its current ratemaking procedures as required by the Acts of the 80th General Assembly, 2003 Session, Senate File 458. The Board was to file a report with the General Assembly by January 5, 2004. On September 26, 2003, the Board scheduled workshops to address the different ratemaking procedures proposed. Those workshops were held on November 7, 2003, and parties were allowed to file additional comments after the workshop. On January 5, 2004, the Board presented a report to the General Assembly. On January 22, 2004, the Board closed the docket.

NOI-03-3 Review of Level Payment Plan Rules

On July 25, 2003, the Board issued an order opening an inquiry to review its level payment plan rules for gas and electric service. The Board indicated that there had been significant differences in the

application of these rules by utilities and that some of those interpretations resulted in monthly payments that were subject to dramatic swings. Additionally, the Board allowed Atmos Energy Corporation to use a rolling-12-month calculation to establish a monthly payment. The order directed rate-regulated utilities to provide a sample of level payment accounts, including consumption and billing history, for a 24-month period. On March 31, 2004, a workshop was held to discuss the issues raised by participants and to answer questions of the Board. On June 21, 2004, the Board issued an order in Docket No. RMU-04-5, in which it proposed amendments to its level payment plan rules based upon the results of this inquiry. On June 23, 2004, the Board closed the inquiry docket.

NOI-03-5 Review of Bill Risk Management for Natural Gas Customers

On July 18, 2003, the Board issued an order closing Docket No. NOI-98-3, which pertained to small volume gas transportation. The Board indicated at that time that significant changes had occurred in the natural gas industry that made it appear implementation of a small volume gas transportation plan would no longer be in the public interest. After closing Docket No. NOI-98-3, the Board was contacted by a municipality and a competitive natural gas provider seeking to have the inquiry reopened. Upon further investigation, the Board learned both requests sought to limit the price risk for small volume customers. On October 9, 2003, the Board issued an

order initiating a new inquiry to review bill risk management for natural gas customers. The Board said that reopening the original small volume gas inquiry would be too broad. The more directed inquiry would focus on the problem of managing the risk of fluctuating natural gas bills. The issue of small volume gas transportation was also being considered in Docket No. SPU-04-1. On August 12, 2004, the Board approved a settlement agreement in that docket that expanded MidAmerican Energy Company and Interstate Power and Light Company pilot projects to governmental entities, but this notice of inquiry continued because unresolved issues about small volume gas transportation remained. On July 1, 2004, those issues were discussed in a workshop. Workshop participants established two broad proposal categories: fixed bill alternatives for residential and small business customers and modification of Board rules and utility tariffs allowing small volume customers the same opportunity to transport natural gas as large volume customers. On November 29, 2004, the Board issued an order addressing unresolved issues and keeping the docket open to consider the unresolved issues. The Board stated that since the pilot program resulting from Docket No. SPU-04-1 had just been implemented it was premature to propose any additional changes to its permanent small transportation rules or tariffs. The Board encouraged utilities to develop and offer suitable fixed bill alternatives to their residential and small business customers.

Pipeline Dockets

A pipeline permit is the authorization granted by the Utilities Board for the construction, maintenance, and operation of an intrastate pipeline under Iowa Code chapter 479. The granting of a permit requires a finding by the Board that the project will promote the public convenience and necessity and follows an acceptable route.

2004 Natural Gas Pipeline Dockets

Docket	Company	Filed	Granted	Permit No.
P-853	Moulton Municipal Gas Company, City of Moulton	02/19/03	01/21/04	1210

Permit for approximately 5.3 miles of existing natural gas pipeline in Appanoose County.
(Moulton)

P-750	MidAmerican Energy Company	10/11/03	05/26/04	1211
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Permit for renewal of approximately 3.83 miles of natural gas pipeline in Scott County.
(Blue Grass No. 2)

P-852	City of Lorimor	02/05/03	06/21/04	1212
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Permit for approximately 4.75 miles of existing natural gas pipeline in Madison and Union Counties.
(Lorimor)

P-858	Consumer Energy Cooperative	05/19/04	09/08/04	1213
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Permit to construct approximately 2.33 miles of natural gas pipeline in Harden County.
(Pine Lake)

Docket	Company	Filed	Granted	Permit No.
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P-859	Interstate Power and Light Company	06/25/04	09/07/04	1214
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Permit to construct approximately 1.44 miles of natural gas pipeline in Harden County.
(Iowa Falls)

Refunds

The Board initiates a refund proceeding (RFU) when a refund involving a utility requires special analysis.

RFU-03-2 (RPU-02-7) Interstate Power and Light Company

On June 16, 2003, IPL filed a refund plan for insurance recoveries associated with former manufactured gas plant sites in the former service area of Interstate Power Company. The refund plan was filed to comply with the Board's final decision and order issued on May 15, 2003, in Docket No. RPU-02-7. IPL proposed that it be allowed to retain the insurance recoveries as reimbursement for former manufactured gas plant remediation costs it had incurred. On July 23, 2003, the Board issued an order docketing the refund plan, establishing a procedural schedule, and setting a hearing date. The hearing was held on October 29, 2003. The primary issue was whether IPL should be required to refund any of the insurance recoveries to ratepayers. Other issues raised by parties were dependent on that determination. On February 20, 2004, the Board issued an order approving IPL's proposed refund plan.

RFU-03-6, PGA-03-54 (RPU-02-7) Interstate Power and Light Company

On May 15, 2003, the Board issued a final decision in Docket No. RPU-02-7, a gas rate case involving IPL. Since final rates approved by the Board produced less revenue than the temporary rates, IPL was directed to file a refund plan. On October 9, 2003, the Board approved an estimated \$4.33 million refund report for the temporary period beginning on October 17, 2002, and ending on August 22, 2003. Residential customers were to receive about \$3.67 million or \$19.25 per customer as a result of the refund with general service

customers getting back about \$661,000 or \$26 per customer. On December 1, 2003, IPL filed a pleading indicating that \$50,295 relating to local option sales and school taxes had been excluded from the refund plan approved on October 9, 2003. On January 5, 2004, the Board approved the modification to the refund plan with the additional funds being refunded to customers through the purchased gas adjustment.

RFU-03-9 Atmos Energy Corporation

On October 30, 2003, the Board issued an order approving an annual reconciliation filing in Docket No. PGA-03-43. Atmos' 2003 annual reconciliation produced an overcollection in excess of three percent of its purchased gas costs for the year and utilities are required to refund overcollections in excess of three percent. The Board order directed Atmos to file a refund plan detailing its proposed plan for refunding the overcollections to customers. On November 20, 2003, Atmos filed its proposed refund plan. On December 15, 2003, Atmos filed a revision to its plan. With interest calculated through January 1, 2004, the total refund for residential customers was approximately \$276,609, resulting in an average residential refund of \$46.48. The refund would be distributed as a bill credit in the January 2004 billing cycle. Board staff notified Atmos by letter that the refund plan was approved subject to complaint or investigation. On October 1, 2004, Atmos filed the required refund report for the refunds to customers that began on January 1, 2004. On October 22, 2004, the Board accepted the refund report.

RFU-04-1 (INU-02-1) Aquila, Inc., d/b/a Aquila Networks

On June 28, 2004, Aquila filed a refund plan to return Kansas ad valorem tax overcharges to Iowa customers. The total refund to be passed through to Iowa customers by Aquila was estimated at \$1.13 million. The refund plan was filed pursuant to a Board order issued on May 10, 2002, in Docket No. INU-02-1, directing Northern Natural Gas Company to refund to Aquila certain Kansas ad valorem tax reimbursements that it received from natural gas producers. Northern appealed the Board's decision to Polk County District Court, which affirmed the Board's order, and to the Iowa Supreme Court. On May 12, 2004, the Iowa Supreme Court affirmed the Board's decision. On

August 12, 2004, the Board approved Aquila's refund plan. The refund would be less than \$5 per residential customer and would be refunded through the annual purchased gas adjustment reconciliation as a bill credit in August 2004.

Rate Proceedings

Rate setting is a key function of the Iowa Utilities Board. By law, the Board must assure that customers receive adequate service at a reasonable price. The Board must also allow sufficient income for the utilities to maintain reliable service and sufficient earnings for its stockholders. The jurisdiction of rate setting extends only to certain larger utilities within Iowa. Municipal utilities and rural electric cooperatives (except those which choose rate regulation) are subject to Board review of their service only.

Rate proceedings (RPU) are designed to uphold the previously mentioned obligations when the Board investigates a company's rate increase proposal. Such proceedings usually last about 10 months. During this time, local consumer comment hearings permit customer feedback. Technical hearings, similar to courtroom hearings, also take place. Testimony is presented and expert witnesses are cross-examined by the company, the Office of Consumer Advocate, and intervenors. At the conclusion, the Board may approve the company's rate request in full, approve some or none of it, or order a rate decrease.

RPU-94-3 MidAmerican Energy Company Incentive Gas Supply Procurement Plan

On July 21, 1994, Midwest Gas filed to increase its rates. The filing included an Incentive Gas Supply Procurement Plan (IGSPP), which Midwest Gas proposed to implement for a three-year period beginning November 1, 1995. Midwest Gas was to receive a monetary reward or penalty depending on how its natural gas procurement costs compared with a benchmark. The benchmark costs were based on the cost of the gas, storage of the gas, and the cost to reserve capacity on the pipelines that deliver the gas. The benchmark was calculated using several natural gas indices and Federal Energy Regulatory Commission approved rates. On May 19, 1995, in Docket No. SPU-94-14, the Board approved the merger of Midwest Gas with Iowa-Illinois Gas & Electric Co. (Iowa-Illinois) to form MidAmerican Energy Company (MEC). The Board also approved MEC's IGSPP for the three-year period beginning November 1, 1995. The Board directed MEC to file reports

containing plan results on a semi-annual basis. On November 1, 1995, MEC filed a letter requesting to include the former Iowa-Illinois gas supply procurement costs in the IGSPP. On December 11, 1995, the Board issued an order granting MEC's request. Subsequently, the Board has allowed several extensions of the program. However, with each extension, the parameters have been changed to make it more difficult to keep costs under the revised benchmark costs and to obtain a reward. A comparison of the benchmark costs to actual costs is calculated at six-month intervals. After each six-month period, a reward or penalty is applied over the next like six-month period. MEC's IGSPP-related filings are held confidential because they contain information pertaining to its natural gas purchases. If certain other parties gained access to the filings it could put MEC at a competitive disadvantage. On April 26 and November 29, 2004, the IUB issued orders allowing MEC to collect rewards for supplying its customers' natural gas at less than benchmark prices. The rewards were for natural gas purchases made from May 2003 through April 2004.

RPU-01-10 Qwest Corporation

On November 5, 2004, Qwest filed to renew its price regulation plan. The price regulation plan was originally approved in 1998 for a term of three years. It was renewed for an additional three-year term in 2001. The most substantive change sought in the most recent renewal was removal of the productivity offset, which had the effect of reducing price changes associated with inflation. The productivity offset was repealed by the legislature in 2003 under Senate File 368. The Office of Consumer Advocate concurred with other modifications to the price plan. On December 13, 2004, the Board approved the renewed price regulation plan.

RPU-02-4 Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom

On May 24, 2002, Iowa Telecom filed a request to increase its residential and business telecommunications rates to pay for financing costs and to begin installing network improvements. The filing was made pursuant to 2002 legislation that permits rate increases under Iowa Telecom's price regulation plan. The Board was required to approve temporary rates and did so on June 21, 2002. The temporary rates represented 75 percent of the company's proposed first-year permanent rate increase request. On December 26, 2002, the Board rejected Iowa Telecom's proposed permanent rate increases stating that they were unreasonable and Iowa Telecom had not demonstrated the increased rates would result in tangible benefits to customers. Instead, the Board ordered Iowa Telecom to equalize its rates so all residential customers pay the same rates for the same services and all business customers do the same. The Board granted Iowa Telecom a three percent increase on the equalized rates. Finally, the Board granted Iowa Telecom's request for new pricing flexibility that will allow the

company to reduce rates to meet competition in specific exchanges. The Board determined the evidence presented in the case showed the requested \$18.2 million revenue increase would have largely been needed for debt service and would not have resulted in the service improvements the company relied on to justify significantly higher rates. On January 14, 2003, a group of municipal competitive local exchange carriers filed an application for rehearing and clarification of the Board's decision order. On January 15, 2003, Iowa Telecom filed an application for rehearing and stay. On January 24, 2003, the Board granted Iowa Telecom's request for a stay of certain ordering clauses of its decision and order. On February 12, 2003, the Board granted both applications for rehearing for the sole purpose of further consideration. Temporary rates remained in effect during the rehearing process. On June 13, 2003, the Board issued an order accepting late-filed evidence and modifying its decision. The order granted Iowa Telecom's application for rehearing with respect to rate consolidation and denied rehearing on all other issues that were raised in the application. The stay on certain ordering clauses in the decision order was lifted and the application for rehearing and clarification filed by the municipal CLEC group was denied. On July 11, 2003, Iowa Telecom filed in Polk County District Court a petition for judicial review of the Board's decision order on rehearing. Also on July 11, 2003, Iowa Telecom filed a motion with the Board for stay of certain ordering clauses pending appeal. On July 25, 2003, the Board granted the request for stay. On April 2, 2004, Iowa Telecom entered into a settlement agreement with the Board and the Office of Consumer Advocate in Polk County District Court Case No. CV-4806, which was the proceeding for judicial review of the Board's decision order in

Docket No. RPU-02-4. On April 9, 2004, Iowa Telecom filed a proposed amendment to its tariff that consolidated and increased rates for residential and business customers according to the settlement agreement. Another item in the settlement agreement provided that Iowa Telecom would develop an updated network improvement plan for 2004 and submit it to the Board and the OCA for review. On April 16, 2004, Iowa Telecom filed its network improvement plan with the Board. On April 22, 2004, the Board approved Iowa Telecom's tariff revisions, finding that they accurately reflected the rate consolidation and increases that were approved as part of the settlement agreement. The rate changes were to become effective on April 23, 2004. On May 11, 2004, the Board approved Iowa Telecom's network improvement plan, stating that it followed the guidelines of the settlement agreement and that its deployment should provide significant benefits to the public.

RPU-04-1 Interstate Power and Light Company

On March 15, 2004, IPL filed a request to increase its permanent Iowa electric rates by an average of 16.3 percent to collect approximately \$149.2 million in additional annual Iowa electric revenues. The utility requested a temporary rate increase that would generate approximately \$105.6 million or 11.6 percent additional annual Iowa electric revenues. A total of more than 1,600 people attended the 10 customer comment hearings the Board held across IPL's Iowa service territory, including hearings in Osceola, Dubuque, Fort Madison, Keokuk, Burlington, Ottumwa, Mason City, Marion, Newton, and Spirit Lake. On June 11, 2004, the Board approved a temporary electric rate increase of about \$98.2 million (10.9 percent). A significant portion of the temporary increase

granted was consistent with statutory obligations required by electric generation legislation approved by the Iowa Legislature in 2001. Rate zone differences were also addressed as the Board determined the temporary rates must go a step beyond the company's same dollar increase approach. The temporary rate increase for some higher rate zones was limited to 90 percent of Interstate's proposed allocation, which brought kilowatt hour charges closer together between some zones and classes. In its temporary rate decision, the Board also required IPL, and asked other parties in the case, to submit proposals to further address rate zone equalization. On July 13, 2004, IPL, the Office of Consumer Advocate, Citizens Coalition For Rate Fairness, Swiss Valley, Deere, and the Iowa Consumers Coalition filed a non-unanimous settlement on revenue requirement issues. It provided for an increase of \$107,011,474 in the Iowa annual revenue requirement, not including rate case expense. It established return on equity at 10.7 percent for Non-Emery Generating Station rate base. The Emery return on equity had been established at 12.23 percent in a previous proceeding. On August 13, 2004, a second non-unanimous settlement was filed to address revenue allocation and rate design issues. It called for the final retail revenue requirement increase to be allocated among customer classes using the same methodology the Board implemented in temporary rates, but did not further address rate equalization. The docket was pending.

RPU-04-2 (RPU-96-8, APP-96-1) MidAmerican Energy Company

On June 27, 1997, the Board approved a settlement agreement in Docket Nos. RPU-96-8 and APP-96-1, which included the Cooper Nuclear Station Capital Additions Tracker to allow MEC to recover actual capital expenditures at Cooper Nuclear

Station through a per kilowatt hour charge. On April 30, 2004, MEC filed its seventh annual reconciliation of recoveries and expenses under the Cooper Tracker. Included with the filing was a proposed long-term partial rate equalization plan to reduce electric zonal rate disparities using revenues from scheduled reductions in the Cooper Tracker and other adjustable cost recovery clauses. MEC was no longer responsible for future construction expenditures and recovery for past expenditures was to be largely completed after its September 2004 billing. On May 28, 2004, the Board approved the Cooper Tracker factors filed by MEC on April 30, 2004, and docketed the proposed partial rate equalization plan in Docket No. RPU-04-2. On September 27, 2004, the Board approved a portion of MEC's proposed partial equalization plan and required MEC to file specific plans to fully equalize and consolidate its class zonal rates. On November 9, 2004, the Board granted a request for reconsideration to allow additional time for consideration of MEC's partial equalization proposal. The docket was pending.

RPU-04-3 MidAmerican Energy Company

On December 21, 2004, MEC filed an application for determination of ratemaking principles pertaining to a proposed 30 to 90 megawatt expansion of its original 310-megawatt wind-powered project. The original project was previously the subject of a regulatory proceeding in Docket No. RPU-03-1. MEC later supplemented the filing stating that the expansion would be approximately 50 megawatts, with 15 megawatts to be added at the Interpid site and 35 megawatts at the Century site. As part of its application, MEC filed a stipulation and agreement signed by the Office of Consumer Advocate. The stipulation provided for a return on equity of 12.2 percent on the portion of the expansion project included in Iowa electric rate base. The stipulation also continued the revenue freeze and revenue sharing settlement originally approved in Docket Nos. RPU-01-3 and RPU-01-5 and extended in Docket No. RPU-03-1. The docket was pending.

Rule Makings

The Iowa Utilities Board publishes administrative rules that specify the rules under which utilities must operate and the procedures by which citizens and utilities may amend those rules. To change the rules, certain procedures for public notice and comment are specified by law. These proposed changes are called rule makings (RMUs).

RMU-02-8 (FCU-02-14) AT&T Communications of the Midwest, Inc. v. Iowa Telecommunications Association, et al.

On July 12, 2002, AT&T filed a combined complaint and petition for rule making relating to the intrastate access charges of local exchange carriers that are not subject to rate regulation. On October 18, 2002, the Board issued an order in Docket No. DRU-02-4 in which the Board concluded it lacks jurisdiction over access charges of non-rate-regulated telephone companies. On January 22, 2003, the Board dismissed the AT&T complaint proceeding. On February 13, 2004, the Board closed the rule-making docket.

RMU-03-6 Revisions to Small Volume Gas Transportation Service Rules

On September 26, 2003, the Board initiated a rule making proposing amendments to its small volume gas transportation. In closing Docket No. NOI-98-3 regarding revisions to small volume gas transportation service rules, the Board directed that portions of the rules be rescinded and amended. This rule making was initiated to accomplish that directive. The purpose of the proposed amendments was to remove the provisions of the Board's rules that were only applicable if a comprehensive plan for small volume transportation was developed. On April 8, 2004, the Board issued an order adopting amendments.

RMU-03-7 Defining the Term "All Eligible Customers"

On June 6, 2003, the Board commenced a rule making proposing to amend rules to define the term "all eligible customers" in Iowa Code § 476.29(5), which requires each local exchange utility to serve all eligible customers unless explicitly excepted by the Board. On August 12, 2003, an oral hearing was held. On February 6, 2004, the Board terminated the rule making, stating that relaxing implementation of the rule could harm an incumbent local exchange carrier's market share and the availability of basic telephone service. The Board noted that the existing statute allowed the opportunity for carriers to ask the Board for modification of this service requirement.

RMU-03-8 Alternate Energy Purchase Programs

On April 21, 2003, the Board commenced a rule making to implement Iowa Code § 476.47, which requires that all electric utilities offer alternate energy purchase programs that allow customers to contribute voluntarily to the development of alternate energy in Iowa by January 1, 2004. The statute and rules had different requirements for rate-regulated and non-rate-regulated electric utilities. On August 29, 2003, the Board issued an order adopting the rules requiring the programs to commence by January 1, 2004. On February 5, 2004, the Board directed staff to notify 29 electric municipal and cooperative utilities that they had not complied with the requirement to file information-only tariffs for their alternate energy purchase programs by

January 1, 2004. Nine utilities filed requests for an extension of time. On March 22, 2004, the Board issued an order granting extensions until June 1, 2004, for the nine utilities to file their information-only tariffs and customer notifications relating to the alternate energy programs.

RMU-03-9 Iowa Broadband Initiative

On July 3, 2003, the Board commenced a rule making relating to the availability of advanced telecommunications services throughout Iowa. Rules were needed to implement a new statute, 2003 Iowa Acts, Senate File 368, which became effective on July 1. Entitled the "Iowa Broadband Initiative," the statute allowed rate-regulated local exchange carriers to implement an increase in monthly rates for residential or business lines in order to provide advanced telecommunications services in areas where they were not currently available at affordable rates. The increase in per line rates could not exceed two dollars per month. On October 22, 2003, an oral hearing was held. On January 2, 2004, the Board adopted the new rules.

RMU-03-10 Temperature Trigger For Cold Weather Protections

On July 8, 2003, the Iowa Community Action Association (ICAA) filed a petition requesting the Board amend language in its rules establishing the temperature below which a utility cannot disconnect a customer. ICAA proposed to replace the 20 degrees Fahrenheit temperature trigger for disconnection with a 32 degrees Fahrenheit temperature. ICAA also proposed to amend language so that disconnection cannot take place until the forecast includes a temperature of at least 32 degrees lasting for at least 24 hours. On August 6, 2003, the Board commenced a rule making. On October 28, 2003, an oral hearing was held. On October 31, 2003, the Board issued an

order allowing additional comments to be filed in the case. Specifically, the Board requested that the parties address whether they would support narrowing the proposed 32-degree provision to apply only to customers with broken payment agreements, as had been the case with the 20-degree rule prior to the adoption of its current form, which applies to all customers. On April 6, 2004, the Board terminated the rule making. In its decision, the Board noted that raising the temperature trigger of the rule to 32 degrees could significantly restrict disconnection of non-paying customers. As a result it would almost certainly increase the amount of uncollected debt and arrearages and protect customers that the rule is not intended to protect.

RMU-03-11 Interstate Access Service Charges

On July 18, 2003, the Board commenced a rule making proposing to amend rules to reflect its current practices with respect to rate-regulated incumbent local exchange carriers (ILECs) and competitive local exchange carriers (CLECs) that compete with ILECs that have lower intrastate access charges. On September 23, 2003, an oral hearing was held. On March 18, 2004, the Board adopted amendments to its rules related to intrastate access charges. The new rules reflected the current application of the Carrier Common Line charge by rate-regulated ILECs and required CLECs that chose to concur with the Iowa Telecommunications Association Access Service Tariff No. 1 and that offer service in exchanges where the ILEC access rate was lower than the ITA tariff rate to remove the three-cent Carrier Common Line charge rate element from their access tariffs. The second amendment was based upon the Board's October 25, 2001, decision in *FiberComm L.L.C., et al., v. AT&T Corp.* (Docket No. FCU-00-3). In that case, the

Board found that CLECs had market power with respect to intrastate access services and that the rates being charged by the CLECs who were parties to the case were not just and reasonable. As a result, the Board ordered the CLECs that were parties to the case to file new access tariffs reflecting the removal of the Carrier Common Line charge. On May 12, 2004, a group of 17 CLECs filed a motion for a stay of one of the Board's amendments, pending judicial review of the Board's action. The CLECs sought a stay of the requirement that CLECs concurring in the ITA access service tariff, but offering service in exchanges where the ILECs access rate is lower than the ITA rate, must deduct the Carrier Common Line charge from their own access tariff. On July 20, 2004, the Board denied the motion for stay.

