



Iowa Utilities Commission



FY 2025
Annual Report on Agency
Performance

July 1, 2024 – June 30, 2025

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Introduction - Message from the Chair

On behalf of the Iowa Utilities Commission (IUC), I am pleased to submit the IUC's Annual Report on Agency Performance for fiscal year 2025 (FY 2025) detailing the agency's work toward achieving the two functions of the IUC: utility regulation and compliance and resource management.

Each year, the IUC staff handles thousands of docket filings, answers hundreds of consumer and industry inquiries, and holds dozens of hearings and public meetings around the state. During the reporting period, July 1, 2024, to June 30, 2025, IUC staff conducted work on more than 460 active dockets under review by the agency.

The landscape of energy infrastructure is in a period of rapid change, both through modernization and growth. The Commission's work remains important for ensuring that utility service in our state is safe and reliable, and that rates are just and reasonable.

The IUC continues to support its mission of regulating utilities, as established by law, to ensure that reasonably priced, reliable, environmentally responsible, and safe utility services are available to Iowans, and its vision of engaging in continuous improvement activities in order to be a regulatory expert and solutions-oriented partner regarding current and emerging utility matters.

We are pleased to show through this report our strong performance in the target categories that made up our strategic plan goals.

Sarah Martz
Chair

Executive Summary

This year's IUC Annual Report on Agency Performance provides a snapshot of achievements during the review period (FY 2025) and highlights operational goals and action items that are part of the agency's ongoing focus.

The IUC currently is reviewing its organizational structure in all areas and in the current fiscal year has revamped the Safety & Engineering Bureau into two areas: Pipeline Safety & Engineering and Electric Safety, Engineering, and Emergency Response. This change gives the subject matter experts among both staffs dedicated time to clearly focus on these critical infrastructure areas.

Additionally, we have some new leadership among our management team and, through collaboration with the bureaus, we are setting additional goals for the agency surrounding the efficiency and effectiveness of the organization.

We look forward to a year of continued improvements as we serve Iowa consumers, utility stakeholders, and our business partners.

Sincerely,

Nichol Toomire
Chief Operating Officer

About the Iowa Utilities Commission

The IUC is an independent, quasi-judicial agency with approximately 75 full-time employees in roles including engineering, inspections, investigation, data analysis, legal review and litigation, federal/regional/state policy and planning, communications, and administrative support.

Three Commissioners are appointed to six-year terms by the Governor and confirmed by the Iowa Senate. Subject to confirmation by the Senate, the Governor appoints a member as the chairperson to serve as the agency administrator for a two-year term.

Current Commissioners are:

- Chair Sarah M. Martz – began May 1, 2023; appointed Chair May 19, 2025
- Commissioner Joshua J. Byrnes – began November 30, 2020
- Commissioner Erik M. Helland – began May 1, 2023

During this reporting period, the IUC had six bureaus within the agency.

| | |
|--------------------------|---|
| Accounting | Provides financial and accounting support |
| Chair & Commission Staff | Manages and oversees the operations, human resources, and other administrative requirements of the agency |
| Customer Service | Processes and investigates customer complaints, manages information systems, and provides information technology |
| Regulatory Analysis | Analyzes electric, natural gas, water, and telecommunication policies, procedures and rate cases for utilities operating in the state |
| Regulatory Law | Provides legal and policy advice - represents the agency in judicial review proceedings and actions |
| Safety & Engineering | Conducts engineering reviews, inspects utility facilities, and performs investigations |

Mission Statement

The Iowa Utilities Commission regulates utilities, as established by law, to ensure that reasonably priced, reliable, environmentally responsible, and safe utility services are available to Iowans.

Vision Statement

The Iowa Utilities Commission is engaged in continuous improvement activities in order to be a regulatory expert and solutions-oriented partner regarding current and emerging utility matters.

Guiding Principles - Core Values

The IUC implements the following guiding principles in the fulfillment of agency duties:

- Act with integrity
- Seek continuous improvement
- Encourage everyone to learn
- Value innovation
- Embrace ownership
- Practice open communication and transparency
- Treat everyone with respect

Stakeholders

The IUC's two primary customer groups are utility customers and utility companies. The agency also considers utility associations; federal agencies; regulatory agencies in other states; other State of Iowa agencies; environmental, commercial, and industrial groups; and all Iowans to be its stakeholders.

Jurisdiction and Regulatory Authority

The IUC's regulatory authority is described in Iowa Code § [474.9](#), Iowa Code [chapter 476](#), and the agency's administrative rules adopted in 199 Iowa Administrative Code (IAC) [chapters 1-45](#).

Key areas of IUC jurisdiction follow.

Electric

The IUC regulates electricity under Iowa Code chapter 476. The agency regulates the rates and services of two investor-owned electric companies, MidAmerican Energy Company (MidAmerican), a subsidiary of Berkshire Hathaway Energy, and Interstate Power and Light Company (Alliant-IPL), a subsidiary of Alliant Energy. Together these companies serve more than one million electric customers in Iowa.

Iowa's municipal electric utilities are regulated by the IUC for service and other matters specified by statute. Rural electric cooperatives are regulated by the IUC for service and have the option of choosing to be regulated for rates.

In addition, IUC Federal/Regional staff work closely with two Regional Transmission Organizations (RTO) with Iowa connections: Midcontinent Independent System Operator (MISO) and the Southwest Power Pool (SPP).

MISO and SPP are not-for-profit, member-based organizations. MISO is focused on three critical tasks: managing the generation and transmission of high-voltage electricity across 15 U.S. states, including most of Iowa, and one Canadian province; managing energy markets in the MISO region; and planning transmission expansion projects. SPP oversees the bulk electric grid and wholesale power market in the central United States on behalf of a diverse group of utilities and transmission companies in 17 states, including parts of Iowa. SPP ensures the reliable supply of power, adequate transmission infrastructure, and competitive wholesale electricity prices for a 552,000-square-mile region, including more than 70,000 miles of high-voltage transmission lines in the Eastern Interconnection. Iowa is part of the Eastern Interconnection.

During this reporting period, IUC staff worked with and through both MISO and SPP on various policy and market-related issues that arose at the Federal Energy Regulatory Commission (FERC).

Natural Gas

The IUC has general jurisdiction over gas utilities furnishing natural gas by piped distribution under chapter 476, but does not regulate propane gas. The IUC regulates the rates and services of four investor-owned gas utilities: MidAmerican, Alliant-IPL, Black Hills Energy, and Liberty Utilities. The IUC 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 section 476.1C.

The IUC's jurisdiction also includes inspection of interstate natural gas pipelines on behalf of the U.S. Department of Transportation's Pipeline and Hazardous Materials Safety Administration (PHMSA) under Iowa Code chapter 479A. The pipeline safety program is annually certified by PHMSA and provides the IUC the authority for conducting inspections and accident investigations on intrastate pipelines that lie entirely within Iowa.

Telecommunications

The IUC has limited regulatory authority over the telecommunications industry under Iowa law that is tailored to ensure fair, affordable, universal access to necessary services.

Landline telephone service quality was deregulated for Iowa customers in 2017 ([Docket No. INU-2016-0001](#)), based on the determination that there was effective competition for local communications services; however, the IUC maintains regulatory oversight relating to the following essential communications services and service provider types based on the determination that regulation continues to be in the public interest and has met the test in Iowa Code 476.1D:

- Assessments for Dual Party Relay Service
- Duties and authority delegated to the IUC by the Federal Communications Commission
- Telecommunications carrier registration requirements
- Annual reports
- Rate and service regulation of Alternative Operator Service providers

In addition, the IUC issues cable television franchise certificates pursuant to Iowa Code chapter 477A and shall issue a certificate of franchise authority within 30 calendar days after receipt of a completed application and affidavit submitted by the applicant and signed by an officer or general partner of the applicant, subject to the requirements in section 477A.3. The certificate authorizes the construction and operation of a cable system in a public right-of-way and authorizes a municipality to collect a franchise fee from the system owner.

Under Iowa Code chapter 477C, the IUC administers a dual party relay service program to allow persons who are deaf, hard of hearing, deaf-blind, or have difficulty speaking to use a telecommunications device.

The IUC administers the program, which has two primary components. First, section 477C.3 directs the IUC to plan, establish, administer, and promote a statewide dual party relay service, which is a communication system that provides these individuals with

access to the telephone system functionally equivalent to the access available to persons who are not deaf, hard of hearing, deaf-blind, or have difficulty speaking. Second, section 477C.4 directs the IUC to plan, establish, administer, and promote a program to secure, finance, and distribute specialized or supplemental telecommunications equipment to provide access to the telephone system.

Water

The IUC regulates the rates and service of one investor-owned water utility, Iowa-American Water Company. The company serves water customers in the cities of Davenport, Clinton, Bettendorf, Riverdale, Panorama Park, LeClaire, Blue Grass, and Dixon, and surrounding parts of Scott County, Iowa. The IUC does not regulate municipally owned waterworks or rural water districts.

Sewer and Wastewater

The IUC has limited authority over the rates, services, and disconnection of water, storm water, and sanitary sewer services provided by investor-owned utilities.

The IUC has limited statutory authority to approve the sale and acquisition of water, sanitary sewer, or storm water utilities with a purchase price of \$3 million or more and specify advance ratemaking principles that will apply when the costs of the acquired utility are included in regulated rates.

Additional Authorities

The IUC's jurisdiction also includes certification of electric power generators (chapter 476A), safety and siting authority over electric transmission lines (chapter 478), safety and siting of intrastate natural gas pipelines (chapter 479), and the siting of hazardous liquid pipelines (chapter 479B).

Additionally, the IUC has a Memorandum of Understanding with the Attorney General's Office regarding Iowa's One Call law and investigations related to violations of the One Call law regarding underground utility infrastructure. One Call complaints may be investigated by IUC staff and then forwarded to the Attorney General for review and enforcement.

In addition to ratemaking and service regulation, the IUC has the authority to resolve complaints about utility service, approve plans for energy efficiency programs, approve

plans for the recovery of costs to control emissions from generating facilities, oversee affiliate transactions, and review utility company proposals for reorganization.

Agency Projects and Programs

Achievements were reached in all bureaus of the agency toward the goals of improving efficiency and effectiveness in the core function areas. Among those achievements:

Information Technology (IT)

The IUC initiated a number of projects designed to encourage efficiencies in workflow and procedures during this reporting period. Items of interest include:

- Successful rollout of a Unified Communications Platform (Zoom) to provide both video conferencing and telephony. An expanded Automated Call Distribution (ACD) system is included with the Zoom solution and the agency expanded this capability by adding the Zoom Contact Center solution. This unified approach allowed the agency to realize annual savings over the cost of disparate telephone, video conferencing, webinar, and call distribution software.
- Continuous improvement of the current electronic filing system (EFS), including a new docket subscribe and unsubscribe feature, allowing customers to self-manage their notification preferences, along with comprehensive staff reporting and administrative tools. Improvement of the overall user experience was also deployed by simplifying the user interface and search/filter capabilities of the system by completion of a backend migration from Oracle Cloud to Azure Cloud.
- Successful updates to the EFS site, including State branding of color scheme and logo representation.
- Continued partnership with Google to expand the use of Google Workspace tools and boost staff efficiency. To further increase efficiency, the agency initiated a data project to focus on streamlining our existing data pool.
- Continued collaboration with the Department of Management's Division of Information Technology (DOM DoIT) on centralized IT initiative planning.

Electric Transmission Safety and Franchise Petitions

During the reporting period, the IUC's Safety and Engineering bureau staff inspected three electric transmission line operators for compliance with safety standards. Staff inspected office records and conducted 63 safety code compliance inspections of electrical lines and facilities. These inspections also involved the review of the utilities' compliance with required inspection and maintenance plans. Staff also conducted 97 field inspections for franchise petitions that were filed with the IUC.

IUC inspectors found a total of 244 electric transmission line (E-docket) probable violations. Utilities filed eight electric contact accident reports with the IUC during the reporting period. Among the four incidents, seven led to a hospitalization and two resulted in fatalities.

A total of 68 electric franchise petitions were filed with the IUC between July 1, 2024, and June 30, 2025, and 12 public informational meetings were held on proposed transmission line projects. During this time period, the IUC issued:

- 7 new electric transmission line franchises,
- 34 extensions to expiring franchises, and
- 17 amendments for existing franchises.

Natural Gas Safety and Franchise Petitions

As part of a certification agreement with and grant funding provided from the U.S. Department of Transportation through PHMSA's Office of Pipeline Safety, the IUC can be reimbursed for up to 80% of the cost of its natural gas pipeline safety inspection program. Because this grant funding is issued on a calendar-year basis, all information is for CY 2024.

In CY 2024 the IUC Pipeline Safety and Engineering staff inspected:

- 5 intrastate distribution liquefied natural gas (LNG) units;
- 31 municipal gas distribution units;
- 1 cooperative natural gas distribution unit;
- 22 private gas distribution units; and
- 24 intrastate transmission units.

In CY 2024, IUC Safety and Engineering staff found 259 probable violations of federal and state pipeline safety rules, which resulted in 67 compliance actions. The probable violations were the result of individual inspections filed as RG- or P-dockets with the IUC, and they are entered into the IUC Safety and Engineering bureau database for tracking.

For the first time in several years, the IUC issued civil penalties for a pipeline safety-related issue. The civil penalties were issued for three probable violations of federal pipeline safety rules that were identified during the IUC's investigation of a natural gas explosion that occurred in January 2024. The total amount collected in FY 2025 for this series of violations was \$125,000.

A total of 51 pipeline permit petitions were filed with the IUC. During the reporting period, the IUC issued:

- 5 new pipeline permits,
- 7 renewal to expiring permits,
- 3 amendment to pipeline permits, and
- 21 petitions for reclassification of a pipeline.

One company was issued a civil penalty of \$10,000 in February 2025 related to pipeline permitting issues.

Customer Service

The IUC Customer Service bureau aids utility customers, utility company staff, the general public, and other stakeholders to help resolve utility service complaints made by telephone, email, and submissions through the IUC website. Customer Service tracks all calls and written correspondence per administrative rules at 199 IAC chapter 6, including disconnection complaints, billing disputes, and land restoration and telecommunications service quality issues.

In FY 2025, Customer Service handled 5,920 phone calls and more than 6,000 emails, which led to 95 informal complaints and written inquiries and 444 verbal inquiries. Additionally, Customer Service staff responded to 99 municipal-related inquiries.

In August 2024, a new phone system with integrated voice response (IVR) was implemented, enabling more detailed data reporting. This system allowed customers to be automatically routed to their specific utility, resulting in 7,898 calls being handled automatically.

Public Information – Media Relations

During the reporting period, IUC Communications staff assisted or responded to 197 inquiries from the news media, utility industry press, general public, and other individuals seeking information about the IUC's proceedings, major docket decisions, and proposed infrastructure projects.

