

PIONEER POWER AND LIGHT COMPANY

Power Cost Adjustment Clause

All metered rates shall be subject to a positive or negative power cost adjustment charge equivalent to the amount by which the current cost of power (per kilowatt-hour of sales) is greater or lesser than the base cost of power purchased (per kilowatt-hour of sales).

The current cost per kilowatt-hour of energy billed is equal to the cost of power purchased for the most recent month, divided by the kilowatt-hours of energy sold. The monthly adjustment (rounded to the nearest one one-hundredth of a cent) is equal to the current cost less the base cost. The base cost of power (U) is \$0.0754 per kilowatt-hour.

Periodic changes shall be made to maintain the proper relative structure of the rates and to insure that power costs are being equitably recovered from the various rate classes. If the monthly adjustment (A) exceeds \$0.0150 per kilowatt-hour, for more than three times in a 12-month period (current plus preceding 11-months), the company shall notify the Public Service Commission of Wisconsin separate from its monthly PCAC report of the need to evaluate a change in rates to incorporate a portion of the power cost adjustment into the base rates.

For purposes of calculating the power cost adjustment charge, the following formula shall be used:

$$A = \frac{C}{S} - U$$

- A is the power cost adjustment rate in dollars per kilowatt-hour rounded to four decimal places applied on a per kilowatt-hour basis to all metered sales of electricity.
- S is the total kilowatt-hours sold during the most recent month.
- U is the base cost of power, which equals the average cost of power purchased per kilowatt-hour of sales for the test year period. This figure remains constant in each subsequent monthly calculation at \$0.0754 per kilowatt-hour until otherwise changed by the Public Service Commission of Wisconsin.
- C is the cost of power purchased in dollars in the most recent month. Cost of power purchased for calculation of C are the monthly amounts which would be recorded in the following accounts of the Uniform System of Accounts:

Class A & B utilities	Accounts 555
Class C utilities	Accounts 545

RATE FILE

Sheet No. 1 of 1

Schedule No. Tx-1

Public Service Commission of Wisconsin

Amendment No. 40

PIONEER POWER AND LIGHT COMPANY**2017 Tax Cut Credit**

Application: The 2018 Income Tax Credit is applicable to all customers in the tariffs listed below.

Income Tax Credit: Pursuant to the order issued in docket 5-AF-101, the following credits are associated with the overcollections of federal income tax expense in the base revenue requirement set in the utility's last rate case. The monthly credit will be listed as a separate line item on a customer's bill.

No later than July 31, 2018, customers in the following classes shall receive a one-time credit of the amount listed below.

Residential (Rg-1, Rg-2)	\$8.33 per customer
General Service (Gs-1, Gs-2)	\$16.19 per customer
Small Power Service (Cp-1, Cp-1 TOD)	\$71.56 per customer
Cp-2	\$229.00 per customer
Lighting	\$1.34 per fixture
Wholesale Service	\$6,592.22 per customer

The Income Tax Credit will be in effect for service starting July 1, 2018 until superseded by a future rate case order.

Residential (Rg-1, Rg-2)	\$0.0031 per kWh
General Service (Gs-1, Gs-2)	\$0.0019 per kWh
Small Power Service (Cp-1, Cp-1 TOD)	\$0.0020 per kWh
Cp-2	\$0.0024 per kWh
Lighting	\$0.0023 per kWh
Wholesale Service	\$0.0011 per kWh

RATE FILE

Sheet No. 1 of 1

Schedule No. Rg-1

Amendment No. 39

Public Service Commission of Wisconsin

PIONEER POWER AND LIGHT COMPANY

Residential Service

Application: This rate will be applied to residential single-phase customers for ordinary household purposes. Single-phase motors may not exceed 5 horsepower individual-rated capacity without utility permission.

Customers who do not meet these criteria will be served under the applicable rate.

Customer Charge: Single-phase: \$11.00 per month.
Three-phase: \$17.00 per month.