RMU-03-12 Second Payment Agreements

On July 29, 2003, the Office of Consumer Advocate filed a petition requesting that the Board amend its rules to require a utility to offer a customer a second payment agreement in certain circumstances. On August 15, 2003, the Board commenced a rule making. On November 6, 2003, an oral hearing was held. On April 6, 2004, the Board terminated the rule making, stating the proposed amendment to make offering second payment agreements mandatory would not accomplish the primary goal of protecting low-income customers during the winter disconnection moratorium. The Board determined that any change in requirements for second payment agreements should be addressed as part of a comprehensive review of all cold weather protections.

RMU-03-13 Eligible Telecommunications Carrier Designation For Wireless Carriers

On August 25, 2003, the Board commenced a rule making to provide a definition of the appropriate service territory for wireless carriers with respect to designation as an eligible telecommunications carrier (ETC) and to provide additional filing and compliance requirements for those wireless carriers that have received an ETC designation. On December 10, 2003, a public hearing was held to receive comments on the proposed amendments. On December 22, 2003, the Board requested all interested parties to submit additional comments regarding application of the rules to wireless carriers. On May 24, 2004, the Board adopted new rules defining service territory for wireless carriers with respect to ETC designation as the area where the wireless company was licensed by the Federal Communications Commission (FCC) to provide service. The Board included a waiver process in the new rules to allow wireless companies to avoid undue hardship if they will not provide service throughout the FCC-licensed service area.

RMU-03-14 Capital Infrastructure Investments and Cost of Capital Changes

On September 26, 2003, the Board commenced a rule making pertaining to capital investments and cost of capital changes. Senate File 458 added a subsection to the Iowa Code requiring the Board to adopt rules to consider both capital investments and cost of capital changes in a utility rate regulatory proceeding. The Board proposed including the new requirements through amendments to existing rules relating to the presentation of evidence in a general rate proceeding. The new statute provided that the Board consider the two following factors for inclusion in rates: First, capital infrastructure

investments that will not produce significant additional revenues and will be in service in Iowa within nine months after the conclusion of the test year and, second, cost of capital changes to occur within nine months after the conclusion of the test year that are associated with a new generating plant that has been the subject of a ratemaking principles proceeding. On April 8, 2004, the Board issued an order adopting the amendments. The adopted amendments required that the information concerning capital infrastructure investment be presented before the close of the record at the hearing and that the information be provided to other parties as soon as available. The new subsection had a sunset date of July 1, 2007.

RMU-03-16 Notice of Generation Siting Waiver Requests

On November 24, 2003, the Board issued an order commencing a rule making proposing an amendment requiring that notice be given to adjoining landowners of record of waiver requests involving the electric generation siting statutes of Iowa Code chapter 476A. The proposed amendment was in response to a recent waiver proceeding before the Board. The applicant requested a waiver of the siting statutes with respect to a 90-megawatt peaking facility in Audubon County. Two families that owned land adjoining the proposed facility contested the waiver request. The families were not served by the applicant with notice of the waiver request, but became aware of it through their own investigation. This highlighted the need to provide adjoining landowners with notice of such waiver requests. On February 5, 2004, the Board adopted the amendment.

RMU-03-17 Electric Energy Adjustment Clause

On November 20, 2003, the Office of Consumer Advocate filed a petition for rule making proposing changes to the electric energy adjustment clause (EAC). Only identified energy costs could be recovered through the EAC and OCA proposed the rules be revised to require that all demand charges explicitly identified in purchase power contracts, less the demand charges included in base rates, be recovered through the EAC. Any demand charges would then be removed from base rates in an electric utility's next rate case. OCA stated this approach would allow a utility with an EAC the opportunity to fully recover all of its reasonably incurred purchased power costs and prevent over recovery of such costs. On January 16, 2004, the Board granted the petition and commenced a rule making proceeding. On March 3, 2004, an oral hearing was held. On August 16, 2004, the Board terminated the rulemaking. The Board stated that in reviewing both written and oral comments it was clear there was no consensus on OCA's proposed amendments and there was no simple resolution to the issue. The Board also stated it would continue to explore the issues raised by OCA's proposals in rate proceedings and other appropriate dockets.

RMU-04-1 Repeal of Exemption for Reorganization Filing

On February 18, 2004, the Board issued an order commencing a rule making to rescind a subrule that provided an exemption to the statutory requirement that regulated public utilities seek Board review before completing certain reorganizations. The primary beneficiary of the exemption had been UtiliCorp United Inc., the predecessor of Aquila, Inc. The Board originally adopted the exemption to limit Board review of reorganizations involving acquisitions

outside the United States where the public utility's Iowa revenues were not more than 10 percent of its gross utility revenues (as long as the public utility maintained investment grade credit ratings). On April 30, 2004, the Board issued an order adopting the proposed amendment and rescinding the subrule in order to allow for closer scrutiny of public utility reorganizations.

RMU-04-2 Revisions to Consumer Services Rules

On May 21, 2004, the Board proposed amendments to its customer services rules for gas and electricity. The proposed amendments were intended to address issues facing consumers who cannot pay their utility bills and issues related to second payment agreements. On July 30, 2004, the Board issued an order adopting the amendments. The adopted amendments required utilities to offer residential customers meeting specified criteria a second bill payment agreement for energy utility services and clarified other provisions of the rules related to notice of disconnection, when disconnection could occur, and the method of calculation for back billing.

RMU-04-3 Revisions to Purchased Gas Adjustment and Reserve Margin Rules

On May 21, 2004, the Board commenced a rulemaking to amend its purchased gas adjustment (PGA) and reserve margin rules. The amendments were proposed based upon information received in Docket No. NOI-03-1 in which PGA rules were reviewed. On July 16, 2004, the Board adopted amendments to its PGA and reserve margin rules.

RMU-04-4 (WRU-04-14-150) Interstate Power and Light Company

On April 12, 2004, IPL requested a waiver of an electric energy adjustment clause

(EAC) subrule in order to allow EAC recovery of costs or credits connected to the utility's load serving obligation associated with participation in wholesale energy markets operated by regional transmission organizations. On May 13, 2004, the Board approved the waiver until May 31, 2006, subject to EAC rule changes, because the costs or credits associated with PJM Interconnection and Midwest Independent System Operator (MISO) markets replaced implicit costs and credits recovered through the EAC. While the rule lists certain costs and credits eligible for EAC inclusion, costs and credits associated with wholesale markets operated by regional transmission organizations such as PJM and MISO were not contemplated when the original rules were adopted. Regional transmission organizations were a recent development in evolving energy markets. In the same order, the Board denied a request to initiate rule changes as premature. The PJM and MISO markets did not yet have all the details established. The Board stated that the applicant could refile its petition for rule changes when long-term operations of the markets became more certain. Until that time, the Board said it was more appropriate to proceed under a waiver, which could be re-examined or modified in short order if warranted by a change in circumstances.

RMU-04-5 Revisions To Level Payment Plan Rules

On June 21, 2004, the Board commenced a rule making proposing to change its level payment plan rules as the result of issues raised as part of an inquiry in Docket No. NOI-03-3. On October 5, 2004, the Board rescinded its existing level payment plan rules and adopted new rules. The Board stated that the new rules were necessary because utilities were not always following the existing rules and in some instances there were significant changes in monthly

payments under the level payment plans of some utilities. Among other things, the new rules required utilities to provide customer notice of a change in the monthly payment amount and to recalculate the monthly payment amount upon customer request. The new rules also provided utilities the flexibility to utilize forward-looking factors like projected fuel prices and long-term weather forecasts in calculating the monthly payment amount.

RMU-04-6 Revisions and Updates to Pipeline and Electric Line Rules

On July 30, 2004, the Board commenced a rule making to update pipeline and electric line rules. On September 22, 2004, the Board adopted amendments to its pipeline and electric rules. Several minor rule amendments reflected the impact of the Board's new rules regarding public utility crossings of railroad rights-of-way that were adopted in Docket No. RMU-02-7. Other changes updated technical standards and federal regulations incorporated in the Board's rules by reference and corrected minor inconsistencies.

RMU-04-7 Modification of Lifeline and Link-up Rules

On August 27, 2004, the Board adopted an emergency rule to expand the eligibility criteria for the Lifeline and Link-up low-income telephone assistance programs. The purpose was to ensure that all eligible Iowans could qualify for support through those programs. Pursuant to rules of the Federal Communications Commission (FCC), low-income customers had been able to establish eligibility for the programs by participating in certain federal assistance programs like Medicaid, food stamps, or federal public housing assistance. On April 29, 2004, the FCC issued an order adopting rules with three new eligibility criteria. The

FCC ordered that consumers participating in the Temporary Assistance to Needy Families Program or the National School Lunch Program or consumers with income at or below 135 percent of the Federal Poverty Guidelines would be eligible. The Board adopted the rules effective immediately without notice or public participation and waived the normal effective date of the amendments because the amendments conferred a public benefit.

RMU-04-8 Docket Not Used

On August 27, 2004, the Board adopted an emergency rule to expand the eligibility criteria for the Lifeline and Link-up low-income telephone assistance programs in Docket No. 04-7. Docket No. RMU-04-8 was reserved to conduct a permanent rule making if necessary, which proved unnecessary.

RMU-04-9 Revisions to Rules Prohibiting Unauthorized Changes in Telecommunications Service

On December 1, 2004, the Board commenced a rule making proposing to amend a subrule that prohibited unauthorized changes in telecommunications service. The amended rule would include a new procedure for providers acquiring the customers of another provider through a sale or other asset transfer. Instead of seeking a waiver of the requirement that the provider obtain the authorization of each affected customer, the acquiring provider could then follow the new procedure in the amended rule, which would require advance notice to the Board and affected customers. The docket was pending.

Service Proceedings

A change to the boundaries established for electric utilities is completed through a service proceeding (SPU), as are other matters of utility service that require Board approval.

SPU-98-8 CalEnergy Company, Inc., MidAmerican Energy Holdings Company, and MidAmerican Energy Company

On March 11, 1999, the Board issued an order terminating the docket, but required MidAmerican Energy Holdings Company and its affiliates to file certain quarterly and annual financial statements. On December 10, 2004, the Board issued an order terminating the filing requirements because they were deemed as no longer necessary. The Board stated that if any reports were needed in the future, it would request them on an ad hoc basis. However, the Office of Consumer Advocate would continue to receive the quarterly filings.

SPU-99-27 U S West Communications, Inc., and Qwest, Inc.

On May 28, 2004, Qwest filed an application to terminate the monthly service quality report requirement that was imposed by Board order on March 17, 2000, in connection with the proposed merger of Qwest and U S West. On August 18, 2004, the Board terminated the reporting requirement, but stated that it was not making any finding regarding Qwest or its quality of service.

SPU-02-9 Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom

On June 28, 2002, Iowa Telecom filed a request for approval to disconnect access services being provided to Worldcom, Inc. On July 2, 2002, the Board docketed the request for investigation. On July 30, 2002, Worldcom filed notice with the Board that

on July 21, 2002, it had filed for Chapter 11 Bankruptcy, which afforded it an automatic stay of any further proceedings until the bankruptcy court granted relief or the bankruptcy case was closed or dismissed. On August 7, 2002, the Board stayed the procedural schedule. On January 5, 2004, the Board issued an order closing the docket, stating that no purpose would be served in continuing the proceeding as it was understood that Worldcom, operating under the name of MCI, would emerge from bankruptcy in 2004.

SPU-00-7 Iowa Telecommunications Association, et al. v. Verizon Wireless, Sprint PCS and U.S. Cellular Corporation

See Docket No. ARB-04-3.

SPU-03-7 (INU-03-5) Aquila, Inc., d/b/a Aquila Networks

On October 27, 2003, the Board issued an order allowing Aquila's proposed reorganization to proceed and denying its request for extension of authority. The Board also required Aquila to file reports concerning actions taken to implement its restructuring plan, capital investments in Iowa, consumer survey results, and leak call response times over 60 minutes. On October 27, 2004, Aquila filed its second six-month compliance report concerning actions taken to implement its restructuring plan and capital investments in Iowa and also filed a motion to terminate the reporting requirements of the October 27, 2003, order. On December 3, 2004, the Board issued an order granting in part and denying in part the

motion to terminate all reporting requirements. The Board granted termination of the six-month reports concerning actions taken to implement the reorganization plan and the listing of capital investments in Iowa. Instead of the six-month reports, the Board required a final report providing the information described in the October 27, 2003, order be filed on or before October 27, 2006. The Board also required Aquila to continue filing monthly reports on leak call response times over 60 minutes. The Board allowed Aquila to discontinue filing the results of monthly customer satisfaction surveys.

SPU-03-10 Alliance Energy Services, LLC, n/k/a Constellation NewEnergy-Gas Division, LLC

On November 30, 2001, the Board approved the application of Alliance to become a competitive natural gas provider in Iowa, limiting its service to large volume customers. On March 3, 2004, Alliance filed a letter stating that it had changed its corporate name to Constellation and requesting that the Board recognize the change and issue an amended certificate. On March 22, 2004, the Board recognized the corporate name change and amended the competitive natural gas provider certificate for service to large volume customers.

SPU-03-11 Iowa Network Services, Inc.

On July 7, 2003, INS filed a request for immediate disconnection of OneStar Long Distance, which purchased from INS originating interstate and intrastate centralized equal access services. INS alleged OneStar owed it for billings equivalent to three and a half months of service and was in default on a payment agreement. On July 30, 2003, OneStar and INS informed the Board they had reached an agreement to settle the case. On July 31, 2003, the Board ordered the parties to

submit a written settlement for approval and required OneStar to file a current list of its Iowa customers. On August 5, 2003, INS filed its payment arrangement negotiated with OneStar as a settlement agreement. On August 8, 2003, OneStar filed a list of its Iowa customers. Both parties stated in their filings that OneStar submitted a payment on July 31, 2003, covering all past due invoices. On August 21, 2003, the Board approved the payment arrangement as a settlement agreement and held the docket open for six months at the request of INS. On December 3, 2003, INS filed a second request for immediate disconnection of OneStar, alleging that OneStar again had a past due bill. On January 14, 2004, the Administrative Law Judge assigned to the case issued a proposed decision and order finding that OneStar had not paid INS for centralized equal access services on a timely basis on numerous occasions and that INS could discontinue that service to OneStar pursuant to certain notification requirements of Iowa Code and its tariff. The proposed decision and order of the ALJ became the final order of the Board on January 30, 2004.

SPU-03-18 Wisconsin Power and Light Company

On December 19, 2003, Wisconsin Power and Light Company (WPL) filed an application for issuance of determinations under section 32 (c) of the Public Utility Holding Company Act of 1935, as amended. WPL requested that the Board determine that allowing the Kewaunee Nuclear Power Plant to be an "eligible facility" would benefit consumers, be in the public interest, and not violate Iowa law. WPL and the other plant owner, Wisconsin Public Service Corporation, had entered into an agreement for the sale of plant assets to Dominion Energy Kewaunee, Inc. No objections to the application were filed. As a subsidiary of

Alliant Energy, WPL was affiliated with Interstate Power and Light Company, a provider of retail electric and gas service in three states including Iowa. On January 30, 2004, the Board granted the application. The Board stated this transaction had little or no impact on IPL's Iowa ratepayers. Kewaunee plant costs were not included in IPL's rates and while IPL's and WPL's generating units are jointly dispatched, all of Kewaunee's energy is allocated to WPL customers. The Board further stated that the transaction would eliminate risks associated with operating a nuclear plant for an affiliate of IPL (WPL) and would make more generation available in the wholesale market following expiration of the purchase power contracts.

SPU-03-19 Interstate Power and Light Company and Maquoketa Valley REC

On December 22, 2003, IPL and Maquoketa filed a joint petition for modification of electric service area boundaries. The utilities asked to modify the service territory boundaries between them in Dubuque and Jones Counties because of new development and a desire to provide more efficient and economic electric service. The utilities stated that no current customers would be affected by the proposed change. On January 20, 2004, the Board granted the petition for modification of electric service area boundaries.

SPU-04-1 Iowa Joint Utility Management Program, Inc. (IJUMP)

On January 14, 2004, IJUMP filed a motion requesting approval of proposed small volume transportation tariffs for MidAmerican Energy Company and Interstate Power and Light Company. In the alternative, IJUMP requested that the Board order MEC and IPL to file proposed tariff pages consistent with the proposed small volume transportation tariffs attached to the

motion. On January 22, 2004, the Board docketed the filing as an application and made MEC and IPL parties to the docket. On July 23, 2004, IJUMP, the Office of Consumer Advocate, IPL, and MEC filed a joint motion and settlement agreement proposing to resolve all outstanding issues in the docket. The settlement provided that the IPL and MEC pilot programs should continue while allowing the Board to accumulate sufficient data to determine, among other things, if they were cost effective, resulted in reliable service for participants, created any disparate impact on non-participants, and created any undue financial hardship for utilities. The settlement agreement would incrementally expand participation in the pilot program to state and local government entities with heat-sensitive usage. On July 27, 2004, IJUMP filed a motion requesting the Board expedite the proceedings so that tariffs could be approved for service during the upcoming winter heating season. On August 12, 2004, the Board approved the settlement agreement and directed IPL and MEC to file proposed tariffs consistent with the settlement agreement. On August 19, 2004, IPL filed a motion for clarification regarding information requirements ordered by the Board. On August 30, 2004, MEC filed a letter stating its support of the motion of clarification. On September 22, 2004, the Board denied the motion for clarification, stating that IPL seemed to be anticipating what information it would not be able to provide prior to implementation of the pilot program and that was not consistent with the settlement agreement.

SPU-04-2 Harrison County Rural Electric Cooperative and Denison Municipal Utilities

On January 16, 2004, Harrison and Denison filed a joint petition for modification of electric service area boundaries. The

utilities requested to modify the service territory boundaries between them in Crawford County because the areas to be transferred would be better served by the facilities of the other utility and would eliminate future disputes with future development. The utilities stated that four customers would be affected and that they had all been contacted and that none of them objected to the proposed change. On February 16, 2004, the Board granted the petition for modification of electric service area boundaries.

SPU-04-3, SPU-04-5, SPU-04-6 Rural Iowa Independent Telephone Association; Iowa Telecommunications Association; Alpine Communications, L.C., et al.; and Coon Valley Cooperative Telephone Association, Inc., et al.

On November 10, 2003, the Federal Communications Commission issued an order requiring wireline carriers to be intermodal local number portability (LNP) capable by May 24, 2004. Intermodal LNP allows customers of wireline carriers to port their telephone numbers to wireless carriers. The petitioners in this proceeding asked the Board to suspend the LNP requirements pursuant to the Board's authority under federal law. Five wireless carriers intervened in the proceeding and argued that further suspensions of intermodal LNP should not be granted. On October 6, 2004, the Board issued its final decision and order granting various-length suspensions of the FCC's intermodal LNP requirements for Iowa's independent telephone companies. The Board categorized the 147 independent telephone companies into five groups. Group one consisted of 87 carriers that had three or more wireless carriers providing service in their service areas, or had an independent cable television system in their area, or had LNP implementation costs per line of \$1 or less, and did not have a MITEL

switch. These carriers were granted a six-month suspension of LNP obligations. Group two was granted a 12-month suspension of the LNP requirements. The group consisted of 24 petitioners that had fewer than three wireless carriers providing service in their areas, did not have an independent cable television system in their areas, had projected LNP surcharges of more than \$1 per month, and did not have a MITEL switch. Group three was granted a maximum 18-month suspension. The group consisted of 22 carriers that had MITEL switches and had one or more wireless carriers providing service in their areas or had the presence of an independent cable television system in their service areas. Group four consisted of five carriers that had MITEL switches and no wireless carriers or cable television system providing service in their areas. The group was granted a suspension until the earlier of the replacement of their MITEL switch or after an initial 18-month suspension, within six months after receiving a bona fide request for intermodal LNP. Group five consisted of nine carriers with no wireless carriers providing service in their territories. These carriers were granted a suspension requiring them to implement LNP within six months of receiving a bona fide request. On October 26, 2004, rehearing was requested by 19 of the independent telephone companies in the Board's LNP groupings. On November 24, 2004, the Board issued its rehearing order whereby it reassigned 12 of the 19 companies to different LNP deployment groups. On December 9, 2004, Van Buren Telephone filed a request for modification of a Board order. Van Buren requested to be moved from group one to group two because a cable television system in its service territory did not plan to offer voice services. The Board's ruling on Van Buren's request was pending.

SPU-04-4 East-Central Iowa Rural Electric Cooperative and Independence Municipal Power and Light

On February 20, 2004, East-Central Iowa and Independence filed a joint petition for clarification and modification of electric service area boundaries. The utilities requested the Board clarify and modify service boundaries between them in Buchanan County. The utilities stated that maps are ambiguous in places and might not correctly reflect the areas actually being served by East-Central Iowa and Independence. As a result of the proposed change, a few customers being served by Independence would receive service from East-Central Iowa. The utilities stated that each affected customer had been notified of the proposed change and no objections had been raised. On June 9, 2004, the Board granted the petition for clarification and modification of electric service area boundaries.

SPU-04-7 East-Central Iowa Rural Electric Cooperative and Fairbank Municipal Utilities

On March 10, 2004, East-Central Iowa and Fairbank filed a joint petition for modification of electric service area boundaries. The utilities requested to modify the boundaries between them in Fayette and Buchanan Counties because it would allow Fairbank to serve a developing area within its municipal boundaries while providing East-Central Iowa with a more practical service territory. The utilities stated that no current customers would be impacted by their proposal. On May 28, 2004, the Board granted the petition for modification of service area boundaries.

SPU-04-8 Iowa Telecommunications Services Inc., d/b/a Iowa Telecom

On March 24, 2004, Iowa Telecom filed a petition for suspension or modification of

number portability (LNP) in coordination with its network improvement plan submitted in Docket No. RPU-02-4. Iowa Telecom requested that the Board use its given authority to suspend or modify the federal requirements relating to thousands-block number pooling (TBNP) and the long-term database method for LNP in some of its Iowa exchanges. Iowa Telecom stated it anticipated providing LNP in most of its exchanges, serving over 85 percent of its customers, by the end of 2004 and requested the suspension or modification for the remaining exchanges over the next three years. On April 27, 2004, the Board docketed the case and granted Iowa Telecom a temporary stay of the LNP requirement pending the completion of the proceeding. On September 17, 2004, the Board issued a final decision granting Iowa Telecom's request for suspension or modification of LNP, suspending the company's TBNP requirements until May 2008. The suspension affected 63 exchanges that would not be LNP-capable by the end of 2004 and 18 other exchanges that were already LNP-capable, but not yet TBNP-capable.

SPU-04-9 (CGP-01-10) Northwestern Energy, A Division of Northwestern Services Group, Inc., n/k/a Northwestern Services Corporation

On October 1, 2001, the Board approved the application of Northwestern to provide large volume service as a competitive natural gas provider in Iowa. On March 29, 2004, Northwestern notified the Board that it had been consolidated with other companies and requested that its certificate be amended. On April 27, 2004, the Board recognized the corporate name change and amended the competitive natural gas provider certificate for service to large volume customers.

SPU-04-10 Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom

On April 12, 2004, Iowa Telecom filed an application for review of a proposed reorganization in which it proposed to publicly offer certain income deposit securities for sale. Iowa Telecom also requested a waiver of the reorganization review requirements. On May 12, 2004, the Board denied Iowa Telecom's waiver and established an expedited procedural schedule. On May 18, 2004, Iowa Telecom filed a motion to reconsider the Board's previous order and again sought a waiver of the reorganization review requirement. On May 28, 2004, the Board denied the motion for reconsideration. On July 9, 2004, the Board issued an order allowing the proposed reorganization to proceed.