Public information was provided to all inquiries, which included responses to individuals on specific docket requests, how to attend or participate in an IUC meeting or proceeding,

or how to find information about open dockets, file comments on docket proceedings, or file written complaints about utility service under the IUC's informal complaint process pursuant to 199 IAC chapter 6.

Communications staff also:

- Issued 24 press releases about specific docket decisions and agency proceedings, upcoming events, and general news and information;
- Produced four quarterly newsletters via the GovDelivery platform to provide helpful consumer information to utility customers, stakeholders, and the general public;
- Enhanced the digital experience on the agency website for users by providing added navigation and quick links, new and revised webpages, and more comprehensive explanatory information about the complex field of utility regulation; and
- Created IUC information for distribution and presentation at public informational meetings regarding infrastructure projects such as electric transmission lines and pipelines, and for consumer comment meetings on utility requests to increase customer rates.

FY 2025 Performance Report

During the review period, the IUC worked under three strategic plan goals:

- Goal 1: Deliver exceptional customer experience.
- Goal 2: Build employee excellence.
- Goal 3: Pursue an efficient and effective regulatory environment.

The IUC operated under two core functions — utility regulation and compliance and resource management — and set 11 operational goals for FY 2025 in those categories.

Performance Measures

The IUC reports the following outcomes for the nine goals set under the category of utility regulation and compliance:

1. **Process written customer complaint files efficiently:** Targeted goal of 100% of customer complaints resolved within 85 days from the date received, improved through update of processes and procedures, staff training, and data tracking to assure that acknowledgement letters and complaint resolution letters are rendered within these goals. During the review period, staff was able to reach a disposition on 41 of 43 complaints. The two identified complaints that were not cleared within the 85-day window stemmed from abnormal complaint complexities and stakeholder non-compliance.
Actual: 95%
2. **Receive high scores for annual pipeline safety evaluation reflecting IUC programming:** Targeted goal of 90% or higher for Iowa's score in the annual evaluation of its pipeline safety program by PHMSA, focusing achievement on promptly responding to any criticisms in the OPS annual evaluation to preclude score reduction in subsequent evaluations, maximizing federal grant eligibility, and conducting a pipeline safety program under PHMSA certificate.
Score: 97%

3. **Review all administrative rules required by schedule:** Targeted goal of 100% of administrative rules reviewed by assigning staff resources to meet the requirements pursuant to Executive Order 10. The IUC completed its review of all chapters of agency administrative rules in accordance with the Executive Order. The process was finalized six months ahead of the deadline, and all revised chapters are in effect.
Actual: 100%
4. **Conduct all inspections of Iowa natural gas facilities:** Targeted goal of completing 100% of scheduled inspections of Iowa natural gas utility facilities within a year to try to minimize the number of accidents or incidents caused by improper maintenance of utility facilities. A total of 65 facilities were scheduled for inspection during the review period; all inspections were conducted as scheduled.
Actual: 100%
5. **Pay bills within 60 days of receipt:** Targeted goal of 100% of invoices paid within 60 days of receipt. IUC Accounting staff is actively working on process and routing improvements toward meeting the goal, with efforts including additional coaching and oversight by the bureau manager.
Actual: 93.5%
6. **Send all invoices within 30 days of end of billing period:** Targeted goal of 100% of invoices sent within 30 days of end of billing period.
Actual: 100%
7. **Follow up promptly to industry late payments:** Targeted goal of 100% of late payments addressed in a timely fashion by following up through a new tracking processes and procedures and with individual contacts to meet targeted guidelines of payments for past-due invoices. As of invoice due dates, there were 92 outstanding payments through the one-year period; individual contact was made to each company.
Actual: 100%
8. **Issue all orders on or before statutory deadline:** Targeted goal of 100% of orders issued before statutory deadline through a review of processes and procedures for tracking and approval to ensure timely and accurate issuance of Commission decisions. All orders issued by the Commission during the review period met the statutory deadline.
Actual: 100%

9. Process new construction requests in a timely manner: Targeted goal of 100% for the number of new construction requests submitted are processed efficiently.
Actual: 100%

The IUC reports the following outcomes for the two goals set under the category of resource management:

10. Attend value-added training sessions: Targeted goal of 100% for number of annual training sessions in which employees participate, establish tracking to ensure employees are participating, and aligning the organizational structure and allocating resources to support meeting this goal in support of the agency mission and visions. The goal fell short with one employee, who is no longer with the agency, not meeting the expectation.

Actual: 98.5%

11. Exceed State average for Employee Engagement Index: Targeted goal of 100% to exceed the State average for the Employee Engagement Index in each category (Leadership, Performance, Trust & Communication, Work Life Balance, Retention, and Inclusion & Wellbeing). The agency saw improvement overall from the State survey period a year earlier, but some categories fell short of the 100% goal. This can be partly attributed to a change in several key leadership positions during the review period. To improve employee engagement the IUC has filled the following leadership positions: COO, Chief Legal Counsel and Manager of Pipeline Safety and Engineering. The Manager of Electrical Safety and Engineering will be filled in the first quarter of 2026. Additionally, the IUC is implementing the following five action plans:

1. Communication standards for change management
2. Introducing intra-bureau leadership Q&A chats
3. Assigning onboarding buddies/staff mentors
4. Employee career development plan templates
5. Manager and staff workload discussions

Actual: 88.7%

Agency Contacts

Nichol Toomire, Chief Operating Officer – (515) 725-7314
Melissa Myers, Director of Communications – (515) 725-7306

Iowa Utilities Commission

1375 E. Court Avenue
Des Moines, Iowa 50319

(515) 725-7321
Website: iuc.iowa.gov
Email: iuc@iuc.iowa.gov

About this Report

The FY 2025 Annual Report on Agency Performance, provided in accordance with the State of Iowa Accountable Government Act, Iowa Code chapter 8E, is available for review on the Department of Management website. It also can be found on the IUC website, <https://iuc.iowa.gov>, on the [Annual Reports of the Iowa Utilities Commission](#) page under the “Records & Documents/Data & Reports” navigation tab.

Appendix

The following information details activity on rulemakings, major dockets, court and federal proceedings involving the agency, and financial data for FY 2025.

Administrative Rules & Rulemaking Dockets

The IUC's rules can be found in Iowa Administrative Code (IAC) 199, chapters 1-45: <https://www.legis.iowa.gov/law/administrativeRules/chapters?agency=199>.

The IUC continued its Executive Order 10 review of each of its rules chapters, after completing the first 12 chapters in the FY 2024 reporting period. The Executive Order put a moratorium on administrative rulemaking and required a comprehensive evaluation and rigorous cost-benefit analysis of all existing rules by December 31, 2025, to determine their public benefits, whether the benefits justify the cost, and whether there were less restrictive alternatives to achieve the rules' intended goal.

As of June 30, 2025, the IUC had completed the full review of all chapters, held the required hearings for stakeholders and utilities to comment, and issued orders revising every rules chapter. The final rules chapters became effective July 16, 2025, completing the Executive Order 10 process.

Two chapters, 30 and 40, were rescinded during the reporting period; overall, six chapters were rescinded during the two-year rules review.

All rules reports, regulatory analysis, and orders adopting rules were posted to the IUC's website under the [Executive Order 10 – Administrative Rulemaking Review](#) page.

The following dockets show chapters that had rulemakings finalized at the close of the FY 2025 reporting period.

- [RMU-2023-0001](#) Chapter 1: Review of Organization and Operation Rules
- [RMU-2023-0007](#) Chapter 7: Review of Practice and Procedures Rules
- [RMU-2023-0009](#) Chapter 9: Review of Restoration of Agricultural Lands During and After Pipeline Construction Rules
- [RMU-2023-0010](#) Chapter 10: Review of Intrastate Gas Pipelines and Underground Gas Storage Rules
- [RMU-2023-0011](#) Chapter 11: Review of Electric Lines Rules

- [RMU-2023-0013](#) Chapter 13: Review of Hazardous Liquid Pipelines and Underground Storage Rules
- [RMU-2023-0014](#) Chapter 14: Review of Electronic Filing Rules
- [RMU-2023-0015](#) Chapter 15: Review of Cogeneration and Small Power Production Rules
- [RMU-2023-0016](#) Chapter 16: Review of Accounting Rules
- [RMU-2023-0017](#) Chapter 17: Review of Assessments Rules
- [RMU-2023-0019](#) Chapter 19: Review of Service Supplied by Rate-Regulated Gas Utilities Rules
- [RMU-2023-0020](#) Chapter 20: Review of Service Supplied by Rate-Regulated Electric Utilities Rules
- [RMU-2023-0021](#) Chapter 21: Review of Service Supplied by Water, Sanitary Sewage, and Storm Water Drainage Utilities Rules
- [RMU-2023-0022](#) Chapter 22: Review of Regulation of Telecommunications Service Rules
- [RMU-2023-0024](#) Chapter 24: Review of Location and Construction of Electric Power Generating Facilities Rules
- [RMU-2023-0025](#) Chapter 25: Review of Iowa Electrical Safety Code Rules
- [RMU-2023-0026](#) Chapter 26: Review of Rate Cases, Tariffs, and Rate Regulation Election Practice and Procedure Rules
- [RMU-2023-0027](#) Chapter 27: Review of Regulation of Electric Cooperatives and Municipal Electric Utilities Under Iowa Code Chapter 476 Rules
- [RMU-2023-0029](#) Chapter 29: Review of Management Efficiency Evaluation Rules
- [RMU-2023-0030](#) Chapter 30: Review of Renewable Energy Percentage Verification Rules
- [RMU-2023-0032](#) Chapter 32: Review of Reorganization Rules
- [RMU-2023-0035](#) Chapter 35: Review of Energy Efficiency and Demand Response Planning and Reporting for Rate-Regulated Natural Gas and Electric Utilities Rules
- [RMU-2023-0037](#) Chapter 37: Review of Equipment Distribution Program Rules
- [RMU-2023-0038](#) Chapter 38: Review of Local Exchange Competition Rules
- [RMU-2023-0039](#) Chapter 39: Review of Universal Service Rules
- [RMU-2023-0040](#) Chapter 40: Review of Competitive Bidding Process Rules
- [RMU-2023-0041](#) Chapter 41: Review of Ratemaking Principles Proceeding Rules
- [RMU-2023-0042](#) Chapter 42: Review of Crossing of Railroad Rights-of-Way Rules
- [RMU-2023-0044](#) Chapter 44: Review of Certificates of Franchise Authority for Cable and Video Service Rules

- [RMU-2023-0045](#) Chapter 45: Review of Electric Interconnection of Distributed Generation Facilities Rules

Under revised Iowa Code chapter 17A, rules will automatically rescind five years from the date the chapter becomes effective after its latest review as a whole. With the completion of the Executive Order 10 process, the IUC will resume a rolling schedule of examining each chapter to ensure every rule has a comprehensive review before rescission can take effect.

Major Dockets

All filings in dockets opened by the IUC are made in the IUC's electronic filing system (EFS). The dockets are identified by docket type and the calendar year of the filing. The major dockets listed below link to EFS, where filings and IUC orders can be reviewed.

- [Docket No. E-22534](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Linn and Johnson counties
- [Docket No. E-22537](#), MidAmerican; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Johnson county
- [Docket No. E-22543](#), MidAmerican; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Webster, Wright, and Franklin counties
- [Docket No. E-22544](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Marshall, Tama, Benton, and Linn counties
- [Docket No. E-22546](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Clarke and Madison counties
- [Docket No. E-22547](#), Dairyland Power Cooperative; Electric Franchise to Erect, Maintain and Operate an Electric Transmission Line in Howard County, Iowa
- [Docket No. E-22548](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Henry, Jefferson, and Wapello counties
- [Docket No. E-22549](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Lee, Henry and Des Moines counties
- [Docket No. E-22550](#), MidAmerican; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Pottawattamie county
- [Docket No. E-22555](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Story county
- [Docket No. E-22559](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Linn and Johnson counties

- [Docket No. E-22560](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Linn, Johnson, and Muscatine counties
- [Docket No. E-22562](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Scott county
- [Docket No. E-22563](#), MidAmerican; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Madison county
- [Docket No. E-22564](#), ITC Midwest; Electric Franchise to Erect, Maintain, and Operate an Electric Transmission Line in Lee county
- [Docket No. E-22567](#), Black Maple Wind, LLC; Electric Franchise to Erect, Maintain and Operate an Electric Transmission Line in Taylor County
- [Docket No. EEP-2022-0150](#), Alliant-IPL; 2024-2028 Energy Efficiency Plan
- [Docket No. EEP-2022-0156](#), MidAmerican; 2024-2028 Energy Efficiency Plan
- [Docket No. EEP-2022-0222](#), Liberty Utilities; 2024-2028 Energy Efficiency Plan
- [Docket No. EEP-2022-0225](#), Black Hills Energy; 2024-2028 Energy Efficiency Plan
- [Docket No. GCU-2024-0001](#), Rock Creek; Request for Generating Certificate
- [Docket No. GCU-2024-0002](#), Duane Arnold; Request for Generating Certificate
- [Docket No. GCU-2024-0003](#), Board of Water, Electric, and Communications Trustees of the City of Muscatine; Request for Generating Certificate
- [Docket No. GCU-2024-0004](#), Alliant-IPL; Request for Generating Certificate
- [Docket No. GCU-2025-0001](#), Alliant-IPL; Request for Generating Certificate
- [Docket No. GCU-2025-0002](#), MidAmerican; Request for Generating Certificate
- [Docket No. GCU-2025-0003](#), MidAmerican; Request for Generating Certificate
- [Docket No. GCU-2025-0004](#), River City Energy LLC; Request for Generating Certificate
- [Docket No. GCU-2025-0005](#), Alliant-IPL; Request for Generating Certificate
- [Docket No. GCU-2025-0006](#), Alliant-IPL; Request for Generating Certificate
- [Docket No. GCU-2025-0007](#), MidAmerican, Request for Generating Certificate
- [Docket No. GCU-2025-011](#), Alliant-IPL; Request for Generating Certificate
- [Docket No. HLP-2021-0001](#), Summit Carbon Solutions, LLC; Petition for Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2022-0002](#), Wolf Carbon Solutions US LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2023-0002](#), Enterprise Products Operating, LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2023-0003](#), BP Pipelines (North America) Inc.; Hazardous Liquid Pipeline Permit

- [Docket No. HLP-2023-0004](#), Summit Carbon Solutions, LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2023-0005](#), BP Pipelines (North America) Inc.; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0001](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0002](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0003](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0004](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0005](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0006](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0007](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0008](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0009](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0010](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0011](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0012](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0013](#), SCS Carbon Transport LLC; Hazardous Liquid Pipeline Permit
- [Docket No. HLP-2024-0014](#), SCS Carbon Transport LLC, Hazardous Liquid Pipeline Permit
- [Docket No. INU-2024-0001](#), Investigation into Iowa Utilities' 2024 Summer Preparedness Plans
- [Docket No. INU-2024-0002](#), Investigation into Iowa Utilities' 2024 Winter Preparedness Plans