Energy Charge: \$0.1269 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Minimum Monthly Bill: The minimum monthly bill shall be the customer charge.

Prompt Payment of Bills: A charge of no more than 1 percent per month will be added to bills not paid within 20 days from date of issuance. The late payment charge shall be applied to the total unpaid balance for utility service, including unpaid payment charges. This charge is applicable to all customers.

EFFECTIVE:

April 15, 2016

PSCW AUTHORIZATION:

Final Decision in Docket 4660-ER-105 served March 23, 2016

RATE FILE

Sheet No. 1 of 1

Schedule No. Rg-2

Amendment No. 39

Public Service Commission of Wisconsin

PIONEER POWER AND LIGHT COMPANY

Residential Service – Optional Time of Day

Application: This rate schedule is optional to all Rg-1, Residential Service customers. Customers that wish to be served on this rate schedule must apply to the utility for service. Once an optional customer begins service on this rate schedule, the customer shall remain on the rate for a minimum of one year. Any customer choosing to be served on this rate schedule waives all rights to billing adjustments arising from a claim that the bill for service would be less on another rate schedule than under this rate schedule.

Once on this rate, the utility will review billing annually according to Wis. Admin. Code ch. PSC 113.

Customer Charge: Single-phase: \$11.00 per month.
Three-phase: \$17.00 per month.

Energy Charge: On-peak: \$0.2088 per kilowatt-hour (kWh).
Off-peak: \$0.0597 per kWh.

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Pricing Periods: On-peak: The three on-peak periods available are:
7:00 a.m. to 7:00 p.m.
8:00 a.m. to 8:00 p.m.
9:00 a.m. to 9:00 p.m.
Monday through Friday, excluding holidays, specified below.

Off-peak: All times not specified as on-peak including all day Saturday and Sunday, and the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, or the day designated to be celebrated as such.

Prompt Payment of Bills: Same as Rg-1.

Minimum Monthly Bill: The minimum monthly bill shall be the customer charge.

Moving Provision: If a customer moves within the utility's service territory, both the original and the new customer have the option to retain time-of-day billing or to transfer to the Residential Service rate, Rg-1, at no cost to the customer.

Joint Residential/Commercial Customers: A customer occupying a building or apartment for residential and commercial purposes jointly shall be billed on another rate which is determined based on the customer's load.

EFFECTIVE: April 15, 2016

PSCW AUTHORIZATION: Final Decision in Docket 4660-ER-105 served March 23, 2016

RATE FILE

Sheet No. 1 of 1

Schedule No. Gs-1

Amendment No. 39

Public Service Commission of Wisconsin

PIONEER POWER AND LIGHT COMPANY

General Service

Application: This rate will be applied to single and three-phase customers. This includes commercial, institutional, government, farm, and other customers. The monthly Maximum Measured Demand of customers served on this rate shall not exceed 50 kilowatts for three or more months in a consecutive 12-month period.

The utility shall install demand energy meters for Gs-1 customers with energy usage in excess of 14,000 kWh per month for three or more months in a 12-month period. Gs-1 customers shall be transferred into the appropriate demand class as soon as the application conditions of that class have been met.

Customer Charge: Single-phase: \$11.00 per month.
Three-phase: \$17.00 per month.

Energy Charge: \$0.1268 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Minimum Monthly Bill: The minimum monthly bill shall be the customer charge.

Prompt Payment of Bills: Same as Rg-1.

Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom. (Otherwise, the service used for residential purposes is classed as residential, and that used for commercial is classed as general service.)

Determination of Maximum Measured Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month.