SPU-04-11 Interstate Power and Light Company and Linn County Rural Electric Cooperative

On April 16, 2004, IPL and Linn County filed a joint petition for modification of electric service area boundaries. The utilities requested to modify boundaries between them in Linn County because a new residential subdivision was platted so that existing electric service territory bisected several lots. The utilities proposed clarifying and modifying the service territories within the subdivision to coincide with the platted lot lines. On May 14, 2004, the Board granted the petition for modification of service area boundaries.

SPU-04-12 (CGP-01-7) TXU Energy Trading Company, d/b/a TCU Energy Services, n/k/a TXU Energy Retail Company LP

On September 5, 2001, the Board approved the application of TXU as a competitive natural gas provider in Iowa. On April 22, 2004, TXU filed a request to cancel the

certificate. On April 30, 2004, the Board granted the request to cancel the certificate.

SPU-04-13 East-Central Iowa Rural Electric Cooperative v. Interstate Power and Light Company

On May 17, 2004, East-Central filed a service territory complaint against IPL, alleging that IPL was providing service to customers in two areas assigned to East-Central in Buchanan County. On June 28, 2004, IPL filed an answer and petition for service area boundary modification, stating that it had continuously and exclusively provided service to the customers in the areas in question and that the maps for those areas did not comply with Iowa Code requirements. On August 30, 2004, East-Central, IPL, and the Office of Consumer Advocate filed a proposed settlement. The settlement agreement provided that East-Central would relinquish all claims to the service areas in question for a reasonable monetary payment from IPL. On September 8, 2004, the Board approved the settlement agreement, granted a motion from East-Central to withdraw its complaint, and closed the docket.

SPU-04-14 Nishnabotna Valley Rural Electric Cooperative and Tennant Municipal Utilities

On May 18, 2004, Nishnabotna and Tennant filed a joint petition for discontinuation of electric service by Tennant and the transfer of electric service to Nishnabotna. Tennant stated it submitted to voters of the city a proposal to transfer its electric utility assets to Nishnabotna and the voters unanimously voted in support of the transfer. A copy of the auditor's certification of the election results was attached to the joint petition. The utilities also requested a modification of service area boundaries to reflect the transfer. On June 9, 2004, the Board approved the joint application to discontinue

and transfer service and to modify service area boundaries. The approvals were effective on July 1, 2004.

SPU-04-15 (WRU-04-21-0263) Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom, and Partner Communications Cooperative

On May 24, 2004, Iowa Telecom and Partner filed a joint application for discontinuance of service and transfer of certificate to provide local exchange telecommunications service. The filing indicated Partner had acquired from Iowa Telecom the assets to provide service in the Baxter, Melbourne, Rhodes, and State Center exchanges. Iowa Telecom would discontinue service in those exchanges with Partner continuing to provide the service. On June 23, 2004, the Board approved the joint application for discontinuance of service, authorized the certificate transfer, and granted a waiver of the requirement to obtain individual customer authorizations prior to enacting a change in service. The Board also determined that a formal review of the proposed transaction was unnecessary in the public interest and waived reorganization requirements.

SPU-04-16 Interstate Power and Light Company and Consumers Energy

On June 17, 2004, IPL and Consumers Energy filed a joint petition for modification of electric service area boundaries. The utilities had agreed to a change in service territory and requested the Board modify the service territory boundary between them in Story County. The utilities stated the transfer would make the boundary consistent with lots lines of a new development. No customers would be transferred. On December 20, 2004, the Board granted the joint petition for modification of electric service area boundaries.

SPU-04-17 Citizens Telecommunications Company, LLC, d/b/a Frontier Citizens Communications of Minnesota

On June 22, 2004, Citizens filed a petition for modification of local number portability (LNP) requirements in its Amund exchange. Citizens requested its LNP compliance deadline be extended from September 26, 2004, until November 1, 2004, to accommodate its preferred means of LNP implementation. On July 21, 2004, the Board granted the petition for modification of the LNP deployment date.

SPU-04-18 Aquila, Inc., d/b/a Aquila Networks

On July 19, 2004, Aquila filed a request for an expedited waiver to allow it to proceed with an issuance of up to \$700 million of securities. Aquila asked that, if the Board did not approve the waiver request, it approve a proposal of reorganization to include the proposed issuance of securities. On July 23, 2004, the Board docketed the waiver request and the proposed reorganization and established a procedural schedule. On August 5, 2004, the Board granted the request for expedited waiver, cancelled the procedural schedule, and closed Docket No. SPU-04-18. The waiver allowed Aquila flexibility to access the capital market when necessary and when conditions are advantageous. Aquila committed to providing the Board with documentation of the issuance of securities and use of the proceeds.

SPU-04-19, TCU-03-17 (WRU-04-48-3747, TF-04-296, TF-04-297) XO Network Services, Inc.

On April 13, 2004, the Board issued an order approving XO Network Service's tariff and issuing the company a certificate to provide local exchange telecommunications service in Iowa. On July 23, 2004, XO Network Services and XO Communications

Services, Inc. filed a joint application to transfer the certificate to XO Communications Services. Both applicants were wholly owned subsidiaries of XO Communications, Inc. On August 20, 2004, the Board issued an order docketing the application for further investigation. This order requested the applicants to file a waiver request regarding unauthorized changes in telecommunications services and file documents from the Iowa Secretary of State reflecting the licensing of the new entity. On August 26, 2004, XO Communications Services filed the required waiver request and documents. On September 1, 2004, XO Communications Services filed its access services and competitive local exchange carrier tariffs reflecting the new entity. On October 1, 2004, the Board notified XO Communications Services that its proposed tariffs were accepted for filing. On October 6, 2004, the Board issued an order granting the waiver request and transferring the certificate from XO Network Services to XO Communications Services. Also on October 6, 2004, the Board issued an order amending the certificate to authorize XO Communications Services to provide local telephone service in the exchanges described in its tariff.

SPU-04-20 Cascade Communications Company, f/k/a Cascade Telephone Company

On July 28, 2004, Cascade Communications filed a letter of notification that it had changed its corporate name from Cascade Telephone to Cascade Communications and requested an amended certificate to recognize the name change. On August 18, 2004, the Board issued an order approving the corporate name change and issuing an amended certificate.

SPU-04-21 Sully Telephone Association, Inc., and Reasnor Telephone Company, LLC

On August 3, 2004, Sully and Reasnor filed a joint application for approval of discontinuance of service and a partial transfer of certificate to provide local telecommunications service in Iowa. Sully would no longer be serving the Reasnor exchange, which would instead be served by Reasnor. On September 2, 2004, the Board approved the joint application for discontinuance of service, amended the certificate, and granted partial transfer of the certificate to Reasnor.

SPU-04-22 Interstate Power and Light Company and Consumers Energy

On August 4, 2004, IPL and Consumers Energy filed a joint petition for modification of electric service area boundaries. The utilities had agreed to a change in service territory and requested the Board modify the service territory boundary between them in Story County. The utilities stated the transfer would make the boundary consistent with lot lines of a new development. No current customers would be transferred. On December 20, 2004, the Board granted the joint petition for modification of electric service area boundaries.

SPU-04-23 MidAmerican Energy Company and Nishnabotna Valley Rural Electric Cooperative

On August 5, 2004, MEC and Nishnabotna filed a joint petition for modification of electric service area boundaries. The utilities requested the Board modify the service territory boundary between them in Shelby County because the transfer would enable Nishnabotna to serve a customer premise more economically than MEC. The utilities stated that the prospective customer had no objection to the transfer. On August 30, 2004, the Board granted the petition.

SPU-04-24 Iowa Lakes Electric Cooperative and MidAmerican Energy Company

On August 9, 2004, Iowa Lakes and MEC filed a joint petition for modification of electric service area boundaries. The utilities requested to modify the service territory boundary between them in Cherokee County. The utilities stated that the transfer would enable Iowa Lakes to serve potential customers in the subject area with its existing facilities while MEC would have to upgrade its facilities. The prospective customers were notified of the proposed change and had no objections. On September 9, 2004, the Board granted the petition for modification of electric service area boundaries.

SPU-04-25 (TF-04-278, TF-04-279, TF-04-280) Walnut Telephone Company d/b/a Walnut Communications

On August 24, 2004, Walnut Communications filed an application for name change for the competitive local exchange carrier (CLEC) certificate to provide local exchange service in Avoca, Minden, and Shelby. The application requested the name on the certificate be changed from Walnut Telephone Company to Walnut Telephone Company d/b/a Walnut Communications. On September 17, 2004, Walnut requested the same name change for its incumbent local exchange carrier (ILEC) certificate. Walnut also filed its access service, CLEC, and ILEC tariffs reflecting the proposed new name. On September 22, 2004, the Board notified Walnut Communications that its proposed tariff filings had been approved.

SPU-04-26 Citizens Mutual Telephone Cooperative, f/k/a the Citizens Mutual Telephone Company

On August 26, 2004, Citizens filed a letter of notification indicating a corporate name change from Citizens Mutual Telephone Company to Citizens Mutual Telephone Cooperative. On September 15, 2004, the Board recognized the corporate name change and issued an amended certificate to provide local telecommunications service in Iowa.

SPU-04-27 Brooklyn Mutual Telecommunications Cooperative, f/k/a Brooklyn Mutual Telephone Company

On August 27, 2004, Brooklyn filed a letter of notification indicating a corporate name change from Brooklyn Mutual Telephone Company to Brooklyn Mutual Telephone Cooperative. On September 22, 2004, the Board recognized the corporate name change and issued an amended certificate.

SPU-04-28 Interstate Power and Light Company and Maquoketa Valley REC

On September 10, 2004, IPL and Maquoketa filed a joint petition for modification of electric service area boundaries. The utilities had agreed that certain territory in Maquoketa's exclusive territory would be transferred to IPL and requested the Board modify the service territory boundary between them in Dubuque County. The utilities stated the modification would allow them to more efficiently serve their end-use customers and avoid unnecessary duplication of facilities. On October 12, 2004, the Board granted the joint petition for modification of electric service area boundaries.

SPU-04-29 Interstate Power and Light Company and Maquoketa Valley REC

On October 20, 2004, IPL and Maquoketa filed a joint petition for modification of

electric service area boundaries. The utilities had agreed that certain territory in Maquoketa's exclusive territory would be transferred to IPL and requested the Board modify the service territory boundary between them in Dubuque County. The utilities stated the modification would allow them to more efficiently serve their customers and avoid unnecessary duplication of facilities. It would also allow IPL to serve a commercial building being developed where the building owner requested the modification because it is closer to IPL's facilities. On November 24, 2004, the Board granted the joint petition for modification of electric service area boundaries.

SPU-04-30 Interstate Power and Light Company and Panora Municipal Electric Company

On October 20, 2004, IPL and Panora filed a joint petition for modification of electric service area boundaries. The utilities had agreed that certain territory in Panora's exclusive territory would be transferred to IPL and requested the Board modify the service territory boundary between them in Guthrie County. The utilities stated the modification would allow them to more efficiently serve their customers and avoid unnecessary duplication of facilities. It would also allow Panora to serve a development where the property owner requested the modification because it is closer to Panora's facilities. On November 24, 2004, the Board granted the joint petition for modification of electric service area boundaries.

SPU-04-31 MidAmerican Energy Company

On November 5, 2004, MEC filed an application requesting approval of a long-term natural gas procurement program (LGPP) and the creation of an associated

regulatory asset. MEC stated that the application was an effort to reduce the impact of natural gas price volatility on customers for a number of years rather than just a single winter heating season. Its proposal would hedge a portion of the monthly gas commodity cost charge to customers in the November through April purchased gas adjustment (PGA) for the term of the LGPP to create the regulatory asset. On December 16, 2004, the Board approved the long-term natural gas procurement plan and authorized MEC to establish a deferred gas cost regulatory asset.

SPU-04-32 Interstate Power and Light Company and Guthrie County REC

On November 9, 2004, IPL and Guthrie County filed a joint petition for modification of electric service area boundaries. The utilities had agreed that certain territory in IPL's exclusive territory would be transferred to Guthrie County and requested the Board modify the service territory boundary between them in Dallas County. The utilities stated the modification would allow them to more efficiently serve their customers and avoid unnecessary duplication of facilities. It would allow Guthrie County to serve a single property where it would cost significantly more for IPL to extend facilities to the customer. The property owner consented to the modification. On December 14, 2004, the Board granted the joint petition for modification of electric service area boundaries.

SPU-04-33 (WRU-04-54-519) Winnebago Cooperative Telephone Association and Forest City Telephone, Inc.

On November 29, 2004, Winnebago and Forest City filed a joint application for discontinuance of service and transfer of certificate to provide local exchange

telecommunications service. The filing indicated that Winnebago and Forest City were merging, resulting in the discontinuance of service by Forest City and continuance of that service by Winnebago. Forest City was a wholly owned subsidiary of Winnebago and was authorized to provide local telephone service in Forest City. The parties also requested waiver of the requirement to receive individual customer verification for the change in telecommunications service. On December 27, 2004, the Board approved the joint application and granted the waiver request.

SPU-04-34 Interstate Power and Light Company and Maquoketa Valley Electric Cooperative

On December 1, 2004, IPL and Maquoketa filed a joint petition for modification of electric service area boundaries and requested expedited treatment because related underground facilities were to be installed prior to the winter freeze. The utilities had agreed that certain territory in IPL's exclusive territory would be transferred to Maquoketa and requested the Board modify the service territory boundary between them in Jackson County. The utilities stated the modification would allow them to more efficiently serve their customers and avoid unnecessary duplication of facilities. It would allow Maquoketa to serve a single property where

it would cost significantly more for IPL to extend facilities to the customer. The property owner consented to the modification. On December 14, 2004, the Board granted the joint petition for modification of electric service area boundaries.

SPU-04-35 Iowa Lakes Electric Cooperative and MidAmerican Energy Company

On December 13, 2004, Iowa Lakes and MEC filed a joint petition for modification of electric service area boundaries. The utilities had agreed to a change in service territory and requested the Board modify the service territory boundary between them in Palo Alto County. The utilities stated the transfer would enable Iowa Lakes to serve one prospective customer in the subject area with its existing facilities. The customer requested that he be able to take service from Iowa Lakes. On December 22, 2004, the Board granted the joint petition for modification of electric service area boundaries.

Telephone Certificates

Iowa Code § 476.29 gives the Board the authority to establish non-exclusive service territories for telephone utilities and grant certificates of public convenience and necessity. A TCU is established to enable the Board to evaluate requests to initiate or modify authority to provide local exchange telephone service. The Board examines each application to see if the company possesses the technical, financial, and managerial ability to provide the service it proposes to render and that the service is consistent with public interest. If this finding is made, the Board approves the application pending the filing and approval of maps and tariffs. A certificate of public convenience and necessity is then issued after the maps and tariffs are approved.

TCU-97-16 (TF-04-544) FiberComm, L.C. On December 30, 2004, FiberComm filed a request to amend its certificate to provide local exchange telecommunications service in Iowa to allow it to provide competitive local exchange service in the Sergeant Bluff, Salix, and Sloan exchanges. The docket was pending.

TCU-97-24 Geneseo Communications Services, Inc.

On September 10, 1997, the Board approved Geneseo's application to provide local telecommunications service in the Davenport, Bettendorf, and Le Clair exchanges as described in the local exchange maps of Qwest Corporation and Iowa Telecom. On November 19, 2003, Geneseo filed a proposed local exchange tariff providing the terms, conditions, and rates for local services in those exchanges. The issuance of a certificate was pending.

TCU-98-14 (TF-04-487) MCImetro Access Transmission Services, LLC

On August 4, 2004, MCImetro filed a letter of notification indicating a corporate name change from MCImetro Access Transmission Services, Inc. to MCImetro Access Transmission Services, LLC. On August 14, 2004, the Board issued an order recognizing the corporate name change and issuing an amended certificate. On

November 12, 2004, MCImetro filed a new local exchange tariff reflecting its new corporate name. On December 13, 2004, the Board approved the tariff filing.

TCU-00-35 (TF-04-40) LH Telecom, Inc.

On September 7, 2000, the Board issued an order approving the certificate application of LH Telecom to provide local exchange service in the Iowa exchanges served by Qwest Corporation. That order stated LH Telecom was to file proposed tariffs before a certificate would be granted. On February 4, 2004, LH Telecom filed tariffs providing the proposed terms, conditions, and rates for its local exchange service. On March 17, 2004, the Board approved the proposed tariffs and issued a certificate.

TCU-00-47 (TF-04-525, TF-04-530) Z-Tel Communications, Inc. n/k/a Trinsic Communications, Inc.

On December 15, 2004, Z-Tel filed an application for a name change. On November 1, 2000, the Board had issued Z-Tel a certificate to provide local exchange telecommunications service. Effective on January 1, 2005, Z-Tel's new company name would become Trinsic Communications, Inc. On December 17, 2004, Z-Tel filed both a proposed competitive local exchange tariff and access service tariff to reflect the

new company name. The docket was pending.

TCU-02-10, TCU-03-2, TCU-03-4, SPU-03-6, TCU-03-14 Budget Phone, Inc., Clemons Communications, Inc., Cedar Valley Telecom, Killduff Telephone Company, and American Telco L.L.P.

On July 8, 2004, the Board issued an order notifying five local exchange carriers of its intent to cancel their certificates. The five carriers had failed to file annual reports with the Board and failed to respond to follow-up letters. The order allowed the carriers 30 days to file an annual report or a statement indicating why their certificates should not be canceled. The order resulted in the cancellation of three certificates: Budget Phone, Clemons, and Cedar Valley.

TCU-03-12 (TF-04-109) Walnut Telephone Company

On August 1, 2003, Walnut filed an application for a certificate to provide local exchange telecommunications service in the Avoca, Minden, and Shelby exchanges and concur with the maps of Iowa Telecommunications Services, Inc. On September 25, 2003, the Board approved the application. On May 3, 2004, the Board approved the local exchange tariff filed by Walnut and issued a certificate.

TCU-03-13 Qwest Communications Corporation

On April 6, 2004, QCC filed an amendment to its application for a certificate to provide local exchange telecommunications service in Iowa inside of the area currently being served by its affiliate, Qwest Corporation. On April 29, 2004, the Office of Consumer Advocate (OCA) filed an objection to the proposed amendment. On June 11, 2004, the Iowa Association of Municipal Utilities filed a joinder in support of OCA's objection. On November 29, 2004, the

Board approved the amendment to the application. The issuance of a certificate was pending approval of a tariff and service areas maps concurrent with notice to all affected carriers.

TCU-03-17 XO Network Services, Inc.

On October 13, 2003, XO Network Services filed an application for a certificate to provide local exchange service in the Iowa exchanges served by Qwest Corporation. On December 17, 2003, the Board issued an order approving the certificate application. On January 15, 2004, XO Network Services filed tariffs providing the proposed terms, conditions, and rates for its local exchange service. On April 13, 2004, the Board approved the proposed tariffs and issued a certificate.

TCU-03-18 (TF-03-554, WRU-03-69-3240) Southwestern Bell Communications Services, Inc.

On December 12, 2003, Southwestern Bell filed an application for a certificate to provide local exchange telecommunications service in the Iowa exchanges served by Qwest Corporation. On March 4, 2004, the Board approved the certificate application and local exchange tariffs and waived the requirements to maintain records according to a uniform system of accounts, keep records in Iowa, and publish a customer directory.

TCU-03-18 Southwestern Bell Communications Services, Inc., d/b/a SBC Long Distance, n/k/a SBC Long Distance, Inc.

On October 25, 2004, SBC filed a petition for authority to implement a change in corporate name for its certificate to provide local exchange telecommunications service in Iowa. SBC requested authorization to change its legal corporate name to SBC Long Distance, Inc. On July 15, 2004, SBC

had adopted a corporate resolution changing its legal corporate name, which was certified by the Office of the Secretary of State of the State of Delaware. SBC stated that it had registered its new corporate name with the Office of the Secretary of State of Iowa. SBC noted that the requested name change was not in conjunction with any merger, acquisition, consolidation, or other change in corporate structure or ownership. On December 1, 2004, the Board issued an order recognizing the corporate name change and issued an amended certificate to reflect the new corporate name. The Board also directed SBC to file a proposed replacement tariff reflecting the corporate name change within 30 days. On December 7, 2004, SBC filed a request to again amend its certificate of public convenience and necessity to reflect a corporate name change to SBC Long Distance, LLC. SBC stated that SBC Communications, Inc., and its subsidiaries were undertaking a corporate reorganization to be completed on or about March 31, 2005. SBC noted that the proposed reorganization would result in a consolidation of SBC Communications, Inc., assets through its subsidiaries. The docket was pending.

**TCU-03-19 (WRU-03-70-3749)
Computer Network Technology
Corporation**

On December 15, 2003, Computer Network Technology (CNT) filed an application for a certificate to provide local exchange telecommunications service in Iowa. CNT also requested waiver of the requirements to maintain its books and records according to the uniform system of accounts, keep its records in Iowa, and publish a directory of its customers. Board staff's initial review of the application indicated that CNT intended to provide data-only services and not voice service in Iowa. On December 31, 2003, CNT filed a letter confirming that it only

intended to provide data services in Iowa and requesting to withdraw its application. On January 16, 2004, the Board notified CNT that its request to withdraw the application had been accepted.

**TCU-04-1 (TF-04-9, WRU-04-2-3754)
France Telecom Corporate Solutions,
LLC**

On January 13, 2004, France filed for a certificate to provide local exchange telecommunications service in Iowa. On February 20, 2004, the Board approved the application and issued a certificate. France concurred with the service area maps of Qwest and Iowa Telecom. France was also granted waiver of the requirements to maintain records according to a uniform system of accounts, keep its records in Iowa, and publish a directory of its customers.

**TCU-04-2 (WRU-04-4-3745) Esodus
Communications, Inc.**

On February 2, 2004, Esodus filed an application for a certificate to provide local exchange telecommunications service in Iowa. Esodus also requested a waiver of the requirements to maintain records according to a uniform system of accounts, keep its records in Iowa, and publish a directory of its customers. On April 16, 2004, requested to withdraw its certificate application and waiver request. On April 22, 2004, the Board notified CNT that its request to withdraw the application had been accepted.

**TCU-04-3 (WRU-04-5-3436) Comtech 21,
LLC**

On February 11, 2004, Comtech 21 filed an application for a certificate to provide local exchange telecommunications services in the Iowa exchanges currently served by Qwest and Iowa Telecom. On April 26, 2004, the Board granted the certificate application. A certificate will be issued after a tariff is filed and approved.

TCU-04-4 (TF-04-537) MCC Telephony of Iowa, Inc.

On September 8, 2004, MCC filed an amendment to its application for certificate, originally granted on April 1, 2004. MCC stated that due to the unique topography and configuration of its cable system, it was unlikely that the initial rollout of its telecommunications services would be confined just to Qwest Corporation's service territory in Iowa. On October 18, 2004, the Board approved the amendment to the approved application. The Board, however, required MCC to file a statement committing to utilizing thousands-block number pooling where technically feasible within 30 days. On November 18, 2004, MCC filed the required statement. On December 27, 2004, MCC filed a proposed local exchange tariff for Board approval to complete its certification to provide local exchange telecommunications service in Iowa. Approval of the tariff and issuance of a certificate was pending.

TCU-04-5 (TF-04-52, WRU-04-8-3384) ACN Communication Services, Inc.