- [Docket No. NOI-2025-0001](#), Notice of Inquiry into third-party Aggregators of Retail Customers operating demand response programs
- [Docket No. P-0908](#), MidAmerican; Pipeline Permit
- [Docket No. P-0909](#), MidAmerican; Pipeline Permit
- [Docket No. PGA-2023-0150](#), Alliant-IPL; Reviewing Filings for Purchased Gas Adjustments of Rate-Regulated Utilities
- [Docket No. PGA-2024-0150](#), Alliant-IPL; Reviewing Filings for Purchased Gas Adjustments of Rate-Regulated Utilities
- [Docket No. PGA-2023-0156](#), MidAmerican; Reviewing Filings for Purchased Gas Adjustments of Rate-Regulated Utilities
- [Docket No. PGA-2024-0156](#), MidAmerican; Reviewing Filings for Purchased Gas Adjustments of Rate-Regulated Utilities
- [Docket No. PGA-2023-0222](#), Liberty; Reviewing Filings for Purchased Gas Adjustments of Rate-Regulated Utilities
- [Docket No. PGA-2024-0222](#), Liberty; Reviewing Filings for Purchased Gas Adjustments of Rate-Regulated Utilities
- [Docket No. PGA-2023-0225](#), Black Hills; Reviewing Filings for Purchased Gas Adjustments of Rate-Regulated Utilities
- [Docket No. PGA-2024-0225](#), Black Hills; Reviewing Filings for Purchased Gas Adjustments of Rate-Regulated Utilities
- [Docket No. PSA-2024-0001](#), MidAmerican; Pipeline Safety Act Investigation and Issuance of Civil Penalties
- [Docket No. RFU-2025-0002](#), Alliant-IPL; Refund Plan
- [Docket No. RPU-2023-0001](#), MidAmerican; Proposed Rate Increase
- [Docket No. RPU-2023-0002](#), Alliant-IPL; Proposed Rate Increase
- [Docket No. RPU-2024-0001](#), Black Hills Energy; Proposed Rate Increase
- [Docket No. RPU-2024-0002](#), IAWC; Proposed Rate Increase
- [Docket No. RPU-2025-0001](#), MidAmerican, Advance Ratemaking
- [Docket No. SPU-2025-0002](#), MidAmerican and Waukee, Reorganization proposal

Court Cases & Federal Proceedings

Iowa Courts

Enterprise Products Operating LLC v. Iowa Utilities Board

Iowa Supreme Court Case No. 24-1648 (Docket No. SPU-2023-0002)

This proceeding, filed July 7, 2023, arises from the imposition of civil penalties against Enterprise Products Operating LLC for the operation of hazardous liquid pipelines without the necessary permits as required by Iowa Code Chapter 479B. The district court upheld the IUC's decision on September 12, 2024, and Enterprise appealed to the Iowa Supreme Court, which transferred the case to the Iowa Court of Appeals. Both parties filed timely appellate briefs, and oral argument was held on October 7, 2025. The decision was affirmed after the conclusion of the review period.

LS Power et al v. State of Iowa, Iowa Utilities Board et al.

Polk County District Court No. CVCV060840 / Iowa Supreme Court No. 21-0696

This case was handled by the Attorney General's Office. It involved a challenge to the constitutionality of Iowa Code § 478.16, adopted by the Iowa Legislature during the 2020 legislative session. The subject matter related to entities authorized to build new electric transmission lines in Iowa. LS Power Midcontinent LLC and Southwest Transmission LLC filed a Petition for Declaratory and Injunctive Relief on October 14, 2020. On March 25, 2021, the proceeding was dismissed by the Polk County District Court. Rehearing was denied by order dated April 23, 2021. An appeal was filed May 20, 2021. The Iowa Supreme Court reversed the decision of the District Court on March 24, 2023, and remanded the case. The Polk County District Court granted summary judgment to the petitioners, LS Power Midcontinent LLC and Southwest Transmission LLC, on December 4, 2023, and further issued injunctive relief. The defendants and intervenors appealed portions of the injunctive relief and the appeal was heard by the Iowa Supreme Court, which issued a decision on May 25, 2025, affirming the permanent injunction limiting the utilities' participation in certain electric transmission projects awarded under Iowa Code § 478.16, which was found by the Court to be unconstitutional from its inception. The utilities had also asked the Court whether they could proceed with the project(s) without rebidding, but the Court declined to address this issue and advised them to seek any further relief on this issue with FERC in a federal forum, which had not occurred at the time of this report. Procedendo was issued on July 1, 2025, indicating that the Court's decision was final and there was no further relief to be had in the state courts.

Shelby County et al. v. IUC

Polk County District Court Case No. CVCV067849, consolidated, (Docket No. HLP-2021-0001)

This case involves a multi-party challenge to the IUC's order of June 25, 2024, which conditionally granted Summit Carbon Solutions' petition to build and operate a 688-mile hazardous liquid pipeline through 29 counties in Iowa. All five cases were consolidated into this one. On September 19, 2025, Summit Carbon filed a motion to remand the case back to the IUC to reopen the record to allow additional evidence. Summit Carbon is asking the IUC to amend its order to modify the North Dakota/South Dakota route requirement and to change the diameter of certain segments of pipeline. The IUC took no position on Summit Carbon's motion and only asked the Court for procedural guidance. The Court held oral argument on Summit Carbon's motion on October 10, 2025. The matter remained under advisement at the time of this report. The court indicated it would reset the argument on the original appeal after it rules on the motion.

Swan Lake Road Farms v. IUC

Polk County District Court Case No. CVCV068000 (IUC Docket E-22501)

This case arises from Swan Lake Road Farms' appeal of the IUC's granting of ITC Midwest's petition for an electric franchise for approximately 4.8 miles of electric transmission line in Johnson County, Iowa. The district court issued its ruling on September 30, 2025, affirming the IUC's decision to grant the franchise, but also holding that because the Iowa statute [306.46] expanding the scope of a public road easement was not enacted until 2004, and the public road right-of-way in this case predates 2004, the utility's actions constituted a taking for which the landowners are entitled to just compensation. Swan Lake appealed the District Court's decision on October 13, 2025. Petitioner and ITC Midwest filed appeals to the Iowa Supreme Court after this review period.

Hawkeye Land Co. v. IUC and Metronet

Linn County District Court Case No. CVCV108100 (Docket No. FCU-2025-0001)

This case involves Hawkeye Land Co's challenge to the April 17, 2025, IUC decision determining that Metronet's crossing at a certain intersection in Mitchellville, Iowa, falls within the scope of Iowa Code § 476.27, and that Hawkeye Land Company is thus entitled to damages in the amount of \$750 for Metronet's railroad crossing at this location. Timely answers were filed by the IUC and Metronet. The agency record was submitted to the court on October 23, 2025. At the time of this report, the briefing and argument schedule had not been set.

Wolf Carbon Solutions US, LLC v. Iowa Utilities Board

Polk County District Court Case Nos. EQCE088916 and EQCE088409 (Docket No. HLP-2022-0002)

These district court proceedings, filed September 7, 2022, arise from a request for public records for landowner informational meeting mailing lists filed by Wolf Carbon and deemed confidential, in part, by the IUC. Wolf Carbon voluntarily dismissed the appeal on January 25, 2025.

Federal Courts

Hirth et al v. IUC

United States District Court for the Northern District of Iowa, Eastern Division, No. 24-CV-2046-LTS (Docket No. HLP-2021-0001)

This proceeding was a challenge to the IUC's Summit Carbon Solutions pipeline decision that the petitioners filed in federal court in tandem with their state court action. The IUC filed a detailed Motion to Dismiss on procedural and substantive grounds, which was granted by the court in December 2024.

Federal Communications Commission (FCC)

During the reporting period, the IUC submitted its Annual State Certification to the FCC and the Universal Service Administrative Company (USAC) under the requirements of federal rule 47 CFR section 54.314. This rule addresses how the IUC should file its annual certification indicating that the federal high-cost universal service support provided to the eligible telecommunications carriers (ETCs) within Iowa was used for the provision, maintenance, and upgrading of facilities and services for which the support was intended. The IUC's 2024 annual certification covered 163 ETCs that met the requirements for certification and are eligible to receive federal high-cost support. In calendar year 2024, Iowa's ETCs received approximately \$191 million of federal high-cost universal service fund support.

Also, more than 169 wireline and wireless ETCs serving customers in Iowa received federal Lifeline funding. In calendar year 2024, these carriers received approximately \$5.6 million in low-income support, and approximately 51,000 low-income Iowans received Lifeline and Affordable Connectivity Program assistance for wireless, wireline, and broadband services. Service providers must use the National Verifier to assist consumers to apply for the Lifeline Program.

Federal Energy Regulatory Commission (FERC) and Regional Electric Transmission Markets

During this reporting period, the IUC Federal/Regional team worked through the Organization of MISO States (OMS) and the Southwest Power Pool's Regional State Committee (RSC) on various policy issues that arose in the regional electric transmission markets and at FERC. Staff on the IUC Federal/Regional team actively participated in MISO and SPP stakeholder meetings regarding regional and interregional transmission planning and cost allocation, and continued discussions on 2024/25 summer and winter preparedness, resource availability and needs studies, generation interconnection procedures, markets and pricing, reliability, and seams issues.

Staff served on the SPP Cost Allocation Working Group and on the various OMS working groups, including the resources, transmission planning, and markets work groups. Staff also followed discussions between utilities and other stakeholders at SPP at the Supply Adequacy Work Group, the Resource Energy Adequacy Leadership Team, the Transmission Working Group and the Markets and Operations Policy Committee.

IUC Chair Sarah Martz joined OMS as the Iowa designated representative in May 2025, and IUC Commissioner Josh Byrnes joined the RSC as the Iowa designated representative in May 2025.

Comments with the Organization of MISO States (OMS)

As an active stakeholder of MISO's regulatory sector, the IUC participated in a number of filings made by the OMS that included doc-less interventions. The IUC participated in the following FERC filings made by the OMS:

- ER24-2797/ER-24-2871: MISO/SPP Joint-Targeted Interconnection Queue Study Framework
- RM24-6-000: Implementation of Dynamic Line Ratings ANOPR
- ER24-3141: Recognizing the Council of New Orleans as a State Regulatory Authority
- EL24-80: FERC Show Cause Order on Transmission Owner Self-Funding
- RM21-17: MISO's Motion for Extension of Time to Comply with Order 1920
- EL14-12/EL15-45: WIRES and EEI's Late Intervention and Rehearing Request of ROE Remand Order
- EL14-12/EL-15-45: MISO Transmission Owner's Rehearing Request of ROE Remand Order
- ER25-507: MISO Queue Cap Filing

- ER25-579: MISO's Shortage Pricing Filing
- EL25-44: Industrial Consumers' Local Transmission Planning Complaint
- ER22-2363: MISO's Order No. 881 Compliance Plan
- ER25-1674: MISO's Expedited Resource Addition Study
- ER25-1802: MISO's Generation Replacement Enhancement Proposal
- ER22-2363: MISO's Order No.881 Compliance Date
- ER25-1886: Demand Response and Emergency Resource Reforms
- RM20-10: ROE Incentives NOPR
- AD25-7: Resource Adequacy in RTO and ISO Regions
- EL25-80: MISO's Petition for Declaratory Order re: IMM's Role in Transmission Planning
- EL25-90: Consumers Energy's Complaint re: DOE 202(c) Order Cost Recovery
- RM20-10: Elimination of the RTO Participation ROE Adder

The IUC also participated in comments OMS made to MISO related to the following issues:

- LMR Participation Options, Testing Requirements, and Accreditation Criteria
- Generation Interconnection Queue Cap Proposal
- NextEra Co-Located Generation and Load Study Proposal
- MISO New Issue: Alternative Resource Adequacy Metrics
- LMR Reforms: MaxGen Alert Deployment
- Generation Replacement Enhancement Proposal
- Resource Adequacy Criterion Roadmap Creation
- LMR Reform Proposal
- Interconnection Queue Cap Proposal
- MISO's PRMR Allocation Strawman Proposal
- BPM Language for Final PRMR Allocation for State-Set PRM
- MISO's Expedited Resource Addition Study (ERAS) Framework
- LMR Reforms: Accreditation, Participation Models, Testing, and Penalties
- Generation Replacement Enhancement Proposal
- LOLE Modeling Enhancements - Storage Modeling
- MISO's Load Forecast White Paper & Workshop
- PRMR Allocation Proposal
- Demand Response & Emergency Resource Tariff Redlines
- Demand Response Self-Testing Clarification
- Futures Redesign & Scenario Definitions
- LMR Real Power Test Requirements and Penalty Provisions

- Futures Redesign: Future 4 Supply Shift Analysis
- End Use Sector's Transmission Cost Containment Proposal
- Out-Year LOLE Model Enhancements
- HVDC Integration and White Paper Development
- Proposed Change to LOLE Definition

Comments with the Southwest Power Pool's Regional State Committee

The IUC Commissioner assigned to the Southwest Power Pool (SPP) Regional State Committee (RSC) has one vote among the 12 states whose utility commissioners are members of the RSC and have jurisdiction over resource adequacy, cost allocation and long-term congestion rights allotment in the wholesale electricity market. The RSC voted on the following items that SPP then filed with FERC:

- ER24-2953-000: Fuel Assurance Policy requiring utilities to confirm the availability of fuel for generation resources to receive full accreditation compared to the generator's maximum capability.
- ER25-89: Compliance Filing in Response to Order Issued in EL23-40 (Planning Reserve Margin Procedure) which finalized the formula in the tariff which will eliminate the need to file every update to the Planning Reserve Margin with FERC.
- ER25-1587: Congestion Hedging Over West DC Ties to delineate the allocation of congestion rights on either side of the interconnection.
- ER25-2296: Expedited Resource Adequacy Study policy proposal that permits utilities lacking in generation resources to serve their load to get approval to interconnect new resources more quickly.
- ER24-1775: More opportunities for all market participants to receive LTCR awards
- RM21-17: Request extension of the Six-Month Engagement Period under FERC Order 1920 until 11/3/2025
- ER25-2430: Cost allocation for Provisional Load Process to allow large loads to fund their own interconnection to transmission grid until their utility service matches them with generation.

Additionally, the RSC voted on policies and tariff revisions regarding:

- The Planning Reserve Margin that utilities must meet to cover their peak load in the summer and winter months.
- Consolidation of pricing zones to allow for fairer cost allocation of transmission projects that benefit neighboring utilities.

