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MEMORANDUM

TO: WPPI Energy Member Managers

CC: Andy Kellen, Anne Rodriguez, Bev Lindquist, Dan Ebert, Jake Oelke, Lauri Isaacson, Mallory Stanford, Marty Dreischmeier, Melanie Juedes, Mike Stuart, Nicole Guld, Pat Connors, Peggy Jesion, Phil Hansen, Roy Thilly, Tim Ament, Tom Hanrahan, Tom Paque, WPPI Energy ESRs

FROM: Tammy Freeman

DATE: February 11, 2010

SUBJECT: ***Typical Bill Comparison Summary***

RECEIVED
FEB 11 2010
NASHA UTILITIES

Attached is a summary of the current typical bill comparison for WPPI members. It compares members' current electric rates to comparable rates of the investor-owned utilities for standard usage of residential, commercial and large power/industrial customers. WPPI Energy's approved 2010 wholesale rates reflecting the 2010 projected operating results were used to estimate your average annual PCAC, if applicable. Your actual monthly PCAC will vary from this average annual estimate.

Iowa Members

This comparison applies the current approved rates for Interstate Power & Light Co. and MidAmerican Energy Company. All associated surcharges or credits are also applied. The table below summarizes the most recent approved rate activity for the IOUs.

Investor-Owned Utility	Percent Change	Effective Date
Interstate Power & Light Co.		
(2009 rate adjustment)	8.00%	3/27/09
(2010 rate adjustment)(1)	0.00%	3/27/09
MidAmerican Energy Co.		3/1/99

(1) Iowa Utility Board (IUB) approved interim rates effective 3/27/09. Final decision on 1/19/10 was no additional changes to interim rates set 3/27/09.

Michigan Members

This comparison applies the current approved rates for Detroit Edison Company (DTE Energy), Marquette Board of Light & Power, UPPCO, WE Energies, WPS and XCEL. All associated surcharges or credits are also applied. The table on the top of page 2 summarizes the most recent approved rate activity for the IOUs which are reflected in the typical bill comparison. We are also aware of two IOU rate proceedings pending at the Michigan Public Service Commission.

Investor-Owned Utility	Percent Change	Effective Date
Detroit Edison Co. (2010 rate adjustment)	4.80%	1/26/10
Marquette Board of Light & Power (2010 rate adjustment)	3.50%	1/1/10[1]
Upper Peninsula Power Co. (2010 rate adjustment)	7.00%	1/1/10
WE Energies (2010 rate adjustment–phase 1)	16.80%	2/2/10
Wisconsin Public Service (WPS)		10/10/07
XCEL Energy		7/1/09
Pending Rate Proceedings	**Percent Proposed**	**Filed Date**
Upper Peninsula Power Co.[2]	5.70%	6/26/09
WE Energies (2010 rate adjustment–phase 2) (2010 rate adjustment–phase 3)	 13.00% 3.50%	 7/2/09 7/2/09

(1) Effective date not available for Marquette Board of Light & Power rate increase. Information available states "Rate Design 2010." We assumed an effective date of 1/1/10 for this comparison.

(2) The Michigan Public Service Commission approved interim rates for UPPCO effective 1/1/10. The anticipated final decision date from the Commission is 6/1/10.

Wisconsin Members

This comparison applies the current approved rates for Alliant, MG&E, WE Energies, WPS and XCEL. All associated fuel surcharges or credits are also applied. The table on the top of page 2 summarizes the most recent approved rate activity for the IOUs which are reflected in the typical bill comparison. We are also aware of three IOU rate proceedings pending at the Public Service Commission of Wisconsin.

Investor-Owned Utility	Percent Change	Effective Date
Alliant Energy (2010 rate adjustment)	6.27%	1/1/10
Madison Gas & Electric (MG&E) (2010 rate adjustment)	3.32%	1/1/10
WE Energies (2010 rate adjustment) (Point Beach sales credit adj.)	 3.35% 1.80%	 1/1/10 1/1/10
Wisconsin Public Service (WPS)[1] (2010 rate adjustment)	0.00%	1/1/10
XCEL Energy (2010 rate adjustment)[2]	0.00%	1/1/10
Pending Rate Proceedings	**Percent Proposed**	**Filed Date**
Alliant Energy (fuel cost review – Sept-Dec 09 costs)		8/28/09
XCEL Energy (fuel cost review)		4/21/09
WPS (fuel cost review – final 2009 costs)		4/23/09

(1) WPS' 2010 rate increase of 1.8% was offset by a 2008 fuel refund liability and a portion of the estimated 2009 year-end fuel refund liability, resulting in a net change of 0%.

(2) XCEL Energy's 2010 rate increase of 1.2% was offset by a portion of the estimated 2009 year-end fuel refund liability, resulting in a net change of 0%

If you have any questions regarding this comparison, please let me know.

