

ALLIANT ENERGY CORP  
Form U5S  
May 01, 2001

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C.

FORM U5S

ANNUAL REPORT

For the Year Ended December 31, 2000

Filed pursuant to the  
Public Utility Holding Company Act of 1935 by

Alliant Energy Corporation

222 West Washington Avenue  
Madison, Wisconsin 53703

(Name and address of each registered holding company in the system)

CONTENTS

Item  
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1. System Companies and Investments Therein as of December 31, 2000
2. Acquisitions or Sales of Utility Assets
3. Issue, Sale, Pledge, Guarantee or Assumption of System Securities
4. Acquisition, Redemption or Retirement of System Securities

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- 5. Investments in Securities of Nonsystem Companies as of December 31, 2000
- 6. Officers and Directors as of December 31, 2000
  - Part I. Name, Principal Business Address and Positions Held as of December 31, 2000
  - Part II. Financial Connections as of December 31, 2000
  - Part III. Compensation and Other Related Information
- 7. Contributions and Public Relations
- 8. Service, Sales and Construction Contracts
  - Part I. Intercompany Sales and Service
  - Part II. Contracts to Purchase Services or Goods Between any System Company and any Affiliate
  - Part III. Employment of any Person by any System Company for the Performance on a Continuing Basis of Management Services
- 9. Wholesale Generators and Foreign Utility Companies
- 10. Financial Statements and Exhibits
  - Consolidating Financial Statements and Notes
  - Exhibits
  - Signature

ITEM 1. SYSTEM COMPANIES AND INVESTMENTS THEREIN AS OF DECEMBER 31, 2000

Name of Company	Number Shares Disseminated
-----	
Alliant Energy Corporation (Alliant Energy)	
IES Utilities Inc. (IESU)	
EnviroGas L.P.	
Wisconsin Power and Light Company (WP&L)	
South Beloit Water, Gas & Electric Company (South Beloit)	
Wisconsin River Power Company	
Lakes Development Corporation	
Wisconsin Valley Improvement Company	
WPL Transco LLC (****)	
American Transmission Company, LLC (ATC LLC) (****)	
ATC Management Inc. (****)	

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Interstate Power Company (IPC)

Alliant Energy Corporate Services, Inc. (Corporate Services)

Alliant Energy Nuclear, L.L.C.  
Nuclear Management Company, L.L.C.

Cargill-Alliant, L.L.C. (Cargill-Alliant)

Alliant Energy Resources, Inc. (Resources)

Capital Square Financial Corporation (Cap. Square)

Alliant Energy Development, LLC (\*\*\*\*)  
Argo Power LLC (\*\*\*\*)

Henwood Energy Services, Inc. (Henwood)

LNT Communications L.L.C. (LNT) (\*\*\*\*)

Alliant Energy do Brasil Limitada (Remainder owned by Alliant Energy International, Inc. (International)) (Foreign Utility Company (FUCO)) 1,3

Alliant Energy Holdings do Brasil Limitada (Holdings Brasil) (Remainder owned by International) (FUCO)  
Refer to International for additional investments of Holdings Brasil.

Alliant Energy Industrial Services, Inc. (ISCO)  
Whiting Petroleum Corporation (Whiting)  
Whiting Programs, Inc.  
Whiting - Golden Gas Production Company  
WOK Acquisition Company (\*\*)

3

Name of Company

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Industrial Energy Applications, Inc. (IEA)  
BFC Gas Company L.L.C.  
Energys, Inc.  
Schedin & Associates, Inc.  
Industrial Energy Applications Delaware Inc. (IEA Delaware)  
Bastian Bay Pipeline, LP (Bastian Bay) (Also owned by Alliant Energy Field Services, LLC (Field Services)) (\*\*\*\*)  
Oak Hill Pipeline L.P. (Oak Hill)  
Alliant South Texas Pipeline, L.P. (South Texas)  
Alliant Energy Desdemona, LP (Desdemona) (Also owned by Field Services) (\*\*\*\*)

RMT, Inc. (RMT)  
Residuals Management Technology, Inc., Ohio  
RMT North Carolina, Inc.  
RMT, Inc., Michigan  
RMT International, Inc.

Heartland Energy Group, Inc. (HEG)

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NG Energy Trading, LLC (\*\*\*\*)  
Field Services (\*\*\*\*)  
    Desdemona (Also owned by IEA Delaware) (\*\*\*\*)  
    Bastian Bay (Also owned by IEA Delaware) (\*\*\*\*)

Energy Performance Services, Inc. (\*\*\*\*)

EUA Cogenex Corporation (\*\*\*\*)  
    APS Cogenex LLC (\*\*\*\*)  
    Energy Capital and Services I, LP (\*\*\*\*)  
    Energy Capital and Services II, LP (\*\*\*\*)  
    Energy Holdings Corporation (\*\*\*\*)  
    EUA Cogenex West Corporation (\*\*\*\*)  
    EUA Cogenex-Canada Inc. (\*\*\*\*)  
        EUA Cogenex-Canada Energy Services, Inc. (\*\*\*\*)  
        AGRA Cogenex Joint Venture (\*\*\*\*)  
    Northeast Energy Management, Inc. (\*\*\*\*)

Alliant Energy Transportation, Inc. (Transportation)  
    IEI Barge Services, Inc. (Barge)  
    Transfer Services, Inc. (Transfer)  
    Williams Bulk Transfer Inc. (Williams)  
    Cedar Rapids & Iowa City Railway Company (CRANDIC)  
        Heartland Rail Corporation

Alliant Energy Investments, Inc. (Investments)  
    Village Lakeshares Inc. (Lakeshares)  
        Village Lakeshares, L.P. (Other 33% owned by Investments)  
    Iowa Land and Building Company (Iowa Land)  
        Prairie Ridge Business Park, L.C.  
        Center Place Limited Partnership (Center Place) (19% owned by 2001  
        Development Corporation)  
    Blairs Ferry Limited Partnership  
    2001 Development Corporation  
        Center Place (29% owned by Iowa Land)  
        2060 Partnership, L.P.  
        3001 L.L.C.

4

Name of Company

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OSADA I Limited Partnership  
Village Lakeshares, L.P. (Other 67% owned by Lakeshares)  
Heartland Energy Services, Inc.  
    ReGENco L.L.C.  
Heartland Properties, Inc. (HPI)  
    Atlantic-Sundance Apartments, L.P. (Sundance) (Also owned by  
    Investments)  
    Wagon Wheel L.P. (99% owned by Investments)  
    Countryside of Clinton Associates, LP (Countryside) (Also owned by  
    Investments) (\*\*\*\*)  
    Meadow Wood Associates of Carroll Phase II, L.P. (Meadow Wood) (Also owned  
    by Investments) (\*\*\*\*)

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Fort Madison IHA Senior Housing L.P. (Fort Madison I) (99% owned by Investments)

Fort Madison IHA II Senior Housing L.P. (Fort Madison II) (99% owned by Investments) (\*\*\*\*)

Pickerel Park Associates Limited Partnership (Pickerel Park) (Also owned by Investments) (\*\*\*\*)

Keokuk Senior Housing Limited Partnership (Keokuk) (Also owned by Investments) (\*\*\*\*)

Carroll IHA Senior Housing Limited Partnership (Carroll IHA) (Also owned by Investments) (\*\*\*\*)

Sundance (Also owned by HPI)

Wagon Wheel L.P. (Also owned by HPI)

Countryside (Also owned by HPI) (\*\*\*\*)

Meadow Wood (Also owned by HPI) (\*\*\*\*)

Fort Madison I (Also owned by HPI)

Fort Madison II (Also owned by HPI) (\*\*\*\*)

Pickerel Park (Also owned by HPI) (\*\*\*\*)

Keokuk (Also owned by HPI) (\*\*\*\*)

Carroll IHA (Also owned by HPI) (\*\*\*\*)

### International (FUCO)

Interstate Energy Corporation PTE Limited (FUCO)

Registr

    Jiaxing JIES Power & Heat Company Limited (FUCO) Registr

    Tongxiang TIES Power & Heat Company Limited (FUCO) Registr

    Anhui New Energy Heat & Power Company Limited (Anhui) (\*\*\*\*) 623,84

Holdings Brasil (Also owned by Resources) (FUCO) 10

    TermoSergipe S.A. (Also owned by Energisa S.A.) (\*\*\*\*)

    Companhia Forca e Luz Cataguazes - Leopoldina S.A. (Cataguazes) 10

        (Also owned by Gipar S.A.) (\*\*\*\*) (FUCO)

        Teleacabo S.A. (\*\*\*\*)

        Companhia de Electricidade de Nova Friburgo S.A. (CENF) (\*\*\*\*) (FUCO)

        MCL Cabo S.A. (\*\*\*\*)

        Energisa Telecom Limitada (\*\*\*\*)

        Multipar S.A. (Also owned by Multiagro Agropecuaria Com. e Ind. Limitada) (\*\*\*\*)

        Teleserv S.A. (\*\*\*\*)

        Multiagro Agropecuaria Com. e Ind. Limitada (\*\*\*\*)

            Multipar S.A. (Also owned by Cataguazes) (\*\*\*\*)

        Catleo Energia S.A. (Catleo) (\*\*\*\*) (FUCO)

            Usina Termelétrica de Juiz de Fora S.A. (Usina Termelétrica) (Also owned by Energisa S.A.) (\*\*\*\*)

        Energisa S.A. (Also owned by Holdings Brasil) (\*\*\*\*)

            Usina Termelétrica (Also owned by Catleo) (\*\*\*\*)

            TermoSergipe S.A. (Also owned by Holdings Brasil) (\*\*\*\*)

        Empresa Energetica de Sergipe S.A. (Energipe) (\*\*\*\*) (FUCO)

            Pbpart Limitada (Pbpart) (\*\*\*\*)

                Companhia Energetica da Borborema S.A. (CELB) (\*\*\*\*) (FUCO)

5

Name of Company

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Pbpart - SE 1 Limitada (Pbpart SE 1) (\*\*\*\*)  
Pbpart - SE 2 Limitada (Pbpart SE 2) (\*\*\*\*)  
Sociedade Anonima de Eletrificacao da Paraiba

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(Saelpa) (\*\*\*\*)  
 Energisa S.A. (Also owned by Cataguazes) (\*\*\*\*)  
     Usina Termeletrica (Also owned by Catleo) (\*\*\*\*)  
     TermoSergipe S.A. (Also owned by Holdings Brasil) (\*\*\*\*)  
     Energipe (\*\*\*\*) (FUCO)  
         Pbpart (\*\*\*\*)  
             CELB (\*\*\*\*) (FUCO)  
         Pbpart SE 1 (\*\*\*\*)  
             Pbpart SE 2 (\*\*\*\*)  
             Saelpa (\*\*\*\*)  
 Gipar S.A. (\*\*\*\*)  
     Cataguazes (Also owned by Holdings Brasil) (\*\*\*\*) (FUCO)  
     Teleacabo S.A. (\*\*\*\*)  
     Multiagro Agropecuaria Com. e Ind. Limitada (\*\*\*\*)  
         Multipar S.A. (Also owned by Cataguazes) (\*\*\*\*)  
     CENF (\*\*\*\*) (FUCO)  
     MCL Cabo S.A. (\*\*\*\*)  
     Energisa Telecom Limitada (\*\*\*\*)  
     Multipar S.A. (Also owned by Multiagro Agropecuaria Com. e  
         Ind. Limitada) (\*\*\*\*)  
     Teleserv S.A. (\*\*\*\*)  
     Catleo (\*\*\*\*) (FUCO)  
         Usina Termeletrica (Also owned by Energisa S.A.) (\*\*\*\*)  
     Energisa S.A. (Also owned by Holdings Brasil) (\*\*\*\*)  
         Usina Termeletrica (Also owned by Catleo) (\*\*\*\*)  
         TermoSergipe S.A. (Also owned by Holdings Brasil) (\*\*\*\*)  
     Energipe (\*\*\*\*) (FUCO)  
         Pbpart (\*\*\*\*)  
             CELB (\*\*\*\*) (FUCO)  
         Pbpart SE 1 (\*\*\*\*)  
             Pbpart SE 2 (\*\*\*\*)  
             Saelpa (\*\*\*\*)  
 Alliant Energy do Brasil Limitada (Remainder owned by Resources) (FUCO)  
 Alliant International New Zealand Limited (New Zealand) (FUCO)  
     Infrastructure & Utilities New Zealand Limited (FUCO)  
     TrustPower Limited (11% owned by Utility Investments Limited) (FUCO)  
     Utility Investments Limited (FUCO)  
         TrustPower Limited (7% owned by New Zealand) (FUCO)  
 Alliant Energy Australia Pty Limited  
     Alliant Energy Southern Hydro Australia Pty Limited (\*\*\*\*)  
         Southern Hydro Partnership (\*\*\*\*) (FUCO)  
             Southern Hydro Maintenance Services Pty Limited (\*\*\*\*)  
     Alliant Energy Hydro Pty Limited (\*\*\*\*)  
         Southern Hydro Partnership (\*\*\*\*) (FUCO)  
             Southern Hydro Maintenance Services Pty Limited (\*\*\*\*)