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RATE FILE

Sheet No. 1 of 2

Schedule No. Gs-2

Public Service Commission of Wisconsin

Amendment No. 39

PIONEER POWER AND LIGHT COMPANY

General Service – Optional Time of Day

Application: This rate schedule is optional to all Gs-1, General Service customers. Customers that wish to be served on this rate schedule must apply to the utility for service. Once an optional customer begins service on this rate schedule, the customer shall remain on the rate for a minimum of one year. Any customer choosing to be served on this rate schedule waives all rights to billing adjustments arising from a claim that the bill for service would be less on another rate schedule than under this rate schedule.

Once on this rate, the utility will review billing annually according to Wis. Admin. Code ch. PSC 113.

The utility shall install demand energy meters for Gs-2 customers with energy usage in excess of 14,000 kWh per month for three or more months in a 12-month period. Gs-2 customers shall be transferred into the appropriate demand class as soon as the application conditions of that class have been met.

Customer Charge: Single-phase: \$11.00 month.
Three-phase: \$17.00 per month.

Energy Charge: On-peak: \$0.1749 per kilowatt-hour (kWh).
Off-peak: \$0.0874 per kWh.

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Pricing Periods: On-peak: The three on-peak periods available are:
7:00 a.m. to 7:00 p.m. / 8:00 a.m. to 8:00 p.m. / 9:00 a.m. to 9:00 p.m.
Monday through Friday, excluding holidays, specified below.

Off-peak: All times not specified as on-peak including all day Saturday and Sunday, and the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, or the day designated to be celebrated as such.

Prompt Payment of Bills: Same as Rg-1.

Minimum Monthly Bill: The minimum monthly bill shall be the customer charge.

Moving Provision: If a customer moves within the utility's service territory, both the original and the new customer have the option to retain time-of-day billing or to transfer to the General Service rate, Gs-1, at no cost to the customer.

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PSCW AUTHORIZATION: Final Decision in Docket 4660-ER-105 served March 23, 2016

RATE FILE

Sheet No. 2 of 2

Schedule No. Gs-2

Public Service Commission of Wisconsin

Amendment No. 39

PIONEER POWER AND LIGHT COMPANY**General Service – Optional Time of Day**

Joint Residential/Commercial Customers: A customer occupying a building or apartment for residential and commercial purposes jointly shall be billed on another rate which is determined based on the customer's load.

Determination of Maximum Measured Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month.

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RATE FILE

Sheet No. 1 of 2

Schedule No. Cp-1

Amendment No. 39

Public Service Commission of Wisconsin

PIONEER POWER AND LIGHT COMPANY

Small Power Service

Application: This rate will be applied to customers for all types of service if their monthly Maximum Measured Demand is in excess of 50 kilowatts (kW) per month for three or more months in a consecutive 12-month period, but not greater than 200 kW per month for three or more months in a consecutive 12-month period.

Customers billed on this rate shall continue to be billed on this rate until their monthly Maximum Measured Demand is less than 50 kW per month for 12 consecutive months. The utility shall offer customers billed on this rate a one-time option to continue to be billed on this rate for another 12 months if their monthly Maximum Measured Demand is less than 50 kW per month. However, this option shall be offered with the provision that the customer waives all rights to billing adjustments arising from a claim that the bill for service would be less on another rate schedule than under this rate schedule.

Customer Charge: \$30.00 per month.

Distribution Demand Charge: \$1.50 per kW of distribution demand.

Demand Charge: \$7.25 per kW of billed demand.

Energy Charge: \$0.0767 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Prompt Payment of Bills: Same as Rg-1.

Minimum Monthly Bill: The minimum monthly bill shall be equal to the customer charge, plus the distribution demand charge.

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PIONEER POWER AND LIGHT COMPANY**Small Power Service**

Discounts: The monthly bill for service will be subject to the following discounts applied in the sequence listed below.

Primary Metering Discount: Customers metered on the primary side of the transformer shall be given a 1.25 percent discount on the monthly energy charge, distribution demand charge, and demand charge. The PCAC and the monthly customer charge will not be eligible for the primary metering discount.