Prepared
2/11/10

MENASHA UTILITIES
ELECTRIC RATE COMPARISON - BASED ON 2010 ESTIMATES
MONTHLY BILL CALCULATION

RATES	Menasha (1)	WE Energies (2)	*Percent Above or Below*	Wisconsin Public Service (3)	*Percent Above or Below*	Alliant Energy (4)	*Percent Above or Below*	XCEL Energy (5)	*Percent Above or Below*	Madison Gas & Electric (6)	*Percent Above or Below*
RESIDENTIAL											
100 kWh	$16.53	$19.38	*17.2%*	$17.52	*6.0%*	$19.01	*15.0%*	$17.96	*8.6%*	$21.84	*32.1%*
500 kWh	$54.65	$66.48	*21.6%*	$64.79	*18.6%*	$64.36	*17.8%*	$57.78	*5.7%*	$74.42	*36.2%*
750 kWh	$78.48	$95.91	*22.2%*	$94.34	*20.2%*	$92.71	*18.1%*	$82.66	*5.3%*	$107.28	*36.7%*
1,000 kWh	$102.30	$125.35	*22.5%*	$123.88	*21.1%*	$121.05	*18.3%*	$107.55	*5.1%*	$140.14	*37.0%*
2,000 kWh	$197.60	$243.10	*23.0%*	$242.06	*22.5%*	$234.43	*18.6%*	$207.10	*4.8%*	$271.58	*37.4%*
GENERAL SERVICE											
4 kW 500 kWh (1-phase)	$56.30	$66.48	*18.1%*	$65.70	*16.7%*	$64.36	*14.3%*	$57.78	*2.6%*	$74.42	*32.2%*
16 kW 2,000 kWh (1-phase)	$201.20	$243.10	*20.8%*	$241.05	*19.8%*	$234.43	*16.5%*	$207.10	*2.9%*	$271.58	*35.0%*
30 kW 6,000 kWh (3-phase)	$594.60	$721.71	*21.4%*	$711.65	*19.7%*	$695.83	*17.0%*	$630.10	*6.0%*	$824.50	*38.7%*
40 kW 10,000 kWh (3-phase)	$981.00	$1,192.71	*21.6%*	$1,179.25	*20.2%*	$1,149.35	*17.2%*	$936.97	*(4.5%)*	$1,231.30	*25.5%*
SMALL POWER SERVICE											
150 kW 60,000 kWh (secondary)	$5,316.00	$5,431.17	*2.2%*	$4,792.14	*(9.9%)*	$5,095.00	*(4.2%)*	$4,633.02	*(12.8%)*	$6,137.50	*15.5%*
LARGE POWER TOD SERVICE (7)											
300 kW 120,000 kWh (secondary)	$9,836.19	$10,815.83	*10.0%*	$9,553.78	*(2.9%)*	$10,178.66	*3.5%*	$9,614.38	*(2.3%)*	$11,990.58	*21.9%*
500 kW 200,000 kWh (primary)	$15,887.91	$16,732.86	*5.3%*	$15,571.57	*(2.0%)*	$16,309.51	*2.7%*	$15,466.20	*(2.7%)*	$19,578.31	*23.2%*
1,000 kW 400,000 kWh (primary)	$31,152.62	$32,696.42	*5.0%*	$28,282.04	*(9.2%)*	$32,385.72	*4.0%*	$30,550.39	*(1.9%)*	$37,485.95	*20.3%*
INDUSTRIAL POWER TOD SERVICE											
4,000 kW 2,000,000 kWh (primary)	$151,169.80	$149,166.94	*(1.3%)*	$130,862.18	*(13.4%)*	$148,890.18	*(1.5%)*	$134,111.67	*(11.3%)*	$174,073.76	*15.2%*
10,000 kW 5,700,000 kWh (transmission)	$403,496.52	400,821.62	*(0.7%)*	$337,780.83	*(16.3%)*	$382,264.21	*(5.3%)*	$360,040.00	*(10.8%)*	$478,008.07	*18.5%*
20,000 kW 12,000,000 kWh (transmission)	$829,054.79	$831,312.73	*0.3%*	$702,634.85	*(15.2%)*	$790,474.65	*(4.7%)*	$747,070.79	*(9.9%)*	$992,767.56	*19.7%*
35,000 kW 21,000,000 kWh (transmission)	$1,450,470.88	$1,454,403.52	*0.3%*	$1,228,967.48	*(15.3%)*	$1,382,910.64	*(4.7%)*	$1,307,257.63	*(9.9%)*	$1,737,223.98	*19.8%*
50,000 kW 30,000,000 kWh (transmission)	$2,071,886.97	$2,077,494.32	*0.3%*	$1,755,300.11	*(15.3%)*	$1,975,346.63	*(4.7%)*	$1,867,444.47	*(9.9%)*	$2,481,680.40	*19.8%*

(1) MENASHA UTILITIES bills estimated using rates effective 11/3/06 and a projected 2010 PCAC of $ 0.0184 per kWh
(2) WE Energies bills based on their approved 2010 rates and includes a Point Beach sales credit which varies by rate class.
(3) WPSC based on their approved 2010 rates and includes a fuel surcharge of $ (0.00165) per kWh
(4) Alliant Energy based on their approved 2009 rates and includes a fuel surcharge of $ - per kWh
(5) XCEL Energy based on their approved 2009 rates and includes a fuel surcharge of $ - per kWh
(6) MG&E based on their approved 2009 rates and includes a proposed fuel surcharge of $ - per kWh
(7) For TOU rates, on- and off-peak energy splits are adjusted to match the billing periods of each utility.