On February 19, 2004, ACN filed an application to provide local exchange telecommunications service in the Iowa service territories of Qwest Corporation. It concurred with the maps of Qwest. ACN also asked for waiver of the requirements to use a uniform system of accounts, locate its records in Iowa, and independently publish a directory of its customers. On May 12, 2004, the Board granted the certificate application, approved local exchange tariffs and the waiver requests, and issued a certificate.

TCU-04-6 (TF-04-161, WRU-04-13-3763) Midwest Datacom, Inc.

On March 26, 2004, Midwest Datacom filed an application for a certificate to provide local exchange telecommunications service

in Qwest Corporation's Iowa service territory. On April 27, 2004, the Board granted the certificate application. The Board also granted a waiver of the requirements to maintain records according to a uniform system of accounts and independently publish a directory of customers. On May 11, 2004, Midwest Datacom submitted its tariff for Board approval. On June 9, 2004, the Board approved Midwest Datacom's tariff and granted a certificate to provide local exchange telecommunications service in Iowa. Subsequently, Board staff became aware that mailings to Midwest Datacom were undeliverable. On August 24, 2004, the Board issued an order requesting a status report. It required Midwest Datacom to provide current contact information within 30 days. No current contact information was received. On October 1, 2004, the Board cancelled the certificate and tariff.

TCU-04-7 (WRU-04-17-3768) Jaguar Communications, Inc.

On April 20, 2004, Jaguar filed an application for a certificate to provide resold and facilities-based telecommunications service in the service territories of Qwest Corporation and Iowa Telecommunications Services, Inc. It concurred with the maps of Qwest and Iowa Telecom. Jaguar also asked for waiver of the requirements to use a prescribed system of accounts, maintain its records in Iowa, and independently publish a directory of its customers. On June 18, 2004, the Board granted the certificate application and approved the waivers.

TCU-04-8 (WRU-04-24-3485) Trans National Communications International, Inc. (TNCI)

On June 3, 2004, TNCI filed an application for a certificate to provide local exchange telecommunications service in Iowa and requested a waiver of the requirements to

maintain its books according to a uniform system of accounts, keep its records in Iowa, and independently publish a directory of its customers. On July 20, 2004, the Board approved the waivers and granted the application.

TCU-04-9 (WRU-04-27-3250) Tel West Communications, LLC

On June 21, 2004, Tel West filed an application to provide local exchange telecommunications services in Iowa. It intended to serve the geographic areas served by Qwest. On August 24, 2004, the Board granted the application and waiver of the requirements to maintain its books according to a uniform system of accounts, keep its records in Iowa, and independently publish a directory of its customers. A certificate would be issued after a tariff was filed and approved.

TCU-04-10 (WRU-04-31-3773) Lightyear Network Services, LLC

On July 9, 2004, Lightyear filed an application to provide local exchange telecommunications services via unbundled network element platforms in the Iowa service territories of Qwest Corporation. It concurred with the maps of Qwest. Lightyear also requested a waiver of the requirements to use a prescribed system of accounts, independently publish a directory, and keep its records in Iowa. On October 7, 2004, the Board issued orders granting the application, approving the local exchange tariff, approving the waiver request, and issuing a certificate.

TCU-04-11 (TF-04-226, TF-04-227) CVTelco, Inc.

On July 13, 2004, CVTelco filed an application to provide local exchange telecommunications services via resold and facilities based services in the Iowa service territories of Qwest Corporation. It

concurred with the maps of Qwest. CVTelco also requested a waiver of the requirements to use a prescribed system of accounts and independently publish a directory. CVTelco committed to use thousands-block number pooling whenever it is technically feasible. On October 7, 2004, the Board issued orders granting the application, approving the local exchange tariff, approving the waiver request, and issuing a certificate.

TCU-04-12 (WRU-04-33-3120) Grand Mound Communications Company

On July 19, 2004, Grand Mound filed an application to provide competitive local exchange telecommunications service in Iowa Telecom's DeWitt, Low Moor, and Charlotte exchanges in Iowa and in all of Qwest's Iowa exchanges. Grand Mound stated that it planned to provide service by means of its own facilities, but where facilities were not yet available, its service would be provided through resale or by unbundled network elements. On August 27, 2004, the Board requested additional Information because of concerns that Grand Mound's switch was not local number portability (LNP) or number pooling capable. This could have led to wasteful telephone number utilization in the DeWitt, Low Moor, and Charlotte exchanges. On October 6, 2004, Grand Mound amended its application stating that it would not provide service in DeWitt, Low Moor, and Charlotte until its switch is both LNP and number pooling capable. On October 13, 2004, the Board approved Grand Mound's application for certificate and granted waiver of the requirements to maintain books according to a uniform system of accounts and independently publish a directory of its customers.

TCU-04-13 (TF-04-400, WRU-04-42-3778) VCI Company

On September 10, 2004, VCI filed an application to provide local exchange telecommunications service in the Iowa exchanges served by Qwest. VCI Company also filed a proposed local exchange tariff with terms, conditions, and rates for local service. On December 1, 2004, the Board granted the application, approved the concurrence in Qwest's maps, approved the tariff, and issued a certificate.

TCU-04-14 (WRU-04-43-3708) Acceris Communications Corporation

On September 14, 2004, Acceris filed an application for a certificate to provide local exchange telecommunications service in the Iowa exchanges served by Qwest Corporation and Iowa Telecommunications Services, Inc. Acceris requested a waiver of the requirements to maintain its books according to the uniform system of accounts, keep its records in Iowa, and independently publish a directory of its customers. On October 27, 2004, the Board approved the certificate application and granted the waivers provided Acceris file a statement within 30 days agreeing to participate in thousands-block number pooling wherever technically feasible.

TCU-04-15 (WRU-04-45-516) Western Iowa Telephone Association

On September 27, 2004, Western Iowa filed a petition to amend its certificate in order to provide competitive local exchange services in six additional exchanges by overbuilding its facilities. Western Iowa stated that it would obtain telephone-numbering resources through number pooling rather than applying for new central office codes. Western Iowa also stated that its overbuilt exchanges would be subject to the Board's intrastate access rules as they pertain to competitive local exchange carriers. On

November 12, 2004, the Board approved the certificate amendment and granted the waiver request.

TCU-04-16 (WRU-04-51-3782) Ernest Communications, Inc.

On October 29, 2004, Ernest Communications filed an application to provide local exchange telecommunications service in the Iowa service territories of Qwest Corporation. The docket was pending.

TCU-04-17 (WRU-04-52-3655, TF-04-489) Budget Phone, Inc.

On July 8, 2004, the Board issued an order that effectively cancelled Budget's certificate to provide local exchange telecommunications service in Iowa and Budget's tariff. On November 15, 2004, Budget filed an application for a new certificate. The application also requested waiver of the requirements to use a prescribed system of accounts, independently publish a directory, and to keep records in Iowa. Included in the application was a proposed local exchange tariff. On December 30, 2004, the Board issued an order granting the application, approving a concurrence in maps, granting the waiver request, approving the tariff filing, and issuing a certificate.

TCU-04-18 (TF-04-514) Cedar Valley Telecommunications, Inc.

On July 8, 2004, the Board issued an order canceling the certificates and tariffs of certain local exchange service providers. This included Cedar Valley due to its failure to file an annual report, which is required by Board rule. On December 6, 2004, Cedar Valley filed another application for a certificate to provide local exchange telecommunications service in the exchanges served by Qwest Corporation. Cedar Valley committed to utilizing

thousands-block number pooling (TBNP), even in areas where TBNP is voluntary, to the extent it is technically feasible to do so. Cedar Valley also filed proposed tariffs describing the rates, terms, and conditions of its provision of local exchange service. The docket was pending.

Waivers of Rules

A utility or interested person may petition the Board to temporarily lift a requirement to comply with a certain rule or rules if circumstances make compliance impractical or inappropriate. The Board decision for a rule waiver (WRU) considers the interests of both the utility and its customers.

WRU-03-30-150 (TF-03-180, TF-03-181) IES Utilities and Interstate Power Company n/k/a Interstate Power and Light Company

On June 5, 2003, IPL filed proposed tariffs to change the terms under which it offered net metering to customers with alternate energy production facilities. IPL also filed a request for partial waiver of net metering requirements to the extent necessary to implement the proposed tariffs. On June 23, 2003, the Office of Consumer Advocate filed an objection to IPL's proposed net metering changes. On June 25, 2003, Kinze Manufacturing and the Iowa Joint Utility Management Program also filed objections. IPL was proposing a 500-kilowatt capacity limit for net metering and a time-differentiated net metering system for larger facilities producing between 40 and 500 kilowatts. On January 20, 2004, the Board approved the tariffs with modifications and granted the waiver request. Modifications included applying the 500 kilowatt limit to capacity rather than facilities, allowing for net metering contracts for up to 20 years, and not requiring net metering customers to pay any additional metering costs beyond their standard service rates.

WRU-03-69-3240 Southwestern Bell Communications Services, Inc., d/b/a SBC Long Distance

On December 12, 2003, SBC requested a waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform

system of accounts, keep its records in Iowa, and publish a directory of its customers. On March 4, 2004, the Board granted the waiver request.

WRU-03-72-156 MidAmerican Energy Company

On December 18, 2003, MEC requested a partial waiver of the reporting requirements related to notification of contractual arrangements between a public utility and an affiliate. The waiver request was limited to the monthly reporting of operational transactions that occur in the ordinary course of business between MEC and its interstate pipeline affiliate, Northern Natural Gas Company. On January 30, 2004, the Board granted the partial waiver. MEC would still be required to report the transactions in its annual report.

WRU-03-73-911 Cass Electric Cooperative

On December 22, 2003, Cass Electric Cooperative filed a request for permanent waiver of the requirement that utilities with less than 50,000 Iowa customers maintain, among other things, certain outage information and adopt and file a reliability plan. Cass noted that it purchased wholesale power from the City of Webster City, served fewer than 100 customers, and had no offices or permanent employees. No objections to the request for waiver were filed. On January 16, 2004, the Board granted the request for waiver, but stated it does not generally grant permanent waivers

so the waiver would remain in effect until there is a change in circumstances that results in the waiver being re-examined by the Board.

WRU-03-74-272 Qwest Corporation

On December 22, 2003, Qwest filed a request for waiver of the utilization threshold requirements relating to optimization of telephone numbering resources for the Council Bluffs rate center. Qwest stated it received a corporate customer request for 2,000 consecutive direct inward-dialing numbers in the Council Bluffs rate center and could not fulfill the request without two new blocks of 1,000 numbers. The FCC requires a carrier to show it has a minimum utilization rate of 70 percent and an inventory of numbers that will last less than six months to obtain additional numbering resources, but Qwest was unable to meet the inventory requirement. The FCC has given state utility commissions authority to overturn a decision to withhold numbering resources from a carrier. On January 6, 2004, the Board granted the waiver.

WRU-03-75-150 Interstate Power and Light Company

On December 24, 2003, IPL requested a waiver to allow the cost of switchgrass used to generate electricity at a generating station to be recovered through its energy adjustment clause. Switchgrass did not fall under one of the listed categories of fuels, such as fossil fuel, for recovery under the clause. On January 16, 2004, the Board granted the waiver. The Board stated that such initiatives should be encouraged to stimulate economic growth and reduce Iowa's dependence on fuels purchased outside the state and to promote a new sustainable energy source and reduce air emissions from fuel.

WRU-03-76-156 MidAmerican Energy Company

On December 30, 2003, MEC requested a waiver of the requirements for calculation of the Rb factor in its purchased gas adjustment (PGA) calculations for storage gas. The Rb factor allows for adjustments to the monthly PGA for over- and under-collections above a certain amount. MEC proposed to establish a separate Rb factor for storage and to recover storage costs over a period from November through April, rather than the normal Rb factor recovery between October and August. On January 30, 2004, the Board granted the waiver to allow MEC to more closely match the recovery of storage costs with those who were taking gas when the storage was used. Under the waiver, the company's customers were to have their PGAs adjusted for the cost of storage during the current heating season rather than over the succeeding PGA year.

WRU-04-1 Interstate Power and Light Company, Archer-Daniels-Midland Company, and Lesaffre Yeast Corporation

On January 5, 2004, the applicants asked for a permanent conditioned waiver of the definition of "secondary line." Conditions of the waiver request were contained in a settlement filed with the waiver request. On January 27, 2004, the Board granted the waiver, subject to conditions contained in the settlement, to facilitate construction of a yeast processing facility located on property owned by Archer-Daniels-Midland Company. The waiver allowed the secondary line or lines between an existing cogeneration facility and the new processing facility to operate at more than 2,000 volts.

WRU-04-2-3754 France Telecom Corporate Solutions L.L.C.

On January 13, 2004, France requested a waiver of the requirements that a local

telecommunications exchange carrier maintain its books and records in compliance with the uniform system of accounts, keep its records in Iowa, and publish a directory of its customers. On February 20, 2004, the Board granted the waiver request.

WRU-04-3 (INU-03-1) Qwest Corporation, AT&T Communications of the Midwest, Inc. and TCG Omaha, and MCI Communications

On January 23, 2004, Qwest, AT&T, and MCI filed a request for a waiver and ruling that the information and material provided by them in Docket No. INU-04-3 and designated as trade secrets or confidential not be made available for public inspection. During the course of the proceeding, the Board deemed the waiver request unnecessary.

WRU-04-4-3745 (TCU-04-2) Esodus Communications, Inc. d/b/a INSTATONE

On February 2, 2004, Esodus requested a waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform system of accounts and keep its records in Iowa. On April 16, 2004, Esodus filed a request to withdraw its application and waiver request, which the Board granted.

WRU-04-5-3436 Comtech 21, LLC

On February 11, 2004, Comtech 21 requested waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform system of accounts, keep its records in Iowa, and publish a directory of its customers. On April 26, 2004, the Board granted the waiver request.

WRU-04-6-3755 MCC Telephony of Iowa, Inc.

On February 13, 2004, MCC requested waiver of the requirements that a local exchange carrier to keep its books and records in compliance with the uniform system of accounts, maintain its records in Iowa, and publish a directory of its customers. On April 1, 2004, the Board granted the waiver requests.

WRU-04-7-222 Atmos Energy Corporation

On February 16, 2004, Atmos requested to move the March 1, 2004, compliance-filing deadline for energy efficiency cost factors to April 1, 2004. Atmos stated that the March 1, 2004, deadline would require it to estimate winter recovery amounts, necessitating the burdensome expense of estimates and a true up to actual recoveries. On March 12, 2004, the Board granted the waiver request.

WRU-04-8-3384 ACN Communication Services, Inc.

On February 19, 2004, ACN requested waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform system of accounts, keep its records in Iowa, and publish a directory of its customers. On May 12, 2004, the Board granted the waiver requests.

WRU-04-9-272 Qwest Corporation

On March 4, 2004, Qwest filed a request for a waiver of the utilization threshold requirements for the Muscatine rate center. The requirements are outlined in various orders of the Federal Communications Commission (FCC) relating to optimization of telephone numbering resources. Qwest stated it received a corporate customer request for 5,000 consecutive direct inward-dialing numbers in the Muscatine rate center

and needed a new block of numbers. The FCC requires a carrier to show it has a minimum utilization rate of 70 percent and an inventory of numbers that will last less than six months to obtain additional numbering resources, but Qwest was unable to meet the inventory requirement. The FCC has given state utility commissions authority to overturn a decision to withhold numbering resources from a carrier. On April 1, 2004, the Board granted the waiver request.

WRU-04-10-150 Interstate Power and Light Company

On March 4, 2004, IPL requested a waiver of the Board's energy adjustment clause (EAC) rules to allow recovery of certain put option payments through the EAC. IPL said if these costs could not be recovered, it would be penalized for exercising contract rights to reduce fuel costs. On April 13, 2004, the Board granted the waiver because the put option payments were a legitimate expense of procuring fossil fuel for generating electricity. The exercise of the put options reduced fuel costs and benefited ratepayers.

WRU-04-11-272 Qwest Corporation

On March 12, 2004, Qwest filed a request for a waiver of the utilization threshold requirements for the Dubuque rate center. The requirements are outlined in various orders of the Federal Communications Commission (FCC) relating to optimization of telephone numbering resources. Qwest stated it received a corporate customer request for three sequential blocks of consecutive direct inward-dialing numbers in the Dubuque rate center and could not fulfill the request. The FCC requires a carrier to show it has a minimum utilization rate of 70 percent and an inventory of numbers that will last less than six months to obtain additional numbering resources, but

Qwest was unable to meet the inventory requirement. The FCC has given state utility commissions authority to overturn a decision to withhold numbering resources from a carrier. On April 1, 2004, the Board granted the waiver request.

WRU-04-12 Qwest Corporation v. AT&T Communications of the Midwest, Inc. and TCG Omaha

On February 9, 2004, Qwest filed a petition for arbitration of an interconnection agreement with AT&T and TCG. The Board is required to commence a hearing no later than 60 days following the receipt of the petition for arbitration. The parties filed a joint request for waiver of the 60-day requirement. The parties indicated that they were involved in negotiations and the additional time might allow them to resolve many of the remaining disputed issues. On March 18, 2004, the Board granted the waiver of the 60-day hearing requirement and scheduled a hearing for April 16, 2004, as requested by the parties.

WRU-04-13-3763 Midwest Datacom, Inc.

On March 26, 2004, Midwest Datacom requested waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform system of accounts and publish a directory of its customers. On April 27, 2004, the Board granted the waiver request.

WRU-04-14-150 (RMU-04-4) Interstate Power and Light Company

On April 12, 2004, IPL requested waiver of an electric energy adjustment clause (EAC) subrule in order to allow EAC recovery of costs or credits connected to the utility's load serving obligation associated with participation in wholesale energy markets operated by regional transmission organizations. On May 13, 2004, the Board approved the waiver until May 31, 2006,

subject to EAC rule changes because the costs or credits associated with PJM Interconnection and Midwest Independent System Operator (MISO) markets replaced implicit costs and credits recovered through the EAC. While the rule listed certain costs and credits eligible for EAC inclusion, costs and credits associated with wholesale markets operated by regional transmission organizations such as PJM and MISO were not contemplated when the rules were adopted. Regional transmission organizations were a recent development in evolving energy markets. In the same order, the Board denied a request to initiate rule changes as premature. The PJM and MISO markets were not yet firmly established. The Board stated that the applicant could refile its petition for rule changes when long-term operations of the markets become more certain. Until that time, the Board said it was more appropriate to proceed under a waiver, which can be re-examined or modified in short order if warranted by a change in circumstances.

WRU-04-15-766 Waverly Light and Power

On April 12, 2004, Waverly requested a waiver of the requirement that non-rate regulated utilities file an energy efficiency plan every two years. The Board may waive the filing requirement for utilities that demonstrate superior results with existing energy efficiency efforts and the Board had granted similar requests in 1996, 1998, 2000, and 2002. On May 10, 2004, the Board approved the waiver request because the utility demonstrated that it continued to obtain superior results both in energy efficiency and in the use of renewable energy.

WRU-04-16-263 (SPU-04-10) Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom

On April 12, 2004, Iowa Telecom requested a waiver of reorganization review requirements or, alternatively, an expedited reorganization process. Iowa Telecom was proposing to publicly offer certain Income Deposit Securities for sale. On May 10, 2004, the Office of Consumer Advocate filed an objection to the waiver request, arguing that review is appropriate because the reorganization proposed by Iowa Telecom was a relatively new and different security and the federal income tax effects were currently unresolved and could have varying consequences for customers. The Board may waive reorganization requirements if it finds that review of the proposed reorganization is not necessary in the public interest. On May 12, 2004, the Board denied the waiver request, stating it was unable to make the necessary finding that review is not necessary in the public interest based on the OCA request.

WRU-04-17-3768 Jaguar Communications, Inc.

On April 20, 2004, Jaguar requested waiver of the requirements that a local exchange telecommunications carrier maintain its books in compliance with the uniform system of accounts, keep its records in Iowa, and independently publish a directory of its customers. On June 18, 2004, the Board granted the waiver request.

WRU-04-18-156 MidAmerican Energy Company

On April 23, 2004, MEC filed a request for waiver of the requirement that each electric utility inform its customers of the significance of reduction in the consumption of electricity during hours of peak demand. MEC said it was making significant additions to its generation and transmission

system and that because the company had sufficient resources, the peak alert notice could result in unnecessary confusion and concern. On June 23, 2004, the Board granted the waiver for 2004 because MEC's recent investments could make the peak alert notice, which talks about delaying the need for additional generation by reducing peak demand, confusing. MEC was encouraged, however, to educate customers about the benefits of programs that conserve energy throughout the year, not just at times of peak usage.

WRU-04-19-3060 Winstar Communications, LLC

On April 26, 2004, Winstar requested a waiver of the requirement that a telephone company obtain individual customer verification of a request for change in telephone service before submitting a change order to another telephone company. Winstar stated that it would discontinue its resale services including long-distance and Internet service to its commercial customers in Iowa. Affected customers would be converted to comparable service with Z-Tel Communications, Inc. On June 10, 2004, the Board granted the waiver request.

WRU-04-20-150 Interstate Power and Light Company

On May 12, 2004, IPL requested a waiver of the requirement that electric load forecasts and class load data be filed on or before May 15 in years in which new energy efficiency plans are not filed. IPL asked that the time for the 2004 filing be extended to June 15. On May 25, 2004, the Board granted an extension to June 15, 2004, because IPL was in the middle of a forecast cycle and the new forecast would not be completed by May 15, 2004.

WRU-04-21-0263 Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom, and Partner Communications Cooperative

On May 24, 2004, Iowa Telecom and Partner Communications requested a waiver of the requirement that a telephone company obtain individual customer verification of a request for change in telephone service before submitting a change order to another telephone company. Iowa Telecom would be selling its assets to Partner Communications in the Baxter, Melbourne, Rhodes, and State Center local exchanges. As a result, customers would be transferred to Partner Communications. On June 23, 2004, the Board granted the waiver request.

WRU-04-22-3656 Buzz Telecom, Inc.

On May 28, 2004, Buzz Telecom filed a request for a waiver of the requirement that a telephone company obtain individual customer verification of a request for change in telephone service before submitting a change order to another telephone company. Buzz Telecom stated it would be acquiring the long-distance customer base of Business Options, Inc., which served approximately 161 customers in Iowa. On June 10, 2004, the Board granted the waiver request.

WRU-04-23-3769 Inmate Calling Solutions, LLC

On June 1, 2004, Inmate Calling Solutions requested a waiver of the requirements that all communications between customers in operator assisted calls must be confidential, that it connect callers to appropriate emergency services at all hours, and that it allow caller access to long-distance telephone service. The applicant provides operator-assisted services exclusively to correctional facilities in Iowa. The applicant stated that because of the nature of the services it provides, the correctional facilities must be able to control inmate

access to some services. The applicant also stated that it would be costly and burdensome for it to abide by these rules given the specialized nature of the offered services. On July 8, 2004, the Board granted the waiver request.

WRU-04-24-3485 Trans National Communications International, Inc. (TNCI)

On June 3, 2004, TNCI requested waiver of the requirements that a local exchange carrier maintain its books in compliance with the uniform system of accounts, keep its records in Iowa, and independently publish a directory of its customers. On July 20, 2004, the Board granted the waiver request.

WRU-04-25-150 Interstate Power and Light Company

On June 18, 2004, IPL filed a request for an additional temporary waiver of certain sections of the new electric reliability rules. The Board had previously granted a waiver until July 1, 2004, in an order issued on July 14, 2003, in Docket No. WRU-03-33-150. The company requested an additional waiver because its software vendor had been unable to complete the computer upgrade to allow the utility company to track all the outage cause codes required by the rules or provide service interruption information about individual distribution circuits. On June 30, 2004, the Board granted the additional temporary waiver until October 1, 2004, because of the costs of manually compiling the information. However, in the event another extension was required, the Board stated it would require the applicant to meet with the Board and the Office of Consumer Advocate.