6

Name of Company	Numb Sh Di
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Grandelight Holding Limited (FUCO)	
Peak Pacific Investment Co. Limited (FUCO)	
Wuan Peak Pte Limited (****)	
Hebei Wuan Peak Heat and Power Co. Limited (****)	Registr
Zhending Peak Pte Limited (****)	
Shijiazhuang Chengfeng Heat and Power Co. Limited (FUCO)	Registr
Jinan Peak Pte Limited (****)	

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Handan Chengfeng Heat and Power Co. Limited (**)	(FUCO)	Registr
Jinan Yaqing Heat and Power Co. Limited	(FUCO)	Registr
Gongyi Peak Pte Limited (****)		
Peak Pacific Investment Co. (Labuan) BHD	(FUCO)	
Henan Anfeng Electric Power Co. Limited	(FUCO)	Registr
Henan Yongfeng Electric Power Co. Limited	(FUCO)	Registr
Meishan Peak Pte Limited (****)		
Zibo Peak Combined Heat & Power Co. Limited (****)		Registr
Alliant Energy de Mexico, S. de R.L. de C.V. (Also owned by Alliant Energy de Mexico L.L.C.)	(FUCO)	2,999 P
Alliant Energy Operaciones de Mexico, S. de R.L. de C.V. (Also owned by Alliant Energy de Mexico L.L.C.)	(FUCO)	2,999 P
Alliant Energy Servicios de Mexico, S. de R.L. de C.V. (Also owned by Alliant Energy de Mexico L.L.C.)	(FUCO)	2,999 P
Alliant Energy de Mexico L.L.C.	(FUCO)	
Alliant Energy de Mexico, S. de R.L. de C.V. (Remainder owned by International)	(FUCO)	1 Partic
Alliant Energy Operaciones de Mexico, S. de R.L. de C.V. (Remainder owned by Alliant Energy de Mexico, S. de R.L. de C.V.)	(FUCO)	1 Partic
Alliant Energy Servicios de Mexico, S. de R.L. de C.V. (Remainder owned by Alliant Energy de Mexico, S. de R.L. de C.V.)	(FUCO)	1 Partic
Alliant Energy Renewable Resources Limited	(FUCO)	
Renewable Energy and Energy Efficiency Fund for Emerging Markets, Limited (****)		

- \* Noncorporate subsidiaries (Partnerships, limited partnerships, limited liability companies,
- \*\* Inactive
- \*\*\* Results for Southern Hydro Maintenance Services Pty Limited are included with results for S
- \*\*\*\* Subsidiaries added during the year ended December 31, 2000 (described below):

Name of Company	Date of Acquisition	Description
WPL Transco LLC	2/8/00	Holding company for WP&L's
ATC LLC	6/12/00	Plan, construct, operate, m facilities it will own to p transmission power.
ATC Management Inc.	6/12/00	Operates ATC LLC.
Alliant Energy Development, LLC	3/20/00	Holds an investment in Argo
Argo Power LLC	6/5/00	Constructs and operates sup
LNT	1/12/00	Holds an investment in McLe
Bastian Bay	8/31/00	Natural gas gathering pipel
Desdemona	2/14/00	Acquires, develops, sells, certain pipeline and other
NG Energy Trading, LLC	9/26/00	Natural gas trading company
Field Services	2/11/00	Holds the general partner i systems.
Energy Performance Services, Inc.	12/21/00	Provides expertise, technol consumption.

Name of Company	Date of Acquisition	Descripti
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EUA Cogenex Corporation	12/29/00	Provides expertise, technology and services to reduce energy consumption.
APS Cogenex LLC	12/29/00	Provides expertise, technology and services to reduce energy consumption.
Energy Capital and Services I, LP	12/29/00	Provides expertise, technology and services to reduce energy consumption.
Energy Capital and Services II, LP	12/29/00	Provides expertise, technology and services to reduce energy consumption.
Energy Holdings Corporation	12/29/00	Provides expertise, technology and services to reduce energy consumption.
EUA Cogenex West Corporation	12/29/00	Engages in the business of energy services, including the creation of alternative energy sources.
EUA Cogenex-Canada Inc.	12/29/00	Provides expertise, technology and services to reduce energy consumption.
EUA Cogenex-Canada Energy Services, Inc.	12/29/00	Provides expertise, technology and services to reduce energy consumption.
AGRA Cogenex Joint Venture	12/29/00	Markets, develops and implements energy conservation programs.
Northeast Energy Management, Inc.	12/29/00	Engages in energy conservation programs of alternative energy sources.
Countryside	9/1/00	Invests in affordable housing.
Meadow Wood	3/1/00	Invests in affordable housing.
Fort Madison II	3/1/00	Invests in affordable housing.
Pickereel Park	2/1/00	Invests in affordable housing.
Keokuk	7/27/00	Invests in affordable housing.
Carroll IHA	7/27/00	Invests in affordable housing.
Anhui	11/11/00	Operates a heat and power plant.
TermoSergipe S.A.	1/25/00	Gas-fired generating facilities.
Cataguazes (FUCO)	1/25/00	Electric distribution company.
Telecabo S.A.	1/25/00	Telecommunication company.
CENF (FUCO)	1/25/00	Utility company engaged in the distribution of electric energy.
MCL Cabo S.A.	1/25/00	Telecommunication service provider.
Energisa Telecom Limitada	1/25/00	Holding company.
Multipar S.A.	1/25/00	Insurance brokerage company.
Teleserv S.A.	1/25/00	Telecommunication company.
Multiagro Agropecuaria Com. e Ind. Limitada	1/25/00	Agribusiness company.
Catleo (FUCO)	1/25/00	Independent power producer with gas-fired generating facilities.
Usina Termeletrica	1/25/00	Gas-fired generating facilities.
Energisa S.A.	1/25/00	Holding company.
Energipe (FUCO)	1/25/00	Electric distribution company.
Pbpart	1/25/00	Holding company.
CELB (FUCO)	1/25/00	Electric distribution company.
Pbpart SE 1	1/25/00	Holding company.
Pbpart SE 2	1/25/00	Holding company.
Saelpa	1/25/00	Electric distribution company.
Gipar S.A.	1/25/00	Holding company.
Alliant Energy Southern Hydro Australia Pty Limited	2/16/00	Holding company.
Southern Hydro Partnership (FUCO)	2/15/00	Hydro-electric generation company.
Southern Hydro Maintenance Services Pty Limited	2/16/00	Operation and maintenance services for power generation facilities.
Alliant Energy Hydro Pty Limited	10/31/00	Holding company.
Wuan Peak Pte Limited	12/9/00	Holding company.
Hebei Wuan Peak Heat and Power Co. Limited	11/20/00	Operates a heat and power plant.
Zhending Peak Pte Limited	12/9/00	Holding company.
Jinan Peak Pte Limited	12/9/00	Holding company.
Gongyi Peak Pte Limited	12/9/00	Holding company.
Meishan Peak Pte Limited	7/25/00	Holding company.
Zibo Peak Combined Heat & Power Co. Limited	3/20/00	Operates a heat and power plant.
Renewable Energy and Energy Efficiency Fund for Emerging Markets, Limited	2/28/00	Investment fund for renewable energy.



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8

ITEM 2. ACQUISITIONS OR SALES OF UTILITY ASSETS

Information concerning acquisitions or sales of utility assets by System companies not reported in a certificate filed pursuant to Rule 24 is as follows:

On January 1, 2001, WP&L, including South Beloit, transferred its transmission assets (approximate net book value of \$177 million) to ATC LLC. WPL Transco LLC, a wholly-owned subsidiary of WP&L, will hold the resulting investment in ATC LLC and follow the equity method of accounting.

ITEM 3. ISSUE, SALE, PLEDGE, GUARANTEE OR ASSUMPTION OF SYSTEM SECURITIES

Name of Issuer and Title of Issue	Name of Company Issuing or Selling Securities	Principal Amount or Stated Value  ----- Issued and Sold	Date of Transaction
Resources ----- Exchangeable Senior Notes, 7.25% through 2/2003 and 2.50% thereafter, due 2/2030	Resources	\$402,500,040	2/1/00
WP&L ----- Debentures, 7-5/8%, due 3/2010	WP&L	100,000,000	3/1/00
CRANDIC ----- State of Iowa 3%, due 12/2010	CRANDIC	1,169,000	12/31/00
CRANDIC ----- State of Iowa 0%, due 12/2010	CRANDIC	269,875	12/31/00
South Texas ----- 3 transactions under \$100,000, 11%, due 4/2005 to 10/2005	South Texas	70,799	5/24/00 to 10/5/00
Oak Hill ----- Vehicle loan 8.25%, due 3/2002	Oak Hill	19,283	4/4/00
HPI ----- Housing Authority of the City of Antigo, WI, Multi-Family Housing Revenue Bond (MFHRB), Series 2000, 5.05%, due 2/2036	HPI --- The Depot Project	1,605,000	6/1/00

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HPI ---- Community Development Authority of the City of Berlin, WI, MFHRB, Series 2000, 5.05%, due 2/2036	HPI ---- North River Block Project	390,000	6/1/00
HPI ---- Community Development Authority of the City of Berlin, WI, MFHRB, Series 2000, 5.05%, due 2/2036	HPI ---- WP&L Apartments Project	750,000	6/1/00

9

Name of Issuer and Title of Issue	Name of Company Issuing or Selling Securities	Principal Amount or Stated Value ----- Issued and Sold	Date of Transaction
HPI ---- Housing Authority of the City of Marinette WI, MFHRB, Series 2000, 5.05%, due 2/2036	HPI ---- Dunlap Square Project	6,620,000	6/1/00
HPI ---- Madison YWCA FHLB Grant, 0%, due 1/2001	HPI ---- YWCA Limited Partnership and Joint Venture	125,212	9/15/00
HPI ---- HOME Funds, 3%, due 2/2031	HPI ---- DeNevue Cr	200,000	2/1/00
HPI ---- FNMA, 9%, due 11/2023	HPI ---- Cudahy I	1,096,314	7/1/00
HPI ---- FNMA, 9%, due 11/2023	HPI ---- Janesville Kellogg	740,270	7/1/00
HPI ---- FNMA, 9%, due 11/2023	HPI ---- Cudahy II	1,257,895	7/1/00
HPI ---- FNMA, 8.71%, due 5/2021	HPI ---- Waupun Lincoln	704,572	7/1/00
HPI ---- FNMA, 9%, due 11/2023	HPI ---- Janesville-Wesley	1,019,281	7/1/00

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HPI --- First Union, 8.71%, due 5/2021	HPI ---- Grand Chute	1,679,293	7/1/00
HPI --- FNMA, 9%, due 11/2023	HPI ---- Eau Claire London Square	1,221,258	7/1/00
10			
HPI --- First Union, 8.71%, due 5/2021	HPI ---- Cudahy III	819,697	7/1/00
HPI --- WHEDA, 8.88%, due 1/2027	HPI ---- Delevan-Parkside	1,060,857	7/1/00
HPI --- School District of Delevan-Darien, 6%, due 10/2020	HPI ---- Delevan-Parkside	170,000	7/1/00
HPI --- State of Wisconsin, 0%, due 11/2025	HPI ---- Delevan-Parkside	220,000	7/1/00
HPI --- Deferred Developer Fee Note, 9%, due 6/2004	HPI ---- Delevan-Parkside	111,706	7/1/00
HPI --- First Union, 9.02%, due 6/2021	HPI ---- Janesville-River Place	999,861	7/1/00
HPI --- First Union, 8.56%, due 9/2021	HPI ---- Waunakee	1,160,100	7/1/00
HPI --- WHEDA, 8.875%, due 7/2027	HPI ---- Janesville-Wall Street	747,384	7/1/00
HPI --- FmHA, 8%, due 4/2045	HPI ---- Keil Millview	1,015,525	7/1/00
HPI --- First Union, 9.55%, due 10/2022	HPI ---- Eau Claire-Oakwood	1,450,767	7/1/00
HPI --- Deferred Developer Fee Note, 7%, due 12/2001	HPI ---- Eau Claire-Oakwood	38,448	7/1/00
HPI	HPI	1,672,334	7/1/00

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First Union, 9.62%, due 3/2022	Sussex Mills		
HPI	HPI	647,798	7/1/00
---	-----		
DMB Community Bank, 8.75%, due 3/2005	DeForest Williamstown Bay		
	11		
HPI	HPI	903,666	8/1/00
---	-----		
Associated Bank, 9.65%, due 8/2002	HAH - Wausau		
Fort Madison II	Fort Madison II	250,000	4/15/00
-----			
Rural Development, 1%, due 1/2001			
Fort Madison II	Fort Madison II	594,602	4/15/00
-----			
Iowa Department of Economic Development, 1%, due 12/2028			
Meadow Wood	Meadow Wood	1,105,131	9/15/00
-----			
Construction Note, 9.5%, due 2/2021			

ITEM 3. ISSUE, SALE, PLEDGE, GUARANTEE OR ASSUMPTION OF SYSTEM SECURITIES  
(Continued)

The following items are recurring transactions of system companies:

Name of Issuer And Title of Issue	Name of Company Issuing or Selling Securities	Total Balance At Year End	Highest Balance
-----	-----	-----	-----
Alliant Energy Commercial Paper	Alliant Energy	\$283,885,000	\$299,935,000
Resources Commercial Paper	Resources	320,500,000	480,150,000

12

The following items are financial guarantees and commitments of system companies:

At December 31, 2000, IESU had a financial guarantee of \$15,855,026 outstanding for the payment from IES Utilities Trust No. 1994-A to the First Security Bank of Utah as Owner Trustee, related to the financing of the Alliant Energy Tower office building lease in Cedar Rapids, Iowa. The highest amount outstanding during 2000 was \$16,285,022 and no consideration

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was received by IESU related to this financial guarantee.