- The Seams Policy Paper defining the selection process and cost allocation methodology of transmission projects between SPP and neighboring RTOs.
- The Delivery Point Rule which was expanded to include all resource types that utilities designate as firm generation to serve ratepayers.
- Long-Term Congestion Rights allocation process allowing more utilities to receive more of these hedging instruments against price spikes that can occur in the wholesale market due to extreme weather, outages, and persistent congestion which block their access to lower cost energy.
- The entry fee that generators must pay in order to request interconnection to the grid under the new Consolidated Planning Process which combines and coordinates the generator interconnection and transmission planning processes to speed up the addition of resources to keep the lights on.

IUC Budget, Expenditures & Revenues

The IUC was legislatively authorized a budget of \$11,002,937 for FY 2025. In addition to these authorized funds, the IUC receives federal funding from PHMSA, and intrastate funding from other state agencies that share accounting staff. Pursuant to 2023 Iowa Acts Chapter 108, the IUC also provided notice of expenditure of additional moneys estimated at \$1 million for FY 2025.

Actual expenditures were \$12,542,072. The IUC is supported by its jurisdictional utilities and bills these utilities only for actual expenditures. Therefore, the revenues collected by the agency also totaled \$12,542,072.

- The IUC received a Natural Gas PHMSA Base Grant allocation of \$887,994 for its pipeline safety inspection program (1/1/2024-12/31/2024).
- The IUC received a \$97,001 PHMSA Damage Prevention Grant to fund a comprehensive state program designed to prevent damage to underground pipelines in Iowa (10/1/2024- 9/30/2025).
- The IUC received a \$48,127 One Call Grant to coordinate enforcement and educational functions related to Iowa's One Call law with the Iowa Attorney General's Office.

Financials & Assessments

Remainder Assessments

| Final Industry Direct & Remainder Assessment for FY 2025 | |
|---|---------------------|
| Fiscal Year 2024 Expenditures | |
| Iowa Utilities Commission | |
| Total Assessable Base | \$12,543,839 |
| | \$12,543,839 |
| Fiscal Year 2025 Revenues Collected | |
| Direct Assessment Receipts | |
| Annual Pipeline Assessments | \$4,600,914 |
| Federal Support | \$0 |
| Intra-State Transfers and Reimbursements | \$1,033,122 |
| Other Receipts | \$62,979 |
| Total Revenues | \$40,150 |
| | \$5,737,165 |
| Fiscal Year 2025 Remainder Base | |
| | \$6,806,674 |
| Breakdown of FY 2025 Industry Direct & Remainder | |
| Industry Direct – Electric | |
| Industry Direct – Gas | \$2,306,598 |
| Industry Direct – Water | \$803,668 |
| Industry Direct – Telephone | \$39,627 |
| Industry Remainder – Allocated to All Industries | \$462,545 |
| Total FY 2023 Industry Direct & Remainder | \$3,194,235 |

2026 Utility Assessable Revenues and 2025 Assessments

| Rate-Regulated Companies | CY 2024 Revenues | FY 2025 Industry Direct and Remainder |
|---------------------------------|-------------------------|--|
| Electric Utilities | \$4,094,490,767.00 | \$4,171,098 |
| Gas Utilities | \$903,745,823.00 | \$1,256,915 |
| Water Utilities | \$47,942,609.00 | \$65,450 |
| Telecom Service Providers | \$2,987,010.00 | \$11,876 |
| Subtotal | \$5,049,166,209 | \$5,505,339 |

| Non-Rate-Regulated Companies | CY 2024 Revenues | FY 2025 Industry Direct and Remainder |
|-------------------------------------|---------------------------|--|
| Municipal Electric Utilities | \$585,542,642.00 | \$723,440 |
| Municipal Gas Utilities | \$78,721,173.00 | \$54,742 |
| Rural Electric Cooperatives | \$834,763,097.00 | |
| Telecom Service Providers | \$263,166,300.00 | \$523,153 |
| Subtotal | \$1,762,193,212.00 | \$1,301,335 |
| Grand Total | \$6,811,359,421.00 | \$6,806,674 |

Assessment Rates

| Rate-Regulated Companies | |
|-------------------------------------|--|
| Electric Utilities: | 0.0010187099 or \$1.02 Per \$1,000 of Assessable Revenue |
| Gas Utilities: | 0.0013907834 or \$1.39 Per \$1,000 of Assessable Revenue |
| Water Utilities: | 0.0013651765 or \$1.37 Per \$1,000 of Assessable Revenue |
| Telecom Service Providers: | 0.0039758393 or \$3.98 Per \$1,000 of Assessable Revenue |
| Non-Rate-Regulated Companies | |
| Electric Utilities: | 0.0005093549 or \$0.51 Per \$1,000 of Assessable Revenue |
| Gas Utilities: | 0.0006953917 or \$0.70 Per \$1,000 of Assessable Revenue |
| Telecom Service Providers: | 0.0019879197 or \$1.99 Per \$1,000 of Assessable Revenue |

Remainder and Direct Assessments by Company

Remainder Assessments – Rate-Regulated Utilities

| Company Name | CY2024 Revenues | FY 2025 Industry Direct and Remainder |
|--|------------------------|---------------------------------------|
| Water Utilities | | |
| Iowa-American Water Company | \$47,942,609 | \$65,450 |
| Subtotal Water Utilities | \$47,942,609 | \$65,450 |
| | | |
| Electric Utilities | | |
| Interstate Power and Light Company | \$1,736,739,489 | \$1,769,234 |
| MidAmerican Energy Company | \$2,357,751,278 | \$2,401,864 |
| Subtotal Electric Utilities | \$4,094,490,767 | \$4,171,098 |
| | | |
| Gas Utilities | | |
| Black Hills/Iowa Gas Utility Company, LLC | \$150,864,878 | \$209,820 |
| Interstate Power and Light Company | \$248,204,992 | \$345,199 |
| Liberty Energy (Midstates) Corporation d/b/a Liberty Utilities | \$4,700,764 | \$6,538 |
| MidAmerican Energy Company | \$499,975,189 | \$695,357 |
| Subtotal Gas Utilities | \$903,745,823 | \$1,256,914 |
| | | |
| Telecom Service Providers | | |
| Global Tel*Link Corporation | \$350,375 | \$1,393 |
| Inmate Calling Solutions, LLC | \$1,154,586 | \$4,590 |
| Minburn Telecommunications, Inc. | \$104,487 | \$415 |
| Network Communications International Corp. | \$385,599 | \$1,533 |
| Prodigy Solutions | \$35,325 | \$140 |
| Securus Technologies, Inc. | \$142,667 | \$567 |
| TKC Telecom, LLC | \$766,593 | \$3,048 |
| Combined Public Communications, LLC | \$47,378 | \$188 |
| Subtotal Telecom Service Providers | \$2,987,010 | \$11,874 |
| | | |
| Total Rate Regulated Companies | \$5,049,166,209 | \$5,505,336 |

Remainder Assessments – Non-Rate-Regulated Utilities

| Company Name | CY2024 Revenues | FY 2025 Industry Direct and Remainder |
|----------------------------------|-----------------|---------------------------------------|
| <i>Municipal Electric</i> | | |
| Afton | \$812,056 | \$414 |
| Akron | \$1,871,822 | \$953 |
| Algona | \$17,171,905 | \$8,747 |
| Alta | \$1,786,997 | \$910 |
| Alta Vista | \$184,922 | \$94 |
| Alton | \$1,002,339 | \$511 |
| Ames | \$63,824,364 | \$32,509 |
| Anita | \$814,846 | \$415 |
| Anthon | \$633,335 | \$323 |
| Aplington | \$819,169 | \$417 |
| Atlantic | \$16,654,822 | \$8,483 |
| Auburn | \$255,393 | \$130 |
| Aurelia | \$744,926 | \$379 |
| Bancroft | \$1,878,190 | \$957 |
| Bellevue | \$3,185,366 | \$1,622 |
| Bloomfield | \$2,628,805 | \$1,339 |
| Breda | \$454,061 | \$231 |
| Brooklyn | \$1,345,040 | \$685 |
| Buffalo | \$643,609 | \$328 |
| Burt | \$409,231 | \$208 |
| Callender | \$261,487 | \$133 |
| Carlisle | \$2,605,734 | \$1,327 |
| Cascade | \$1,747,279 | \$890 |
| Cedar Falls | \$64,063,408 | \$32,631 |
| Coggon | \$574,494 | \$293 |
| Coon Rapids | \$11,375,537 | \$5,794 |
| Corning | \$1,817,682 | \$926 |
| Corwith | \$355,688 | \$181 |
| Danville | \$626,818 | \$319 |
| Dayton | \$623,298 | \$317 |
| Denison | \$10,395,139 | \$5,295 |
| Denver | \$1,949,177 | \$993 |

| Company Name | CY2024 Revenues | FY 2025 Industry Direct and Remainder |
|----------------|-----------------|---------------------------------------|
| Dike | \$770,173 | \$392 |
| Durant | \$1,787,801 | \$911 |
| Dysart | \$1,345,412 | \$685 |
| Earlville | \$546,767 | \$278 |
| Eldridge | \$4,284,905 | \$2,183 |
| Ellsworth | \$648,794 | \$330 |
| Estherville | \$6,903,593 | \$3,516 |
| Fairbank | \$878,037 | \$447 |
| Farnhamville | \$393,676 | \$201 |
| Fonda | \$478,608 | \$244 |
| Fontanelle | \$690,001 | \$351 |
| Forest City | \$5,241,595 | \$2,670 |
| Fredericksburg | \$1,272,998 | \$648 |
| Glidden | \$813,889 | \$415 |
| Gowrie | \$1,200,481 | \$611 |
| Graettinger | \$787,996 | \$401 |
| Grafton | \$167,661 | \$85 |
| Grand Junction | \$816,147 | \$416 |
| Greenfield | \$5,209,444 | \$2,653 |
| Grundy Center | \$2,859,350 | \$1,456 |
| Guttenberg | \$2,450,004 | \$1,248 |
| Harlan | \$6,568,789 | \$3,346 |
| Hartley | \$1,486,762 | \$757 |
| Hawarden | \$2,043,995 | \$1,041 |
| Hinton | \$747,564 | \$381 |
| Hopkinton | \$797,725 | \$406 |
| Independence | \$7,596,642 | \$3,869 |
| Indianola | \$15,635,717 | \$7,964 |
| Keosauqua | \$1,664,642 | \$848 |
| Kimballton | \$229,335 | \$117 |
| La Porte City | \$1,628,040 | \$829 |
| Lake Mills | \$2,135,511 | \$1,088 |
| Lake Park | \$1,434,997 | \$731 |
| Lake View | \$1,867,810 | \$951 |
| Lamoni | \$2,362,836 | \$1,204 |
| Larchwood | \$741,684 | \$378 |
| Laurens | \$3,602,825 | \$1,835 |
| Lawler | \$325,753 | \$166 |

| Company Name | CY2024 Revenues | FY 2025 Industry Direct and Remainder |
|----------------|-----------------|---------------------------------------|
| Lehigh | \$199,109 | \$101 |
| Lenox | \$1,996,842 | \$1,017 |
| Livermore | \$347,604 | \$177 |
| Long Grove | \$401,547 | \$205 |
| Manilla | \$513,017 | \$261 |
| Manning | \$3,344,732 | \$1,704 |
| Mapleton | \$1,419,895 | \$723 |
| Maquoketa | \$8,972,075 | \$4,570 |
| Marathon | \$232,867 | \$119 |
| McGregor | \$861,105 | \$439 |
| Milford | \$4,556,443 | \$2,321 |
| Montezuma | \$2,380,686 | \$1,213 |
| Mount Pleasant | \$9,362,877 | \$4,769 |
| Muscatine | \$66,890,039 | \$34,071 |
| Neola | \$862,764 | \$439 |
| New Hampton | \$5,565,666 | \$2,835 |
| New London | \$2,376,879 | \$1,211 |
| Ogden | \$2,230,928 | \$1,136 |
| Onawa | \$2,886,180 | \$1,470 |
| Orange City | \$7,681,957 | \$3,913 |
| Orient | \$255,578 | \$130 |
| Osage | \$5,751,111 | \$2,929 |
| Panora | \$1,507,072 | \$768 |
| Paton | \$100,959 | \$51 |
| Paullina | \$861,590 | \$439 |
| Pella | \$21,775,489 | \$11,091 |
| Pocahontas | \$1,895,791 | \$966 |
| Preston | \$928,537 | \$473 |
| Primghar | \$1,094,162 | \$557 |
| Readlyn | \$626,609 | \$319 |
| Remsen | \$1,550,193 | \$790 |
| Renwick | \$464,651 | \$237 |
| Rock Rapids | \$2,478,321 | \$1,262 |
| Rockford | \$984,804 | \$502 |
| Sabula | \$474,253 | \$242 |
| Sanborn | \$2,817,106 | \$1,435 |
| Sergeant Bluff | \$3,443,012 | \$1,754 |
| Shelby | \$556,418 | \$283 |

| Company Name | CY2024 Revenues | FY 2025 Industry Direct and Remainder |
|------------------------------------|------------------------|--|
| Sibley | \$3,378,040 | \$1,721 |
| Sioux Center | \$10,068,810 | \$5,129 |
| Spencer | \$16,168,041 | \$8,235 |
| Stanhope | \$564,390 | \$287 |
| Stanton | \$590,798 | \$301 |
| State Center | \$1,912,215 | \$974 |
| Story City | \$6,585,519 | \$3,354 |
| Stratford | \$535,068 | \$273 |
| Strawberry Point | \$907,260 | \$462 |
| Stuart | \$2,081,828 | \$1,060 |
| Sumner | \$2,554,936 | \$1,301 |
| Tipton | \$3,002,822 | \$1,530 |
| Traer | \$2,095,165 | \$1,067 |
| Villisca | \$1,283,798 | \$654 |
| Vinton | \$6,551,862 | \$3,337 |
| Wall Lake | \$698,942 | \$356 |
| Waverly | \$19,062,975 | \$9,710 |
| Webster City | \$12,157,701 | \$6,193 |
| West Bend | \$2,682,303 | \$1,366 |
| West Liberty | \$6,394,642 | \$3,257 |
| West Point | \$1,481,206 | \$754 |
| Westfield | \$90,153 | \$46 |
| Whittemore | \$593,570 | \$302 |
| Wilton | \$2,613,417 | \$1,331 |
| Winterset | \$5,339,609 | \$2,720 |
| Woodbine | \$1,376,709 | \$701 |
| Woolstock | \$187,097 | \$95 |
| Subtotal Municipal Electric | \$585,542,642 | \$298,244 |
| <i>Municipal Gas</i> | | |
| Allerton (1) | \$831,624 | \$578 |
| Dooley's Natural Gas of Iowa, LLC | \$585,322 | \$407 |
| Alton | \$548,055 | \$381 |
| Bedford | \$582,311 | \$405 |
| Bloomfield | \$1,214,715 | \$845 |
| Brighton | \$294,008 | \$204 |
| Brooklyn | \$627,673 | \$436 |
| Cascade | \$1,049,423 | \$730 |