Transformer Ownership Discount: Customers who own and maintain their own transformers or substations shall be given a credit of \$0.20 per kW of distribution demand. Customer-owned substation equipment shall be operated and maintained by the customer. Support and substation equipment is subject to utility inspection and approval.

Determination of Maximum Measured Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month.

Determination of Distribution Demand: The Distribution Demand shall be the highest monthly Maximum Measured Demand occurring in the current month or preceding 11-month period.

Determination of Billed Demand: The Billed Demand shall be the Maximum Measured Demand.

RATE FILE

Sheet No. 1 of 2

Schedule No. Cp-1 TOD

Amendment No. 39

Public Service Commission of Wisconsin

PIONEER POWER AND LIGHT COMPANY

Small Power Service – Optional Time of Day Service

Application: This rate schedule is optional to all Cp-1 customers. Customers that wish to be served on this rate schedule must apply to the utility for service. Once an optional customer begins service on this rate schedule, the customer shall remain on the rate for a minimum of one year. Any customer choosing to be served on this rate schedule waives all rights to billing adjustments arising from a claim that the bill for service would be less on another rate schedule than under this rate schedule.

Once on this rate, the utility will review billing annually according to Wis. Admin. Code ch. PSC 113.

Customer Charge: \$30.00 per month.

Distribution Demand Charge: \$1.50 per kW of distribution demand.

Demand Charge: \$7.25 per kW of on-peak billed demand.

Energy Charge: On-peak: \$0.0991 per kilowatt-hour (kWh).
Off-peak: \$0.0495 per kWh.

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Prompt Payment of Bills: Same as Rg-1.

Minimum Monthly Bill: The minimum monthly bill shall be equal to the customer charge, plus the distribution demand charge.

Pricing Periods: On-peak: 8:00 a.m. to 10:00 p.m., Monday through Friday, excluding holidays, specified below.

Off-peak: All times not specified as on-peak including all day Saturday and Sunday, and the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, or the day designated to be celebrated as such.

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PIONEER POWER AND LIGHT COMPANY**Small Power Service – Optional Time of Day Service**

Discounts: The monthly bill for service will be subject to the following discounts applied in the sequence listed below.

Primary Metering Discount: Customers metered on the primary side of the transformer shall be given a 1.25 percent discount on the monthly energy charge, distribution demand charge, and demand charge. The PCAC and the monthly customer charge will not be eligible for the primary metering discount.

Transformer Ownership Discount: Customers who own and maintain their own transformers or substations shall be given a credit of \$0.20 per kW of distribution demand. Customer-owned substation equipment shall be operated and maintained by the customer. Support and substation equipment is subject to utility inspection and approval.

Determination of Maximum Measured Demand and On-peak Maximum Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month. The Maximum Measured Demand that occurs during the On-peak period shall be the On-peak Maximum Demand.

Determination of Distribution Demand: The Distribution Demand shall be the highest monthly Maximum Measured Demand occurring in the current month or preceding 11-month period.

Determination of On-peak Billed Demand: The Maximum Measured Demand that occurs during the On-peak period shall be the On-peak Billed Demand.

RATE FILE

Sheet No. 1 of 2

Schedule No. Cp-2

Amendment No. 39

Public Service Commission of Wisconsin**PIONEER POWER AND LIGHT COMPANY****Large Power Time of Day Service**

Application: This rate will be applied to customers for all types of service, if their monthly Maximum Measured Demand is in excess of 200 kilowatts (kW) per month for three or more months in a consecutive 12-month period.

Customers billed on this rate shall continue to be billed on this rate until their monthly Maximum Measured Demand is less than 200 kW per month for 12 consecutive months. The utility shall offer customers billed on this rate a one-time option to continue to be billed on this rate for another 12 months if their monthly Maximum Measured Demand is less than 200 kW per month. However, this option shall be offered with the provision that the customer waives all rights to billing adjustments arising from a claim that the bill for service would be less on another rate schedule than under this rate schedule.