At December 31, 2000, IESU had a financial guarantee of \$939,384 outstanding for the payment from Keokuk Ferro-Sil, Inc. to the Keokuk Savings Bank and Trust Company, related to the financing of the purchase of transformers for use in Keokuk Ferro-Sil, Inc.'s industrial facility. The highest amount outstanding during 2000 was \$1,052,052 and no consideration was received by IESU related to this financial guarantee.

At December 31, 2000, HPI had extended commitments to provide \$3,889,000 in nonrecourse, permanent financing to developers which were secured by affordable housing properties. HPI anticipates other lenders will ultimately finance these properties. The highest amount outstanding during 2000 was \$6,112,000 and no consideration was received by HPI other than the purpose of the commitments described above.

13

#### ITEM 4. ACQUISITION, REDEMPTION OR RETIREMENT OF SYSTEM SECURITIES

Name of Issuer and Title of Issue -----	Name of Company Redeeming or Retiring Securities -----	Principal Amount Redeemed or Retired -----	Considera -----
IESU ----- 7.65% Collateral Trust Bonds, due 3/2000	IESU	\$50,000,000	\$50,00
IESU ----- 5.45% Pollution Control Revenue Bonds, 1992 Series B, due 3/2000	IESU	1,000,000	1,00
IESU ----- 5.75% Pollution Control Revenue Bonds, due 6/2000	IESU	196,000	19
WP&L ----- 4.75% First Mortgage Bonds, 1991 Series C, due 10/2000	WP&L	1,000,000	1,00
WP&L ----- 4.75% First Mortgage Bonds, 1991 Series D, due 10/2000	WP&L	875,000	87
HPI ----- Housing Authority - City of Antigo, WI, MFHRB, Series 1991 A, 5.7%,	HPI ----- HAH - Antigo Depot, Inc. Project	1,630,000	1,63

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due 2/2024

HPI ---	HPI ----		
Community Development Authority - City of Berlin, WI, MFHRB, Series 1991 A, 5.7%, due 2/2024	HAH - Berlin North River, Inc. Project	395,000	39
HPI ---	HPI ----		
Community Development Authority - City of Berlin, WI, MFHRB, Series 1991 A, 5.7%, due 2/2024	HAH - Berlin WP&L, Inc. Project	575,000	57
HPI ---	HPI ----		
Community Development Authority - City of Berlin, WI MFHRB, Series 1991 B, 5.7%, due 2/2024	HAH - Berlin WP&L, Inc. Project	250,000	25

14

Name of Issuer and Title of Issue -----	Name of Company Redeeming or Retiring Securities -----	Principal Amount Redeemed or Retired -----	Considera -----
HPI ---	HPI ----		
Housing Authority - City of Marinette, WI MFHRB, Series 1991 A, 5.7%, due 2/2024	HAH - Marinette, Inc. Project	5,475,000	5,47
HPI ---	HPI ----		
Housing Authority - City of Marinette, WI MFHRB, Series 1991 B, 5.7%, due 2/2004	HAH - Marinette, Inc. Project	1,695,000	1,69
HPI ---	HPI ----		
City of Madison, 8.86%, due 6/2009	Avenue Limited Partnership	571,652	57
HPI ---	HPI ----		
City of Madison, 0%, due 12/2006	Avenue Limited Partnership	320,000	32
HPI	HPI		

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Home S&L, 8.5%, due 3/2005	Avenue Limited Partnership	409,539	40
HPI	HPI		
Citizens Bank & Trust, 10%, due 9/2000	HAH - Wausau	910,002	91
HPI	HPI		
Park Bank, 8%, due 3/2008	Madison Fairwood Arms	1,058,804	1,05
HPI	HPI		
63 transactions, 0% to 10.75%, due 1/2001 to 4/2045	Various transactions less than \$100,000	603,206	60

15

ITEM 5. INVESTMENTS IN SECURITIES OF NONSYSTEM COMPANIES AS OF DECEMBER 31, 2000

1.

Name of Company	Aggregate Amount of Investments in Persons (Entities) Operating in Retail Service Area of Owner (in thousands)	Number of Persons (Entities)	Description of Persons
HPI and Cap. Square	\$3,987	22	Limited partnerships and limited liability affordable housing projects.
Dane County Development Company Inc.	50	1	Invests in and provides financial assistance to business ventures in Dane County, and provides new jobs, providing goods or services, in income areas and meeting any other community needs.
Investments	18	4	Economic development joint venture with other companies.

2. Securities not included in Item 5, No. 1:

Name of Company	Name of Issuer	Description of Security	Number of Shares	% of Voting Power	Description of Company
Investments, HPI, LNT	McLeodUSA Inc.	\$0.01 Class A Common Stock	51,364,076 (also owns 4,687,500 options)	8%	Telecommunications company

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Resources	Capstone Turbine Corporation	\$0.001 Common Stock	1,464,286	2%	Produ
Resources	Enermetrix.com, Inc.	\$0.01 Series D Preferred Stock	1,000,000	3%	Inter energ retai and i
Resources	Nth Power Technologies Fund II, LP	(*)	(*)	8%	Capit speci energ compa
Whiting	Delta Petroleum Corporation	\$0.01 Common Stock	390,000	4%	Engag acqui explo and p gas p

16

Name of Company	Name of Issuer	Description of Security	Number of Shares	% of Voting Power	
Resources	SmartEnergy, Inc.	\$0.0001 Series A Convertible Preferred Stock	2,793,296	7%	Intern that s reside dereg
New Zealand	United Networks Limited	\$0.50 Ordinary Shares	1,000	Less than 1%	Utili
New Zealand	Natural Gas Corporation Holdings Limited	\$0.01 Ordinary Shares	1,800	Less than 1%	Utili
New Zealand	Horizon Energy Distribution	\$1.00 Ordinary Shares	250	Less than 1%	Utili

(\*) Noncorporate subsidiary (limited partnership)

ITEM 6. OFFICERS AND DIRECTORS AS OF DECEMBER 31, 2000

Part I. Name, Principal Business Address and Positions Held as of December 31, 2000

Name (Address)*	Position Held	Name (Address)*	Position H
Alliant Energy Corporation			
Erroll B. Davis, Jr. (a)	Officer, Director	Alan B. Arends (j)	Director
William D. Harvey (a)	Officer	Jack B. Evans (b)	Director



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James E. Hoffman (b)	Officer	Rockne G. Flowers (d)	Director
Eliot G. Protsch (b)	Officer	Joyce L. Hanes (k)	Director
Barbara J. Swan (a)	Officer	Lee Liu (b)	Director
Thomas M. Walker (a)	Officer	Katharine C. Lyall (a)	Director
Pamela J. Wegner (a)	Officer	Arnold M. Nemirow (f)	Director
Edward M. Gleason (a)	Officer	Milton E. Neshek (i)	Director
John E. Kratchmer (a)	Officer	Judith D. Pyle (a)	Director
Joan M. Thompson (b)	Officer	Robert W. Schlutz (o)	Director
Linda J. Wentzel (a)	Officer	Wayne H. Stoppelmoor (h)	Director
Enrique Bacalao (a)	Officer	Anthony R. Weiler (p)	Director

### IES Utilities Inc.

Erroll B. Davis, Jr. (a)	Officer, Director	Daniel L. Siegfried (b)	Officer
Eliot G. Protsch (b)	Officer	Alan B. Arends (j)	Director
William D. Harvey (a)	Officer	Jack B. Evans (b)	Director
Barbara J. Swan (a)	Officer	Rockne G. Flowers (d)	Director
Thomas M. Walker (a)	Officer	Joyce L. Hanes (k)	Director
Pamela J. Wegner (a)	Officer	Lee Liu (b)	Director
John E. Kratchmer (a)	Officer	Katharine C. Lyall (a)	Director
Edward M. Gleason (a)	Officer	Arnold M. Nemirow (f)	Director
Dundeana K. Langer (b)	Officer	Milton E. Neshek (i)	Director
Daniel L. Mineck (b)	Officer	Judith D. Pyle (a)	Director
Kim K. Zuhlke (a)	Officer	Robert W. Schlutz (o)	Director
Linda J. Wentzel (a)	Officer	Wayne H. Stoppelmoor (h)	Director
Enrique Bacalao (a)	Officer	Anthony R. Weiler (p)	Director
Steven F. Price (a)	Officer		

17

### Wisconsin Power and Light Company

Erroll B. Davis, Jr. (a)	Officer, Director	Steven F. Price (a)	Officer
William D. Harvey (a)	Officer	Alan B. Arends (j)	Director
Eliot G. Protsch (b)	Officer	Jack B. Evans (b)	Director
Barbara J. Swan (a)	Officer	Rockne G. Flowers (d)	Director
Thomas M. Walker (a)	Officer	Joyce L. Hanes (k)	Director
Pamela J. Wegner (a)	Officer	Lee Liu (b)	Director
Edward M. Gleason (a)	Officer	Katharine C. Lyall (a)	Director
Dundeana K. Langer (b)	Officer	Arnold M. Nemirow (f)	Director
Daniel L. Mineck (b)	Officer	Milton E. Neshek (i)	Director
Kim K. Zuhlke (a)	Officer	Judith D. Pyle (a)	Director
John E. Kratchmer (a)	Officer	Robert W. Schlutz (o)	Director
Linda J. Wentzel (a)	Officer	Wayne H. Stoppelmoor (h)	Director
Enrique Bacalao (a)	Officer	Anthony R. Weiler (p)	Director

### South Beloit Water, Gas and Electric Company

William D. Harvey (a)	Officer, Director	Steven F. Price (a)	Officer
Edward M. Gleason (a)	Officer	Thomas L. Adelman (ss)	Director
John E. Kratchmer (a)	Officer	Kim K. Zuhlke (a)	Director
Linda J. Wentzel (a)	Officer		

### Wisconsin River Power Company

Thomas G. Scharff (cc)	Officer, Director	Donna G. Stephens (cc)	Officer
Richard L. Hilliker (cc)	Officer, Director	Michael R. Schreier (cc)	Officer
Thomas P. Meinz (bb)	Officer, Director	Carl H. Wartman (cc)	Officer
Tom L. Hanson (a)	Officer, Director	Ralph G. Baeten (bb)	Director
Reginald D. Fanning (cc)	Officer	Joseph E. Shefchek (a)	Director

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### Lakes Development Corporation

Thomas P. Meinz (bb)	Officer, Director	Dennis J. Maki (bb)	Officer
Tom L. Hanson (a)	Officer	Ralph G. Baeten (bb)	Officer

### Wisconsin Valley Improvement Company

Robert Gall (x)	Officer, Director	Robert Birkhauser (x)	Director
Thomas P. Meinz (bb)	Officer, Director	Neil Krebsbach (a)	Director
Sam Morgan (x)	Officer	Daniel Olvey (x)	Director
Donald Bradford (x)	Officer	Thomas G. Scharff (cc)	Director
Phil Valitchka (x)	Officer	Kenneth Schulz (x)	Director
Richard L. Hilliker (cc)	Director	Michael Thieler (x)	Director

### ATC Management Inc.

Jose Delgado (yy)	Officer, Director	Walter Woelfle (yy)	Officer
Daniel A. Doyle (yy)	Officer	Eliot G. Protsch (b)	Director
Harry Terhume (yy)	Officer	David Porter (yy)	Director
Dale Landgren (yy)	Officer	Roy Thilly (yy)	Director