| Company Name | CY2024 Revenues | FY 2025 Industry Direct and Remainder |
|----------------|-----------------|---------------------------------------|
| Cedar Falls | \$15,296,179 | \$10,637 |
| Clearfield | \$216,168 | \$150 |
| Coon Rapids | \$857,227 | \$596 |
| Corning | \$817,857 | \$569 |
| Emmetsburg | \$1,798,691 | \$1,251 |
| Everly | \$325,085 | \$226 |
| Fairbank | \$406,678 | \$283 |
| Gilmore City | \$1,052,255 | \$732 |
| Graettinger | \$327,740 | \$228 |
| Guthrie Center | \$975,177 | \$678 |
| Harlan | \$3,593,977 | \$2,499 |
| Hartley | \$785,488 | \$546 |
| Hawarden | \$1,062,309 | \$739 |
| Lake Park | \$791,242 | \$550 |
| Lamoni | \$549,508 | \$382 |
| Lenox | \$1,818,151 | \$1,264 |
| Lineville | \$77,338 | \$54 |
| Lorimor | \$28,212 | \$20 |
| Manilla | \$348,071 | \$242 |
| Manning | \$1,936,252 | \$1,346 |
| Mapleton | \$512,317 | \$356 |
| Montezuma | \$549,036 | \$382 |
| Morning Sun | \$350,564 | \$244 |
| Moulton | \$170,956 | \$119 |
| Orange City | \$3,222,213 | \$2,241 |
| Osage | \$2,451,120 | \$1,704 |
| Prairie | \$4,236 | \$3 |
| Prescott | \$78,316 | \$54 |
| Preston | \$293,537 | \$204 |
| Remsen | \$675,154 | \$469 |
| Rock Rapids | \$1,474,355 | \$1,025 |
| Rolfe | \$257,358 | \$179 |
| Sabula | \$277,421 | \$193 |
| Sac City | \$957,069 | \$666 |
| Sanborn | \$1,080,178 | \$751 |
| Sioux Center | \$10,622,119 | \$7,387 |
| Tipton | \$1,898,264 | \$1,320 |
| Titonka | \$232,731 | \$162 |

| Company Name | CY2024 Revenues | FY 2025 Industry Direct and Remainder |
|---|---------------------|---------------------------------------|
| Traer | \$792,858 | \$551 |
| Wall Lake | \$1,110,445 | \$772 |
| Waukee | \$9,579,868 | \$6,662 |
| Wayland | \$801,117 | \$557 |
| Wellman | \$477,201 | \$332 |
| West Bend | \$641,443 | \$446 |
| Whittemore | \$246,450 | \$171 |
| Winfield | \$420,826 | \$293 |
| Woodbine | \$747,288 | \$520 |
| Subtotal Municipal Gas Utilities | \$78,721,173 | \$54,741 |

| Rural Electric Cooperatives | | |
|--|--------------|----------|
| Access Energy Cooperative | \$38,758,316 | \$19,742 |
| Allamakee Clayton Elec. Coop., Inc. | \$22,350,539 | \$11,384 |
| Amana Society Service Company (1) | \$7,741,671 | \$3,943 |
| Atchison Holt Electric Coop. | \$2,397,840 | \$1,221 |
| Boone Valley Electric Coop. | \$830,395 | \$423 |
| Butler County Rural Elec. Coop. | \$31,576,387 | \$16,084 |
| Calhoun County Electric Coop. Assn. | \$5,734,850 | \$2,921 |
| Cass Electric Cooperative | \$278,752 | \$142 |
| Chariton Valley Electric Cooperative, Inc. | \$13,643,460 | \$6,949 |
| Clarke Electric Cooperative, Inc. | \$15,254,698 | \$7,770 |
| Consumers Energy Cooperative | \$22,791,019 | \$11,609 |
| East-Central Iowa Rural Electric Coop. | \$25,719,881 | \$13,101 |
| Eastern Iowa Light & Power Cooperative | \$64,372,639 | \$32,789 |
| Farmers Electric Coop., Inc. - Greenfield | \$14,578,483 | \$7,426 |
| Farmers Electric Cooperative - Kalona | \$2,772,182 | \$1,412 |
| Federated Rural Electric Association | \$112,527 | \$57 |
| Franklin Rural Electric Cooperative | \$8,499,094 | \$4,329 |
| Freeborn-Mower Cooperative Service | \$16,944 | \$9 |
| Grundy County Rural Electric Cooperative | \$9,506,929 | \$4,842 |
| Grundy Electric Cooperative, Inc. | \$436,875 | \$223 |
| Guthrie Co. Rural Electric Cooperative Assn. | \$15,697,371 | \$7,996 |

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|---|----------------------|------------------|
| Harrison County Rural Electric Cooperative | \$14,150,000 | \$7,207 |
| Hawkeye Solar II, LLC | \$0 | \$0 |
| Heartland Power Cooperative | \$32,094,365 | \$16,347 |
| Iowa Lakes Electric Cooperative | \$64,685,358 | \$32,948 |
| Linn County Rural Electric Coop. Assn. | \$66,651,105 | \$33,949 |
| Lyon Rural Electric Cooperative | \$13,272,009 | \$6,760 |
| Maquoketa Valley Electric Cooperative | \$36,819,589 | \$18,754 |
| Midland Power Cooperative | \$52,886,542 | \$26,938 |
| MiEnergy Electric Cooperative | \$29,759,885 | \$15,158 |
| Nishnabotna Valley Rural Electric Coop. | \$20,353,849 | \$10,367 |
| Nobles Cooperative Electric Association | \$32,609 | \$17 |
| North West Rural Electric Cooperative | \$58,052,259 | \$29,569 |
| Omaha Public Power District | \$4,446,499 | \$2,265 |
| Osceola Electric Cooperative, Inc. | \$9,583,356 | \$4,881 |
| Pella Cooperative Electric Association | \$8,421,913 | \$4,290 |
| Pleasant Hill Community Line | \$560,054 | \$285 |
| Prairie Energy Cooperative | \$31,695,347 | \$16,144 |
| Raccoon Valley Electric Cooperative | \$15,697,575 | \$7,996 |
| Southern Iowa Electric Cooperative, Inc. | \$14,696,801 | \$7,486 |
| Southwest Iowa Rural Electric Cooperative | \$13,332,606 | \$6,791 |
| T. I. P. Rural Electric Cooperative | \$17,065,131 | \$8,692 |
| United Electric Cooperative, Inc. | \$1,233,046 | \$628 |
| Western Iowa Power Cooperative | \$14,108,633 | \$7,186 |
| Woodbury County Rural Electric Cooperative | \$12,093,714 | \$6,160 |
| Subtotal Rural Electric Cooperatives | \$834,763,097 | \$425,190 |

| Telecom Service Providers | | |
|--------------------------------------|--------------|----------|
| Frontier Communications of Iowa, LLC | \$3,308,846 | \$6,578 |
| Windstream Iowa Communications LLC | \$22,104,342 | \$43,942 |
| Qwest Corporation | \$47,128,626 | \$93,688 |
| Embarq Missouri, Inc. | \$0 | \$0 |
| AT&T Corp. | \$0 | \$0 |
| Sprint Communications Company L.P. | \$0 | \$0 |
| Iowa Network Services, Inc. | \$1,303,141 | \$2,591 |

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|---|-------------|---------|
| Andrew Telephone Company, Inc. | \$69,308 | \$138 |
| Atkins Telephone Company, Inc. | \$150,318 | \$299 |
| Verizon Select Services Inc. | \$0 | \$0 |
| Ayrshire Farmers Mutual Telephone Company | \$132,704 | \$264 |
| Baldwin-Nashville Telephone Co., Inc. | \$35,975 | \$72 |
| Barnes City Cooperative Telephone Company | \$54,498 | \$108 |
| Bernard Telephone Company, Inc | \$294,337 | \$585 |
| Blue Earth Valley Telephone Company | \$2,578 | \$5 |
| Breda Telephone Corp. | \$283,106 | \$563 |
| Brooklyn Mutual Telecommunications Cooperative | \$856,037 | \$1,702 |
| Butler-Bremer Mutual Telephone Company | \$383,729 | \$763 |
| C-M-L Telephone Cooperative Association of Meriden Iowa | \$608,718 | \$1,210 |
| Cascade Communications Company | \$394,229 | \$784 |
| Casey Mutual Telephone Company | \$59,609 | \$118 |
| Center Junction Telephone Company, Inc. | \$20,685 | \$41 |
| CenturyTel of Chester, Inc. | \$10,298 | \$20 |
| Citizens Mutual Telephone Cooperative | \$1,451,979 | \$2,886 |
| Clarence Telephone Company | \$134,783 | \$268 |
| Colo Telephone Company | \$105,615 | \$210 |
| Scranton Telephone Company | \$94,369 | \$188 |
| Coon Valley Cooperative Telephone Association, Inc. | \$235,680 | \$469 |
| Cooperative Telephone Company | \$33,758 | \$67 |
| Cooperative Telephone Exchange | \$175,782 | \$349 |
| Corn Belt Telephone Company | \$365,793 | \$727 |
| MCI metro Access Transmission Services LLC | \$55,088 | \$110 |
| Cumberland Telephone Company | \$88,670 | \$176 |
| Danville Mutual Telephone Company | \$444,243 | \$883 |
| Dixon Acquisition, LLC | \$42,943 | \$85 |
| Dumont Telephone Company | \$475,559 | \$945 |
| Dunkerton Telephone Cooperative | \$164,397 | \$327 |
| East Buchanan Telephone Cooperative | \$342,502 | \$681 |

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|--|-------------|---------|
| Ellsworth Cooperative Telephone Association | \$139,345 | \$277 |
| Amerivision Communications, Inc. | \$43 | \$0 |
| F&B Communications, Inc. | \$351,727 | \$699 |
| Farmers Cooperative Telephone Company | \$211,404 | \$420 |
| Farmers and Merchants Mutual Telephone Company dba KCTC | \$0 | \$0 |
| Farmers Mutual Cooperative Telephone Company of Moulton IA | \$146,758 | \$292 |
| Farmers Mutual Cooperative Telephone Company | \$1,193,945 | \$2,373 |
| Farmers Mutual Telephone Company | \$317,323 | \$631 |
| Farmers Mutual Telephone Cooperative of Shellsburg | \$597,462 | \$1,188 |
| The Farmers Mutual Telephone Company of Stanton, Iowa | \$305,895 | \$608 |
| Farmers Telephone Company | \$46,985 | \$93 |
| Farmers Telephone Company | \$123,962 | \$246 |
| The Farmers Telephone Company of Riceville, Iowa | \$160,268 | \$319 |
| Fenton Cooperative Telephone Company | \$98,056 | \$195 |
| Partner Communications Cooperative | \$744,257 | \$1,480 |
| Goldfield Telephone Company | \$100,295 | \$199 |
| River Valley Telecommunications Coop | \$703,850 | \$1,399 |
| Grand Mound Cooperative Telephone Association | \$101,763 | \$202 |
| Grand River Mutual Telephone Corporation | \$1,300,116 | \$2,585 |
| Griswold Cooperative Telephone Company | \$508,847 | \$1,012 |
| Hawkeye Telephone Company | \$88,980 | \$177 |
| Hospers Telephone Exchange, Inc. | \$364,470 | \$725 |
| Hubbard Cooperative Telephone Association | \$198,180 | \$394 |
| Huxley Communications Cooperative | \$538,994 | \$1,071 |
| Jordan Soldier Valley Telephone | \$69,676 | \$139 |
| Kalona Cooperative Telephone Co | \$1,086,719 | \$2,160 |
| Citizens Telecommunications Company of Minnesota, LLC | \$118,865 | \$236 |

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|---|-------------|----------|
| Keystone Farmers Coop Telephone Company | \$192,437 | \$383 |
| La Motte Telephone Company, Inc. | \$103,943 | \$207 |
| La Porte City Telephone Company | \$403,102 | \$801 |
| Lehigh Valley Cooperative Telephone Association | \$306,706 | \$610 |
| Lone Rock Co-operative Telephone Company | \$82,465 | \$164 |
| Lost Nation-Elwood Telephone Company | \$199,313 | \$396 |
| Northeast Iowa Telephone Company | \$453,671 | \$902 |
| Lynnville Telephone Company, Inc. | \$88,233 | \$175 |
| CenturyLink Communications, LLC | \$5,428,000 | \$10,790 |
| Marne & Elk Horn Telephone Co | \$315,595 | \$627 |
| Martelle Cooperative Telephone Association | \$56,103 | \$112 |
| Massena Telephone Company | \$101,737 | \$202 |
| Mechanicsville Telephone Company | \$115,126 | \$229 |
| Miles Cooperative Telephone Association | \$52,772 | \$105 |
| Minburn Telephone Company | \$191,351 | \$380 |
| Minerva Valley Telephone Co., Inc. | \$137,983 | \$274 |
| Modern Cooperative Telephone Company | \$1,664,009 | \$3,308 |
| Windstream Montezuma LLC | \$251,805 | \$501 |
| Mediapolis Telephone Company | \$465,744 | \$926 |
| The Mutual Telephone Company of Morning Sun, Iowa | \$100,944 | \$201 |
| North English Cooperative Telephone Company | \$217,821 | \$433 |
| Northwest Communications Cooperative Association | \$305,580 | \$607 |
| Communications 1 Network, Inc | \$1,589,884 | \$3,161 |
| Ogden Telephone Company | \$236,615 | \$470 |
| Olin Telephone Company, Inc. | \$142,641 | \$284 |
| Onslow Cooperative Telephone Association | \$36,895 | \$73 |
| Oran Mutual Telephone Company | \$76,634 | \$152 |
| Palmer Mutual Telephone Company | \$117,487 | \$234 |
| Palo Cooperative Telephone Association | \$69,450 | \$138 |
| Panora Communications Cooperative | \$434,607 | \$864 |