Customer Charge: \$50.00 per month.

Distribution Demand Charge: \$1.50 per kW of distribution demand.

Demand Charge: \$9.00 per kW of on-peak billed demand.

Energy Charge: On-peak: \$0.0827 per kilowatt-hour (kWh).
Off-peak: \$0.0626 per kWh.

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Minimum Monthly Bill: The minimum monthly bill shall be equal to the customer charge, plus the distribution demand charge.

Prompt Payment of Bills: Same as Rg-1.

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PIONEER POWER AND LIGHT COMPANY**Large Power Time of Day Service**Pricing Periods:

On-peak: 8:00 a.m. to 10:00 p.m., Monday through Friday, excluding holidays, specified below.

Off-peak: All times not specified as on-peak including all day Saturday and Sunday, and the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, or the day nationally designated to be celebrated as such.

Discounts: The monthly bill for service will be subject to the following discounts applied in the sequence listed below.

Primary Metering Discount: Customers metered on the primary side of the transformer shall be given a 1.25 percent discount on the monthly energy charge, distribution demand charge, and demand charge. The PCAC and the monthly customer charge will not be eligible for the primary metering discount.

Transformer Ownership Discount: Customers who own and maintain their own transformers or substations shall be given a credit of \$0.20 per kW of distribution demand. Customer-owned substation equipment shall be operated and maintained by the customer. Support and substation equipment is subject to utility inspection and approval.

Determination of Maximum Measured Demand and On-peak Maximum Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month. The Maximum Measured Demand that occurs during the On-peak period shall be the On-peak Maximum Demand.

Determination of Distribution Demand: The Distribution Demand shall be the highest monthly Maximum Measured Demand occurring in the current month or preceding 11-month period.

Determination of On-peak Billed Demand: On-peak Billed Demand shall be the On-peak Maximum Demand.

RATE FILE

Sheet No. 1 of 1

Schedule No. W-1

Amendment No. 39

Public Service Commission of Wisconsin

PIONEER POWER AND LIGHT COMPANY

Wholesale Service

Application: This rate will be applied to the Westfield Milling and Electric Light Company.

Customer Charge: \$400.00 per month.

Distribution Demand Charge: \$1.50 per kW of distribution demand.

Demand Charge: \$14.00 per kW of on-peak billed demand.

Energy Charge: On-peak: \$0.0676 per kilowatt-hour (kWh).
Off-peak: \$0.0526 per kWh.

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Minimum Monthly Bill: The minimum monthly bill shall be equal to the customer charge, plus the distribution demand charge.

Prompt Payment of Bills: Same as Rg-1.

Pricing Periods:

On-peak: 8:00 a.m. to 10:00 p.m., Monday through Friday, excluding Holidays, specified below.

Off-peak: All times not specified as on-peak including all day Saturday and Sunday, and the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, or the day nationally designated to be celebrated as such.

Determination of Maximum Measured Demand and On-peak Maximum Demand: The Maximum Measured Demand in any month shall be that demand in kilowatts necessary to supply the average kilowatt-hours in 15 consecutive minutes of greatest consumption of electricity during each month. Such Maximum Measured Demand shall be determined from readings of permanently installed meters or, at the option of the utility, by any standard methods or meters. Said demand meter shall be reset to zero when the meter is read each month. The Maximum Measured Demand that occurs during the On-peak period shall be the On-peak Maximum Demand.

Determination of Distribution Demand: The Distribution Demand shall be the highest monthly Maximum Measured Demand occurring in the current month or preceding 11-month period.

Determination of On-peak Billed Demand: On-peak Billed Demand shall be the On-peak Maximum Demand.

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PSCW AUTHORIZATION: Final Decision in Docket 4660-ER-105 served March 23, 2016

RATE FILESheet No. 1 of 1**Public Service Commission of Wisconsin**Schedule No. Ms-1Amendment No. 39**PIONEER POWER AND LIGHT COMPANY****Street Lighting Service**

Application: This schedule will be applied to municipal street lighting. The utility will furnish, install, and maintain street lighting units.