### Interstate Power Company

Erroll B. Davis, Jr. (a)	Officer, Director	Kent M. Ragsdale (b)	Officer
William D. Harvey (a)	Officer	Alan B. Arends (j)	Director
Eliot G. Protsch (b)	Officer	Jack B. Evans (b)	Director
Barbara J. Swan (a)	Officer	Rockne G. Flowers (d)	Director

18

Thomas M. Walker (a)	Officer	Joyce L. Hanes (k)	Director
Pamela J. Wegner (a)	Officer	Lee Liu (b)	Director
John E. Kratchmer (a)	Officer	Katharine C. Lyall (a)	Director
Edward M. Gleason (a)	Officer	Arnold M. Nemirow (f)	Director
Dundeana K. Langer (b)	Officer	Milton E. Neshek (i)	Director
Daniel L. Mineck (b)	Officer	Judith D. Pyle (a)	Director
Kim K. Zuhlke (a)	Officer	Robert W. Schlutz (o)	Director
Linda J. Wentzel (a)	Officer	Wayne H. Stoppelmoor (h)	Director
Enrique Bacalao (a)	Officer	Anthony R. Weiler (p)	Director
Steven F. Price (a)	Officer		

### Alliant Energy Corporate Services, Inc.

Erroll B. Davis, Jr. (a)	Officer, Director	Dundeana K. Langer (b)	Officer
Pamela J. Wegner (a)	Officer, Director	Daniel L. Mineck (b)	Officer
William D. Harvey (a)	Officer, Director	Kim K. Zuhlke (a)	Officer
James E. Hoffman (b)	Officer, Director	Linda J. Wentzel (a)	Officer
Eliot G. Protsch (b)	Officer, Director	Enrique Bacalao (a)	Officer
Barbara J. Swan (a)	Officer, Director	Kent M. Ragsdale (b)	Officer
Thomas M. Walker (a)	Officer, Director	Steven F. Price (a)	Officer
Edward M. Gleason (a)	Officer	John E. Kratchmer (a)	Officer

### Nuclear Management Company, L.L.C.

Michael Sellman (tt)	Officer, Director	Thomas Palmisano (tt)	Officer
Dean Ekstrom (tt)	Officer	Jonathan Rogoff (tt)	Officer
Michael Wadley (tt)	Officer	Charles Schrock (tt)	Officer
William Hill (tt)	Officer	Richard A. Abdo (c)	Director
David Wilson (tt)	Officer	William D. Harvey (a)	Director
Benjamin Ewers (tt)	Officer	Larry L. Weyers (bb)	Director
John Paul Cowan (ww)	Officer	David Joos (tt)	Director

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Donald Gillispie (tt)	Officer	David Wilks (tt)	Director
Cargill-Alliant, L.L.C.			
-----			
Gary W. Jarrett (ee)	Officer, Director	William D. Harvey (a)	Director
David L. Gabriel (ee)	Officer	Thomas M. Walker (a)	Director
Gaston Garrido, III (ee)	Officer	James E. Hoffman (b)	Director
Richard B. Davenport (ee)	Officer	Eliot G. Protsch (b)	Director
Bret S. Jones (ee)	Officer	Ronald L. Christenson (dd)	Director
Jean-Francois Muse (ee)	Officer	James T. Thompson (dd)	Director
Jeanne Y. Smith (dd)	Officer	David T. Raisbeck (dd)	Director
Alliant Energy Resources, Inc.			
-----			
Erroll B. Davis, Jr. (a)	Officer, Director	Daniel L. Siegfried (b)	Officer
James E. Hoffman (b)	Officer	Alan B. Arends (j)	Director
Thomas L. Aller (b)	Officer	Jack B. Evans (b)	Director
Charles Castine (b)	Officer	Rockne G. Flowers (d)	Director
John K. Peterson (b)	Officer	Joyce L. Hanes (k)	Director
Thomas M. Walker (a)	Officer	Lee Liu (b)	Director
Edward M. Gleason (a)	Officer	Katharine C. Lyall (a)	Director
William D. Harvey (a)	Officer	Arnold M. Nemirow (f)	Director
Eliot G. Protsch (b)	Officer	Milton E. Neshek (i)	Director
John E. Kratchmer (a)	Officer	Judith D. Pyle (a)	Director
Linda J. Wentzel (a)	Officer	Robert W. Schlutz (o)	Director
Enrique Bacalao (a)	Officer	Wayne H. Stoppelmoor (h)	Director
Steven F. Price (a)	Officer	Anthony R. Weiler (p)	Director
19			
Capital Square Financial Corporation			
-----			
Ruth A. Domack (a)	Officer, Director	Thomas L. Aller (b)	Director
John W. Stoneman (a)	Officer	Edward M. Gleason (a)	Director
Henry D. Wertheimer (a)	Officer	James E. Hoffman (b)	Director
E. Dean Baumgardner (a)	Officer		
Henwood Energy Services, Inc.			
-----			
Mark I. Henwood (kk)	Officer, Director	Thomas R. Johnson (kk)	Officer
David R. Branchcomb (kk)	Officer, Director	Thomas L. Aller (b)	Director
Eric V. Toolson (kk)	Officer, Director	Dr. Ronald McMahan (kk)	Director
Alliant Energy do Brasil Limitada			
-----			
Jeanete Herzberg (aa)	Officer	John K. Peterson (b)	AB **
Rafael Claudio Herzberg (aa)	Officer	Thomas M. Walker (a)	AB **
Alliant Energy Holdings do Brasil Limitada			
-----			
Rodolpho Protasio (aa)	Officer		
Alliant Energy Industrial Services, Inc.			
-----			
Erroll B. Davis, Jr. (a)	Director	Charles Castine (b)	Officer
James E. Hoffman (b)	Officer, Director	Edward M. Gleason (a)	Officer
Thomas L. Aller (b)	Officer, Director	Daniel L. Siegfried (b)	Officer
Whiting Petroleum Corporation			
-----			
D. Sherwin Artus (q)	Officer, Director	Edward M. Gleason (a)	Officer

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John R. Hazlett (q)	Officer	Joseph G. Tartler, Jr. (q)	Officer
Patricia J. Miller (q)	Officer	James J. Volker (q)	Officer
Etta F. Daniels (q)	Officer	James E. Hoffman (b)	Director
Christy M. Everdon (q)	Officer	Thomas L. Aller (b)	Director
James T. Brown (q)	Officer	Kenneth R. Whiting (q)	Director
Mark R. Williams (q)	Officer	J. B. Ladd (q)	Director
James R. Casperson (q)	Officer	Thomas M. Walker (a)	Director

### Whiting Programs, Inc.

D. Sherwin Artus (q)	Office, Director	Joseph G. Tartler, Jr. (q)	Officer
John R. Hazlett (q)	Officer	James J. Volker (q)	Officer
James T. Brown (q)	Officer	Patricia J. Miller (q)	Officer
Mark R. Williams (q)	Officer	Etta F. Daniels (q)	Officer
James R. Casperson (q)	Officer	Christy M. Evenden (q)	Officer

### Whiting-Golden Gas Production Company

D. Sherwin Artus (q)	Officer, Director	Joseph G. Tartler, Jr. (q)	Officer
James R. Casperson (q)	Officer, Director	James J. Volker (q)	Officer
John R. Hazlett (q)	Officer, Director	Patricia J. Miller (q)	Officer
James T. Brown (q)	Officer	Christy M. Evenden (q)	Officer
Mark R. Williams (q)	Officer	Etta F. Daniels (q)	Officer

### WOK Acquisition Company

D. Sherwin Artus (q)	Officer, Director	Joseph G. Tartler, Jr. (q)	Officer
James R. Casperson (q)	Officer, Director	James J. Volker (q)	Officer
John R. Hazlett (q)	Officer, Director	Patricia J. Miller (q)	Officer
James T. Brown (q)	Officer	Christy M. Evenden (q)	Officer
Mark R. Williams (q)	Officer	Etta F. Daniels (q)	Officer

20

### Industrial Energy Applications, Inc.

Erroll B. Davis, Jr. (a)	Director	Edward M. Gleason (a)	Officer
James E. Hoffman (b)	Officer, Director	Daniel L. Siegfried (b)	Officer
Charles Castine (b)	Officer		

### BFC Gas Company L.L.C.

Charles Castine (b)	Officer		
---------------------	---------	--	--

### Energys, Inc.

Erroll B. Davis, Jr. (a)	Director	Edward M. Gleason (a)	Officer
James E. Hoffman (b)	Officer, Director	Daniel L. Siegfried (b)	Officer
Charles Castine (b)	Officer		

### Schedin & Associates, Inc.

Larry L. Schedin (t)	Officer	Brad Fults (t)	Officer
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### Industrial Energy Applications Delaware Inc.

Erroll B. Davis, Jr. (a)	Director	Edward M. Gleason (a)	Officer
James E. Hoffman (b)	Officer, Director	Daniel L. Siegfried (b)	Officer
Charles Castine (b)	Officer		

### RMT, Inc.

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-----  
 Erroll B. Davis, Jr. (a) Director Robert J. Vetter (a) Officer  
 Stephen D. Johannsen (a) Officer Richard J. Sawinski (f) Officer  
 Ted Juszczyk (a) Officer William A. Dickrell (a) Officer  
 Katharine E. Martin (a) Officer Ruth J. Muelker (g) Officer  
 James C. Myers (g) Officer Edward M. Gleason (a) Officer  
 Samuel Nott (g) Officer Martha A. Hermsdorf (a) Officer  
 Jitendra T. Radia (w) Officer James E. Hoffman (b) Director  
 Joel E. Roberts (a) Officer

Residuals Management Technology, Inc., Ohio  
 -----

Jitendra T. Radia (w) Officer, Director Martha A. Hermsdorf (a) Officer  
 Kathleen S. Shell (w) Officer, Director Katharine E. Martin (a) Director  
 Ted Juszczyk (a) Officer Daniel E. Oman (r) Director

RMT North Carolina, Inc.  
 -----

William A. Dickrell (a) Officer, Director Martha A. Hermsdorf (a) Officer  
 Richard J. Sawinski (f) Officer Stephen D. Johannsen (a) Director  
 Michael Parker (f) Officer Ted Juszczyk (a) Director

RMT, Inc., Michigan  
 -----

Daniel E. Oman (r) Officer, Director Douglas R. Genthe (r) Officer  
 Katharine E. Martin (a) Officer, Director Robert J. Vetter (a) Director

RMT International, Inc.  
 -----

Samuel Nott (g) Officer, Director William A. Dickrell (a) Officer, D  
 Stephen D. Johannsen (a) Officer, Director Martha A. Hermsdorf (a) Officer

Heartland Energy Group, Inc.  
 -----

Erroll B. Davis, Jr. (a) Director Charles Castine (b) Officer  
 James E. Hoffman (b) Officer, Director Daniel L. Siegfried (b) Officer  
 Edward M. Gleason (a) Officer

21

Energy Performance Services, Inc.  
 -----

Charles Castine (b) Officer, Director Michael K. Allen (rr) Officer  
 Edward M. Gleason (a) Officer, Director Mark S. Lonkevych (b) Officer  
 Jon C. Bancks (b) Officer, Director

EUA Cogenex Corporation  
 -----

Charles Castine (b) Officer, Director Jon C. Bancks (b) Officer,  
 Edward M. Gleason (a) Officer, Director

Energy Holdings Corporation  
 -----

Charles Castine (b) Officer, Director Edward T. Liston (xx) Officer  
 Jon C. Bancks (b) Officer, Director Mark S. White (xx) Officer  
 Edward M. Gleason (a) Officer, Director

EUA Cogenex West Corporation  
 -----

Charles Castine (b) Officer, Director Edward T. Liston (xx) Officer  
 Jon C. Bancks (b) Officer, Director Mark S. White (xx) Officer

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Edward M. Gleason (a) Officer, Director

EUA Cogenex-Canada Inc.  
-----

Edward T. Liston (xx) Officer, Director  
Edward M. Gleason (a) Officer  
Jon C. Bancks (b) Officer  
Charles Castine (b) Officer

Mark S. White (xx) Officer  
Richard Bower (xx) Director  
Kenneth W. Movat (xx) Director

EUA Cogenex-Canada Energy Services, Inc.  
-----

Edward T. Liston (xx) Officer, Director  
Edward M. Gleason (a) Officer  
Jon C. Bancks (b) Officer  
Charles Castine (b) Officer

Mark S. White (xx) Officer  
Richard Bower (xx) Director  
Kenneth W. Movat (xx) Director

Northeast Energy Management, Inc.  
-----

Jon C. Bancks (b) Officer, Director  
Charles Castine (b) Officer, Director  
Edward M. Gleason (a) Officer, Director

