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ALLIANT ENERGY CORP
Form U-13-60
April 27, 2001

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM U-13-60

ANNUAL REPORT

FOR THE PERIOD

Beginning January 1, 2000 and Ending December 31, 2000

TO THE
U.S. SECURITIES AND EXCHANGE COMMISSION
OF

Alliant Energy Corporate Services, Inc.

(Exact Name of Reporting Company)

A Subsidiary Service Company
("Mutual" or "Subsidiary")

Date of Incorporation December 8, 1997

If not Incorporated, Date of Organization

State or Sovereign Power under which Incorporated or Organized Iowa

Location of Principal Executive Offices of Reporting Company Dubuque, Iowa

Name, title, and address of officer to whom correspondence concerning this report should be addressed:

John E. Kratchmer, Corporate Controller and Chief Accounting Officer,
(Name) (Title)

222 W. Washington Avenue, Madison, Wisconsin 53703
(Address)

Name of Principal Holding Company Whose Subsidiaries are served by Reporting Company:

Alliant Energy Corporation

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INSTRUCTIONS FOR USE OF FORM U-13-60

1. Time of Filing.
Rule 94 provides that on or before the first day of May in each calendar year, each mutual service company and each subsidiary service company as to which the Commission shall have made a favorable finding pursuant to Rule 88, and every service company whose application for approval or declaration pursuant to Rule 88 is pending shall file with the Commission an annual report on Form U-13-60 and in accordance with the Instructions for that form.
2. Number of Copies.
Each annual report shall be filed in duplicate. The company should prepare and retain at least one extra copy for itself in case correspondence with reference to the report become necessary.
3. Period Covered by Report.
The first report filed by any company shall cover the period from the date the Uniform System of Accounts was required to be made effective as to that company under Rules 82 and 93 to the end of that calendar year. Subsequent reports should cover a calendar year.
4. Report Format.
Reports shall be submitted on the forms prepared by the Commission. If the space provided on any sheet of such form is inadequate, additional sheets may be inserted of the same size as a sheet of the form or folded to each size.
5. Money Amounts Displayed.
All money amounts required to be shown in financial statements may be expressed in whole dollars, in thousands of dollars or in hundred thousands of dollars, as appropriate and subject to provisions of Regulation S-X (Section 210.3-01(b)).
6. Deficits Displayed.
Deficits and other like entries shall be indicated by the use of either brackets or a parenthesis with corresponding reference in footnotes. (Regulation S-X, Section 210-3.01(c)).
7. Major Amendments or Corrections.
Any company desiring to amend or correct a major omission or error in a report after it has been filed with the Commission shall submit an amended report including only those pages, schedules, and entries that are to be amended or corrected. A cover letter shall be submitted requesting the Commission to incorporate the amended report changes and shall be signed by a duly authorized officer of the company.
8. Definitions.
Definitions contained in Instruction 01-8 to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies, Public Utility Holding Company Act of 1935, as amended February 2, 1979 shall be applicable to words or terms used specifically within this Form U-13-60.
9. Organization Chart.
The service company shall submit with each annual report a copy of its current organization chart.

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10. Methods of Allocation.

The service company shall submit with each annual report a listing of the currently effective methods of allocation being used by the service company and on file with the Securities and Exchange Commission pursuant to the Public Utility Holding Company Act of 1935.

11. Annual Statement of Compensation for Use of Capital Billed.

The service company shall submit with each annual report a copy of the annual statement supplied to each associate company in support of the amount of compensation for use of capital billed during the calendar year.

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LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

Description of Schedules and Accounts	Schedule or Account Number
COMPARATIVE BALANCE SHEET	Schedule I
SERVICE COMPANY PROPERTY	Schedule II
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF SERVICE COMPANY PROPERTY	Schedule III
INVESTMENTS	Schedule IV
ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES	Schedule V
FUEL STOCK EXPENSES UNDISTRIBUTED	Schedule VI
STORES EXPENSE UNDISTRIBUTED	Schedule VII
MISCELLANEOUS CURRENT AND ACCRUED ASSETS	Schedule VIII
MISCELLANEOUS DEFERRED DEBITS	Schedule IX
RESEARCH, DEVELOPMENT, OR DEMONSTRATION EXPENDITURES	Schedule X
PROPRIETARY CAPITAL	Schedule XI
LONG-TERM DEBT	Schedule XII
CURRENT AND ACCRUED LIABILITIES	Schedule XIII
NOTES TO FINANCIAL STATEMENTS	Schedule XIV
STATEMENT OF INCOME	Schedule XV
ANALYSIS OF BILLING-ASSOCIATE COMPANIES	Account 457
ANALYSIS OF BILLING-NONASSOCIATE COMPANIES	Account 458
ANALYSIS OF CHARGES FOR SERVICE-ASSOCIATE AND NONASSOCIATE COMPANIES	Schedule XVI
SCHEDULE OF EXPENSE DISTRIBUTION BY DEPARTMENT OR SERVICE FUNCTION	Schedule XVII
DEPARTMENTAL ANALYSIS OF SALARIES	Account 920
OUTSIDE SERVICES EMPLOYED	Account 923
EMPLOYEE PENSIONS AND BENEFITS	Account 926
GENERAL ADVERTISING EXPENSES	Account 930.1
MISCELLANEOUS GENERAL EXPENSES	Account 930.2
RENTS	Account 931
TAXES OTHER THAN INCOME TAXES	Account 408
DONATIONS	Account 426.1
OTHER DEDUCTIONS	Account 426.5
NOTES TO STATEMENT OF INCOME	Schedule XVIII