| | | |
|---|--------------|----------|
| Peoples Telephone Company | \$109,306 | \$217 |
| CenturyTel of Postville, Inc. | \$73,765 | \$147 |
| Prairieburg Telephone Company, Inc. | \$21,003 | \$42 |
| The Preston Telephone Company | \$267,319 | \$531 |
| Radcliffe Telephone Company | \$124,595 | \$248 |
| The Readlyn Telephone Company | \$202,608 | \$403 |
| Lingo Communications North, LLC | \$0 | \$0 |
| Ringsted Telephone Company | \$72,715 | \$145 |
| Rockwell Cooperative Telephone Association | \$168,064 | \$334 |
| The Royal Telephone Company | \$191,933 | \$382 |
| Sac County Mutual Telephone Company | \$365,315 | \$726 |
| Nationwide Long Distance Service, Inc | \$0 | \$0 |
| DeltaCom LLC | \$7,384 | \$15 |
| Schaller Telephone Company | \$444,723 | \$884 |
| Searboro Telephone Company | \$81,429 | \$162 |
| Sharon Telephone Company | \$302,745 | \$602 |
| Heart of Iowa Communications Cooperative | \$640,503 | \$1,273 |
| South Slope Cooperative Telephone Company | \$28,015,778 | \$55,693 |
| Frontier Communications of America, Inc. | \$35,166 | \$70 |
| Spring Grove Communications | \$16,206 | \$32 |
| Springville Cooperative Telephone Association | \$151,714 | \$302 |
| Stratford Mutual Telephone Company | \$202,841 | \$403 |
| Sully Telephone Association | \$269,877 | \$536 |
| Superior Telephone Cooperative | \$26,721 | \$53 |
| Templeton Telephone Company | \$134,198 | \$267 |
| TEO Communications, Inc. | \$0 | \$0 |
| Terril Telephone Cooperative | \$127,282 | \$253 |
| Titonka Telephone Company | \$303,453 | \$603 |
| United Farmers Telephone Company, Inc. | \$881,141 | \$1,752 |
| Van Horne Cooperative Telephone Company, Inc | \$102,176 | \$203 |
| Ventura Telephone Company | \$67,637 | \$134 |
| Walnut Telephone Company | \$0 | \$0 |
| Webb Dickens Telephone Corporation | \$63,420 | \$126 |

| | | |
|---|-------------|---------|
| Webster-Calhoun Cooperative Telephone Association | \$1,389,870 | \$2,763 |
| Wellman Cooperative Telephone Association | \$346,557 | \$689 |
| The West Liberty Telephone Company | \$425,994 | \$847 |
| Western Iowa Telephone Association | \$689,047 | \$1,370 |
| Westside Independent Telephone Company | \$183,471 | \$365 |
| WTC Communications | \$324,843 | \$646 |
| Winnebago Cooperative Telecom Association | \$2,423,438 | \$4,818 |
| Woolstock Mutual Telephone Association | \$123,890 | \$246 |
| The Wyoming Mutual Telephone Company | \$170,860 | \$340 |
| Prairie Telephone Co., Inc. | \$140,501 | \$279 |
| Harmony Telephone Company, LLC | \$16,417 | \$33 |
| Cannon Valley Telecom, Inc. | \$410 | \$1 |
| Windstream Nebraska Inc | \$2,671 | \$5 |
| Mabel Cooperative Telephone Company | \$237,416 | \$472 |
| IAMO Communications, Inc. | \$64,440 | \$128 |
| Ace Telephone Association | \$641,630 | \$1,276 |
| Clear Lake Independent Telephone Company | \$917,882 | \$1,825 |
| Jefferson Telephone Company | \$747,265 | \$1,486 |
| Van Buren Telephone Company, Inc. | \$847,916 | \$1,686 |
| West Iowa Telephone Company | \$630,583 | \$1,254 |
| Central Scott Telephone Company | \$905,183 | \$1,799 |
| Farmers Mutual Telephone Company Inc | \$299,122 | \$595 |
| Mutual Telephone Company of Sioux Center, Iowa | \$1,694,526 | \$3,369 |
| Northern Iowa Telephone Company | \$557,633 | \$1,109 |
| Northwest Iowa Telephone | \$4,181,565 | \$8,313 |
| Global Crossing Telecommunications, Inc. | \$205,671 | \$409 |
| Lingo Telecom, LLC | \$538,356 | \$1,070 |
| Onvoy, LLC | \$257,399 | \$512 |
| NOS Communications, Inc. | \$1,902 | \$4 |
| New Hampton Municipal Utilities | \$0 | \$0 |
| City of Pella | \$154,704 | \$308 |

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|--|-------------|---------|
| Allamakee-Clayton Electric Cooperative, Inc. | \$0 | \$0 |
| Maquoketa Valley Rural Electric Cooperative | \$303,010 | \$602 |
| McLeodUSA Telecommunications Services LLC | \$3,588,310 | \$7,133 |
| Working Assets Funding Service, Inc. | \$0 | \$0 |
| Business Telecom, LLC | \$0 | \$0 |
| Windstream NTI LLC | \$0 | \$0 |
| Complete Communication Services Corp. | \$73,327 | \$146 |
| Long Distance Consolidated Billing Co. | \$0 | \$0 |
| Citizens Communication Company | \$0 | \$0 |
| Verizon Long Distance LLC | \$5,875 | \$12 |
| Electric Lightwave, LLC | \$0 | \$0 |
| US South Communications, Inc. | \$5 | \$0 |
| Goldfield Access Network, L.C. | \$31,595 | \$63 |
| South Central Communications, Inc. | \$547,157 | \$1,088 |
| PAETEC Communications, LLC | \$614,752 | \$1,222 |
| Alpine Communications, LC | \$1,846,822 | \$3,671 |
| FiberComm, LC | \$3,129,091 | \$6,220 |
| Advanced Network Communications | \$226,814 | \$451 |
| Alliance Communications Cooperative, Inc. | \$411,678 | \$818 |
| Teleport Communications America LLC | \$14,624 | \$29 |
| BTC, Inc. | \$1,586,802 | \$3,154 |
| Cox Iowa Telcom, LLC | \$884,448 | \$1,758 |
| Independent Networks, LC | \$79,881 | \$159 |
| Windstream of the Midwest Inc | \$17,721 | \$35 |
| Corn Belt Communications, Inc | \$219,805 | \$437 |
| Heartland Telecommunications Company of Iowa | \$1,370,584 | \$2,725 |
| CL Tel Long Distance, Inc. | \$129,401 | \$257 |
| FMTC Long Distance Inc | \$99,413 | \$198 |
| CST Communications, Inc | \$74,101 | \$147 |
| Affinity Network Incorporated | \$312 | \$1 |
| NOSVA Limited Partnership | \$0 | \$0 |
| U.S. Telecom Long Distance, Inc. | \$0 | \$0 |
| Coon Rapids Municipal Utility | \$147,630 | \$293 |
| Comcast Phone of Iowa, LLC | \$0 | \$0 |

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|---|-------------|---------|
| Enhanced Communications Network, Inc. | \$0 | \$0 |
| SBC Long Distance LLC | \$62,691 | \$125 |
| Laurens Municipal Broadband Communications Utility | \$87,529 | \$174 |
| TransWorld Network, LLC | \$4,214 | \$8 |
| City of Hawarden | \$241,616 | \$480 |
| Local Internet Service Company | \$1,065,398 | \$2,118 |
| Alta Municipal Broadband Communication Utility | \$127,276 | \$253 |
| CommChoice of Iowa | \$315,264 | \$627 |
| Level 3 Communications, LLC | \$2,740,670 | \$5,448 |
| Louisa Communications | \$105,013 | \$209 |
| Alpine Long Distance, LC | \$139,711 | \$278 |
| RingSquared LLC | \$752 | \$1 |
| Spencer Municipal Utilities | \$845,957 | \$1,682 |
| Grundy Center Municipal Utility | \$75,664 | \$150 |
| Cedar Communications, L.L.C. | \$484,654 | \$963 |
| WilTel Communications, LLC | \$1,153 | \$2 |
| Windstream New Edge, LLC | \$13,354 | \$27 |
| Municipal Communications Utility of the City of Cedar Falls, Iowa | \$807,125 | \$1,604 |
| ACN Communication Services, LLC | \$6,441 | \$13 |
| Cumberland Long Distance | \$0 | \$0 |
| Palmer Long Distance, Inc. | \$206 | \$0 |
| Fusion, LLC | \$59,649 | \$119 |
| Algona Municipal Utilities | \$446,682 | \$888 |
| Community Cable Television Agency of O'Brien County | \$170,721 | \$339 |
| Orange City Communications | \$341,558 | \$679 |
| Comtech21, LLC | \$0 | \$0 |
| Advantage Telecommunications, Corp. | \$0 | \$0 |
| Enhanced Communications Group, LLC | \$1,120 | \$2 |
| ANPI Business, LLC | \$245,457 | \$488 |
| MCI Communications Services LLC | \$3,463,131 | \$6,884 |
| NetworkIP, LLC | \$0 | \$0 |
| Manning Municipal Utilities | \$94,322 | \$188 |
| Mapleton Communications Management Agency | \$139,898 | \$278 |
| Reinbeck Telecommunications Utility | \$45,608 | \$91 |

| | | |
|---|-------------|---------|
| Guthrie Telecommunications Network, Inc | \$200,997 | \$400 |
| Reduced Rate Long Distance, LLC | \$0 | \$0 |
| QuantumShift Communications, Inc. | \$8,545 | \$17 |
| Osage Municipal Utilities | \$167,603 | \$333 |
| Windstream Iowa-Comm LLC | \$1,753,881 | \$3,487 |
| CS Technologies, Inc. | \$944,447 | \$1,877 |
| Harlan Municipal Utilities | \$174,950 | \$348 |
| X2Comm, Inc. | \$0 | \$0 |
| National Access Long Distance, Inc | \$0 | \$0 |
| Easton Telecom Services, L.L.C. | \$8,573 | \$17 |
| Long Lines Metro LLC | \$725,856 | \$1,443 |
| Intrado Safety Communications, Inc. | \$0 | \$0 |
| BCN Telecom, Inc. | \$117,051 | \$233 |
| LPC Long Distance Inc. | \$11,187 | \$22 |
| Wholesale Carrier Services, Inc. | \$17,592 | \$35 |
| BullsEye Telecom, Inc. | \$0 | \$0 |
| Convergia Inc | \$0 | \$0 |
| Consumer Telcom, Inc. | \$0 | \$0 |
| Mahaska Communication Group LLC | \$1,335,018 | \$2,654 |
| National Directory Assistance, LLC | \$0 | \$0 |
| Winnebago Transport Services, Inc. | \$0 | \$0 |
| Legent Comm LLC | \$1,282 | \$3 |
| Access One, Inc. | \$5,059 | \$10 |
| Omnitel Communications Inc | \$251,353 | \$500 |
| Business Network Long Distance, Inc | \$0 | \$0 |
| KDDI America, Inc. | \$0 | \$0 |
| Killduff Telephone Company | \$39,446 | \$78 |
| Telrite Corporation | \$24,428 | \$49 |
| Cooperative Communications Inc. | \$0 | \$0 |
| Protel Advantage, Inc. | \$0 | \$0 |
| Granite Telecommunications, LLC | \$2,510,968 | \$4,992 |
| Communications Network Billing, Inc | \$0 | \$0 |
| Stratus Networks | \$12,049 | \$24 |
| XO Communications Services, LLC | \$6,166 | \$12 |
| TouchTone Communications, Inc. | \$63,039 | \$125 |
| Southwest Communications, Inc. | \$0 | \$0 |
| Telecom One, Inc. | \$292 | \$1 |
| Cincinnati Bell INC | \$8,677 | \$17 |
| France Telecom Corporate Solutions L.L.C. | \$3,375 | \$7 |

| | | |
|--|--------------|----------|
| MCC Telephony of Iowa, LLC | \$20,531,295 | \$40,815 |
| Broadband Dynamics, LLC | \$98 | \$0 |
| B&B Communications Network, Inc | \$0 | \$0 |
| BCM One, Inc. | \$32,651 | \$65 |
| Broadwing Communications, LLC | \$11 | \$0 |
| Telecom Management, Inc. | \$0 | \$0 |
| Reasnor Telephone Company | \$47,419 | \$94 |
| AccessLine Communications Corporation | \$20,972 | \$42 |
| inContact, Inc. | \$267,015 | \$531 |
| Preferred Long Distance Inc | \$84,428 | \$168 |
| First Fiber Corporation | \$59,006 | \$117 |
| Great Lakes Communication Corp | \$132,208 | \$263 |
| Metropolitan Telecommunications of Iowa, LLC | \$760,705 | \$1,512 |
| Network Service Billing, Inc | \$0 | \$0 |
| Voicecom Telecommunications, LLC | \$314 | \$1 |
| Windstream IT Comm LLC | \$623,389 | \$1,239 |
| YMax Communications Corp. | \$0 | \$0 |
| Independence Light & Power, Telecommunications | \$318,461 | \$633 |
| United Telecom Inc. | \$0 | \$0 |
| Premier Communications, Inc. | \$3,088,406 | \$6,140 |
| Windstream KDL LLC | \$151,809 | \$302 |
| NEIT Services, LLC | \$169,530 | \$337 |
| Airespring, Inc. | \$650,100 | \$1,292 |
| Windstream Communications LLC | \$0 | \$0 |
| Integrated Services, Inc | \$0 | \$0 |
| First Communications, LLC | \$64,004 | \$127 |
| First Choice Technology, Inc. | \$30 | \$0 |
| Cause Based Commerce, Inc. | \$100,125 | \$199 |
| Interstate Cablevision, LLC | \$155,832 | \$310 |
| New Horizons Communications Corp. | \$97,458 | \$194 |
| ImOn Communications, LLC | \$4,005,509 | \$7,963 |
| Multiline Long Distance, Inc | \$0 | \$0 |
| Dymin Systems, Inc. | \$520,558 | \$1,035 |
| Neutral Tandem-Iowa | \$1,086,736 | \$2,160 |
| Bandwidth.com CLEC, LLC | \$0 | \$0 |
| Broadview Networks Inc | \$35,616 | \$71 |
| Unite Private Networks, LLC | \$32,277 | \$64 |
| MidlandsNet LLC | \$97,960 | \$195 |

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| Lenox Municipal Utilities | \$52,737 | \$105 |
| Sprint Communications Company L.P. | \$0 | \$0 |
| Central Telecom Long Distance, Inc. | \$0 | \$0 |
| Heart of Iowa Ventures, LLC | \$562,727 | \$1,119 |
| Consolidated Communications Enterprise Services, Inc. | \$290,379 | \$577 |
| Alliance Global Networks, LLC | \$0 | \$0 |
| HunTel CableVision, d/b/a HunTel Communications | \$0 | \$0 |
| EnTelegent Solutions, Inc. | \$0 | \$0 |
| Evertek, Inc. | \$601 | \$1 |
| Windstream Norlight LLC | \$184,930 | \$368 |
| Wide Voice, LLC | \$0 | \$0 |
| Greenway Communication LLC | \$0 | \$0 |
| Velocity, A Managed Services Company, Inc. | \$21,454 | \$43 |
| Shellsburg Cablevision, Inc. | \$625,545 | \$1,244 |
| DCT Telecom Group, LLC | \$0 | \$0 |
| Airus, Inc. | \$0 | \$0 |
| Discount Long Distance, LLC | \$264 | \$1 |
| Crexendo Business Solutions, Inc. | \$97,613 | \$194 |
| WiMacTel, Inc. | \$1,513 | \$3 |
| dishNET Wireline, LLC | \$158,405 | \$315 |
| Northern Iowa Communication Partners LLC | \$2,637 | \$5 |
| Aureon Communications, L.L.C. | \$2,540,512 | \$5,050 |
| US Signal Company, L.L.C. | \$0 | \$0 |
| Voyant Communications, LLC | \$41,136 | \$82 |
| Spectrotel of the Midwest LLC | \$99,295 | \$197 |
| ANPI, LLC | \$463,713 | \$922 |
| GC Pivotal, LLC | \$82,771 | \$165 |
| Level 3 Telecom of Iowa, LLC | \$15,034 | \$30 |
| Mid-Iowa Telecom, LLC | \$0 | \$0 |
| Central Iowa Broadband, Inc. | \$61,020 | \$121 |
| Terracom Inc. | \$0 | \$0 |
| Western Iowa Long Distance, Inc. | \$0 | \$0 |
| Zayo Group, LLC | \$129,852 | \$258 |
| ViaSat, Inc. | \$8,711 | \$17 |
| Correct Solutions, LLC | \$0 | \$0 |
| HyperCube Networks, LLC | \$0 | \$0 |
| Missouri Network Alliance, LLC | \$0 | \$0 |