This rate schedule is closed to new mercury vapor lights.

Investment charge:

Overhead:

250 W MV	\$9.00 per lamp per month
150 W HPS	\$8.50 per lamp per month
250 W HPS	\$9.00 per lamp per month
100 W HPS Equiv. LED	\$10.00 per lamp per month
150 W HPS Equiv. LED	\$10.50 per lamp per month

Ornamental:

250 W MV	\$17.00 per lamp per month
150 W HPS	\$16.00 per lamp per month
250 W HPS	\$17.00 per lamp per month
100 W HPS Equiv. LED	\$18.00 per lamp per month
150 W HPS Equiv. LED	\$18.50 per lamp per month

Energy Charge: \$0.0623 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Prompt Payment of Bills: Same as Rg-1.

Note:

MV = Mercury Vapor

LED = Light Emitting Diode

HPS = High Pressure Sodium

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PSCW AUTHORIZATION:

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RATE FILESheet No. 1 of 1Schedule No. Ms-2Amendment No. 39**Public Service Commission of Wisconsin****PIONEER POWER AND LIGHT COMPANY****Athletic Field Lighting Service**

Application: This schedule will be available for electric service to the Town of Harris Fire Department softball field for customer-owned athletic field lighting consisting of forty 1500 watt incandescent flood lights. The utility will maintain lighting units.

This rate schedule is closed to new incandescent lights.

Service charge: \$ 40.00 per month when service is in use (approx. 6 months per year)

Energy Charge: \$0.0623 per kilowatt-hour (kWh).

Power Cost Adjustment Clause: Charge per all kWh varies monthly. See schedule PCAC.

Minimum Monthly Bill: The minimum monthly bill shall be the service charge, except in months that the lights are not in use.

Prompt Payment of Bills: Same as Rg-1.

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PIONEER POWER AND LIGHT COMPANY**Other Charges and Billing Provisions**

Budget Payment Plan: A budget payment plan, which is in accordance with Wis. Admin. Code ch. PSC 113, is available from the utility. The utility does not use a fixed budget year. The utility will calculate the monthly budgeted amount by spreading the estimated annual bill over eleven months, with the last month consisting of any end of year adjustments.

Reconnection Billing: All customers whose service is disconnected in accordance with the disconnection rules as outlined in Wis. Admin. Code ch. PSC 113, shall be required to pay a reconnection charge. The charge shall be **\$50.00** during regular office hours. After regular office hours the minimum reconnection charge of **\$50.00** applies plus any overtime labor costs, not to exceed a total maximum charge of **\$100.00**.

Reconnection of a Seasonal Customer's Service: Reconnection of a service for a seasonal customer who has been disconnected for less than one year shall be subject to the same reconnection charges outlined above. A seasonal customer shall also be charged for all minimum bills that would have been incurred had the customer not temporarily disconnected service.

Payment Not Honored by Financial Institution Charge: The utility shall assess a **\$30.00** charge when a payment rendered for utility service is not honored by the customer's financial institution.

Average Depreciated Embedded Cost: The embedded cost of the distribution system (excluding the standard transformer and service facilities), for each customer classification, is determined based on methodology authorized by the Public Service Commission of Wisconsin, and described in the utility's Electric Rules. The average depreciated embedded cost by customer classification is as follows:

Residential Service: **\$185.00**.

Apartment and Rental Units Separately Metered: **\$185.00** per unit metered.

Subdividers and Residential Developers: **\$185.00** per unit.

General Service: (Including Multi-Unit Dwellings If Billed on One Meter): **\$410.00**.

Power Service: **\$71.54** per kW (Cp-1 & Cp-1 TOD) and **\$74.03** per kW (Cp-2) of average billed demand

Street Lighting: **\$24.05**.