Edward T. Liston (xx) Officer  
Mark S. White (xx) Officer

Alliant Energy Transportation, Inc.  
-----

Erroll B. Davis, Jr. (a) Director  
Thomas L. Aller (b) Officer, Director  
Edward M. Gleason (a) Officer

Paul H. Treangen (b) Officer  
Daniel L. Siegfried (b) Officer  
James E. Hoffman (b) Director

IEI Barge Services, Inc.  
-----

Thomas L. Aller (b) Officer, Director  
Paul H. Treangen (b) Officer, Director  
Edward M. Gleason (a) Officer

Daniel L. Siegfried (b) Officer  
Glen A. Weeks (b) Director

Transfer Services, Inc.  
-----

Thomas L. Aller (b) Officer, Director  
Paul H. Treangen (b) Officer, Director  
Edward M. Gleason (a) Officer

Daniel L. Siegfried (b) Officer  
James E. Hoffman (b) Director

22

Williams Bulk Transfer Inc.  
-----

Thomas L. Aller (b) Officer, Director  
Paul H. Treangen (b) Officer, Director

James E. Hoffman (b) Officer  
Edward M. Gleason (a) Officer

Cedar Rapids & Iowa City Railway Company  
-----

Thomas L. Aller (b) Officer, Director  
Paul H. Treangen (b) Officer, Director  
Edward M. Gleason (a) Officer

Daniel L. Siegfried (b) Officer  
James E. Hoffman (b) Director

Heartland Rail Corporation  
-----

Donald C. Byers (y) Officer, Director  
T. Scott Bannister (m) Officer  
William H. Camp (z) Director

Jon R. Roy (z) Director  
Marc A. Sanner (z) Director

Alliant Energy Investments, Inc.  
-----

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Erroll B. Davis, Jr. (a)	Director	Edward M. Gleason (a)	Officer
James E. Hoffman (b)	Officer, Director	Daniel L. Siegfried (b)	Officer
Thomas L. Aller (b)	Officer, Director	Linda J. Wentzel (a)	Officer
 Village Lakeshares Inc. -----			
James E. Hoffman (b)	Officer, Director	Thomas L. Aller (b)	Officer, D
Edward M. Gleason (a)	Officer, Director	Daniel L. Siegfried (b)	Officer
 Iowa Land and Building Company -----			
Erroll B. Davis, Jr. (a)	Director	Edward M. Gleason (a)	Officer
James E. Hoffman (b)	Officer, Director	Daniel L. Siegfried (b)	Officer
Thomas L. Aller (b)	Officer, Director		
 2001 Development Corporation -----			
Thomas M. Collins (u)	Officer, Director	Susan Mayer (l)	Officer, D
Ted Schwartz (v)	Officer, Director	Scott McIntyre, Jr. (b)	Officer, D
Joe Hladky (b)	Officer, Director	Clark E. McLeod (b)	Officer, D
James E. Hoffman (b)	Officer, Director	Thomas L. Aller (b)	Officer
 Heartland Energy Services, Inc. -----			
Erroll B. Davis, Jr. (a)	Director	Thomas L. Aller (b)	Officer
James E. Hoffman (b)	Officer, Director	Edward M. Gleason (a)	Officer
Charles Castine (b)	Officer	Daniel L. Siegfried (b)	Officer
 Heartland Properties, Inc. -----			
Ruth A. Domack (a)	Officer, Director	Thomas L. Aller (b)	Director
E. Dean Baumgardner (a)	Officer	Edward M. Gleason (a)	Director
Henry D. Wertheimer (a)	Officer	James E. Hoffman (b)	Director
John W. Stoneman (a)	Officer		
 Alliant Energy International, Inc. -----			
Erroll B. Davis, Jr. (a)	Director	Edward M. Gleason (a)	Officer
James E. Hoffman (b)	Officer, Director	Daniel L. Siegfried (b)	Officer
John K. Peterson (b)	Officer		
 23  			
 Interstate Energy Corporation PTE Limited -----			
John K. Peterson (b)	Officer, Director	Edward M. Gleason (a)	Officer
Joel J. Schmidt (b)	Officer	James E. Hoffman (b)	Director
Tang Cheng Lin (jj)	Officer	Juliet Ang (jj)	Director
 Jiaxing JIES Power & Heat Company Limited -----			
Ji Ronglin (ll)	Officer, Director	John K. Peterson (b)	Director
Jinfeng Wang (ll)	Officer	Yongming Chen (ll)	Director
Jianguang Shen (ll)	Officer	James E. Hoffman (b)	Director
Joel J. Schmidt (b)	Director	Zheng Yong Zhou (ll)	Director
 Tongxiang TIES Power & Heat Company Limited -----			
Yiqiang Du (ll)	Officer	Joel J. Schmidt (b)	Director
Keqiang Li (ll)	Officer	Deliang Zhou (ll)	Director
Xiao Kang Wang (ll)	Officer	Jiaquan Chen (ll)	Director

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John K. Peterson (b)	Director	Liyong Bai (ll)	Director
James E. Hoffman (b)	Director		

### Anhui New Energy Heat & Power Company Limited

Qiang Wang (aaa)	Officer, Director	Feng Zhang (aaa)	Officer
Kairong Zheng (aaa)	Officer, Director	Joel J. Schmidt (b)	Director
Peicheng Cui (aaa)	Officer, Director	James N. Choate (b)	Director
Fuying Wang (aaa)	Officer	John E. Clarke (b)	Director
Zhengquan Gu (aaa)	Officer	Renee Y. Otto (b)	Director
Peizhoug Shen (aaa)	Officer	John K. Peterson (b)	Director
Zhongxiu Wang (aaa)	Officer	Lawrence W. Yu (aaa)	Director

### TermoSergipe S.A.

Jose Antonio da Silva Marques (bbb)	Officer	Felicia Leigh Bellows (b)	Dir
Ermano Luiz Albani (bbb)	Officer	Ivan Muller Botelho (bbb)	Dir
Ricardo Perez Botelho (bbb)	Director		

### Companhia Forca e Luz Cataguazes-Leopoldina S.A.

Manoel Otoni Neiva (bbb)	Officer	Omar Carneiro da Cunha Sobrinho (bbb)	
Jose Antonio da Silva Marques (bbb)	Officer	Marcilio Marques Moreira (bbb)	
Mauricio Perez Botelho (bbb)	Officer	Claudio Jose Dias Sales (bbb)	
Paulo Afonso da Silva Pegado (bbb)	Officer	Ricardo Perez Botelho (bbb)	
Ivan Muller Botelho (bbb)	Director	Roberto Gomelsky (bbb)	
Felicia Leigh Bellows (b)	Director		

### Teleacabo S.A.

Marco Celio de Almeida (bbb)	Officer, Director	Luiz Otavio Cardoso de Azevedo (bbb)	
Newton Antonio Dutra (bbb)	Officer	Carlos Aurelio Martins Pimentel (bbb)	

### Companhia de Electricidade de Nova Friburgo S.A.

Manoel Otoni Neiva (ddd)	Officer	Jose Antonio da Silva Marques (ddd)	O
Mauricio Perez Botelho (ddd)	Officer		

### MCL Cabo S.A.

Gioreli de Souza Filho (bbb)	Officer, Director	Carlos Aurelio Martins Pimentel (bbb)	
Claudio Brandao Silveira (bbb)	Officer	Luiz Otavio Cardoso de Azevedo (bbb)	

24

### Energisa Telecom Limitada

Manoel Otoni Neiva (bbb)	Officer	Mauricio Perez Botelho (bbb)	Offi
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### Multipar S.A.

Manoel Otoni Neiva (bbb)	Officer	Monica Perez Botelho (bbb)	Offi
Mauricio Perez Botelho (bbb)	Officer		

### Teleserv S.A.

Luiz Augusto Mendonca (bbb)	Officer, Director	Carlos Aurelio Martins Pimentel (bbb)	
Marcelo Meira Leite (bbb)	Officer	Luiz Otavio Cardoso de Azevedo (bbb)	

### Multiagro Agropecuaria Com. e Ind. Limitada



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Jose Marcelo Goncalves Reis (bbb)                      Officer

### Catleo Energia S.A.

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Mauricio Perez Botelho (bbb)	Officer	Ivan Muller Botelho (bbb)	Dir
Manoel Otoni Neiva (bbb)	Officer	Ricardo Perez Botelho (bbb)	Dir
Jose Antonio da Silva Marques (bbb)	Officer	Felicia Leigh Bellows (b)	Dir

### Usina Termeletrica de Juiz de Fora S.A.

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Jose Antonio da Silva Marques (bbb)	Officer	Ivan Muller Botelho (bbb)	Dir
Mauricio Perez Botelho (bbb)	Officer	Ricardo Perez Botelho (bbb)	Dir
Manoel Otoni Neiva (bbb)	Officer	Felicia Leigh Bellows (b)	Dir

### Energisa S.A.

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Mauricio Perez Botelho (bbb)	Officer	Felicia Leigh Bellows (b)	D
Manoel Otoni Neiva (bbb)	Officer	Claudio Jose Dias Sales (bbb)	D
Ivan Muller Botelho (bbb)	Director	Jose Antonio da Silva Marques (bbb)	D
Ricardo Perez Botelho (bbb)	Director		

### Empresa Energetica de Sergipe S.A.

-----

Antonio Jose Maciel Medina (fff)	Officer	Manoel Otoni Neiva (fff)	D
Eduardo Alves Montovani (fff)	Officer	Ricardo Perez Botelho (fff)	D
Paulo Afonso da Silva Pegado (fff)	Officer	Jose Antonio da Silva Marques (fff)	D
Mauricio Perez Botelho (fff)	Officer	Felicia Leigh Bellows (b)	D
Marcelo Silveira da Rocha (fff)	Officer	Claudio Jose Dias Sales (fff)	D
Ivan Muller Botelho (fff)	Director	Horacio Dantas de Goes Filho (fff)	D

### Pbpart Limitada

-----

Mauricio Perez Botelho (bbb)	Officer	Jose Antonio da Silva Marques (bbb)	O
Manoel Otoni Neiva (bbb)	Officer		

### Companhia Energetica da Borborema S.A.

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Marcelo Silveira da Rocha (eee)	Officer, Director	Manoel Otoni Neiva (eee)	
Mauricio Perez Botelho (eee)	Officer	Ricardo Perez Botelho (eee)	
Eduardo Alves Montovani (eee)	Officer	Felicia Leigh Bellows (b)	
Gabriel Alves Pereira Junior (eee)	Officer	Claudio Jose Dias Sales (eee)	
Luiz Augusto Mendonca (eee)	Officer	Jose Antonio da Silva Marques (eee)	
Ivan Muller Botelho (eee)	Director		

25

### Pbpart - SE 1 Limitada

-----

Manoel Otoni Neiva (bbb)	Officer, Director	Felicia Leigh Bellows (b)	
Mauricio Perez Botelho (bbb)	Officer	Claudio Jose Dias Sales (bbb)	
Jose Antonio da Silva Marques (bbb)	Officer	Ivan Muller Botelho (bbb)	
Ricardo Perez Botelho (bbb)	Director		

### Pbpart - SE 2 Limitada

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Manoel Otoni Neiva (bbb)	Officer	Jose Antonio da Silva Marques (bbb)	O
Mauricio Perez Botelho (bbb)	Officer		

### Sociedade Anonima de Electrificacao da Paraiba

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Gabriel Alves Pereira Junior (ccc)	Officer	Marcelo Silveira da Rocha (ccc)	
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Mauricio Perez Botelho (ccc)	Officer	Ricardo Perez Botelho (ccc)	
Luiz Augusto Mendonca (ccc)	Officer	Manoel Otoni Neiva (ccc)	
Fernando Ricardo Pessoa Retes (ccc)	Officer	Carlos Jose Dias Sales (ccc)	
Ivan Muller Botelho (ccc)	Director	Carlos Eduardo Trois de Miranda (ccc)	

Gipar S.A.