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| Ace Link Telecommunications, Inc | \$0 | \$0 |
| Talk America Services, LLC | \$8,572 | \$17 |
| Integrated Path Communications, LLC | \$0 | \$0 |
| Skybeam, LLC | \$16,675 | \$33 |
| Metro Fibernet LLC | \$477,106 | \$948 |
| Clear Rate Communications, LLC | \$660,742 | \$1,314 |
| SkyBlue Solutions, LLC | \$581,576 | \$1,156 |
| RCLEC, Inc. | \$0 | \$0 |
| Covoda Communications, Inc. | \$0 | \$0 |
| Sangoma US Inc. | \$4,841 | \$10 |
| Waverly Communications Utility | \$268,366 | \$533 |
| RingSquared Telecom LLC | \$48 | \$0 |
| Vodafone US, Inc. | \$0 | \$0 |
| CloudCall, Inc. | \$0 | \$0 |
| MAGICJACK SMB, INC. | \$1,519 | \$3 |
| Grasshopper Group, LLC | \$82,982 | \$165 |
| G3 Telecom USA Inc. | \$0 | \$0 |
| Communication Innovators, Inc. | \$147,221 | \$293 |
| Broadsmart Global, Inc. | \$0 | \$0 |
| Onvoy Spectrum, LLC | \$0 | \$0 |
| GoDaddy.com, LLC | \$24,026 | \$48 |
| ITC Global Networks, LLC | \$121 | \$0 |
| Inviacom, Inc. | \$0 | \$0 |
| Campus Communications Group Inc | \$0 | \$0 |
| FMTC-I35, Inc | \$357,025 | \$710 |
| Alliant Technologies, LLC | \$0 | \$0 |
| Dialpad, Inc. | \$66,933 | \$133 |
| Nebraska Technology & Telecommunications, Inc. | \$614,998 | \$1,223 |
| Edgetel, LLC | \$8,110 | \$16 |
| Tekscape, Inc. | \$0 | \$0 |
| Board of Water, Electric and Communications Trustees | \$387,177 | \$770 |
| USA Digital Communications, Inc. | \$3,363 | \$7 |
| Cox Strategic Services, LLC | \$0 | \$0 |
| Big River Telephone Company, LLC | \$70,724 | \$141 |
| Fusion Cloud Services, LLC | \$347,766 | \$691 |
| Indianola Municipal Utilities | \$271,900 | \$541 |
| Time Clock Solutions, LLC | \$0 | \$0 |
| 2600Hz Inc | \$0 | \$0 |

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|------------------------------------|-------------|---------|
| Junction Networks, Inc. dba OnSip | \$0 | \$0 |
| Hypercore Networks Inc | \$0 | \$0 |
| Number Access LLC | \$0 | \$0 |
| Hamilton Long Distance Company | \$0 | \$0 |
| Syndeo LLC | \$38,078 | \$76 |
| Teliax, Inc. | \$0 | \$0 |
| CMN-RUS, LLC | \$1,612,858 | \$3,206 |
| Masergy Cloud Communications, Inc. | \$22,948 | \$46 |
| Coeo Solutions, LLC | \$2,420 | \$5 |
| Fractel LLC | \$0 | \$0 |
| LTD Broadband LLC | \$1,495 | \$3 |
| Hawkeye Interconnect Company | \$121,409 | \$241 |
| Night Owl Wireless LLC | \$948,233 | \$1,885 |
| Terra Nova Telecom, Inc. | \$0 | \$0 |
| ServiceTitan, Inc. | \$467,404 | \$929 |
| Nuso, LLC | \$193,254 | \$384 |
| iTalk Global Communications Inc. | \$12,052 | \$24 |
| LTE Wireless Inc | \$0 | \$0 |
| thinQ Technologies, Inc. | \$0 | \$0 |
| Vonage America LLC | \$0 | \$0 |
| Router12 Networks LLC | \$59,491 | \$118 |
| Zultys, Inc. | \$0 | \$0 |
| Exiant Communications, LLC | \$0 | \$0 |
| Avid Communications, LLC | \$42,847 | \$85 |
| Ooma, Inc. | \$0 | \$0 |
| Axcede LLC | \$0 | \$0 |
| InteleTel, LLC | \$0 | \$0 |
| Allegiant Networks, LLC | \$0 | \$0 |
| Akabis, LLC | \$0 | \$0 |
| White Label Communications, LLC | \$20,131 | \$40 |
| Velocity Fiber, LLC | \$2,780 | \$6 |
| Access Technologies, Inc. | \$2,576,575 | \$5,122 |
| Great Plains Broadband LLC | \$85,171 | \$169 |
| Interface Security Systems, LLC | \$24,599 | \$49 |
| ConnectMe, L.L.C. | \$0 | \$0 |
| SouthPoint Communications, LLC | \$1,888 | \$4 |
| PanTerra Networks, Inc. | \$25,808 | \$51 |
| Telecom Evolutions, LLC | \$3,533 | \$7 |
| Twilio International, Inc. | \$0 | \$0 |
| Ton80 Communications, LLC | \$0 | \$0 |

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|---|-------------|---------|
| Single Point Global Incorporated | \$0 | \$0 |
| NEC Cloud Communications America, Inc. | \$68,494 | \$136 |
| MessageUS, LLC | \$88 | \$0 |
| Host My Sip, LLC | \$0 | \$0 |
| NGA 911, L.L.C. | \$0 | \$0 |
| IP Horizon LLC | \$1,000 | \$2 |
| Miles Communications, LLC | \$62,945 | \$125 |
| Q Fiber, LLC | \$3,531 | \$7 |
| Cable One VoIP LLC | \$0 | \$0 |
| United Business Technologies, Inc. | \$495,428 | \$985 |
| Nextiva, Inc. | \$0 | \$0 |
| XCast Labs, Inc. | \$0 | \$0 |
| Comcast Business Communications, LLC | \$0 | \$0 |
| Skye Telecom LLC | \$8,779 | \$17 |
| Single Digits, Inc. | \$631 | \$1 |
| Synoptek, LLC | \$0 | \$0 |
| Noble Systems Communications LLC | \$0 | \$0 |
| Future Technologies Group, LLC | \$10,700 | \$21 |
| MiBroadband, LLC | \$0 | \$0 |
| Fulton Communications, Inc | \$103,353 | \$205 |
| TCSI, Inc | \$0 | \$0 |
| ConvergeOne, Inc. | \$2,281,041 | \$4,535 |
| AMP NETWORKS LLC | \$18,193 | \$36 |
| Clay County Rural Telephone Cooperative, Inc. | \$17 | \$0 |
| Windstream Kinetic Fiber, LLC | \$0 | \$0 |
| Estech Systems, Inc. | \$176,194 | \$350 |
| Casey Cable Company | \$213,132 | \$424 |
| BT Americas Inc. | \$312 | \$1 |
| Quality Voice & Data, Inc. | \$12,970 | \$26 |
| ICIM Corporation | \$10,625 | \$21 |
| Next Level Internet, Inc. | \$0 | \$0 |
| USIPCommunications, LLC | \$1,426 | \$3 |
| CallTower, Inc. | \$1,324,217 | \$2,632 |
| Go Technology Management ,LLC | \$0 | \$0 |
| City of Fort Dodge | \$29,720 | \$59 |
| DVS Technologies LLC | \$4,224 | \$8 |
| Altigen Communications, Inc. | \$13,543 | \$27 |
| WIRED Telcom LLC | \$630 | \$1 |

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|---|-------------|---------|
| Thing5 LLC | \$104,612 | \$208 |
| True IP Solutions, LLC | \$6,254 | \$12 |
| VolPly, LLC | \$15,271 | \$30 |
| Brightspeed Broadband, LLC | \$2,553 | \$5 |
| Konica Minolta Business Solutions U.S.A., Inc | \$0 | \$0 |
| Speakerbus Incorporated | \$0 | \$0 |
| Votacall, Inc. | \$5,718 | \$11 |
| Zoom Voice Communications, Inc. | \$2,830,785 | \$5,627 |
| Yazatel, LLC | \$2,305 | \$5 |
| Comcast IP Phone, LLC | \$13,788 | \$27 |
| Comm-Core, LLC | \$3,000 | \$6 |
| ContinuousTouch LLC | \$23,517 | \$47 |
| AXO Communications LLC | \$0 | \$0 |
| Northeast Missouri Rural Telephone Company | \$16,268 | \$32 |
| G12 Communications, LLC | \$0 | \$0 |
| SCS Communications, LLC | \$1 | \$0 |
| UComTel Inc | \$3,073 | \$6 |
| Third Base International Telecom LLC | \$0 | \$0 |
| 2Talk, LLC | \$4,163 | \$8 |
| Fourteen IP, Inc. | \$15,278 | \$30 |
| SimpleVoIP LLC | \$75,035 | \$149 |
| IPitomy Communications, LLC | \$11,656 | \$23 |
| Hughes Telephone, Inc. | \$830,251 | \$1,650 |
| Affiliated Technology Solutions, LLC | \$23,037 | \$46 |
| Clear Live, LLC | \$33,689 | \$67 |
| Mango Voice, LLC | \$144,436 | \$287 |
| Verve Cloud, Inc. | \$1,241 | \$2 |
| Pulsar360 Corp. | \$67,883 | \$135 |
| SIP.US LLC | \$19,058 | \$38 |
| Lite Pipes Communications LLC | \$0 | \$0 |
| Podium Voice, LLC | \$20,980 | \$42 |
| Northwest Communications, Inc | \$24,540 | \$49 |
| Pocahontas Fiber Network | \$47,530 | \$94 |
| Google Fiber North America, Inc. | \$69,213 | \$138 |
| Clearly IP, Inc. | \$10,025 | \$20 |
| Waddell Solutions Group LLC | \$1,430 | \$3 |
| Mosaic Networx, LLC | \$0 | \$0 |
| Chase Data Corp. | \$2,740 | \$5 |
| Fort Dodge Fiber and Design | \$0 | \$0 |

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| Cincinnati Bell Extended Territories LLC | \$19,147 | \$38 |
| TDS Long Distance Corporation | \$31,573 | \$63 |
| Presto Wireless Corp. | \$0 | \$0 |
| Barr Tell USA, Inc. | \$0 | \$0 |
| Peering Hub Inc. | \$0 | \$0 |
| LiveVox, Inc. | \$0 | \$0 |
| Venture Vision, Inc. | \$37,423 | \$74 |
| Your Local Phone Company LLC | \$0 | \$0 |
| PAETEC iTEL, L.L.C. | \$0 | \$0 |
| Midwest Technology Services, LLC | \$11,435 | \$23 |
| Elevation Broadband LLC | \$1,690,544 | \$3,361 |
| AT&T Enterprises, LLC | \$1,585,268 | \$3,151 |
| Impact Telecom, LLC | \$0 | \$0 |
| PCI Inc. | \$192 | \$0 |
| Wiretap Telecom, LLC | \$43,923 | \$87 |
| Vinton Municipal Communications Utility | \$76,620 | \$152 |
| Gigs Wireless, LLC | \$20,663 | \$41 |
| Kansas Information Technologies, LLC | \$6,059 | \$12 |
| Re-Invent Telecom, LLC | \$590 | \$1 |
| NetWolves Network Services LLC | \$20,552 | \$41 |
| Gabbit, LLC | \$154 | \$0 |
| Network Innovations, LLC | \$36,217 | \$72 |
| MTC Communications Company | \$12,146 | \$24 |
| Bluebird Communications LLC | \$1 | \$0 |
| AAA American Leasing LLC | \$5,000 | \$10 |
| Momentum Telecom, INC. | \$18,054 | \$36 |
| TJ Cable & Underground Services LLC | \$7,551,593 | \$15,012 |
| VIVA-US Telecommunications, Inc. | \$0 | \$0 |
| LTS Telecommunications Services (USA) Inc. | \$0 | \$0 |
| Waterloo Municipal Communications Utility | \$0 | \$0 |
| Zayo Network Services, LLC | \$0 | \$0 |
| Webbing USA, Inc. | \$0 | \$0 |
| United Fiber, LLC | \$0 | \$0 |
| Wavenation, LLC | \$0 | \$0 |
| Pinnacle Communications Corp. | \$0 | \$0 |
| OneCloud Corporation, Inc. | \$0 | \$0 |

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| Vero Broadband, LLC | \$0 | \$0 |
| Subtotal Non-Rate Regulated Companies | \$263,166,300 | \$523,157 |
| Total Non-Rate-Regulated Companies | \$1,762,193,212 | \$1,301,332 |

Direct Assessments

| Company Name | FY 2025 Direct Assessment Invoiced |
|--|---|
| Access Energy Cooperative | \$0.00 |
| Affiliated Power Purchasers International, LLC | \$901.50 |
| AFNET LLC | \$94.80 |
| Akron Municipal Utilities | \$944.25 |
| Allamakee-Clayton Electric Cooperative, Inc. | \$74.25 |
| Alpine Cable Television, L.C. | \$61.00 |
| Alta Municipal Utilities | \$1,856.50 |
| Alta Vista Electric | \$1,205.85 |
| Amana Society Service Company | \$232.15 |
| Ames Municipal Electric System | \$3,034.00 |
| AMG Technology Investment Group, LLC d/b/a NextLink Internet | \$49.00 |
| Anita Municipal Utilities | \$1,483.25 |
| Atlantic Municipal Utilities | \$3,239.65 |
| August Wind Energy, LLC | \$104.75 |
| Aurelia Municipal Utility | \$1,479.84 |
| AXO COMMUNICATIONS LLC | \$72.70 |
| Bancroft Municipal Utilities | \$1,276.39 |
| Bedford Municipal Gas Utility | \$836.10 |
| Bellevue Municipal Utilities | \$0.00 |
| Big River Telephone Company, LLC | \$158.40 |
| Birch Power, LLC | \$74.25 |
| Black Hills/Iowa Gas Utility Company, LLC d/b/a Black Hills Energy | \$272,753.55 |
| Black Maple Wind, LLC | \$5,541.16 |
| BP Pipelines (North America) Inc. | \$17,902.30 |
| Breda Electric System | \$1,797.35 |
| Brightmark Kirkman RNG LLC | \$10,761.69 |