WRU-04-26-222 Atmos Energy Corporation

On June 18, 2004, Atmos requested a waiver of filing and review requirements for its proposed acquisition of a natural gas pipeline company. Atmos stated in its filing that its number of Iowa customers was very small compared to the total company and requiring a review proceeding would be an undue hardship. On August 12, 2004, the Board granted the waiver finding that the review was not necessary in the public interest based upon a settlement agreement between the utility and the Office of the Consumer Advocate. This agreement contained protections of Iowa customers from adverse effects that might occur from the acquisition.

WRU-04-27-3250 Tel West Communications, LLC

On June 21, 2004, Tel West requested waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform system of accounts, keep its records in Iowa, and independently publish a directory of its customers. On August 24, 2004, the Board granted the waiver request

WRU-04-28-150, WRU-04-29-150 Interstate Power and Light Company

On June 28, 2004, IPL requested a waiver of the requirement that a utility file an automatic adjustment of its energy efficiency cost recovery factors by March 1 of each year for the 12-month period beginning at the start of the first billing month that is at least 30 days after the Board's approval of the filing. IPL also asked that its cost recovery factors be effective with the company's August billing period. On July 27, 2004, the Board granted the waiver requests, stating that IPL and its predecessors had consistently used an

August date for changes in their energy efficiency cost recovery factors.

WRU-04-30-263 (TF-04-182) Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom

On June 8, 2004, Iowa Telecom filed proposed tariff revisions to remove three calling plans from one of its Iowa tariffs. Iowa Telecom stated it would continue to offer the calling plans on a deregulated basis to existing customers at existing locations from its deregulated rates and services guide until substitute toll plans were offered. Iowa Telecom also stated that in prior deregulation dockets, the Board had determined that price regulation rendered the accounting plan requirements of Iowa Code meaningless. Iowa Telecom requested a waiver of the accounting plan requirements since it operated under price regulation. No objections to the waiver request were filed. On July 9, 2004, the Board granted the waiver request.

WRU-04-31-3773 Lightyear Network Solutions, LLC

On July 9, 2004, Lightyear requested a waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform system of accounts, keep its records in Iowa, and independently publish a directory of its customers. On October 7, 2004, the Board granted the waiver request.

WRU-04-32-3774 CVTelco, Inc.

On July 13, 2003, CVTelco requested a waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform system of accounts, keep its records in Iowa, and publish a directory of its customers. On October 7, 2004, the Board granted the waiver request.

WRU-04-33-3129 Grand Mound Communications Company

On July 19, 2004, Grand Mound requested a waiver of the requirements that a local exchange carrier maintain its books and records in compliance with the uniform system of accounts and independently publish a directory of its customers. On October 13, 2004, the Board granted the waiver request.

WRU-04-34 Winstar Communications, LLC

On July 16, 2004, Winstar requested a waiver of the requirement that a discontinuance of a service cannot take place until 90 days after the Board receives a notice of intent to discontinue. Winstar sought to discontinue a specific service being used by 17 commercial customers in Iowa within the 90-day requirement. Notice of the discontinuance was sent to all 17 customers. Other services provided by Winstar would not be affected. On August 5, 2004, the Board granted the waiver request.

WRU-04-35-225 Aquila, Inc., d/b/a Aquila Networks

On July 19, 2004, Aquila filed a request to waive the filing requirements for the issuance of long-term securities and common stock. Aquila committed to file reports concerning the use of the proceeds from the issuance. The statute allowed the Board to waive the filing if the Board found a review of the matter was not necessary in the public interest. The utility also filed additional information to meet the requirements of the Board's general waiver rule. On August 5, 2004, the Board granted the waiver request.

WRU-04-36-3436 ComTech21, LLC

On July 19, 2004, ComTech21 and United Systems Access requested a waiver of the

requirement that a telephone company obtain individual customer verification of a request for change in telephone service before submitting a change order to another telephone company. United Systems was selling its long-distance customer base in Iowa to ComTech21. On August 18, 2004, the Board granted the waiver request.

WRU-04-37-3775 Sully Telephone Association, Inc., and Reasnor Telephone Company, LLD

On August 3, 2004, Sully and Reasnor requested a waiver of the requirement that a telephone company obtain individual customer verifications before requesting to change service to another telephone company. Sully would be selling its assets to Reasnor and customers would be transferred to Reasnor. Service would continue without interruption, rates and service would remain the same, and customers would be notified of the change in carrier. The applicants stated it would be burdensome to obtain authorization and verification from each individual customer. On September 2, 2004, the Board granted the waiver request.

WRU-04-38-272 Qwest Corporation

On August 11, 2004, Qwest requested a waiver to provide service to the 2004 Farm Progress Show in Alleman from August 17, 2004, through September 17, 2004, pursuant to a request by the show directors. The site of the event was located in service territory not usually served by Qwest, which stated that an agreement was reached with the service provider usually serving the territory for service to be provided to the Farm Progress Show. On August 18, 2004, the Board granted the waiver request. The Board limited the effective dates of the waiver to encompass the Farm Progress Show and indicated that the service territory

would revert to its previous status after the expiration of the effective dates.

WRU-04-39-976 Freeborn Mower Cooperative Services

On August 27, 2004, Freeborn Mower filed a request for a waiver pertaining to the Board's electric service reliability rules. On September 24, 2004, Freeborn Mower filed a request to withdraw its waiver request, stating its records indicated that the Board had previously granted a waiver on November 17, 2003, in Docket No. WRU-03-64-976. On September 29, 2004, the Board notified Freeborn Mower that its request to withdraw Docket No. WRU-04-39-976 was approved.

WRU-04-40-272 Qwest Corporation

On August 31, 2004, Qwest filed a request for a waiver of the utilization threshold requirements for the Des Moines rate center. The requirements are outlined in various orders of the Federal Communications Commission (FCC) relating to optimization of telephone numbering resources. Qwest stated it received a corporate customer request for 5,000 consecutive direct inward dialing numbers in the Des Moines rate center and needed a new block of numbers. Qwest submitted a request for a new block of numbers to the North American Numbering Plan Administrator, but the request was denied because Qwest did not meet a "months-to-exhaust" threshold for that rate center. The FCC has given state utility commissions authority to overturn a decision to withhold numbering resources from a carrier. On September 9, 2004, the Board granted the waiver request.

WRU-04-41 (SPU-04-3, SPU-04-5, SPU-04-6) Sprint Spectrum, L.P. d/b/a Sprint PCS

On August 31, 2004, Sprint filed a request for confidential treatment of a propagation

map filed in Docket Nos. SPU-04-3, SPU-04-5, and SPU-04-6 pertaining to proposed suspension of intermodal number portability requirements. Sprint stated that the map identified its coverage area in Iowa and constituted trade secrets. On September 15, 2004, the Board granted the waiver request for confidential treatment.

WRU-04-42-3778 (TCU-04-400) VCI Company

On September 10, 2004, VCI requested a waiver of the requirements that a local exchange telecommunications carrier maintain its books and records in compliance with the uniform system of accounts and publish a directory of its customers. On December 1, 2004, the Board granted the waiver request.

WRU-04-43-3708 Acceris Communications Corp.

On September 14, 2004, Acceris requested a waiver of the requirements that a local exchange telecommunications carrier maintain its books and records in compliance with the uniform system of accounts, keep its books and records in Iowa, and publish a directory of its customers. On October 27, 2004, the Board granted the waiver request.

WRU-04-44 Startec Global Licensing Company and Teligent Services, Inc.

On September 17, 2004, Startec and Teligent requested a waiver of the requirement that a telephone company obtain individual customer verification of a request for change in telephone service before submitting a change order to another telephone company. Startec would be acquiring Teligent's long-distance assets in Iowa. On October 6, 2004, the Board granted the waiver request.

WRU-04-45-516 Western Iowa Telephone Association

On September 27, 2004, Western Iowa requested a waiver of the requirements that a local exchange telecommunications carrier keep its books and records in compliance with the uniform system of accounts and publish a directory of its customers. On November 12, 2004, the Board granted the waiver request.

WRU-04-46-656 Ames Municipal Electric Utility

On September 28, 2004, Ames filed a request for waiver of the requirement for a generating certificate. Ames sought to construct a 27-megawatt combustion turbine in Ames for use as a peaking facility. On October 6, 2004, the Office of Consumer Advocate filed a response stating it did not object to the waiver request. On November 5, 2004, the Board approved the waiver request, conditioned upon conducting appropriate transmission system impact studies and receiving all appropriate interconnection and transmission request approvals from the appropriate reliability authorities.

WRU-04-47-225 Aquila, Inc., d/b/a Aquila Networks

On October 1, 2004, Aquila filed a request for a temporary waiver (to November 1, 2004) of the new requirement that a utility offer a second payment agreement to a customer under certain conditions. New rules regarding second payment agreements had become effective on September 22, 2004. Aquila stated it fully intended to comply with the new rules, but was unable to identify customers eligible for second payment agreements until it modified its billing system. On October 12, 2004, Aquila filed for a withdrawal of the request for waiver, indicating it had developed a method for compliance so the waiver was no

longer necessary. On October 19, 2004, the Board accepted the request to withdraw the temporary waiver request and closed the docket.

WRU-04-48-3747 XO Network Services, Inc., and XO Communications Services, Inc.

On July 23, 2004, XO Network Services and XO Communications Services filed a joint request to transfer the XO Network Services certificate to provide local exchange telecommunications service in Iowa to XO Communications Services. The petition stated that both companies were wholly owned subsidiaries of XO Communications, Inc. The Board required the applicants to file a waiver request and documentation from the Iowa Secretary of State reflecting the registration of XO Communications, Inc. On August 26, 2004, the applicants requested a waiver of the requirement that a telephone company obtain individual customer verification of a request for change in telephone service before submitting a change order to another telephone company. On October 6, 2004, the Board granted the waiver request, finding that the necessary technical, financial, and managerial ability to provide local exchange telecommunications service was demonstrated.

WRU-04-49-596 GE Business Productivity Solutions, Inc., and Business Productivity Solutions, Inc.

On October 25, 2004, GEBPS and BPS jointly requested a waiver of the requirement that a telephone company obtain individual customer verification for a change in local telephone service. The parent company of BPS would be purchasing substantially all of the GEBPS assets and its Iowa customer base, which would be transferred to BPS. On November 24, 2004, the Board granted the waiver request.

WRU-04-50-150 Interstate Power and Light Company

On October 29, 2004, IPL requested a temporary waiver of the requirement that certain electric and gas residential customer statistics be filed with the Board, including total revenue owed on past due accounts. IPL requested the waiver for October and November 2004, stating that the information historically was filed as a total for both electric and gas service and computer programming was necessary to separate the data by service type. On November 24, 2004, the Board granted the temporary waiver.

WRU-04-51-3782 Ernest Communications, Inc.

On October 29, 2004, Ernest requested a waiver of the requirements that a local exchange carrier maintain its books in compliance with the uniform system of accounts, keep its records in Iowa, and publish a directory of its customers. On January 21, 2005, the Board granted the waiver request.

WRU-04-52-3655 (TCU-04-17) Budget Phone, Inc.

On July 8, 2004, the Board cancelled the certificates and tariffs of certain local exchange telecommunications service providers, including Budget, due to their failure to file an annual report with the Board. On November 15, 2004, Budget filed another application for issuance of a certificate to provide local exchange telecommunications service and also requested waiver of the requirements that a local exchange telecommunications carrier maintain its books and records in compliance with the uniform system of accounts and publish a directory of its customers. On December 30, 2004, the Board granted the waiver request and issued a new certificate.

WRU-04-53-259 Frontier Communications of Iowa, Inc.

On November 23, 2004, Frontier filed a request for a waiver of the number utilization threshold requirements for the Fort Dodge rate center. The requirements are outlined in various orders of the Federal Communications Commission (FCC) relating to optimization of telephone numbering resources. Frontier stated it received a corporate customer request for 1,000 consecutive direct inward dialing numbers in the Fort Dodge rate center and needed a new block of numbers. Frontier submitted a request for a new block of numbers to the North American Numbering Plan Administrator, but the request was denied because Frontier did not meet the “months-to-exhaust” threshold for that rate center. The FCC has given state utility commissions authority to overturn a decision to withhold numbering resources from a carrier. On December 2, 2004, the Board granted the waiver request.

WRU-04-54-519 (SPU-04-33) Winnebago Cooperative Telephone Association and Forest City Telephone, Inc.

On November 29, 2004, Winnebago and Forest City, a wholly-owned subsidiary of Winnebago, filed a joint application for discontinuance of local exchange telecommunications service and transfer of certificate. They also sought a waiver of the customer verification requirement for unauthorized changes in telecommunications service. The filing indicated that Winnebago and Forest City were merging and the merger would result in Forest City discontinuing service and Winnebago assuming and continuing service. On December 27, 2004, the Board approved the joint application for

discontinuance of service and transfer of certificate and granted the waiver request.

WRU-04-55-3703 Cedar Valley Telecommunications, Inc.

On December 6, 2004, Cedar Valley requested a waiver of the requirements that a local exchange telecommunications carrier maintain its books in compliance with the uniform system of accounts and publish a directory of its customers. The docket was pending.

WRU-04-56-150 Interstate Power and Light Company

On December 9, 2004, IPL filed a request for a waiver of Board rules regarding cash working capital calculations to allow it to use cash working capital values from older rate cases for cash working capital elements IPL deems insignificant. Specifically, IPL sought to avoid performing a lead-lag study in future gas and electric rate cases for certain items included in the cash working capital requirement. The docket was pending.

WRU-04-57-156 (RPU-04-3) MidAmerican Energy Company

On December 21, 2004, MEC filed an application for determination of ratemaking principles pertaining to a proposed expansion of its originally proposed 310 megawatt wind-powered generation project with sites in northwest and north central Iowa. MEC also requested a waiver of the Board rule that provides that a settlement may be filed at any time after a case is docketed, because, in this case, a settlement was filed as part of the ratemaking principles application. The docket was pending.

Federal Agency Proceedings

Federal Energy Regulatory Commission (FERC)

Electricity

The Iowa Utilities Board (IUB) is a member of the Organization of MISO States (OMS), a non-profit, self-governing organization of representatives from each state with regulatory jurisdiction over entities participating in the Midwest Independent Transmission System Operator, Inc. (MISO), a regional transmission organization (RTO) as defined by the Federal Energy Regulatory Commission (FERC). Interstate Power and Light Company participates as a transmission-owning member of MISO and MidAmerican Energy Company participates as a seller of generation services to wholesale customers in the MISO footprint. The purpose of the OMS is to coordinate regulatory oversight among the states, including recommendations to MISO, the MISO Board of Directors, the FERC, other relevant government entities, and state commissions as appropriate.

During 2004, the IUB continued to be a member of the OMS Board of Directors and Executive Committee and had at least one participant on each of the eight OMS working groups. The OMS made 14 filings (13 with the FERC and one with the U.S. Department of Energy) during the year and the Board and its staff were active in helping prepare each of the filings. The IUB/OMS spent the greatest share of time on issues related to the MISO transmission and energy markets tariff and the April 1, 2005, scheduled start of MISO market operations. Because of its membership on the OMS Executive Committee, the IUB also was designated to serve as a member of the MISO Advisory Committee.

Natural Gas

The Board continued its involvement in the Northern Natural Gas (NNG) rate increase request (Docket No. RP03-338) filed with the FERC in 2003. NNG filed a second request (Docket No. RP04-155) for a further increase in its rates charged to natural gas pipeline customers and the Board filed an intervention in that case, as well. The IUB intervened and participated in both cases because pipeline-related costs are a significant part of the rates paid by natural gas retail customers in Iowa.

Federal Communications Commission (FCC)

Telecommunications

The Board filed comments in several dockets before the FCC. Comments in CC Docket No. 96-45 asked the FCC for guidance in determining what constitutes comparable urban and rural rates when there are varying rate packages.

Board comments in CG Docket No. 03-123 stated that Internet Protocol Relay and Video Relay Service should not be made mandatory services at the time and the existing practice of

reimbursement from the Interstate Telecommunications Relay Service Fund should be continued until the FCC resolved other issues in WC Docket No. 04-36.

The Board stated in CC Docket No. 99-200 that Voice Over Internet Protocol providers had access to numbering resources and the FCC should not grant waiver requests from these entities.

Comments in FCC Docket No. 04-111 stated the Board believed the best alternative for toll-free access to One Call centers was through the use of a nationwide ten-digit mnemonic number.

The Board stated in WC Docket No. 04-36 that standards and regulation of telecommunications service should be technologically neutral, the states should retain authority over intrastate telecommunications services, and Internet Protocol-enabled providers must meet obligations imposed by federal and state regulations.

Comments in WC Docket No. 02-60 stated that the Board supported flexibility on a statewide basis as to the definition of what “rural” meant in the context of the Rural Health Care Program.

Board comments in WC Docket No. 04-347 stated that when a carrier applies for incumbent status for interstate purposes, there should be no effect on the carrier’s intrastate categorization.

The Board stated in GC Docket No. 04-208 that line item charges on customer bills appeared to be, at a minimum, confusing to the customer and it supported an FCC investigation into billing practices of carriers with regard to surcharges.

The Board also stated in GC Docket No. 04-244 that FCC rules should be amended to include blocks on unauthorized calls made by modems and require telephone bills to highlight changes or additions of new providers for non-recurring pay-per-call services.

Court Cases

Iowa Courts

**AT&T Communications v. Iowa Utilities Board, Polk County No. CV-3985
(Docket No. FCU-00-3)**

On February 22, 2002, AT&T sought judicial review of the Board's decision in Re: FiberComm, et al., that AT&T owed access charges to a group of competitive local exchange carriers. On March 19, 2003, the District Court issued its decision generally affirming the Board on the merits but reversing some procedural issues. AT&T appealed to the Iowa Supreme Court, which generally affirmed the District Court by decision issued September 15, 2004.

**East Buchanan Telecom, Inc., v. Iowa Utilities Board, Polk County No. CV-5393
(Docket Nos. FCU-04-24 and FCU-04-43, consolidated)**

On October 4, 2004, East Buchanan filed a petition for judicial review of a temporary injunction issued by the Board preventing East Buchanan from blocking certain telephone calls due to a commercial dispute among carriers. On November 3, 2004, a hearing on the petition was held. On November 27, 2004, an order dismissing the case was entered.

**Forest City Telecom, Inc., et al, v. Iowa Utilities Board, Polk County No. CV-5213
(Docket No. RMU-03-11)**

On May 12, 2004, Forest City and other local exchange carriers filed a petition for judicial review of the Board's order establishing new access charge rules for competitive local exchange carriers offering service in exchanges where the incumbent has lower intrastate access charges. A procedural schedule had not yet been established.

**Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom v. Iowa Utilities Board,
Polk County No. CV-4806
(Docket No. RPU-02-4)**

On July 11, 2003, Iowa Telecom sought judicial review of the Board's decision to deny Iowa Telecom a proposed price increase. Oral argument was scheduled for October 20, 2003, but was stayed at the request of the parties to allow time for negotiations. On April 5, 2004, a settlement remanding the matter to the Board was filed.

**Kinze Manufacturing, Inc., v. Iowa Utilities Board, Polk County No. CV-5149
(Docket No. FCU-03-28)**

On March 22, 2004, Kinze Manufacturing filed a petition for judicial review of a Board order denying formal complaint proceedings regarding a net-metering dispute. On April 7, 2004, the Board filed a motion to dismiss, arguing the petition was not timely. On August 31, 2004, the motion to dismiss was granted. On December 13, 2004, the District Court heard a motion for reconsideration, which was filed by Kinze. The matter was awaiting a decision.

**Northern Natural Gas Co. v. Iowa Utilities Board, Polk County No. CV-4201
(Docket No. INU-02-1)**

On June 4, 2002, Northern Natural filed a petition for judicial review of a Board order directing Northern to refund certain funds associated with refunds of Kansas ad valorem taxes. On September 23, 2002, the District Court issued an order denying Northern's application for a judicial stay of the Board's order. On December 9, 2002, the District Court issued a decision affirming the Board's order. Northern appealed to the Iowa Supreme Court, which issued a decision affirming the Board's order on May 12, 2004.

**Sprint, et al., v. Iowa Utilities Board, Polk County No. CV-4795
(Docket Nos. SPU-02-11 and SPU-02-13)**

On July 7, 2003, Sprint, Level 3, and KMC Telecom filed a petition for judicial review of a Board order refusing to reverse a decision by the North American Numbering Plan Administrator. On March 10, 2004, the District Court issued an order vacating the Board's decision and remanding the matter. On April 5, 2004, the Board appealed to the Iowa Supreme Court. The matter was awaiting oral argument.

Federal Court

**Northern Natural Gas Co., et al., v. Iowa Utilities Board
U.S. District Court – Southern District of Iowa No. CV-70473
(Docket No. RMU-99-10)**

On August 6, 2001, Northern Natural filed a complaint against the Board and its members regarding the Board's adoption of rules for the restoration of agricultural land after pipeline construction. On January 28, 2003, the District Court granted summary judgment in favor of Northern Natural, holding that much of Iowa Code chapter 479A was preempted by federal law. The Board appealed the District Court order to the U.S. Circuit Court of Appeals for the 8th Circuit, which affirmed the District Court by decision issued August 11, 2004.

**Rural Iowa Independent Telephone Association v. Iowa Utilities Board, U.S. Court of Appeals for the 8th Circuit No. 02-4060
(U.S. District Court – Southern District of Iowa No. CV-90348)
(Docket No. SPU-00-7)**

On July 19, 2002, RIITA filed a complaint against the Board and its members regarding the Board's decision in Re: Transit Traffic, in which the Board determined that the rules of the Federal Communications Commission (FCC) prohibited RIITA's members from assessing access charges on wireless local calls (as defined by the FCC). On December 4, 2002, the District Court issued an order dismissing the case. RIITA appealed the District Court order to the U.S. Circuit Court of Appeals for the 8th Circuit, which reversed the District Court on April 1, 2004. A new petition was filed on August 2, 2004. On November 3, 2004, Qwest filed a motion for summary judgment, which was scheduled for oral argument on March 1, 2005.