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Mauricio Perez Botelho (bbb)	Officer	Ivan Muller Botelho (bbb)	Officer
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Alliant International New Zealand Limited

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Christopher J. Lindell (b)	Officer, Director	John K. Peterson (b)	Director
James E. Hoffman (b)	Director		

Infrastructure & Utilities New Zealand Limited

-----

Lloyd Morrison (vv)	Officer	Kevin J. O'Connor (vv)	Director
Dr. Bruce Harker (vv)	Officer	Christopher J. Lindell (b)	Director
Tim Brown (vv)	Officer	David A. R. Newman (vv)	Director
Terry McAlister (vv)	Officer	Duncan P. Saville (vv)	Director

TrustPower Limited

-----

Jeffrey K. Williams (uu)	Officer	Avon L. Carpenter (uu)	Director
Peter Calderwood (uu)	Officer	Janette F. Beange (uu)	Director
Jeff Childs (uu)	Officer	Richard S. Clare (uu)	Director
Keith Tempest (uu)	Officer	Bruce J. Harker (uu)	Director
Therese Thorn (uu)	Officer	Christopher J. Lindell (b)	Director
Roger Burchett (uu)	Officer	Harold M. Titter (uu)	Director

Utility Investments Limited

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Christopher J. Lindell (b)	Director	John K. Peterson (b)	Director
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Alliant Energy Australia Pty Limited

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Christopher J. Lindell (b)	Officer, Director	John K. Peterson (b)	Director
Alan L. Rattray (qq)	Officer		

Alliant Energy Southern Hydro Australia Pty Limited

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Alan L. Rattray (qq)	Officer	Geoffrey N. Harly (qq)	Director
Christopher J. Lindell (b)	Director	John K. Peterson (b)	Director

26

Southern Hydro Partnership

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Simon D. Maher (zz)	Officer	Christopher J. Lindell (b)	Director
Paul F. Maguire (zz)	Officer	Alan L. Rattray (qq)	Director
R. Champion (zz)	Director	David G. Wood (zz)	Director
M. King (zz)	Director		

Southern Hydro Maintenance Services Pty Limited

-----

Paul F. Maguire (zz)	Officer	Alan L. Rattray (qq)	Director
Christopher J. Lindell (b)	Director	David G. Wood (zz)	Director
Simon D. Maher (zz)	Director		

Alliant Energy Hydro Pty Limited

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-----  
 Christopher J. Lindell (b) Director John K. Peterson (b) Director  
 Alan L. Rattray (qq) Director

Grandelight Holding Limited  
 -----

John K. Peterson (b) Officer, Director Edward M. Gleason (a) Officer  
 Joel J. Schmidt (b) Officer James E. Hoffman (b) Director

Peak Pacific Investment Co. Limited  
 -----

Robert W. Anderson, Jr. (jj) Officer, Director James E. Hoffman (b) Director  
 Michael R. Ashburn (jj) Officer Joel J. Schmidt (b) Director  
 Daniel Raymond Revers (jj) Director John K. Peterson (b) Director  
 Phillip Anthony Messina (jj) Director Thomas M. Walker (a) Director

Wuan Peak Pte Limited  
 -----

Sunny Wong (jj) Officer Seok Hian Lee (jj) Director  
 Robert W. Anderson, Jr. (jj) Director

Hebei Wuan Peak Heat and Power Co. Limited  
 -----

Robert W. Anderson, Jr. (jj) Director Johnny Moon Wah Lee (jj) Director  
 Michael R. Ashburn (jj) Director Yang Qiu Li (nn) Director  
 Wang Gengkui (nn) Director Zhon Qigui (nn) Director  
 Tian Haikui (nn) Director Loy Hui Lim (mm) Director  
 Jin Hui (jj) Director

Zhending Peak Pte Limited  
 -----

Sunny Wong (jj) Officer Seok Hian Lee (jj) Director  
 Robert W. Anderson, Jr. (jj) Director

Shijiazhuang Chengfeng Heat and Power Co. Limited  
 -----

Jia Yuchang (nn) Officer, Director Li Bingyi (nn) Director  
 Veikko Tiainen (jj) Officer, Director Robert W. Anderson, Jr. (jj) Director  
 Rong Liu (jj) Officer, Director Liu Feng (jj) Director  
 Yu Mochen (nn) Director Michael R. Ashburn (jj) Director  
 Wie Baisong (nn) Director

Jinan Peak Pte Limited  
 -----

Sunny Wong (jj) Officer Seok Hian Lee (jj) Director  
 Robert W. Anderson, Jr. (jj) Director

27

Handan Chengfeng Heat and Power Co. Limited  
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Zhang Tongxi (oo) Officer, Director Robert W. Anderson, Jr. (jj) Director  
 Veikko Tiainen (jj) Officer, Director Michael R. Ashburn (jj) Director  
 Rong Lui (jj) Officer, Director Lui Feng (jj) Director  
 Jin Shaokui (oo) Director Jin Hui (jj) Director  
 Li Xiaotong (oo) Director

Jinan Yaqing Heat and Power Co. Limited  
 -----

Shan Jin (pp) Officer, Director Lin Chen (pp) Director  
 Rong Liu (jj) Officer, Director Liling Huang (pp) Director

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Robert W. Anderson, Jr. (jj)	Director	Siguo Wang (pp)	Director
Michael R. Ashburn (jj)	Director	Renmu Yin (pp)	Director
Johnny Moon Wah Lee (jj)	Director		

### Gongyi Peak Pte Limited

Sunny Wong (jj)	Officer	Seok Hian Lee (jj)	Director
Robert W. Anderson, Jr. (jj)	Director		

### Peak Pacific Investment Co. (Labuan) BHD

Robert W. Anderson, Jr. (jj)	Director		
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### Henan Anfeng Electric Power Co. Limited

Huo Guozheng (mm)	Officer, Director	Jin Hui (jj)	Director
Loy Hui Lim (mm)	Officer, Director	Hu Qianxian (mm)	Director
Johnny Moon Wah Lee (jj)	Officer, Director	Yang Qiuli (mm)	Director
Robert W. Anderson, Jr. (jj)	Director	Liu Zhiye (mm)	Director
Michael R. Ashburn (jj)	Director		

### Henan Yongfeng Electric Power Co. Limited

Huo Guozheng (mm)	Officer, Director	Jin Hui (jj)	Director
Loy Hui Lim (mm)	Officer, Director	Hu Qianxian (mm)	Director
Johnny Moon Wah Lee (jj)	Officer, Director	Yang Qiuli (mm)	Director
Robert W. Anderson, Jr. (jj)	Director	Liu Zhiye (mm)	Director
Michael R. Ashburn (jj)	Director		

### Meishan Peak Pte Limited

Sunny Wong (jj)	Officer	Seok Hian Lee (jj)	Director
Robert W. Anderson, Jr. (jj)	Director		

### Zibo Peak Combined Heat & Power Co. Limited

Robert W. Anderson, Jr. (jj)	Director		
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### Alliant Energy de Mexico, S. de R.L. de C.V.

John K. Peterson (b)	Officer, Manager	Thomas L. Aller (b)	Mana
Edward M. Gleason (a)	Officer, Manager	Charles Castine (b)	Mana
Jeffrey K. Rosencrants (b)	Officer	Luis Manuel Linero Colorado (ii)	SB**
Alejandra Sainz Orantes (ii)	Officer	Carlos Moya Vallejo (ii)	SB**

28

### Alliant Energy Operaciones de Mexico, S. de R.L. de C.V.

John K. Peterson (b)	Officer, Manager	Thomas L. Aller (b)	Mana
Edward M. Gleason (a)	Officer, Manager	Charles Castine (b)	Mana
Jeffrey K. Rosencrants (b)	Officer	Luis Manuel Linero Colorado (ii)	SB *
Alejandra Sainz Orantes (ii)	Officer	Carlos Moya Vallejo (ii)	SB *

### Alliant Energy Servicios de Mexico, S. de R.L. de C.V.

John K. Peterson (b)	Officer, Manager	Thomas L. Aller (b)	Mana
Edward M. Gleason (a)	Officer, Manager	Charles Castine (b)	Mana

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Jeffrey K. Rosencrants (b)	Officer	Luis Manuel Linero Colorado (ii)	SB *
Alejandra Sainz Orantes (ii)	Officer	Carlos Moya Vallejo (ii)	SB *

Alliant Energy de Mexico L.L.C.

-----  
 John K. Peterson (b)                      Officer

Alliant Energy Renewable Resources Limited

Michael Ashford (rr)	Officer	James E. Hoffman (b)	Director
Steven F. Price (a)	Officer	John K. Peterson (b)	Director
Dawna Ferfuson (rr)	Officer	Graham B. Colis, R. (rr)	Director
Edward M. Gleason (a)	Officer	C.F. Cooper, A. (rr)	Director
Joel J. Schmidt (b)	Officer		

Renewable Energy and Energy Efficiency Fund for Emerging Markets, Limited

Herbert Magid (rr)	Officer, Director	Kenneth R. Locklin (rr)	Officer
John E. Buehler, Jr. (rr)	Officer, Director	D. Mitchell Coddington (rr)	Officer
Cam Reese (rr)	Officer	Michael K. Allen (rr)	Director
Claire Sousa (rr)	Officer	Brooks Brown (rr)	Director

The following partnerships and LLCs do not have officers and directors as such:

EnviroGas L.P.	Village Lakeshares, L.P.
WPL Transco LLC	Prairie Ridge Business Park, L.C.
American Transmission Company, LLC	Center Place Limited Partnership
Alliant Energy Nuclear, L.L.C.	Blairs Ferry Limited Partnership
Alliant Energy Development, L.L.C.	2060 Partnership, L.P.
Argo Power LLC	3001 L.L.C.
LNT Communications L.L.C.	OSADA I Limited Partnership
Bastian Bay Pipeline, LP	ReGENco L.L.C.
Oak Hill Pipeline L.P.	Atlantic-Sundance Apartments, L.P.
Alliant South Texas Pipeline, L.P.	Wagon Wheel L.P.
Alliant Energy Desdemona, LP	Countryside of Clinton Associates, LP
NG Energy Trading, LLC	Meadow Wood Associates of Carroll Phase I
Alliant Energy Field Services, LLC	Fort Madison IHA Senior Housing L.P.
APS Cogenex LLC	Fort Madison IHA II Senior Housing L.P.
Energy Capital and Services I, LP	Pickarel Park Associates Limited Partners
Energy Capital and Services II, LP	Keokuk Senior Housing Limited Partnership
AGRA Cogenex Joint Venture	Carroll IHA Senior Housing Limited Partne

\*Address Codes:

(a) Madison, WI	(dd) Wayzata, MN
(b) Cedar Rapids, IA	(ee) Minnetonka, MN
(c) Milwaukee, WI	(ff) Chicago, IL
(d) Stoughton, WI	(gg) Wanganui, New Zealand
(e) Marion, IA	(hh) Palmerston North, New Zealand
(f) Greenville, SC	(ii) Mexico City, D.F.
(g) Austin, TX	(jj) Singapore
(h) Dubuque, IA	(kk) Sacramento, CA
(i) North Lake Geneva, WI	(ll) Zhejiang Province, PRC
(j) Albert Lea, MN	(mm) Henan Province, PRC
(k) Mason City, IA	(nn) Hebei Province, PRC
(l) Washington, DC	(oo) Nebei Province, PRC

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(m) Des Moines, IA	(pp) Shandong Province, PRC
(n) Kansas City, MO	(qq) Brisbane, Queensland, Australia
(o) Columbus Junction, IA	(rr) Hamilton, Bermuda
(p) Richmond, VA	(ss) Janesville, WI
(q) Denver, CO	(tt) Hudson, WI
(r) Ann Arbor, MI	(uu) Tauranga, New Zealand
(s) Auckland, New Zealand	(vv) Wellington, New Zealand
(t) Minneapolis, MN	(ww) Covert, MI
(u) Tucson, AZ	(xx) Lowell, MA
(v) Deerfield, IL	(yy) Pewaukee, WI
(w) Dublin, OH	(zz) Victoria, Australia
(x) Wausau, WI	(aaa) Anhui Province, PRC
(y) Newton, IA	(bbb) Cataguases, MG Brasil
(z) Decatur, IL	(ccc) Paraiba, Brasil
(aa) Sao Paulo, SP Brazil	(ddd) Rio de Janeiro, RJ-Brasil
(bb) Green Bay, WI	(eee) Campina Grande, PB-Brasil
(cc) Wisconsin Rapids, WI	(fff) Aracaju/Sergipe, Brasil

\*\*Positions are indicated by the following symbols:

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AB	Advisory Board Member
SB	Board of Surveillance Member

### Part II. Financial Connections as of December 31, 2000

Name of Officer or Director	Name and Location of Financial Institution	Position Held in Financial Institution
Jack B. Evans	Federal Reserve Bank of Chicago, Chicago, IL	Director
Rockne G. Flowers	M&I Bank of Southern Wisconsin, Madison, WI	Director
Katharine C. Lyall	M&I Corporation, Milwaukee, WI	Director

30

### Part III. Compensation and Other Related Information

(a) Compensation of Directors and Executive Officers and (e) Participation in Bonus and Profit-Sharing Arrangements and Other Benefits

For information concerning compensation of directors and executive officers and participation in bonus and profit-sharing arrangements and other benefits, refer to the disclosures made in:

Alliant Energy's 2001 Proxy Statement, pages 12 through 30, which is incorporated herein by reference to Alliant Energy's 2001 Proxy Statement, File No. 1-9894.