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| Brightmark Roorda RNG LLC | \$9,469.44 |
| Brightmark Van Ess RNG LLC | \$8,342.66 |
| Brighton Municipal Gas System | \$2,074.05 |
| Buckeye Partners, L.P. | \$5,225.20 |
| Buffalo Municipal Light and Power | \$248.00 |
| Burt Municipal Utilities | \$1,107.14 |
| Butler County Rural Electric Cooperative | \$3,487.75 |
| Butler-Bremer Mutual Telephone Company | \$110.00 |
| Calhoun County Electric Cooperative Association | \$93.50 |
| Cargill, Incorporated | \$724.10 |
| Carlisle Municipal Electric Utilities | \$73.50 |
| Cedar Falls Utilities | \$3,124.45 |
| Central Iowa Power Cooperative | \$79,185.30 |
| Central Scott Telephone Company | \$60.50 |
| CenturyLink Communications, LLC d/b/a Lumen Technologies Group | \$19,397.75 |
| Chariton Valley Electric Cooperative, Inc. | \$4,109.75 |
| Citizens Mutual Telephone Cooperative | \$60.50 |
| City of Anthon | \$891.00 |
| City of Aplington | \$2,164.25 |
| City of Callender | \$1,446.35 |
| City of Ellsworth | \$1,239.00 |
| City of Farnhamville | \$1,210.00 |
| City of Lake View | \$1,703.85 |
| City of Lawler | \$1,096.58 |
| City of Lehigh | \$1,568.35 |
| City of Marathon | \$1,022.60 |
| City of Pella | \$66.75 |
| City of Sioux Center | \$162.50 |
| City of Stanton | \$1,314.03 |
| City of Wall Lake | \$1,194.10 |
| City of Westfield | \$912.50 |
| City of Woolstock | \$0.00 |
| Clarke Electric Cooperative, Inc. | \$0.00 |
| Clear Rate Communications, Inc. | \$3,390.75 |
| CMN-RUS, Inc d/b/a MetroNet | \$184.50 |
| Coggon Municipal Light Plant | \$124.00 |
| Coggon Solar LLC | \$1,496.55 |
| ComTech 21, LLC | \$437.20 |
| Consumers Energy Cooperative | \$1,543.00 |

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| Coon Rapids Municipal Utilities | \$3,266.35 |
| Corn Belt Power Cooperative | \$347,293.45 |
| Corn Belt Telephone Company | \$2,837.80 |
| Corn, LP | \$160.00 |
| Corning Municipal Utilities | \$0.00 |
| Cox Iowa Telcom, LLC | \$121.00 |
| Dairyland Power Cooperative | \$50,396.49 |
| Dakota Access, LLC | \$810.25 |
| Dakota Minnesota and Eastern Railroad Company | \$6,041.90 |
| Dante Wind 1 LLC | \$165.75 |
| Dante Wind 4 LLC | \$165.75 |
| Danville Municipal Electric Utilities | \$1,966.88 |
| Danville Mutual Telephone Company | \$1,121.06 |
| Dayton Light and Power | \$1,552.35 |
| DDS Rentals, LLC | \$1,116.00 |
| Denison Municipal Utilities | \$2,142.35 |
| Duane Arnold Solar II, LLC | \$2,923.50 |
| Duane Arnold Solar III, LLC | \$456.05 |
| Duane Arnold Solar IV LLC | \$6,682.49 |
| Duane Arnold Solar, LLC | \$495.75 |
| Durant Municipal Electric | \$1,960.59 |
| East Central Iowa Cooperative | \$917.56 |
| East Central Iowa Rural Electric | \$29.83 |
| East-Central Iowa Rural Electric Cooperative | \$5,329.28 |
| Eastern Iowa Light & Power Cooperative | \$4,919.78 |
| Ecom-Energy of California, Inc. | \$2,225.90 |
| Elite Octane, LLC (f/k/a Farmers Energy Cardinal, LLC) | \$608.50 |
| Emmetsburg Municipal Utilities | \$2,420.10 |
| Enterprise Products Operating LLC | \$66,337.50 |
| Estech Systems, Inc. | \$137.20 |
| Fairbank Municipal Utilities | \$1,151.25 |
| Farmers Electric Cooperative of Kalona | \$1,810.74 |
| Farmers Electric Cooperative, Inc. | \$0.00 |
| Farmers Mutual Telephone Company of Stanton | \$24.50 |
| Farmers Plus Inc | \$104.75 |
| Federated Rural Electric Association | \$0.00 |
| FiberComm, L.C. | \$381.10 |
| Fontanelle Municipal Electric Utilities | \$972.25 |
| Forest City Municipal Utilities | \$1,305.50 |
| Franklin Rural Electric Cooperative | \$2,341.50 |

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| Frontier Communications of Iowa, LLC | \$4,276.25 |
| Gevo, Inc. | \$152.25 |
| Glidden Electric Utility | \$2,161.10 |
| Global Tel*Link Corporation | \$74.00 |
| Go Technology Management ,LLC | \$20.80 |
| Gowrie Municipal Utilities | \$1,096.00 |
| GR8 CONNECT CORP. | \$137.20 |
| Grafton, Town of | \$905.50 |
| GRAND JUNCTION SOLAR, LLC | \$1,384.65 |
| Great Pathfinder Wind, LLC | \$715.35 |
| Green Energy Machine, LLC | \$104.75 |
| Greenfield Municipal Utilities | \$2,241.75 |
| Grundy County Rural Electric Cooperative | \$3,946.50 |
| Grundy Electric Cooperative, Inc. | \$0.00 |
| Guthrie County Rural Electric Cooperative | \$242.00 |
| GVNW Management | \$80.74 |
| GWE 1 LLC | \$165.75 |
| GWE 2 LLC | \$165.75 |
| GWE 5 LLC | \$165.75 |
| GWE 7 LLC | \$165.75 |
| Harlan Municipal Utilities | \$1,972.34 |
| Harlan Municipal Utilities (Tele) | \$24.50 |
| Harrison County Rural Electric Cooperative | \$74.25 |
| Hatchling Solar, LLC | \$1,012.70 |
| HAWKEYE LAND COMPANY | \$8,844.86 |
| Hawkeye Solar II, LLC | \$739.80 |
| Hawkeye Solar, LLC | \$1,022.70 |
| Heart of Iowa Ventures, LLC | \$183.00 |
| Heartland Power Cooperative | \$0.00 |
| Heartland Power Solar Energy 1, LLC | \$74.25 |
| Homeland Energy Solutions, LLC | \$1,597.50 |
| HunTel CableVision, Inc. d/b/a HunTel Communications | \$137.20 |
| ImOn Communications, LLC | \$2,620.94 |
| Indianola Municipal Utilities | \$0.00 |
| Inmate Calling Solutions, LLC | \$362.50 |
| Insight Energy, LLC | \$3,148.25 |
| Interstate Power and Light Company-Electric | \$700,964.53 |
| Interstate Power and Light Company-Gas | \$161,344.75 |
| Iowa American Water Company | \$764,777.07 |
| Iowa Lakes Electric Cooperative | \$3,961.45 |

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| ITC Midwest, LLC | \$340,858.17 |
| Keosauqua Light and Power | \$2,163.03 |
| L and O Power Cooperative | \$2,915.64 |
| La Porte City Utilities | \$1,717.22 |
| Lake Mills Municipal Utilities | \$1,333.00 |
| Lake Park Municipal Utilities | \$334.55 |
| Lamoni Municipal Utilities | \$2,250.85 |
| Laurens Municipal Light & Power Plant | \$1,101.85 |
| Leonardo Wind 1 LLC | \$104.75 |
| Level 3 Communications, LLC | \$121.00 |
| Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities | \$31,317.80 |
| Linn County Rural Electric Cooperative Association | \$6,990.29 |
| LTE Wireless Inc. | \$20.80 |
| Lyon Rural Electric Cooperative | \$19.25 |
| Magellan Midstream Partners, L.P. | \$29,743.15 |
| Manilla Municipal Utilities | \$1,422.10 |
| Manning Municipal Utilities | \$1,692.25 |
| Mapleton Communications Management Agency | \$20.80 |
| Maquoketa Municipal Electric Utility | \$0.00 |
| Maquoketa Valley Rural Electric Cooperative | \$9,196.87 |
| MCC Iowa LLC d/b/a Mediacom | \$4,886.75 |
| McGregor Municipal Utilities | \$0.00 |
| MCImetro Access Transmission Services, LLC d/b/a Verizon Access Transmission Services | \$1,671.55 |
| Metro FiberNet, LLC | \$10,725.23 |
| Michelangelo Wind 1 LLC | \$104.75 |
| Michelangelo Wind 3 LLC | \$104.75 |
| Michelangelo Wind 4 LLC | \$104.75 |
| MidAmerican Energy Company-Electric | \$445,470.90 |
| MidAmerican Energy Company-Gas | \$213,285.53 |
| Midland Power Cooperative | \$0.00 |
| MiEnergy Cooperative | \$1,498.10 |
| Montezuma Municipal Light and Power | \$0.00 |
| Morning Sun Municipal Gas System | \$1,440.15 |
| Moulton Municipal Gas System | \$275.00 |
| Muscatine Power and Water | \$20,636.80 |
| Neola Light & Water System | \$1,112.99 |
| New Hampton Municipal Light Plant | \$1,373.10 |
| New London Municipal Utilities | \$0.00 |

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|---|--------------|
| Nishnabotna Valley Rural Electric Cooperative | \$958.77 |
| North West Rural Electric Cooperative | \$247.00 |
| Northeast Missouri Electric Power Cooperative | \$24,360.65 |
| Northwest Iowa Power Cooperative | \$10,507.40 |
| Office of Consumer Advocate | \$44,253.00 |
| Ogden Municipal Utilities | \$2,306.25 |
| Old Gold Energy Center LLC | \$4,330.75 |
| Omaha Public Power District | \$465.00 |
| ONEOK North System, L.L.C. | \$13,326.95 |
| Oneota Solar, LLC | \$74.25 |
| Optimum Wind 3 LLC | \$104.75 |
| Optimum Wind 4 LLC | \$104.75 |
| Optimum Wind 5 LLC | \$104.75 |
| Optimum Wind 6 LLC | \$104.75 |
| Optimum Wind 7 LLC | \$104.75 |
| Orange City Municipal Utilities | \$1,664.84 |
| Osage Municipal Utilities | \$2,089.15 |
| Osceola Electric Cooperative, Inc. | \$74.25 |
| Panda Mobile LLC | \$38.50 |
| Panora Municipal Electric Utilities | \$1,576.50 |
| Pella Cooperative Electric Association | \$0.00 |
| Plintron Technologies USA LLC | \$20.80 |
| Prairie Energy Cooperative | \$1,266.45 |
| Prairie Utilities, LLC | \$3,974.50 |
| Q Link Wireless, LLC | \$382.65 |
| Qwest Corporation | \$72.70 |
| Raccoon Valley Electric Cooperative | \$4,505.35 |
| Rathbun Regional Water Association, Inc. | \$6,039.40 |
| Reliance Telephone of Grand Forks, Inc. | \$1,660.25 |
| Remsen Municipal Utilities | \$1,443.50 |
| River City Energy, LLC | \$20,176.48 |
| Rock Creek Solar LLC | \$25,135.91 |
| Rock Rapids Municipal Utilities | \$162.50 |
| ROCKET MOBILE LLC | \$116.00 |
| Rockford Municipal Light Plant | \$1,074.00 |
| Roseman Energy, LLC | \$74.25 |
| RSA 1 Limited Partnership | \$2,042.80 |
| Sanborn Municipal Electric | \$2,684.05 |
| SCS Carbon Transport LLC | \$354,280.10 |
| Securus Technologies, Inc. | \$3,435.00 |

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| Silver Queen Wind Farm, LLC | \$133.45 |
| Sinclair Transportation Company LLC | \$57.75 |
| Smart Communications Holding, Inc. | \$158.50 |
| Soo Green HVDC Link ProjectCo, LLC | \$404.00 |
| South Slope Cooperative Telephone Company, Inc. | \$148.99 |
| Southern Iowa Electric Cooperative, Inc. | \$0.00 |
| Southwest Iowa Rural Electric Cooperative | \$3,457.20 |
| Square Mobile, Inc. | \$137.20 |
| Stanhope Municipal Utilities | \$1,219.50 |
| State Center Municipal Utilities | \$1,561.25 |
| Stuart Municipal Utilities | \$1,859.25 |
| Summit Carbon Solutions, LLC | \$287,642.70 |
| T. I. P. Rural Electric Cooperative | \$19.25 |
| Teleport Communications America, LLC | \$2,297.20 |
| Templeton Telephone Company | \$81.75 |
| Ton80 Communications, LLC | \$384.40 |
| Traer Municipal Utilities | \$140.75 |
| TRAILBLAZER CO2 PIPELINE, LLC | \$15,280.60 |
| TruConnect Communications, Inc. | \$1,358.50 |
| Union Electric Company dba Ameren Missouri | \$24,186.67 |
| United States Cellular Corporation | \$1,427.55 |
| Uniti Dark Fiber LLC | \$2,189.75 |
| Unity Wireless, Inc. | \$20.80 |
| Vanguard Energy Services, LLC | \$59.00 |
| Ventura Telephone Company, Inc. | \$24.50 |
| Venus Wind 3 LLC | \$43.75 |
| Verizon Select Services Inc. | \$20.80 |
| Villisca Municipal Power Plant | \$1,670.55 |
| Vinton Municipal Electric Utility | \$1,796.48 |
| Waverly Utilities | \$0.00 |
| Wayland Municipal Gas System | \$1,759.25 |
| Webster City Municipal Utilities | \$2,239.75 |
| Wellman Municipal Gas System | \$1,370.65 |
| West Liberty Municipal Electric | \$1,428.75 |
| West Liberty Telephone Company d/b/a Liberty Communication | \$24.50 |
| West Point Municipal Electric System | \$1,706.36 |
| Western Iowa Power Cooperative | \$3,220.70 |
| Wilton Municipal Light & Power | \$1,998.11 |
| Wind GEM, LLC | \$74.25 |

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| Windstream Communications, LLC | \$1,534.50 |
| Windstream Iowa Communications, LLC | \$1,388.75 |
| Winfield Municipal Gas Utilities | \$2,307.10 |
| Wolf Carbon Solutions US LLC | \$3,108.25 |
| Woodbine Municipal Light and Power | \$2,013.36 |
| Woodbury County Rural Electric Cooperative | \$515.51 |
| Your Local Phone Company LLC | \$486.00 |
| Zayo Group, LLC | \$207.40 |
| Total FY 2025 Direct Assessment Invoiced | \$4,724,276.26 |