Assessments

Remainder Assessments for Fiscal Year 2004

Fiscal Year 2004 Expenditures

Utilities Division	\$ 6,480,596.26
Indirect Expenses	28,317.00
Total Assessable Base	6,508,913.26

Fiscal Year 2004 Deductions

Direct Assessments	\$ 850,330.18
Transfer 28E Agreement FY 2003	104,320.41
Transfer 28E Agreement FY 2004	111,723.21
Federal OPS Reimbursement	238,193.19
Misc. Adjustments & Assessments	21,793.02
Total Deductions	1,326,360.01

Fiscal Year 2004 Remainder Base	\$ 5,182,553.25
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2003 Utility Revenues and 2004 Assessments

Rate Regulated Utilities	2003 Revenues	2004 Assessments
Water Companies	\$ 23,007,299	15,933.00
Electric Companies	2,115,442,543	2,157,209.96
Rural Electric Cooperatives	27,353,964	27,894.04
Gas Companies	1,139,506,570	1,154,448.18
Telephone Companies	724,804,105	1,452,229.49
Sub-total	\$ 4,030,114,481	\$ 4,807,714.67
Non-Rate Regulated Utilities		
Municipal Electric Companies	\$ 315,880,904	\$ 161,058.84
Rural Electric Cooperatives (Electric)	356,948,437	181,998.02
Municipal Gas Companies	62,608,851	31,714.90
Rural Electric Cooperatives (Gas)	131,902	66.82
Sub-total	\$ 735,570,094	\$ 374,838.58
Total of All Utilities	\$ 4,765,684,575	\$ 5,182,553.25

Assessment Rates:

Rate Regulated Water Utilities:	\$.000692 or \$0.69 per \$1,000 of Assessable Revenue
Rate Regulated Electric Utilities:	\$.001019 or \$1.01 per \$1,000 of Assessable Revenue
Rate Regulated Gas Utilities:	\$.001013 or \$1.01 per \$1,000 of Assessable Revenue
Rate Regulated Telephone Utilities:	\$.002003 or \$2.00 per \$1,000 of Assessable Revenue
Non-Rate Regulated Electric Utilities:	\$.000509 or \$0.50 per \$1,000 of Assessable Revenue
Non-Rate Regulated Gas Utilities:	\$.000506 or \$0.50 per \$1,000 of Assessable Revenue

Direct Assessments

2004 Direct Assessment Billings

Electric Industry

Cedar Falls Utilities	2,165.39
Central Iowa Power Cooperative (CIPCO)	24,387.66
Corn Belt Power Cooperative	14,494.92
Dairyland Power Cooperative	2,669.68
Hinton Municipal Electric Utilities	821.32
Interstate Power & Light Electric	237,320.51
MidAmerican Energy Co Electric	122,229.22
Montezuma Municipal Utilities	438.93
Northeast Missouri Electric Power	5,612.11
Northwest Iowa Power Coop (NIPCO)	16,019.50
NW Electric Power Cooperative	1,352.12
Orange City Electric	1,020.65
Rock Rapids Municipal Utilities	705.30
Total Electric Industry Charges	\$ 429,237.31

Gas Industry

Ag Processing	8.00
Alliance Pipeline	3,402.00
ANR Pipeline	4,910.50
Aquila	81,066.55
Archer Daniels Midland	8.00
Atmos	24,800.61
Bedford Municipal	25.50
Brighton Municipal Gas System	15.00
Central Iowa Power Cooperative (CIPCO)	20.00
Clearfield Municipal Gas Utility	7.00
Consumer Energy Coop	34.00
Corning Municipal Utility	20.00
Equistar Chemical	10.00
Fairbank Municipal Utility	18.00
Interstate Power & Light Gas	84,511.93
Lenox Municipal Gas Utility	42.00
Little Sioux Corn Processors	3.00
Magellan Pipeline Co (Williams)	4.00
Manning Municipal Gas Department	20.00
Mid-America Pipeline Co (MAPCO)	2.00

MidAmerican Energy Co Gas	48,101.54
Midwest Grain Processors	6.00
Montezuma Natural Gas Department	37.50
Morning Sun Municipal Gas Utility	2.50
Moulton Municipal Gas System	6.00
Natural Gas Pipeline of America	13,105.00
Northern Natural Gas Co	26,994.00
Northern Plains Natural Gas	7,629.00
Sioux City Brick & Tile	4.00
US Gypsum Co	12.00
Wall Lake	24.00
Wayland Municipal Gas Utility	11.00
Wellman Municipal Gas System	12.00
Winfield Municipal Gas & Utility	5.00
Total Gas Industry Charges	\$ 294,877.63

Telephone Industry

Iowa Telecommunications Services, Inc.	52,362.69
Qwest	73,852.55
Total Telephone Industry Charges	\$ 126,215.24

Water Industry

None	0.00
Total Water Industry Charges	0.00

GRAND TOTAL DIRECT ASSESSMENTS \$ 850,330.18

Remainder Assessments

Rate Regulated Utilities

	Calendar 2003 Revenues	FY 2004 Assessments
Investor-Owned Water Companies		
Iowa-American Water Co.	\$ 23,007,299	\$ 15,933.00
Subtotal	23,007,299	15,933.00
Investor-Owned Electric Companies		
Interstate Power & Light Co. (Electric)	900,315,649	918,091.53
MidAmerican Energy Co. (Electric)	1,215,126,894	1,239,118.43
Subtotal	2,115,442,543	2,157,209.96
Investor-Owned Natural Gas Companies		
Aquila	150,620,013	152,595.00
Atmos Energy	5,983,550	6,062.01
Interstate Power & Light Co. (Gas)	267,884,407	271,397.00
MidAmerican Energy Co. (Gas)	715,018,600	724,394.17
Subtotal	1,139,506,570	1,154,448.18
Rural Electric Cooperative		
Linn County REC	27,353,964	27,894.04
Subtotal	27,353,964	27,894.04
Telephone Utilities		
Telephone Companies		
Ace Telephone Association	2,352,401	4,713.31
AllTel Communications of the Midwest, Inc.	237,574	476.01
Alpine Communications L.C.	3,644,237	7,301.65
Alta Municipal Broadband Comm Utility	256,648	514.22
AmeriVision Communications, Inc.	200,572	401.87
Andrew Telephone Company, Inc.	184,257	369.18
Arcadia Telephone Coop.	179,397	359.44
AT&T Communications of the Midwest, Inc.	902,436	1,808.14
Atkins Telephone Company, Inc.	386,895	775.19
Ayrshire Farmers Mutual Telephone	264,875	530.71
Baldwin Nashville Telephone Company	152,948	306.45

	Calendar 2003 Revenues	FY 2004 Assessments
Barnes City Coop. Telephone Company	92,137	184.61
Bernard Telephone Company, Inc.	380,811	763.00
Breda Telephone Corporation	788,877	1,580.61
Brooklyn Communication Systems, Inc.	140,428	281.36
Brooklyn Mutual TelecommCoop	589,883	1,181.90
Budget Phone, Inc.	116,544	233.51
Butler Bremer Mutual Telephone	950,645	1,904.73
Cascade Telephone Company	1,062,890	2,129.62
Casey Mutual Telephone Company	264,969	530.90
Cedar Communications, L.L.C.	97,697	195.75
Center Junction Telephone Company	57,011	114.23
Central Scott Telephone Company	1,796,339	3,599.17
CenturyTel Long Distance, Inc.	70,113	140.48
CenturyTel of Chester, Inc.	50,554	101.29
CenturyTel of Postville, Inc.	1,062,743	2,129.33
Choicetel, LLC	759,373	1,521.49
Citizens Mutual Telephone Company	2,464,370	4,937.65
Citizens Telecommunications of Minnesota	109,997	220.39
City of Hawarden d/b/a HITEC	397,515	796.47
Clarence Telephone Company, Inc.	432,791	867.15
Clarksville Telephone Company	457,341	916.34
Clear Lake Ind. Telephone Company	3,217,440	6,446.52
C-M-L Telephone Coop. Association	344,818	690.88
Colo Telephone Company	403,650	808.76
Comm South Companies, Inc.	148,965	298.47
CommChoice of Iowa, LLC	446,054	893.72
Communications 1 Network, Inc.	833,147	1,669.31
Coon Creek Telecommunications Corp	1,080,608	2,165.12
Coon Creek Telephone Company	304,130	609.36
Coon Rapids Municipal Comm Utility	354,250	709.78
Coon Valley Coop Telephone Assn	254,191	509.30
Cooperative Telephone Company	683,424	1,369.32
Cooperative Telephone Exchange	211,748	424.26
Corn Belt Telephone Company, Inc.	414,742	830.98
Cox Communications, Inc.	3,609,928	7,232.91
Crystal Communications, Inc.	563,002	1,128.04

	Calendar 2003 Revenues	FY 2004 Assessments
Cumberland Telephone Company	173,661	347.95
Danville Mutual Telephone Company	549,343	1,100.67
Dixon Telephone Company	201,408	403.54
Dumont Telephone Company	328,244	657.68
Dunkerton Telephone Coop.	368,543	738.42
East Buchanan Telephone Coop.	738,723	1,480.12
Ellsworth Coop. Telephone Association	448,292	898.21
Evercom Systems, Inc.	1,304,600	2,613.92
Excel Telecommunications, Inc.	1,394,409	2,793.86
Farmers & Businessmen's Tele. Co.	975,810	1,955.15
Farmers & Merchants Mutual Telephone Co.	478,891	959.51
Farmers Cooperative Telephone Company	790,045	1,582.95
Farmers Mutual Coop. Tel of Harlan	1,584,431	3,174.59
Farmers Mutual Coop. Telephone Company	289,245	579.54
Farmers Mutual Tel of Stanton	612,941	1,228.10
Farmers Mutual Tele Coop of Shellsburg	1,158,683	2,321.56
Farmers Mutual Telephone Company	814,645	1,632.24
Farmers Mutual Telephone Company	1,475,061	2,955.46
Farmers Telephone Company	208,501	417.76
Farmers Telephone Company	199,701	400.12
Farmers Telephone Company	802,383	1,607.67
Fenton Coop. Telephone Company	143,391	287.30
FiberComm, L.L.C.	1,704,230	3,414.62
Forest City Telecom, Inc.	1,437,665	2,880.53
Frontier Communications of America, Inc.	3,205,059	6,421.71
Frontier Communications of Iowa, Inc.	20,016,578	40,105.55
Goldfield Access Network, L.C.	925,249	1,853.84
Goldfield Telephone Company	299,406	599.89
Grand Mound Cooperative Telephone Assn.	244,455	489.79
Grand River Mutual Telephone Corp.	2,851,168	5,712.65
Griswold Coop. Telephone Company	1,002,718	2,009.06
Grundy Center Municipal Utilities	315,771	632.68
Guthrie Telecommunications Network, Inc.	296,161	593.39
Harlan Municipal Utilities	441,753	885.10
Hawkeye Telephone Company	284,482	569.99
Heart of Iowa Communications Cooperative	1,151,733	2,307.63

	Calendar 2003 Revenues	FY 2004 Assessments
Heartland Telecommunications Co of Iowa	4,983,524	9,985.07
Hills Telephone Company, Inc.	801,917	1,606.73
Hospers Telephone Exchange Inc.	444,761	891.13
Houlton Enterprises, Inc.	825,220	1,653.42
Hubbard Cooperative Telephone Assn.	310,216	621.55
Huxley Communications Cooperative	1,224,673	2,453.78
IAMO Telephone Company	153,155	306.86
Independent Networks, L.C.	232,703	466.25
Intellicall Operator Services, Inc.	151,905	304.36
Interstate 35 Telephone Company, Inc.	792,249	1,587.36
Ionex Communications North, Inc.	768,046	1,538.87
Iowa Network Services, Inc.	15,362,733	30,781.03
Iowa Telecom Communications, Inc.	540,828	1,083.61
Iowa Telecommunications Services, Inc.	126,225,000	252,906.50
Jefferson Telephone Company	1,378,958	2,762.90
Jordan Soldier Valley Coop. Telephone Co.	885,258	1,773.72
Kalona Coop. Telephone Company	1,090,214	2,184.37
Keystone Farmers Coop. Telephone	640,963	1,284.24
La Motte Telephone Company	271,194	543.37
La Porte City Telephone Company	1,042,166	2,088.10
Laurel Telephone Company, Inc.	178,872	358.39
Laurens Municipal Broadband Comm	337,120	675.46
Lehigh Valley Coop. Telephone Assn.	769,798	1,542.38
Liberty Communications	1,670,851	3,347.74
Local Telephone Data Service Corporation	687,737	1,377.96
Lone Rock Cooperative Telephone	118,847	238.12
Long Lines Metro, Inc.	434,138	869.85
Lost Nation Elwood Telephone Company	490,432	982.64
Louisa Communications, L.C.	559,809	1,121.64
Lynnville Telephone Company	139,321	279.15
Mabel Cooperative Telephone Company	291,567	584.19
Manning Mun Comm & TV System Utilities	193,175	387.05
Mapleton Comm Management Agency	156,629	313.82
Marne & Elk Horn Telephone Company	672,959	1,348.35
Martelle Coop. Telephone Assn.	110,414	221.23
Massena Telephone Company Inc.	228,728	458.28

	Calendar 2003 Revenues	FY 2004 Assessments
MCImetro Access Transmission Services	2,489,948	4,988.90
McLeodUSA Telecommunications	74,799,377	149,869.27
Mechanicsville Telephone Company	428,490	858.53
Mediapolis Telephone Company	1,101,159	2,206.30
Miles Cooperative Telephone Association	329,880	660.95
Minburn Telecommunications, Inc.	561,439	1,124.91
Minburn Telephone Company	184,537	369.74
Minerva Valley Telephone Company, Inc.	385,961	773.32
Modern Coop. Telephone Company	401,688	804.83
Montezuma Mutual Telephone Company	2,155,299	4,318.39
Mutual Telephone Company	1,876,775	3,760.34
Mutual Telephone Company of Morning Sun	386,372	774.14
Network Communications International	99,042	198.44
New Access Communications LLC	1,953,201	3,913.47
North English Cooperative Telephone Co.	343,179	687.60
Northeast Iowa Telephone Company	820,380	1,643.73
Northern Iowa Telephone Company	2,183,090	4,374.08
Northwest Iowa Telephone Company	6,753,935	13,532.30
Northwest Telephone Coop. Assn.	871,331	1,745.81
Ogden Telephone Company	593,200	1,188.55
Olin Telephone Company, Inc.	305,167	611.44
OmniTel Communications	881,989	1,767.17
Onslow Coop. Telephone Association	109,140	218.67
Oran Mutual Telephone Company	212,828	426.43
Orange City Communications, L.L.P.	131,805	264.09
OrbitCom, Inc.	66,136	132.51
Osage Municipal Communications Utility	227,071	454.96
Palmer Mutual Telephone Company	193,763	388.23
Palo Coop. Telephone Assn.	236,506	473.87
Panora Coop. Telephone Assn., Inc.	874,969	1,753.10
Partner Communications Cooperative	994,091	1,991.78
Pay Phone Unlimited, Inc.	88,346	177.01
Peoples Telephone Company	433,787	869.14
PhoneTel Technologies, Inc.	106,636	213.66
Prairie Telephone Company, Inc.	495,375	992.54
Prairieburg Telephone Company, Inc.	95,252	190.85

	Calendar 2003 Revenues	FY 2004 Assessments
PrairieWave Telecommunications, Inc.	813,114	1,629.17
Preston Telephone Company	738,203	1,479.08
Primus Telecommunications, Inc.	249,019	498.94
Public Communications Services, Inc.	351,000	703.27
Qwest Corporation	317,909,000	636,967.77
Radcliffe Telephone Company, Inc.	238,970	478.80
Readlyn Telephone Company	639,584	1,281.48
Reinbeck Municipal TelecommUtility	298,264	597.61
Ringsted Telephone Company	165,731	332.06
River Valley Telecommunications Coop.	426,368	854.28
Rockwell Cooperative Telephone Assn.	679,565	1,361.59
Royal Telephone Company	218,034	436.86
Ruthven Telephone Exchange Company	378,529	758.43
Sac County Mutual Telephone Company	546,014	1,094.00
Schaller Telephone Company	917,713	1,838.74
Scranton Telephone Company	256,481	513.89
Searsboro Telephone Company	324,819	650.81
Sharon Telephone Company	544,636	1,091.24
Shell Rock Telephone Company	468,529	938.75
South Central Communications, Inc.	1,123,864	2,251.79
South Slope Cooperative Telephone	7,580,310	15,188.03
Southwest Telephone Exchange, Inc.	618,107	1,238.45
Spencer Municipal Communications Utility	2,034,644	4,076.65
Springville Cooperative Telephone Assn	443,887	889.38
Sprint Communications Company, L.P.	7,825,716	15,679.73
Stratford Mutual Telephone Company	231,711	464.26
Sully Telephone Association	1,808,017	3,622.57
Superior Telephone Cooperative	88,317	176.95
Swisher Telephone Company	350,278	701.82
Telaleasing Enterprises, Inc.	157,026	314.62
Templeton Telephone Company	259,588	520.11
Terril Telephone Company	208,748	418.25
The Community Agency	713,309	1,429.20
Titonka Telephone Company	580,319	1,162.74
Transworld Network Corp.	219,136	439.06
Twin River Valley Telephone	171,710	344.04

	Calendar 2003 Revenues	FY 2004 Assessments
United Farmers Telephone Company	332,479	666.16
Universal Communications of Allison, Inc	520,602	1,043.09
Van Buren Telephone Company, Inc.	1,377,905	2,760.79
Van Horne Cooperative Telephone	308,553	618.22
VarTec Telecom, Inc.	2,216,498	4,441.01
Ventura Telephone Company, Inc.	188,615	377.91
Villisca Farmers Telephone Company Corp.	550,899	1,103.79
Walnut Telephone Company	387,506	776.41
Webb Dickens Telephone Corp.	243,332	487.54
Webster Calhoun CoopTelephone Assn	5,007,222	10,032.55
Webster-Calhoun Long Distance Inc.	716,963	1,436.52
Wellman Coop Telephone Assn	527,740	1,057.39
West Iowa Telephone Company	2,379,432	4,767.47
Western Iowa Telephone Association	1,864,299	3,735.34
Westside Independent Telephone Company	200,629	401.98
Winnebago Cooperative Tel Assn	3,573,753	7,160.43
Woolstock Mutual Telephone Assn	96,246	192.84
WTC Comm d/b/a Wilton Tel Co	1,026,747	2,057.21
Wyoming Mutual Telephone Company	315,501	632.14
Z-Tel Communications, Inc.	60,956	122.13
Telephone Companies Subtotal	724,804,105	1,452,229.49

Nonrate Regulated Utilities

Municipal Electric Companies

Afton	442,568	225.65
Akron	777,377	396.36
Algona	5,779,460	2,946.79
Alta	903,931	460.89
Alta Vista	143,458	73.15
Alton	537,117	273.86
Ames	31,333,253	15,975.95
Anita	490,199	249.94
Anthon	280,536	143.04
Aplington	410,389	209.25
Atlantic	5,262,915	2,683.41
Auburn	131,825	67.21
Aurelia	512,794	261.46

	Calendar 2003 Revenues	FY 2004 Assessments
Bancroft	751,133	382.98
Bellevue	1,260,758	642.83
Bloomfield-Electric	1,707,695	870.71
Breda	241,774	123.27
Brooklyn-Electric	987,685	503.59
Buffalo	372,101	189.72
Burt	242,440	123.61
Callender	152,123	77.56
Carlisle	1,333,323	679.82
Cascade-Electric	1,062,045	541.51
Cedar Falls-Electric	22,861,581	11,656.48
Coggon	316,919	161.59
Coon Rapids-Electric	2,056,960	1,048.79
Corning-Electric	776,244	395.79
Corwith	224,205	114.32
Danville	399,223	203.55
Dayton	442,097	225.41
Denison	5,326,905	2,716.04
Denver	808,568	412.27
Dike	454,006	231.48
Durant	1,132,194	577.27
Dysart	638,492	325.55
Earlville	422,331	215.33
Eldridge	3,816,966	1,946.16
Ellsworth	356,880	181.96
Estherville	3,510,435	1,789.87
Fairbank-Electric	469,684	239.48
Farnhamville	290,168	147.95
Fonda	343,893	175.34
Fontanelle	326,802	166.63
Forest City	3,513,756	1,791.57
Fredericksburg	1,002,178	510.98
Glidden	464,972	237.08
Gowrie	739,086	376.84
Graettinger-Electric	503,820	256.88
Grafton	123,484	62.96

	Calendar 2003 Revenues	FY 2004 Assessments
Grand Junction	453,931	231.45
Greenfield	2,396,370	1,221.84
Grundy Center	1,820,600	928.27
Guttenberg	1,040,090	530.31
Harlan-Electric	4,349,147	2,217.51
Hartley-Electric	953,563	486.20
Hawarden-Electric	1,452,879	740.78
Hinton	436,244	222.43
Hopkinton	346,837	176.84
Hudson	932,629	475.52
Independence	5,353,410	2,729.55
Indianola	6,874,247	3,504.99
Keosauqua	870,465	443.83
Kimballton	146,686	74.79
La Porte City	1,020,262	520.20
Lake Mills	1,857,927	947.31
Lake Park-Electric	668,670	340.94
Lake View	1,036,618	528.54
Lamoni-Electric	1,609,990	820.89
Larchwood	375,748	191.58
Laurens	1,252,216	638.47
Lawler	235,432	120.04
Lehigh	199,404	101.67
Lenox-Electric	884,234	450.85
Livermore	297,776	151.83
Long Grove	193,793	98.81
Manilla-Electric	382,069	194.81
Manning-Electric	1,549,295	789.94
Mapleton	750,525	382.67
Maquoketa	5,166,942	2,634.48
Marathon	169,065	86.20
McGregor	495,894	252.84
Milford	1,949,045	993.76
Montezuma-Electric	1,640,317	836.35
Mount Pleasant	4,670,677	2,381.45
Muscatine	57,892,321	29,517.65

	Calendar 2003 Revenues	FY 2004 Assessments
Neola	268,789	137.05
New Hampton	2,696,203	1,374.72
New London	1,379,167	703.20
Ogden	1,048,463	534.58
Onawa	1,576,993	804.06
Orange City-Electric	4,291,983	2,188.36
Orient	193,439	98.63
Osage-Electric	3,154,046	1,608.16
Panora	879,800	448.59
Paton	164,249	83.75
Paullina	477,699	243.57
Pella	12,534,283	6,390.88
Pocahontas	1,066,640	543.85
Preston-Electric	623,050	317.68
Primghar	610,922	311.49
Readlyn	292,368	149.07
Remsen-Electric	728,746	371.57
Renwick	260,687	132.92
Rock Rapids-Electric	1,381,347	704.31
Rockford	430,557	219.53
Sabula-Electric	274,166	139.79
Sanborn-Electric	1,149,512	586.10
Sergeant Bluff	1,630,999	831.60
Shelby	298,929	152.42
Sibley	1,852,339	944.46
Sioux Center-Electric	4,277,948	2,181.21
Spencer	7,082,611	3,611.23
Stanhope	235,899	120.28
Stanton	427,199	217.82
State Center	1,114,406	568.20
Story City	3,069,592	1,565.10
Stratford	459,225	234.15
Strawberry Point	642,145	327.41
Stuart	1,212,323	618.13
Sumner	1,250,375	637.53
Tennant	31,953	16.29

	Calendar 2003 Revenues	FY 2004 Assessments
Tipton-Electric	2,717,433	1,385.54
Traer	1,512,270	771.06
Villisca	2,210,135	1,126.89
Vinton	2,231,256	1,137.66
Wall Lake-Electric	488,318	248.98
Waverly	8,999,730	4,588.71
Webster City	8,894,898	4,535.26
West Bend-Electric	941,165	479.87
West Liberty	3,165,759	1,614.13
West Point	1,067,796	544.44
Westfield	80,916	41.26
Whittemore-Electric	270,302	137.82
Wilton	1,496,356	762.95
Winterset	3,669,833	1,871.15
Woodbine-Electric	758,665	386.82
Woolstock	142,954	72.89
Municipal Electric Companies Subtotal	315,880,904	161,058.84

Municipal Gas Companies

Allerton	1,480,478	749.95
Bedford	684,858	346.92
Bloomfield-Gas	1,339,940	678.75
Brighton	243,675	123.44
Brooklyn-Gas	568,779	288.12
Cascade-Gas	636,512	322.43
Cedar Falls-Gas	15,117,285	7,657.65
Clearfield	178,931	90.64
Coon Rapids-Gas	1,171,474	593.42
Corning-Gas	817,611	414.17
Emmetsburg	2,208,884	1,118.94
Everly	386,558	195.82
Fairbank-Gas	338,709	171.58
Gilmore City	641,402	324.91
Graettinger-Gas	337,869	171.15
Guthrie Center	1,037,766	525.69
Harlan-Gas	2,778,529	1,407.48