WP&L's 2001 Proxy Statement, pages 10 through 27, which is incorporated herein by reference to WP&L's 2001 Proxy Statement, File No. 0-337.

(b) Directors' and Executive Officers' Interests in Securities of System

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### Companies

For information concerning directors' and executive officers' interests in securities of system companies, refer to the disclosures made in:

Alliant Energy's 2001 Proxy Statement, pages 14 and 15.

WP&L's 2001 Proxy Statement, pages 12 and 13.

#### (c) Directors' and Executive Officers' Contracts and Transactions with System Companies

For information concerning directors' and executive officers' contracts and transactions with system companies, refer to the disclosures made in:

Alliant Energy's 2001 Proxy Statement, pages 12 and 13, 21 and 22.

WP&L's 2001 Proxy Statement, pages 10 and 11, 19 and 20.

#### (d) Directors' and Executive Officers' Indebtedness to System Companies

None.

#### (f) Directors' and Executive Officers' Rights to Indemnity

The state laws under which each of Alliant Energy and its domestic direct and indirect subsidiaries is incorporated provide broadly for indemnification of directors and officers against claims and liabilities against them in their capacities as such. Refer to the disclosures made in the:

Bylaws of Alliant Energy, as amended, effective as of January 30, 2001 (incorporated by reference to Exhibit 3.2 to Alliant Energy's Form 10-K for the year ended December 31, 2000).

Bylaws of WP&L, as amended, effective as of January 30, 2001 (incorporated by reference to Exhibit 3.4 to WP&L's Form 10-K for the year ended December 31, 2000).

Bylaws of IESU, as amended, effective as of January 30, 2001 (incorporated by reference to Exhibit 3.6 to IESU's Form 10-K for the year ended December 31, 2000).

31

### ITEM 7. CONTRIBUTIONS AND PUBLIC RELATIONS

(1) None - Alliant Energy has established political action committees and has incurred, in accordance with the provision of the Federal Election Campaign Act and applicable state campaign laws, certain costs for the administration of such committees.

(2)

Name of Company	Name of Recipient or Beneficiary	Purpose	Acc
IESU	Less than \$10,000 - 59 beneficiaries	(A)	Open

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WP&L	Forward Wisconsin Less than \$10,000 - 11 beneficiaries	(A) (A)	Open Open
IPC	Greater Dubuque Development Less than \$10,000 - 24 beneficiaries	(A) (A)	Open Open
Resources	Less than \$10,000 - 1 beneficiary	(A)	Open
Barge	Less than \$10,000 - 1 beneficiary	(A)	Open
CRANDIC	Less than \$10,000 - 1 beneficiary	(A)	Open
(A) Area Development			

32

ITEM 8. SERVICE, SALES AND CONSTRUCTION CONTRACTS

Part I. Intercompany Sales and Service

Transaction	Serving Company	Receiving Company	Compensation
Coal transportation	CRANDIC	IESU	\$1,948,656
Coal sales	IESU	Cargill-Alliant	1,221,488
Coal handling	Williams	Cargill-Alliant	819,922
Coal handling	Barge	WP&L	548,981
Environmental consulting	RMT	WP&L	415,609
Gas marketing	Whiting	ISCO/HEG	330,000
Transloading	Transfer	CRANDIC	203,042
Coal transportation	CRANDIC	IESU	124,900
Environmental consulting	RMT	IEA	116,892
Environmental consulting	RMT	Resources	61,597
Environmental consulting	RMT	IESU	55,755
Coal handling	Barge	IESU	52,832
Gas marketing	Whiting	IEA/HEG	27,705
Environmental consulting	RMT	Barge	26,259
Operation and maintenance agreement	IESU	IEA	25,391
Coal transportation	CRANDIC	IESU	20,790
Software license	Henwood	WP&L	12,000
Environmental consulting	RMT	IPC	2,566
Building lease	CRANDIC	Transfer	2,400

Part II. Contracts to Purchase Services or Goods Between any System Company  
None.

Part III. Employment of any Person by any System Company for the Performance  
on a Continuing Basis of Management Services  
None.

33



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### ITEM 9. WHOLESALE GENERATORS AND FOREIGN UTILITY COMPANIES

The following entities are FUCOs dissolved or sold during 2000:

- \* Alliant Energy Brazil, Inc.  
Infratil Australia Limited
- \* Powerco Limited  
Statewest Power Property Limited

The following entities are FUCOs without activity in 2000:

- Alliant Energy de Mexico L.L.C.
- Alliant Energy de Mexico, S. de R.L. de C.V.
- Alliant Energy Operaciones de Mexico, S. de R.L. de C.V.
- Alliant Energy Servicios de Mexico, S. de R.L. de C.V.
- \* Handan Chengfeng Heat and Power Co. Limited

Alliant Energy had no investments in EWGs at December 31, 2000. The following entities are active FUCOs as of December 31, 2000:

- \* Alliant Energy do Brasil Limitada (Brasil)
- \* Alliant Energy Holdings do Brasil Limitada (Holdings Brasil)
- \* Alliant Energy International, Inc. (International)  
Alliant Energy Renewable Resources Limited (AERR)
- \* Alliant International New Zealand Limited (New Zealand)  
Catleo Energia S.A. (Catleo) (\*\*)  
Companhia de Electricidade de Nova Friburgo S.A. (CENF) (\*\*)  
Companhia Energetica da Borborema S.A. (CELB) (\*\*)  
Companhia Forca e Luz Cataguazes-Leopoldina S.A. (Cataguazes) (\*\*)  
Empresa Energetica de Sergipe S.A. (Energipe) (\*\*)
- \* Grandelight Holding Limited (Grandelight)  
Henan Anfeng Electric Power Co. Limited (Anfeng)  
Henan Yongfeng Electric Power Co. Limited (Yongfeng)  
Infrastructure & Utilities NZ Limited (Infratil NZ)
- \* Interstate Energy Corporation PTE Limited (IEC PTE)
- \* Jiaxing JIES Power and Heat Company Limited (JIES)
- \* Jinan Yaqing Heat & Power Co. Limited (Jinan)  
LDM Utility Co., S.A. de C.V. (LDM)
- \* Peak Pacific Investment Co. (Labuan) BHD (Labuan)
- \* Peak Pacific Investment Co. Limited (PPIC)
- \* Shijiazhuang Chengfeng Heat and Power Co. Limited (Shijiazhuang)  
Southern Hydro Partnership (Southern Hydro) (\*\*)
- \* Tongxiang TIES Power & Heat Company Limited (TIES)  
TrustPower Limited (TrustPower)  
Utility Investments Limited (UIL)

\* In existence at date of merger closing.

\*\* Acquired in 2000.

34

#### Part I.

(a). Identify the company, its location and its business address. Describe the facilities used and distribution of electric energy for sale or for the distribution at retail of natural or manufactured gas, steam, or other energy and describe the interest in the company and describe the interest held.

Name of Company	Location	Business Address	Description of Facilities and Distribution Facilities
			Electric Generation Transmission Distribution Facilities and Distribution Facilities

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Brasil	(Refer to Business Address)	19th Floor, Room 8, Rua Libero Badaro 293 Sao Paulo, Brazil	None
Holdings Brasil	(Refer to Business Address)	20th Floor, Suite 5, Rua Libero Badaro 293 Sao Paulo, Brazil	None
International	(Refer to Business Address)	200 First Street S.E. Cedar Rapids, Iowa 52401	None
AERR	(Refer to Business Address)	Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda	None
New Zealand	(Refer to Business Address)	Level 2, NZPP House, 15 Huron Street, P.O. Box 33-1247, Takapuna, Auckland, New Zealand 1332	None
Catleo	(Refer to Business Address)	Praca Rui Barbosa 80-22 andar/parte CEP 36770-901 Cataguases, MG-Brasil	10 MW at one facility.
CENF	(Refer to Business Address)	Ave. Presidente Vargas, 463-4 andar/parte CEP 20071-003 Rio de Janeiro, RJ-Brasil	9 MW at three facilities; 3 transmission lines. 706 Km of dis
CELB	(Refer to Business Address)	Av. Elpidio de Almeida, 1111-Catole, CEP 58104-421  Campina Grande, PB-Brasil	4 Km of trans and 2,457 Km lines.
Cataguazes	(Refer to Business Address)	Praca Rui Barbosa, 80 CEP 36770-901 Cataguases, MG-Brasil	45 MW at ten facilites; 93 transmission lines. 16,148 Km of
Energipe	(Refer to Business Address)	Rua Ministro Apolonio Sales, 81, Bairro Inacio Barbosa 49040-230, Aracaju/Sergipe, Brasil	875 Km of tra lines and 12, distribution
Grandelight	(Refer to Business Address)	Trident Chambers, P.O. Box 146, Road Town, Tortola, British Virgin Islands	None

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Name of Company	Location	Business Address	Facilities and Distribution Facilities
Anfeng	(Refer to Business Address)	Industrial Demonstration Zone, Gongyi City, Henan Province, People's Republic of China	One 50 MW coal electric generation unit
Yongfeng	(Refer to Business Address)	Industrial Demonstration Zone, Gongyi City, Henan Province, People's Republic of China	One 50 MW coal electric generation unit
Infratil NZ	(Refer to Business Address)	P.O. Box 320 Wellington, New Zealand	None
IEC PTE	(Refer to Business Address)	65 Chulia Street, OCBC Centre, R #31-00, East Lobby, Singapore, RE 049513	None
JIES	(Refer to Business Address)	Yun He Qiao Tu, Wai Huan Road, Jiaxing City, Zhejiang Province, People's Republic of China	Three 12 MW coal electric generation units
Jinan	(Refer to Business Address)	Hualong Road, East End, Jinan City, 250100 Shandong Province, People's Republic of China	One 6 MW coal electric generation unit.
LDM	Puerto Penasco, Sonora, Mexico	10611 North Hayden Road, #D106, Scottsdale, AZ 85260	None
Labuan	(Refer to Business Address)	Level 13(E), Main Office Tower, Financial Park Labuan, Jalan Merdeka, 87000 Labuan FT, East Malaysia, Malaysia	None
PPIC	(Refer to Business Address)	302 Orchard Road, Tong Building #18-02B, Singapore 238862, Republic of Singapore	None
Shijiazhuang	(Refer to Business Address)	North Beiguan, Zhengding County, Shijiazhuang City, Hebei Province, People's Republic of China	Two 12 MW coal electric generation units
Southern Hydro	(Refer to Business Address)	Level 13, 500 Collins Street Melbourne VIC 3000 Australia	419 MW at ten hydro stations.

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Name of Company	Location	Business Address	Electric Generation, Transmission, Distribution Facilities and Distribution Facilities
TIES	(Refer to Business Address)	B16-17 Tongxiang Economic & Development Zone, Tongxiang City, Zhejiang Province, People's Republic of China	Two 12 MW coal electric and generation u
TrustPower	(Refer to Business Address)	Private Bag 12023 Tauranga, New Zealand	33 hydro-electric facilities a wind farm with generatin capacity of 4
UIL	(Refer to Business Address)	P.O. Box 1867 Auckland, New Zealand	None

\* As of December 31, 2000, International had been issued debentures from LDM of approximate million.

(b). State the type and amount of capital invested in the company by the registered holding company. Identify any debt or other financial obligation for which there is recourse, directly or indirectly, by the company or another system company, other than an EWG or FUCO. Identify separately any direct or indirect investment of the EWG or FUCO by the registered holding company. Identify any transfers of assets from any company or FUCO to an affiliate EWG or FUCO. State the market value at the time of the transfer, the book value of the transferred asset.

Capital Invested

Name of Company	Security	Amount (in thousands)	Debt, Guarantees, Other Financial Obligations (in thousands)
Brasil Holdings Brasil International	1,366,486 Quotas 623,846,134 Quotas 1,000 Common Shares	\$750 350,492 30,489	No No Inter-company borrowings of \$39 million; Res Corporate Services of \$207,772 (*); Res
AERR	120 Common Shares	750	No
New Zealand	24,858,503 Ordinary Shares	99,847	No
Catleo	13,149,996 Common Shares	6,773	No
CENF	57,347,866 Common Shares	9,512	No
CELB	83,974 Common Shares;		
	18,810 Preferred Shares	46,448	No
Cataguazes	35,310,361,614 Common Shares;	147,533	No
	39,580,055,856 Preferred A Shares		
Energipe	42,187 Common Shares;	246,882	No
	2,388 Preferred Shares		
Grandelight	99,900 Registered Shares	50,775	No
Anfeng	Registered Capital	6,748	No
Yongfeng	Registered Capital	6,748	No

Capital Invested			
Name of Company	Security	Amount (in thousands)	Debt, Guar Other Financial (in thousa
Infratil NZ	19,121,200 Ordinary Shares; 1,912,120 \$1.40 Warrants	13,904	No
IEC PTE	25,000 Ordinary Shares	24,072	No
JIES	Registered Capital	13,119	No
Jinan	Registered Capital	3,525	No
LDM	**	**	No
Labuan	3 Ordinary Shares	--	No
PPIC	34,224,948 \$1.00 Ordinary Shares, fully paid; 43,695,652 \$1.00 Ordinary Shares, \$0.51 paid up	62,285	No
Shijiazhuang	Registered Capital	6,192	No
Southern Hydro	Not applicable	60,619	No
TIES	Registered Capital	7,230	No
TrustPower	34,954,446 Ordinary Shares	65,500	No
UIL	100 Ordinary Shares	--	No

\* Alliant Energy has entered into an agreement dated October 30, 1998 with Resources which provides for Resources' commercial paper program.

\*\* As of December 31, 2000, International had been issued debentures from LDM of approximately \$100 million.

(c). State the ratio of debt to common equity of the company and earnings of the company as of the end of the reporting period.

Name of Company	Ratio of Debt to Common Equity (*)	2000 Earnings/(Losses)
Brasil	0%	(\$335,729)
Holdings Brasil	0%	(461,832)
International	14,816%	(17,731,667)
AERR	0%	--
New Zealand	0%	7,881,345
Catleo	0%	32,226
CENF	2%	2,881,205
CELB	60%	1,231,681
Cataguazes	47%	40,348,886
Energipe	47%	6,423,858
Grandelight	0%	(85,333)
Anfeng	0%	2,073,623
Yongfeng	0%	2,673,045
Infratil NZ	137%	15,495,188 (**)
IEC PTE	0%	2,829,277
JIES	0%	1,391,667
Jinan	0%	(144,545)

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LDM	347,370%	--
Labuan	0%	1,481,857
PPIC	0%	36,693
Shijiazhuang	0%	(807,049)
Southern Hydro	86%	2,663,432
TIES	0%	1,554,392
TrustPower	32%	13,393,216 (**)
UIL	0%	-- (***)

\* Intercompany debt has been excluded from the calculation of this ratio.

\*\* Represents earnings for the 2000 fiscal year (twelve months ended March 31, 2000).

\*\*\* Represents earnings for the nine months ended December 31, 2000.

38

(d). Identify any service, sales or construction contract(s) between the company and a system company, and describe the services to be rendered or goods sold and the fees or revenues under such agreement(s).

None.

Part II. Submit as Exhibit H an organizational chart showing the relationship of each EWG and FUCO to other system companies. If the company is a subsidiary of the registered holding company, submit the financial data required in Exhibit I.

With regards to Exhibit H, FUCOs are noted as such in Item 1. System Companies and Investments Therein as of December 31, 2000.

Refer to Exhibit I for the required financial data.

Part III. State the registered holding company's aggregate investment in EWGs and FUCOs, respectively. Also state the ratio of aggregate investment to the aggregate capital investment of the registered holding company in its domestic public-utility subsidiary companies.

Aggregate Investment in EWG's and FUCOs (in thousands)	Aggregate Capital Investment in Domestic Public-Utility Subsidiaries (in thousands)	Ratio
-----	-----	-----
\$254,458	\$1,471,843	17%

### ITEM 10. FINANCIAL STATEMENTS AND EXHIBITS

The following items listed below which are identified with an asterisk (\*) have heretofore been filed with the SEC and are incorporated herein by reference and made a part hereof. Exhibits not so identified are filed herewith unless otherwise stated.

Consolidating Financial Statements and Notes

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Exhibits

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Refer to Exhibit F for a listing of the Financial Statement exhibits.

Pursuant to Exhibit A, the combined Annual Report on Form 10-K for the year

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ended December 31, 2000, for Alliant Energy, IESU and WP&L is incorporated herein by reference.

The following Exhibits are filed herewith or incorporated herein by reference. Documents indicated by an asterisk (\*) are incorporated herein by reference.

39

### Exhibits

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#### Exhibit A

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- A.1\* Annual Report of Alliant Energy on Form 10-K for the year ended December 31, 2000 (Incorporated by reference to File No. 1-9894)
- A.2 Annual Report to Shareowners for Alliant Energy for the year ended December 31, 2000 (Filed under cover of Form SE)
- A.3\* Annual Report of IESU on Form 10-K for the year ended December 31, 2000 (Incorporated by reference to File No. 0-4117-1)
- A.4\* Annual Report of WP&L on Form 10-K for the year ended December 31, 2000 (Incorporated by reference to File No. 0-337)

#### Exhibit B

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Items for Exhibit B for Alliant Energy, IESU and WP&L are incorporated herein by reference to the combined Annual Report on 10-K for the year ended December 31, 2000.

- B.1\* Restated Certificate of Incorporation of IPC as originally filed April 18, 1925 and as amended effective through October 21, 1993 (incorporated by reference to Exhibit 3.(i).1 to IPC's Form 10-K for the year ended December 31, 1996)
- B.2\* Certificate of Amendment to the Restated Certificate of Incorporation of IPC, effective March 4, 1997 (incorporated by reference to Exhibit 3.(i).2 to IPC's Form 10-K for the year ended December 31, 1996)
- B.3 Bylaws of IPC, as amended, effective as of January 30, 2001
- B.4\* Articles of Incorporation of Corporate Services, dated December 8, 1997 (incorporated by reference to Exhibit B.13 to Alliant Energy's Form U5S for the year ended December 31, 1998)
- B.5\* Articles of Amendment to Articles of Incorporation of Corporate Services, effective as of January 29, 1999 (incorporated by reference to Exhibit B.14 to Alliant Energy's Form U5S for the year ended December 31, 1998)
- B.6\* Bylaws of Corporate Services, effective as of January 28, 1999 (incorporated by reference to Exhibit B.15 to Alliant Energy's Form U5S for the year ended December 31, 1998)
- B.7\* Articles of Incorporation of Resources, effective as of January 11, 1988 (incorporated by reference to Exhibit B.16 to Alliant Energy's Form U5S for the year ended December 31, 1998)

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- B.8\* Articles of Merger, Merging IES Diversified Inc. with and into Resources, effective as of April 21, 1998 (incorporated by reference to Exhibit B.17 to Alliant Energy's Form U5S for the year ended December 31, 1998)
- B.9\* Articles of Amendment to Articles of Incorporation of Resources, effective as of April 23, 1998 (incorporated by reference to Exhibit B.18 to Alliant Energy's Form U5S for the year ended December 31, 1998)
- B.10\* Articles of Amendment to Articles of Incorporation of Resources, effective as of December 9, 1998 (incorporated by reference to Exhibit B.19 to Alliant Energy's Form U5S for the year ended December 31, 1998)

40

- B.11 Bylaws of Resources, as amended, effective as of January 30, 2001

### Exhibit C

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Items for Exhibit C for Alliant Energy, IESU and WP&L are incorporated herein by reference to the combined Annual Report on 10-K for the year ended December 31, 2000.

### Exhibit D

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Tax Allocation Agreement

### Exhibit E

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None

### Exhibit F

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- F.1 Report of Independent Public Accountants

The following exhibits are filed under cover of form SE:

- F.2 Alliant Energy Consolidating Statement of Income for the year ended December 31, 2000
- F.3 Alliant Energy Consolidating Balance Sheet as of December 31, 2000
- F.4 Alliant Energy Consolidating Statement of Cash Flows for the year ended December 31, 2000
- F.5 Alliant Energy Consolidating Statement of Retained Earnings for the year ended December 31, 2000
- F.6 Resources Consolidating Statement of Income for the year ended December 31, 2000
- F.7 Resources Consolidating Balance Sheet as of December 31, 2000
- F.8 Resources Consolidating Statement of Cash Flows for the year ended December 31, 2000
- F.9 Resources Consolidating Statement of Retained Earnings for the year ended December 31, 2000
- F.10 ISCO Consolidating Statement of Income for the year ended December 31, 2000
- F.11 ISCO Consolidating Balance Sheet as of December 31, 2000
- F.12 ISCO Consolidating Statement of Cash Flows for the year ended December 31, 2000
- F.13 ISCO Consolidating Statement of Retained Earnings for the year ended December 31, 2000
- F.14 International Consolidating Statement of Income for the year ended December 31, 2000
- F.15 International Consolidating Balance Sheet as of December 31, 2000
- F.16 International Consolidating Statement of Cash Flows for the year ended December 31, 2000
- F.17 International Consolidating Statement of Retained Earnings for the year ended December 31, 2000
- F.18 Investments Consolidating Statement of Income for the year ended December 31, 2000
- F.19 Investments Consolidating Balance Sheet as of December 31, 2000
- F.20 Investments Consolidating Statement of Cash Flows for the year ended December 31, 2000
- F.21 Investments Consolidating Statement of Retained Earnings for the year ended December 31, 2000



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F.22 Transportation Consolidating Statement of Income for the year ended December 31, 2000  
F.23 Transportation Consolidating Balance Sheet as of December 31, 2000  
F.24 Transportation Consolidating Statement of Cash Flows for the year ended December 31, 2000  
F.25 Transportation Consolidating Statement of Retained Earnings for the year ended December 31, 2000

Exhibit G

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Beginning with 2001 filings, Financial Data Schedules are no longer required due to changes to Securities and Exchange Commission rules.

Exhibit H

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FUCOs are noted as such in Item 1. System Companies and Investments Therein as of December 31, 2000.

Exhibit I

-----  
FUCO Financial Statements

International is organized as a holding company for international investments of Alliant Energy. The assets of International are primarily debt and equity investments in their subsidiary companies. In 2000, International had \$3.2 million of operating expenses.

41

Documents incorporated by reference to filings made by Alliant Energy under the Securities Exchange Act of 1934, as amended, and the Public Utility Holding Company Act of 1935 are under File No. 1-9894. Documents incorporated by reference to filings made by IESU under the Securities Exchange Act of 1934, as amended, are under File No. 0-4117-1. Documents incorporated by reference to filings made by WP&L under the Securities Exchange Act of 1934, as amended, are under File No. 0-337. Documents incorporated by reference to filings made by IPC under the Securities Exchange Act of 1934, as amended, are under File No. 1-3632.

42

SIGNATURE

The undersigned system company has duly caused this annual report to be signed on its behalf by the undersigned thereunto duly authorized pursuant to the requirements of the Public Utility Holding Company Act of 1935. The signature of each undersigned company shall be deemed to relate only to matters having reference to such company or its subsidiaries.

ALLIANT ENERGY CORPORATION

By: /s/ John E. Kratchmer

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John E. Kratchmer  
Corporate Controller and Chief Accounting Officer

Date: May 1, 2001

## EXHIBIT INDEX

Exhibits	Description
-----	-----
23	Consent of Independent Public Accountants
B.3	Bylaws of IPC, as amended, effective as of January 30, 2001
B.11	Bylaws of Resources, as amended, effective as of January 30, 2001
D	Tax Allocation Agreement
F.1	Report of Independent Public Accountants
F.2	Alliant Energy Consolidating Statement of Income for the year ended December 31,
F.3	Alliant Energy Consolidating Balance Sheet as of December 31, 2000
F.4	Alliant Energy Consolidating Statement of Cash Flows for the year ended December
F.5	Alliant Energy Consolidating Statement of Retained Earnings for the year ended D
F.6	Resources Consolidating Statement of Income for the year ended December 31, 2000
F.7	Resources Consolidating Balance Sheet as of December 31, 2000
F.8	Resources Consolidating Statement of Cash Flows for the year ended December 31,
F.9	Resources Consolidating Statement of Retained Earnings for the year ended Decemb
F.10	ISCO Consolidating Statement of Income for the year ended December 31, 2000
F.11	ISCO Consolidating Balance Sheet as of December 31, 2000
F.12	ISCO Consolidating Statement of Cash Flows for the year ended December 31, 2000
F.13	ISCO Consolidating Statement of Retained Earnings for the year ended December 31
F.14	International Consolidating Statement of Income for the year ended December 31,
F.15	International Consolidating Balance Sheet as of December 31, 2000
F.16	International Consolidating Statement of Cash Flows for the year ended December
F.17	International Consolidating Statement of Retained Earnings for the year ended De
F.18	Investments Consolidating Statement of Income for the year ended December 31, 20
F.19	Investments Consolidating Balance Sheet as of December 31, 2000
F.20	Investments Consolidating Statement of Cash Flows for the year ended December 31
F.21	Investments Consolidating Statement of Retained Earnings for the year ended Dece
F.22	Transportation Consolidating Statement of Income for the year ended December 31,
F.23	Transportation Consolidating Balance Sheet as of December 31, 2000
F.24	Transportation Consolidating Statement of Cash Flows for the year ended December
F.25	Transportation Consolidating Statement of Retained Earnings for the year ended D
I	FUCO Financial Statements