	Calendar 2003 Revenues	FY 2004 Assessments
Hartley-Gas	773,836	391.99
Hawarden-Gas	1,010,131	511.69
Lake Park-Gas	799,095	404.79
Lamoni-Gas	713,916	361.64
Lenox-Gas	1,068,717	541.37
Lineville	109,719	55.58
Lorimor	148,695	75.32
Manilla-Gas	329,461	166.89
Manning-Gas	1,010,742	512.00
Montezuma-Gas	1,124,230	569.49
Morning Sun	328,217	166.26
Moulton	211,350	107.06
Orange City-Gas	3,028,301	1,534.00
Osage-Gas	2,456,981	1,244.60
Prescott	111,716	56.59
Preston-Gas	439,311	222.54
Remsen-Gas	620,234	314.18
Rock Rapids-Gas	1,196,348	606.02
Rolfe	290,333	147.07
Sabula-Gas	380,852	192.92
Sac City	1,279,327	648.06
Sanborn-Gas	1,122,415	568.57
Sioux Center-Gas	6,542,542	3,314.17
Tipton-Gas	1,436,705	727.77
Titonka	236,859	119.98
Wall Lake-Gas	144,726	73.31
Waukee	2,493,595	1,263.16
Wayland	527,015	266.97
Wellman	638,817	323.60
West Bend-Gas	675,237	342.05
Whittemore-Gas	491,342	248.89
Winfield	413,931	209.68
Woodbine-Gas	484,895	245.63
Municipal Gas Companies Subtotal	62,608,851	31,714.90

	Calendar 2003 Revenues	FY 2004 Assessments
Rural Electric Cooperatives (Gas)		
Consumers Energy (Gas)	131,902	66.82
Rural Electric Cooperative (Gas) Subtotal	131,902	66.82
 Rural Electric Cooperatives (Electric)		
Access Energy Cooperative	13,323,944	6,793.51
Allamakee Clayton Elec. Coop., Inc.	10,421,356	5,313.56
Amana Society Service Company	5,636,492	2,873.89
Atchison Holt Electric Coop.	1,145,067	583.84
Boone Valley Electric Coop.	422,463	215.40
Butler County Rural Elec. Coop.	9,499,175	4,843.36
Calhoun County Electric Coop. Assn.	2,636,405	1,344.23
Cass Electric Cooperative	84,032	42.85
Central Iowa Power Cooperative (CIPCO)	5,566,253	2,838.08
Chariton Valley Electric Coop., Inc.	5,776,840	2,945.45
Clarke Electric Coop., Inc.	7,905,338	4,030.71
Consumers Energy	8,325,508	4,244.94
East-Central Iowa Rural Electric Coop.	14,233,346	7,257.19
Eastern Iowa Light & Power Cooperative	58,371,110	29,761.80
Farmers Elec. Coop. Kalona	1,221,691	622.91
Farmers Elec. Coop., Inc. Greenfield	9,290,072	4,736.75
Federated Rural Electric Assn.	55,152	28.12
Franklin Rural Electric Coop.	3,934,140	2,005.91
Glidden Rural Electric Coop.	4,656,453	2,374.20
Grundy County Rural Electric Coop.	5,485,167	2,796.73
Grundy Electric Cooperative, Inc.	282,017	143.79
Guthrie County Rural Elec. Coop. Assn.	8,092,897	4,126.34
Harrison County Rural Electric Coop.	4,518,523	2,303.87
Hawkeye Tri County Electric Coop.	10,874,909	5,544.81
Heartland Power Cooperative	8,699,240	4,435.50
Humboldt County Rural Electric Coop.	3,659,771	1,866.01
Iowa Lakes Electric Cooperative	22,408,551	11,425.49
Lyon Rural Electric Coop.	4,080,589	2,080.58
Maquoketa Valley Rural Electric Coop.	21,822,864	11,126.87
Midland Power Cooperative	17,595,495	8,971.45
Nishnabotna Valley Rural Elec. Coop.	6,345,920	3,235.61

	Calendar 2003 Revenues	FY 2004 Assessments
North West Rural Electric Coop.	15,653,317	7,981.19
Northwest Iowa Power Cooperative	2,193,076	1,118.19
Osceola Electric Coop., Inc.	1,971,791	1,005.36
Pella Coop. Electric Assn.	4,934,600	2,516.01
Pleasant Hill Community Line	298,043	151.96
Prairie Energy Cooperative	12,786,603	6,519.53
Rideta Electric Coop., Inc.	4,486,264	2,287.42
Sac County Rural Electric Coop.	1,876,734	956.89
Southern Iowa Electric Coop., Inc.	7,181,120	3,661.45
Southwest Iowa Service Cooperative	5,001,810	2,550.28
T. I. P. Rural Electric Coop.	11,167,924	5,694.21
Tri-County Electric Cooperative	142,436	72.62
United Electric Cooperative, Inc.	634,119	323.32
Western Iowa Power Cooperative	7,701,729	3,926.90
Woodbury County Rural Electric Coop.	4,548,091	2,318.94
Rural Electric Cooperatives (Electric) Subtotal	356,948,437	181,998.02
GRAND TOTAL	4,765,684,575	5,182,553.25

Dual Party Assessments

	2003 Dual Party Local Exchange Revenues	FY 2004 Local Exchange Assessment	2003 Dual Party Interexchange Revenues	FY 2004 Interexchange Assessment
Telephone Companies				
Telaleasing Enterprises, Inc.	0	0.00	157,026	374.71
Evercom Systems, Inc.	0	0.00	1,304,600	3,113.14
PhoneTel Technologies, Inc.	0	0.00	106,636	254.46
Pay Phone Unlimited, Inc.	59,228	70.55	66,980	159.83
Frontier Communications of Iowa, Inc.	27,439,246	32,682.26	579	1.38
Iowa Telecommunications Services, Inc.	81,308,000	96,844.11	60,962,000	145,472.27
Intellicall Operator Services, Inc.	0	0.00	151,905	362.49
Qwest Corporation	357,525,000	425,839.92	7,740,000	18,469.79
AT&T Communications of the Midwest, Inc.	902,436	1,074.87	52,562,907	125,429.70
MCI WorldCom Network Services, Inc.	0	0.00	15,797,496	37,697.21
Teleconnect Long Distance Services	0	0.00	616,496	1,471.13
Sprint Communications Company, L.P.	50,640	60.32	7,775,076	18,553.49
Iowa Network Services, Inc.	0	0.00	58,857,934	140,451.38
Andrew Telephone Company, Inc.	188,292	224.27	0	0.00
Arcadia Telephone Coop.	181,253	215.89	0	0.00
Atkins Telephone Company, Inc.	396,451	472.20	26,260	62.66
Verizon Select Services Inc.	0	0.00	1,099,601	2,623.95
Ayrshire Farmers Mutual Telephone Company	53,546	63.78	224,324	535.30
Baldwin Nashville Telephone Company	163,294	194.50	0	0.00
Barnes City Coop. Telephone Company	100,365	119.54	0	0.00
Bernard Telephone Company, Inc.	392,348	467.32	0	0.00
Breda Telephone Corporation	834,445	993.89	0	0.00
Brooklyn Mutual Telecommunications Cooperative	637,843	759.72	0	0.00
Butler Bremer Mutual Telephone Company	1,002,791	1,194.40	0	0.00
C-M-L Telephone Coop. Association	407,067	484.85	0	0.00
Cascade Telephone Company	1,134,844	1,351.69	0	0.00
Casey Mutual Telephone Company	272,636	324.73	0	0.00
Center Junction Telephone Company	62,310	74.22	0	0.00
CenturyTel of Chester, Inc.	33,859	40.33	20,340	48.54
Citizens Mutual Telephone Company	2,938,153	3,499.57	0	0.00

Telephone Companies	2003	FY 2004 Local	2003	FY 2004
	Dual Party Local Exchange Revenues	Exchange Assessment	Dual Party Interexchange Revenues	Interexchange Assessment
Clarence Telephone Company, Inc.	452,405	538.85	0	0.00
Colo Telephone Company	425,178	506.42	0	0.00
Scranton Telephone Company	273,501	325.76	0	0.00
Coon Creek Telephone Company	338,085	402.69	22,128	52.80
Coon Valley Coop. Telephone Association, Inc.	270,987	322.77	55,167	131.64
Cooperative Telephone Company	800,989	954.04	0	0.00
Cooperative Telephone Exchange	97,287	115.88	114,461	273.14
Corn Belt Telephone Company, Inc.	441,827	526.25	0	0.00
MCImetro Access Transmission Services, LLC	2,489,948	2,965.72	0	0.00
Cumberland Telephone Company	206,821	246.34	0	0.00
Danville Mutual Telephone Company	594,694	708.33	0	0.00
Dixon Telephone Company	211,551	251.97	0	0.00
Dumont Telephone Company	493,424	587.71	116,496	277.99
Dunkerton Telephone Coop.	385,239	458.85	0	0.00
East Buchanan Telephone Coop.	835,923	995.65	0	0.00
Lightyear Communications, Inc.	0	0.00	522,392	1,246.57
Ellsworth Coop. Telephone Association	220,010	262.05	385,547	920.02
AmeriVision Communications, Inc.	0	0.00	200,572	478.62
Farmers & Businessmen's Tele. Co.	1,053,070	1,254.29	0	0.00
Farmers Cooperative Telephone Company	819,551	976.15	0	0.00
Farmers & Merchants Mutual Telephone Co.	547,729	652.39	42,039	100.32
Farmers Mutual Coop. Telephone Company	297,238	354.03	0	0.00
Farmers Mutual Coop. Telephone Co. of Harlan	1,673,780	1,993.60	0	0.00
Farmers Mutual Telephone Company	919,951	1,095.73	0	0.00
Farmers Mutual Telephone-Coop of Shellsburg	1,281,329	1,526.16	84,977	202.78
Farmers Mutual Telephone Company of Stanton	682,966	813.47	0	0.00
Farmers Telephone Company-Batavia	215,663	256.87	0	0.00
Farmers Telephone Company-Essex	215,318	256.46	0	0.00
Farmers Telephone Company-Nora Springs	824,555	982.11	0	0.00
Fenton Coop. Telephone Company	161,089	191.87	0	0.00
Partner Communications Cooperative	1,040,648	1,239.49	0	0.00

	2003		2003	
	Dual Party Local Exchange Revenues	FY 2004 Local Exchange Assessment	Dual Party Interexchange Revenues	FY 2004 Interexchange Assessment
Telephone Companies				
Goldfield Telephone Company	320,439	381.67	0	0.00
River Valley Telecommunications Coop.	502,530	598.55	0	0.00
Grand Mound Cooperative Telephone Assn.	259,833	309.48	0	0.00
Grand River Mutual Telephone Corp.	3,129,465	3,727.43	194,415	463.93
Griswold Coop. Telephone Company	1,070,648	1,275.22	0	0.00
Hawkeye Telephone Company	300,862	358.35	0	0.00
Hills Telephone Company, Inc.	256,948	306.04	571,975	1,364.89
Hospers Telephone Exchange Inc.	300,632	358.08	246,767	588.85
Hubbard Cooperative Telephone Assn.	330,989	394.23	0	0.00
Huxley Communications Cooperative	481,970	574.06	800,873	1,911.11
Interstate 35 Telephone Company, Inc.	808,164	962.59	0	0.00
Jordan Soldier Valley Coop. Telephone Co.	152,377	181.49	822,859	1,963.57
Kalona Coop. Telephone Company	1,176,879	1,401.75	56,997	136.01
Citizens Telecommunications Co MN	117,099	139.47	14	0.03
eMeritus Communications, Inc.	0	0.00	487,718	1,163.83
Keystone Farmers Coop. Telephone Company	642,667	765.47	88,184	210.43
La Motte Telephone Company, Inc.	296,280	352.89	0	0.00
La Porte City Telephone Company	1,080,701	1,287.20	0	0.00
Laurel Telephone Company, Inc.	183,917	219.06	0	0.00
Lehigh Valley Coop. Telephone Assn.	572,850	682.31	553,798	1,321.52
Lone Rock Cooperative Telephone Company	133,885	159.47	0	0.00
Lost Nation Elwood Telephone Company	573,280	682.82	0	0.00
Northeast Iowa Telephone Company	348,729	415.36	590,701	1,409.58
Lynnville Telephone Company	147,046	175.14	0	0.00
Marne & Elk Horn Telephone Company	724,058	862.41	68,867	164.34
Martelle Coop. Telephone Assn.	119,473	142.30	0	0.00
Massena Telephone Company Inc.	289,875	345.26	0	0.00
Mechanicsville Telephone Company	455,436	542.46	0	0.00
Miles Cooperative Telephone Association	356,481	424.60	9,401	22.43
Minburn Telephone Company	200,271	238.54	0	0.00
Minerva Valley Telephone Company, Inc.	419,536	499.70	0	0.00
Modern Coop. Telephone Company	476,421	567.45	0	0.00
Montezuma Mutual Telephone Company	3,162,555	3,766.85	0	0.00

	2003		2003	
	Dual Party Local Exchange Revenues	FY 2004 Local Exchange Assessment	Dual Party Interexchange Revenues	FY 2004 Interexchange Assessment
Telephone Companies				
Mediapolis Telephone Company	1,240,328	1,477.33	69,180	165.08
TTI National, Inc.	0	0.00	628,150	1,498.94
Mutual Telephone Company of Morning Sun	423,394	504.29	0	0.00
North English Cooperative Telephone Co.	362,239	431.45	65,565	156.46
Northwest Telephone Coop. Assn.	429,049	511.03	541,699	1,292.64
Communications 1 Network, Inc.	911,825	1,086.05	0	0.00
Ogden Telephone Company	673,776	802.52	0	0.00
Olin Telephone Company, Inc.	334,751	398.71	0	0.00
Onslow Coop. Telephone Association	116,516	138.78	0	0.00
Oran Mutual Telephone Company	242,576	288.93	0	0.00
Palmer Mutual Telephone Company	201,235	239.69	0	0.00
Palo Coop. Telephone Assn.	334,269	398.14	0	0.00
Panora Coop. Telephone Assn., Inc.	947,726	1,128.81	0	0.00
Peoples Telephone Company	567,526	675.97	0	0.00
CenturyTel of Postville, Inc.	385,178	458.78	795,963	1,899.39
Prairieburg Telephone Company, Inc.	99,330	118.31	0	0.00
Preston Telephone Company	787,422	937.88	0	0.00
Radcliffe Telephone Company, Inc.	263,704	314.09	0	0.00
Readlyn Telephone Company	670,180	798.24	0	0.00
Ionex Communications North, Inc.	545,792	650.08	222,254	530.36
Ringsted Telephone Company	255,657	304.51	84,982	202.79
Rockwell Cooperative Telephone Assn.	339,978	404.94	542,205	1,293.85
Royal Telephone Company	235,707	280.75	0	0.00
Ruthven Telephone Exchange Company	398,373	474.49	0	0.00
Sac County Mutual Telephone Company	610,413	727.05	0	0.00
ITC DeltaCom Communications, Inc.	0	0.00	54,414	129.85
Schaller Telephone Company	293,068	349.07	668,756	1,595.84
Searsboro Telephone Company	334,571	398.50	0	0.00
Sharon Telephone Company	739,238	880.49	0	0.00
Shell Rock Telephone Company	152,083	181.14	332,422	793.25
Heart of Iowa Communications Cooperative	1,401,975	1,669.86	0	0.00
South Slope Cooperative Telephone	10,709,736	12,756.12	0	0.00
Frontier Communications of America, Inc.	0	0.00	3,205,059	7,648.16

	2003	FY 2004 Local	2003	FY 2004
	Dual Party	Exchange	Dual Party	Interexchange
Telephone Companies	Local Exchange	Assessment	Interexchange	Assessment
	Revenues	Assessment	Revenues	Assessment
Southwest Telephone Exchange, Inc.	632,539	753.40	0	0.00
Springville Cooperative Telephone Assn., Inc.	470,311	560.18	0	0.00
Stratford Mutual Telephone Company	233,436	278.04	0	0.00
Sully Telephone Association	1,869,990	2,227.30	0	0.00
Superior Telephone Cooperative	89,832	107.00	0	0.00
Swisher Telephone Company	387,807	461.91	0	0.00
Templeton Telephone Company	273,878	326.21	0	0.00
Terril Telephone Company	236,452	281.63	0	0.00
Titonka Telephone Company	623,824	743.02	0	0.00
United Farmers Telephone Company	80,145	95.46	252,334	602.14
Van Horne Cooperative Telephone Company	319,142	380.12	34,241	81.71
Ventura Telephone Company, Inc.	142,098	169.25	82,448	196.74
Villisca Farmers Telephone Company Corp.	577,432	687.77	0	0.00
Walnut Telephone Company	422,442	503.16	0	0.00
Webb Dickens Telephone Corp.	249,465	297.13	0	0.00
Webster Calhoun Cooperative Telephone Assn.	5,621,710	6,695.89	0	0.00
Wellman Cooperative Telephone Association	575,592	685.57	0	0.00
Liberty Communications	2,073,017	2,469.12	0	0.00
Western Iowa Telephone Association	671,144	799.38	1,302,037	3,107.02
Westside Independent Telephone Company	201,924	240.51	0	0.00
Wilton Telephone Company	405,122	482.53	621,625	1,483.37
Winnebago Cooperative Telephone Association	2,067,363	2,462.39	1,817,156	4,336.24
Woolstock Mutual Telephone Assn.	139,823	166.54	0	0.00
Wyoming Mutual Telephone Company	330,252	393.36	0	0.00
Prairie Telephone Company, Inc.	502,712	598.77	0	0.00
Mabel Cooperative Telephone Company	186,110	221.67	105,457	251.65
IAMO Telephone Company	164,063	195.41	0	0.00
Ace Telephone Association	1,221,203	1,454.55	1,653,348	3,945.35
Clear Lake Ind. Telephone Company	2,491,445	2,967.50	1,383,888	3,302.34
Jefferson Telephone Company	2,902,148	3,456.68	0	0.00
Van Buren Telephone Company, Inc.	1,494,284	1,779.81	0	0.00
West Iowa Telephone Company	2,688,681	3,202.43	0	0.00

	2003	FY 2004 Local	2003	FY 2004
	Dual Party	Exchange	Dual Party	Interexchange
Telephone Companies	Local Exchange	Assessment	Interexchange	Assessment
	Revenues	Revenues	Revenues	Revenues
Central Scott Telephone Company	1,960,751	2,335.41	0	0.00
Farmers Mutual Telephone Co-Nora Springs	1,515,411	1,804.97	0	0.00
Mutual Telephone Co of Sioux Center	1,885,222	2,245.45	0	0.00
Northern Iowa Telephone Company	2,228,887	2,654.78	0	0.00
Northwest Iowa Telephone Company	1,177,324	1,402.28	5,642,045	13,463.49
Excel Telecommunications, Inc.	128,648	153.23	1,543,823	3,683.99
Global Crossing Telecommunications, Inc.	0	0.00	1,142,310	2,725.87
Iowa Auto Dealers Association	0	0.00	2,958,660	7,060.18
Talk America Inc.	0	0.00	172,907	412.60
VarTec Telecom, Inc.	239,130	284.82	2,114,423	5,045.60
McLeodUSA Telecommunications Services, Inc.	54,470,190	64,878.20	20,329,187	48,511.09
CenturyTel Long Distance, Inc.	0	0.00	70,113	167.31
Working Assets Funding Service, Inc.	0	0.00	151,121	360.62
Inter-Tel NetSolutions, Inc.	0	0.00	63,860	152.39
Primus Telecommunications, Inc.	0	0.00	249,019	594.23
NorLight Telecommunications, Inc.	0	0.00	403,590	963.08
Brooklyn Communication Systems, Inc.	0	0.00	140,428	335.10
Complete Communication Services Corp.	34,300	40.85	30,796	73.49
Link Communications, Inc.	0	0.00	62,222	148.48
Citizens Communications Company	0	0.00	239,049	570.44
Bell Atlantic Communications, Inc.	0	0.00	1,014,097	2,419.92
Universal Communications of Allison, Inc	535,360	637.66	74,434	177.62
Goldfield Access Network, L.C.	1,016,352	1,210.55	138,225	329.84
South Central Communications, Inc.	1,211,801	1,443.35	0	0.00
Clarksville Telephone Company	483,330	575.68	0	0.00
Alpine Communications L.C.	3,812,548	4,541.04	0	0.00
Hickory Tech	673,109	801.72	895,396	2,136.66
FiberComm, L.L.C.	1,712,529	2,039.75	0	0.00
Advanced Network Communications, L.L.C.	18,730	22.31	34,522	82.38
TCG Omaha	48,979	58.34	15,629	37.30
BTC, Inc. d/b/a Western Iowa Networks	52,679	62.74	77,333	184.54
Cox Communications, Inc.	3,513,217	4,184.51	368,853	880.19

	2003	FY 2004 Local	2003	FY 2004
	Dual Party	Exchange	Dual Party	Interexchange
Telephone Companies	Local Exchange	Assessment	Interexchange	Assessment
	Revenues	Assessment	Revenues	Assessment
Forest City Telecom, Inc.	620,728	739.33	891,964	2,128.47
Independent Networks, L.C.	154,415	183.92	105,648	252.11
AllTel Communications of the Midwest, Inc.	211,287	251.66	26,287	62.73
Heartland Telecommunications Company of Iowa	5,199,156	6,192.60	0	0.00
Twin River Valley Telephone	171,710	204.52	0	0.00
Local Long Distance, L.C.	0	0.00	631,237	1,506.31
CL TEL Long Distance, Inc.	0	0.00	255,435	609.54
FMTC Long Distance	0	0.00	481,616	1,149.27
Cierracom Systems (NOSVA)	0	0.00	535,738	1,278.42
Comm South Companies, Inc.	148,965	177.43	0	0.00
U.S. Telecom Long Distance, Inc.	0	0.00	668,620	1,595.51
Coon Rapids Municipal Communication Utility	179,132	213.36	256,811	612.82
Cincinnati Bell Any Distance (Broadwing Telecom)	0	0.00	234,693	560.04
IDT America, Corp.	0	0.00	473,682	1,130.34
OneStar Long Distance, Inc.	0	0.00	1,166,335	2,783.20
Southwestern Bell Communications Services, Inc.	0	0.00	222,752	531.55
Uni-Tel Communications Group, Inc.	0	0.00	120,560	287.69
OPEX Communications, Inc.	0	0.00	53,908	128.64
Laurens Municipal Broadband Comm	151,649	180.63	261,971	625.14
Transworld Network, Corp.	0	0.00	219,136	522.92
City of Hawarden d/b/a HITEC	424,550	505.67	177,734	424.12
Local Telephone Data Service Corporation	335,398	399.48	352,339	840.78
Alta Municipal Broadband Communication Utility	128,405	152.94	156,756	374.06
CommChoice of Iowa, LLC	150,772	179.58	380,099	907.02
Louisa Communications, L.C.	581,413	692.51	0	0.00
Farmers Telephone Company	0	0.00	52,152	124.45
Alpine Long Distance, LC	0	0.00	362,365	864.70
Partner Long Distance, Inc.	0	0.00	80,768	192.73
Webster-Calhoun Long Distance Inc.	0	0.00	821,807	1,961.06
Communications 1 Long Distance	0	0.00	59,573	142.16

	2003 Dual Party Local Exchange Revenues	FY 2004 Local Exchange Assessment	2003 Dual Party Interexchange Revenues	FY 2004 Interexchange Assessment
Telephone Companies				
Coon Creek Telecommunications Corp	1,121,055	1,335.26	94,494	225.49
Houlton Enterprises, Inc.	825,220	982.90	0	0.00
Spencer Municipal Communications Utility	2,163,533	2,576.93	304,695	727.09
WCTA Long Distance Co.	3,570	4.25	746,779	1,782.02
Grundy Center Municipal Utilities	103,310	123.05	242,986	579.83
Cedar Communications, L.L.C.	106,846	127.26	0	0.00
Williams Communications LLC	0	0.00	768,711	1,834.36
Public Communications Services, Inc.	0	0.00	351,000	837.58
Network Communications International Corp.	0	0.00	99,042	236.34
Minburn Telecommunications, Inc.	585,769	697.70	0	0.00
Opcom, Inc.	0	0.00	84,053	200.57
ACN Communication Services, Inc.	0	0.00	58,017	138.44
TRX, Inc.	348,360	414.92	0	0.00
KMC Telecom V, Inc.	1,310,484	1,560.89	0	0.00
NexGen Integrated Communications, L.L.C.	577,363	687.68	15,771	37.63
The Community Agency	301,783	359.45	678,093	1,618.12
Orange City Communications, L.L.P.	80,869	96.32	55,249	131.84
Advantage Telecommunications Corp.	0	0.00	147,871	352.86
Z-Tel Communications, Inc.	60,956	72.60	19,244	45.92
Trans National Communications International	0	0.00	321,595	767.42
MCI WorldCom Communications, Inc.	0	0.00	44,390,063	105,927.06
New Access Communications LLC	1,633,869	1,946.06	319,332	762.01
Manning Municipal Communication & TV Mapleton Communications Management Agency	147,223	175.35	215,320	513.81
Reinbeck Municipal Telecommunications Utility	88,610	105.54	103,866	247.85
Guthrie Telecommunications Network, Inc.	147,931	176.20	193,395	461.49
American Phone Services Corp.	309,730	368.91	80,274	191.56
PowerNet Global Communications	0	0.00	138,421	330.31
Choicetel, LLC	0	0.00	347,803	829.95
Digital Telecommunications, Inc.	580,327	691.21	179,046	427.25
WorldxChange Corp.	407,000	484.77	198,000	472.48
Osage Municipal Communications Utility	0	0.00	100,627	240.12
	140,938	167.87	86,133	205.54

	2003	FY 2004 Local	2003	FY 2004
Telephone Companies	Dual Party	Exchange	Dual Party	Interexchange
	Local Exchange	Assessment	Interexchange	Assessment
	Revenues		Revenues	
Iowa Telecom Communications, Inc.	627,903	747.88	400,816	956.46
Harlan Municipal Utilities	146,876	174.94	479,208	1,143.52
QX Telecom LLC	0	0.00	107,744	257.11
Long Lines Metro, Inc.	216,740	258.15	218,146	520.56
La Porte City Long Distance	0	0.00	69,478	165.79
PrairieWave Telecommunications, Inc.	618,478	736.66	194,636	464.46
OrbitCom, Inc.	51,182	60.96	14,954	35.68
Qwest LD Corp. ("QLDC")	0	0.00	5,930,359	14,151.48
Buyers United, Inc.	0	0.00	207,478	495.10
Associated Network Partners (ANPI)				0.00
OmniTel Communications	901,103	1,073.28	0	0.00
B & B Communications Network, Inc.	0	0.00	166,404	397.09
Broadwing Communications, LLC	0	0.00	283,745	677.09
Total Billings/Assessments	667,883,205	795,500.48	333,364,567	795,500.47

Energy Centers Assessments

Utilities	Calendar 2002 Revenue	Energy Center	Global Warming	FY 2004 Assessments
Rate-Regulated Electric				
Interstate Power and Light Company	848,429,818	721,166.00	127,264.00	848,430.00
MidAmerican Energy Company	974,140,175	828,019.00	146,121.00	974,140.00
Rate-Regulated Electric Subtotal	1,822,569,993	1,549,185.00	273,385.00	1,822,570.00
Rate-Regulated Gas				
Interstate Power and Light Company	194,157,921	165,034.00	29,124.00	194,158.00
MidAmerican Energy Company	421,401,788	358,192.00	63,210.00	421,402.00
Aquila, Inc.	115,412,645	98,101.00	17,312.00	115,413.00
Atmos Energy Corp.	5,344,221	4,542.00	802.00	5,344.00
Rate-Regulated Gas Subtotal	736,316,575	625,869.00	110,448.00	736,317.00
Municipal Electric				
Afton	446,550	380.00	67.00	447.00
Akron	759,498	645.00	114.00	759.00
Algona	5,120,178	4,352.00	768.00	5,120.00
Alta	818,614	696.00	123.00	819.00
Alta Vista	118,972	101.00	18.00	119.00
Alton	546,560	465.00	82.00	547.00
Ames	30,614,469	26,022.00	4,592.00	30,614.00
Anita	436,927	371.00	66.00	437.00
Anthon	300,956	256.00	45.00	301.00
Aplington	404,356	343.00	61.00	404.00
Atlantic	4,592,856	3,904.00	689.00	4,593.00
Auburn	125,927	107.00	19.00	126.00
Aurelia	524,448	445.00	79.00	524.00
Bancroft	715,295	608.00	107.00	715.00
Bellevue	1,429,068	1,215.00	214.00	1,429.00
Bloomfield	1,900,978	1,616.00	285.00	1,901.00
Breda	248,809	212.00	37.00	249.00
Brooklyn	951,682	809.00	143.00	952.00
Buffalo	356,721	303.00	54.00	357.00
Burt	239,687	204.00	36.00	240.00
Callender	152,726	130.00	23.00	153.00

Utilities	Calendar 2002 Revenue	Energy Center	Global Warming	FY 2004 Assessments
Carlisle	1,193,519	1,015.00	179.00	1,194.00
Cascade	1,039,791	884.00	156.00	1,040.00
Cedar Falls	18,485,496	15,712.00	2,773.00	18,485.00
Coggon	326,503	278.00	49.00	327.00
Coon Rapids	1,356,065	1,153.00	203.00	1,356.00
Corning	767,786	653.00	115.00	768.00
Corwith	232,522	198.00	35.00	233.00
Danville	367,756	313.00	55.00	368.00
Dayton	437,754	372.00	66.00	438.00
Denison	5,042,278	4,286.00	756.00	5,042.00
Denver	806,857	686.00	121.00	807.00
Dike	458,361	389.00	69.00	458.00
Durant	1,088,984	926.00	163.00	1,089.00
Dysart	629,091	535.00	94.00	629.00
Earlville	365,466	310.00	55.00	365.00
Eldridge	2,393,620	2,035.00	359.00	2,394.00
Ellsworth	322,365	274.00	48.00	322.00
Estherville	3,539,224	3,008.00	531.00	3,539.00
Fairbank	453,113	385.00	68.00	453.00
Farnhamville	278,970	237.00	42.00	279.00
Fonda	343,555	292.00	52.00	344.00
Fontanelle	317,020	269.00	48.00	317.00
Forest City	3,557,266	3,023.00	534.00	3,557.00
Fredericksburg	1,439,539	1,224.00	216.00	1,440.00
Glidden	480,994	409.00	72.00	481.00
Gowrie	673,536	573.00	101.00	674.00
Graettinger	482,915	411.00	72.00	483.00
Grafton	137,253	116.00	21.00	137.00
Grand Junction	459,754	391.00	69.00	460.00
Greenfield	2,261,893	1,923.00	339.00	2,262.00
Grundy Center	1,757,155	1,493.00	264.00	1,757.00
Guttenberg	1,043,221	887.00	156.00	1,043.00
Harlan	3,578,373	3,041.00	537.00	3,578.00
Hartley	1,111,083	944.00	167.00	1,111.00
Hawarden	1,407,979	1,197.00	211.00	1,408.00
Hinton	410,114	349.00	61.00	410.00

Utilities	Calendar 2002 Revenue	Energy Center	Global Warming	FY 2004 Assessments
Hopkinton	333,141	283.00	50.00	333.00
Hudson	899,067	764.00	135.00	899.00
Independence	5,002,912	4,253.00	750.00	5,003.00
Indianola	6,719,565	5,712.00	1,008.00	6,720.00
Keosauqua	905,113	769.00	136.00	905.00
Kimballton	159,489	135.00	24.00	159.00
La Porte City	952,371	809.00	143.00	952.00
Lake Mills	2,171,144	1,845.00	326.00	2,171.00
Lake Park	636,789	541.00	96.00	637.00
Lake View	1,030,639	876.00	155.00	1,031.00
Lamoni	1,567,454	1,332.00	235.00	1,567.00
Larchwood	370,407	315.00	55.00	370.00
Laurens	835,738	711.00	125.00	836.00
Lawler	203,690	173.00	31.00	204.00
Lehigh	215,317	183.00	32.00	215.00
Lenox	908,068	772.00	136.00	908.00
Livermore	278,570	237.00	42.00	279.00
Long Grove	189,170	161.00	28.00	189.00
Manilla	387,274	329.00	58.00	387.00
Manning	1,583,504	1,346.00	238.00	1,584.00
Mapleton	764,848	650.00	115.00	765.00
Maquoketa	5,603,380	4,763.00	840.00	5,603.00
Marathon	173,187	147.00	26.00	173.00
McGregor	475,888	405.00	71.00	476.00
Milford	1,760,518	1,497.00	264.00	1,761.00
Montezuma	1,723,227	1,465.00	258.00	1,723.00
Mount Pleasant	4,680,637	3,979.00	702.00	4,681.00
Muscatine	39,242,114	33,356.00	5,886.00	39,242.00
Neola	263,090	224.00	39.00	263.00
New Hampton	2,589,254	2,201.00	388.00	2,589.00
New London	1,539,413	1,308.00	231.00	1,539.00
Ogden	1,063,421	904.00	159.00	1,063.00
Onawa	1,570,483	1,335.00	235.00	1,570.00
Orange City	4,205,830	3,575.00	631.00	4,206.00
Orient	172,972	147.00	26.00	173.00
Osage	2,923,943	2,485.00	439.00	2,924.00

Utilities	Calendar 2002 Revenue	Energy Center	Global Warming	FY 2004 Assessments
Panora	878,389	746.00	132.00	878.00
Paton	162,885	139.00	24.00	163.00
Paullina	464,973	395.00	70.00	465.00
Pella	12,153,640	10,331.00	1,823.00	12,154.00
Pocahontas	993,822	845.00	149.00	994.00
Preston	584,629	497.00	88.00	585.00
Primghar	637,749	542.00	96.00	638.00
Readlyn	294,544	251.00	44.00	295.00
Remsen	706,776	601.00	106.00	707.00
Renwick	269,522	230.00	40.00	270.00
Rock Rapids	1,455,797	1,238.00	218.00	1,456.00
Rockford	434,210	369.00	65.00	434.00
Sabula	295,217	251.00	44.00	295.00
Sanborn	1,080,518	919.00	162.00	1,081.00
Sergeant Bluff	1,510,354	1,284.00	226.00	1,510.00
Shelby	280,259	238.00	42.00	280.00
Sibley	1,828,470	1,554.00	274.00	1,828.00
Sioux Center	4,158,394	3,534.00	624.00	4,158.00
Spencer	6,645,753	5,649.00	997.00	6,646.00
Stanhope	248,846	212.00	37.00	249.00
Stanton	425,496	361.00	64.00	425.00
State Center	1,074,377	913.00	161.00	1,074.00
Story City	3,011,714	2,560.00	452.00	3,012.00
Stratford	455,059	387.00	68.00	455.00
Strawberry Point	632,186	537.00	95.00	632.00
Stuart	1,207,307	1,026.00	181.00	1,207.00
Sumner	1,089,885	927.00	163.00	1,090.00
Tennant	32,621	28.00	5.00	33.00
Tipton	2,153,987	1,831.00	323.00	2,154.00
Traer	1,477,049	1,255.00	222.00	1,477.00
Villisca	651,164	553.00	98.00	651.00
Vinton	2,181,557	1,855.00	327.00	2,182.00
Wall Lake	468,120	398.00	70.00	468.00
Waverly	7,592,819	6,454.00	1,139.00	7,593.00
Webster City	9,174,985	7,799.00	1,376.00	9,175.00
West Bend	855,776	728.00	128.00	856.00

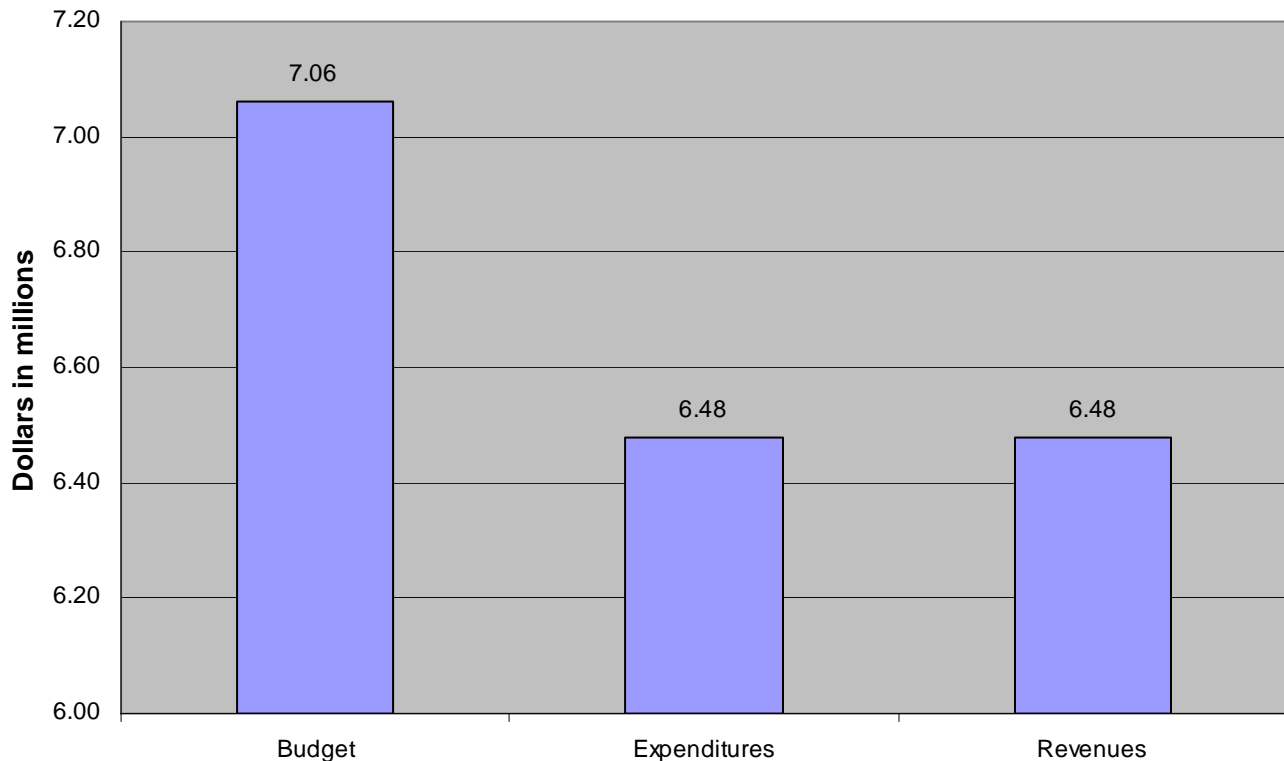
Utilities	Calendar 2002 Revenue	Energy Center	Global Warming	FY 2004 Assessments
West Liberty	3,151,994	2,679.00	473.00	3,152.00
West Point	986,272	838.00	148.00	986.00
Westfield	80,765	69.00	12.00	81.00
Whittemore	266,815	227.00	40.00	267.00
Wilton	1,551,763	1,319.00	233.00	1,552.00
Winterset	3,169,687	2,695.00	475.00	3,170.00
Woodbine	751,326	638.00	113.00	751.00
Woolstock	144,140	122.00	22.00	144.00
Municipal Electric Subtotal	281,625,686	239,386.00	42,241.00	281,627.00
Allerton	979,164	832.00	147.00	979.00
Bedford	571,055	485.00	86.00	571.00
Bloomfield	1,214,423	1,032.00	182.00	1,214.00
Brighton	199,675	170.00	30.00	200.00
Brooklyn	494,362	420.00	74.00	494.00
Cascade	519,262	441.00	78.00	519.00
Cedar Falls	11,837,025	10,061.00	1,776.00	11,837.00
Clearfield	132,696	113.00	20.00	133.00
Coon Rapids	1,062,030	903.00	159.00	1,062.00
Corning	900,329	765.00	135.00	900.00
Emmetsburg	2,130,106	1,811.00	319.00	2,130.00
Everly	302,663	258.00	45.00	303.00
Fairbank	331,481	281.00	50.00	331.00
Gilmore City	544,538	463.00	82.00	545.00
Graettinger	376,172	320.00	56.00	376.00
Guthrie Center	983,621	836.00	148.00	984.00
Harlan	2,361,458	2,007.00	354.00	2,361.00
Hartley	800,756	681.00	120.00	801.00
Hawarden	1,000,038	850.00	150.00	1,000.00
Lake Park	665,772	566.00	100.00	666.00
Lamoni	683,270	581.00	102.00	683.00
Lenox	842,371	716.00	126.00	842.00
Lineville	105,022	89.00	16.00	105.00
Lorimor	137,606	117.00	21.00	138.00
Manilla	322,481	274.00	48.00	322.00
Manning	955,747	813.00	143.00	956.00

Utilities	Calendar 2002 Revenue	Energy Center	Global Warming	FY 2004 Assessments
Montezuma	825,870	702.00	124.00	826.00
Morning Sun	313,745	267.00	47.00	314.00
Moulton	231,938	197.00	35.00	232.00
Orange City	704,340	598.00	106.00	704.00
Osage	2,193,497	1,864.00	329.00	2,193.00
Prescott	85,988	73.00	13.00	86.00
Preston	446,908	380.00	67.00	447.00
Remsen	795,561	677.00	119.00	796.00
Rock Rapids	940,075	799.00	141.00	940.00
Rolfe	360,495	306.00	54.00	360.00
Sabula	346,501	295.00	52.00	347.00
Sac City	848,100	721.00	127.00	848.00
Sanborn	998,215	848.00	150.00	998.00
Sioux Center	4,385,113	3,727.00	658.00	4,385.00
Tipton	1,305,887	1,110.00	196.00	1,306.00
Titonka	201,850	172.00	30.00	202.00
Wall Lake	150,532	128.00	23.00	151.00
Waukee	1,987,012	1,689.00	298.00	1,987.00
Wayland	501,024	426.00	75.00	501.00
Wellman	485,560	413.00	73.00	486.00
West Bend	660,822	562.00	99.00	661.00
Whittemore	424,367	360.00	64.00	424.00
Winfield	393,272	334.00	59.00	393.00
Woodbine	499,875	425.00	75.00	500.00
Municipal Gas Subtotal	50,539,670	42,958.00	7,581.00	50,539.00
Rural Electric Cooperatives (Gas)				
Consumers Energy (Gas)	46,485	39.00	7.00	46.00
Rural Electric Coops (Gas) Subtotal	46,485	39.00	7.00	46.00
Rural Electric Cooperatives (Electric)				
Access Energy Cooperative	13,083,971	11,121.00	1,963.00	13,084.00
Allamakee Clayton Elec. Coop., Inc.	9,985,654	8,488.00	1,498.00	9,986.00
Amana Society Service Company	5,230,566	4,446.00	785.00	5,231.00
Atchison Holt Electric Coop.	1,147,894	976.00	172.00	1,148.00
Boone Valley Electric Coop.	260,901	222.00	39.00	261.00

Utilities	Calendar 2002 Revenue	Energy Center	Global Warming	FY 2004 Assessments
Butler County Rural Elec. Coop.	8,520,556	7,243.00	1,278.00	8,521.00
Calhoun County Electric Coop. Assn.	2,466,325	2,096.00	370.00	2,466.00
Cass Electric Cooperative	89,369	76.00	13.00	89.00
Central Iowa Power Cooperative	5,116,257	4,349.00	767.00	5,116.00
Chariton Valley Electric Coop., Inc.	5,593,436	4,754.00	839.00	5,593.00
Clarke Electric Coop., Inc.	7,508,856	6,383.00	1,126.00	7,509.00
Consumers Energy	7,920,486	6,732.00	1,188.00	7,920.00
East-Central Iowa Rural Electric Coop.	13,595,064	11,556.00	2,039.00	13,595.00
Eastern Iowa Light & Power Cooperative	56,270,155	47,830.00	8,440.00	56,270.00
Farmers Elec. Coop. Kalona	1,196,243	1,017.00	179.00	1,196.00
Farmers Elec. Coop., Inc. Greenfield	8,943,743	7,602.00	1,342.00	8,944.00
Federated Rural Electric Assn.	54,369	46.00	8.00	54.00
Franklin Rural Electric Coop.	3,844,559	3,268.00	577.00	3,845.00
Freeborn-Mower Electric Coop.	9,720	8.00	2.00	10.00
Glidden Rural Electric Coop.	3,686,587	3,134.00	553.00	3,687.00
Grundy County Rural Electric Coop.	5,392,972	4,584.00	809.00	5,393.00
Grundy Electric Cooperative, Inc.	282,553	241.00	42.00	283.00
Guthrie County Rural Elec. Coop. Assn.	7,249,861	6,163.00	1,087.00	7,250.00
Harrison County Rural Electric Coop.	4,303,655	3,658.00	646.00	4,304.00
Hawkeye Tri County Electric Coop.	10,122,844	8,605.00	1,518.00	10,123.00
Heartland Power Cooperative	8,550,736	7,268.00	1,283.00	8,551.00
Humboldt County Rural Electric Coop.	3,423,208	2,910.00	513.00	3,423.00
Iowa Lakes Electric Cooperative	21,200,902	18,021.00	3,180.00	21,201.00
Linn County Rural Electric Coop. Assn.	24,939,796	21,199.00	3,741.00	24,940.00
Lyon Rural Electric Coop.	3,756,285	3,193.00	563.00	3,756.00
Maquoketa Valley Rural Electric Coop.	19,984,739	16,987.00	2,998.00	19,985.00
Midland Power Cooperative	15,821,119	13,448.00	2,373.00	15,821.00
Nishnabotna Valley Rural Elec. Coop.	6,135,292	5,215.00	920.00	6,135.00
Nobles Coop. Electric Assn.	10,878	9.00	2.00	11.00
North West Rural Electric Coop.	15,910,124	13,524.00	2,386.00	15,910.00
Northwest Iowa Power Cooperative	2,108,256	1,792.00	316.00	2,108.00
Osceola Electric Coop., Inc.	2,211,232	1,879.00	332.00	2,211.00
Pella Coop. Electric Assn.	4,727,228	4,018.00	709.00	4,727.00
Pleasant Hill Community Line	297,061	252.00	45.00	297.00
Prairie Energy Cooperative	12,530,906	10,651.00	1,880.00	12,531.00

Utilities	Calendar 2002 Revenue	Energy Center	Global Warming	FY 2004 Assessments
Rideta Electric Coop., Inc.	4,307,053	3,661.00	646.00	4,307.00
Sac County Rural Electric Coop.	1,956,682	1,663.00	294.00	1,957.00
Southern Iowa Electric Coop., Inc.	5,482,039	4,660.00	822.00	5,482.00
Southwest Iowa Service Cooperative	4,652,121	3,954.00	698.00	4,652.00
T. I. P. Rural Electric Coop.	10,200,143	8,670.00	1,530.00	10,200.00
Tri-County Electric Cooperative	137,877	117.00	21.00	138.00
United Electric Cooperative, Inc.	624,642	531.00	94.00	625.00
Western Iowa Power Cooperative	7,331,322	6,231.00	1,100.00	7,331.00
Woodbury County Rural Electric Coop.	4,376,775	3,720.00	657.00	4,377.00
Rural Electric Cooperatives Subtotal	362,553,012	308,171.00	54,383.00	362,554.00
GRAND TOTAL	3,253,651,421	2,765,608.00	488,045.00	3,253,653.00

Iowa Utilities Board FY 2004



The Iowa Utilities Board was appropriated \$7.06 million for the 2004 fiscal year. Actual expenditures were \$6.48 million. The IUB is supported totally by its jurisdictional utilities and bills these utilities only for actual expenditures. Therefore, the revenues expended by the agency were also \$6.48 million.