 LISTING OF INSTRUCTIONAL FILING REQUIREMENTS

Description of Reports or Statements

EXECUTIVE ORGANIZATION CHART

METHODS OF ALLOCATION

ANNUAL STATEMENT OF COMPENSATION FOR USE
 OF CAPITAL BILLED

ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

 SCHEDULE I - COMPARATIVE BALANCE SHEET
 Give balance sheet of the Company as of December 31 of the current and prior y

ACCOUNT	ASSET AND OTHER DEBITS		A
			CURRE
	SERVICE COMPANY PROPERTY		
101	Service company property	(Schedule II)	\$ 664
107	Construction work in progress	(Schedule II)	10,685
	Total Property		11,349
108	Less accumulated provision for depreciation and amortization of service company property	(Schedule III)	(497)
	Net Service Company Property		10,852
	INVESTMENTS		
123	Investments in associate companies	(Schedule IV)	21,153

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124	Other investments	(Schedule IV)	-----
	Total Investments		21,153

	CURRENT AND ACCRUED ASSETS		
131	Cash		1,674
134	Special deposits		
135	Working funds		
136	Temporary cash investments	(Schedule IV)	
141	Notes receivable		
143	Accounts receivable		3,902
144	Accumulated provision for uncollectible accounts		(54)
146	Accounts receivable from associate companies	(Schedule V)	52,201
152	Fuel stock expenses undistributed	(Schedule VI)	
154	Materials and supplies		
163	Stores expense undistributed	(Schedule VII)	
165	Prepayments		5,573
174	Miscellaneous current and accrued assets	(Schedule VIII)	
	Total Current and Accrued Assets		-----
			63,297

	DEFERRED DEBITS		
181	Unamortized debt expense		
184	Clearing accounts		2
186	Miscellaneous deferred debits	(Schedule IX)	
188	Research, development, or demonstration expenditures	(Schedule X)	
190	Accumulated deferred income taxes		14,055
	Total Deferred Debits		-----
			14,057

	TOTAL ASSETS AND OTHER DEBITS		-----
			\$ 109,360
			=====

ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

SCHEDULE I - COMPARATIVE BALANCE SHEET

ACCOUNT	LIABILITIES AND PROPRIETARY CAPITAL	AS
		CURRE
	PROPRIETARY CAPITAL	
201	Common stock issued	(Schedule XI)
211	Miscellaneous paid in capital	(Schedule XI)
215	Appropriated retained earnings	(Schedule XI)
216	Unappropriated retained earnings	(Schedule XI)

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	Total Proprietary Capital		

	LONG-TERM DEBT		
223	Advances from associate companies	(Schedule XII)	1,756
224	Other long-term debt	(Schedule XII)	
225	Unamortized premium on long-term debt		
226	Unamortized discount on long-term debt-debit		
	Total Long-term Debt		1,756

	CURRENT AND ACCRUED LIABILITIES		
231	Notes payable		
232	Accounts payable		37,650
233	Notes payable to associate companies	(Schedule XIII)	17,007
234	Accounts payable to associate companies	(Schedule XIII)	5,361
236	Taxes accrued		283
237	Interest accrued		
238	Dividends declared		
241	Tax collections payable		1,109
242	Miscellaneous current and accrued liabilities	(Schedule XIII)	27,809
	Total Current and Accrued Liabilities		89,220

	DEFERRED CREDITS		
253	Other deferred credits		18,383
255	Accumulated deferred investment tax credits		
	Total Deferred Credits		18,383

282	ACCUMULATED DEFERRED INCOME TAXES		
	TOTAL LIABILITIES AND PROPRIETARY CAPITAL		\$ 109,360
=====			

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE II - SERVICE COMPANY PROPERTY

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENT OR SALES	OT CHA
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SERVICE COMPANY

PROPERTY

Account

301 ORGANIZATION

303 MISCELLANEOUS
INTANGIBLE PLANT \$ 551,691 \$ 113,250

304 LAND AND LAND
RIGHTS

305 STRUCTURES AND
IMPROVEMENTS

306 LEASEHOLD
IMPROVEMENTS

307 EQUIPMENT (2)

308 OFFICE FURNITURE
AND EQUIPMENT

309 AUTOMOBILES, OTHER
VEHICLES AND
RELATED GARAGE
EQUIPMENT

310 AIRCRAFT AND
AIRPORT EQUIPMENT

311 OTHER SERVICE
COMPANY PROPERTY (3)

SUB-TOTAL

\$ 551,691 \$ 113,250 -

107 CONSTRUCTION
WORK IN
PROGRESS (4)

\$ 688,125 \$ 10,110,137 - \$ (1

TOTAL

\$ 1,239,816 \$ 10,223,387 - \$ (1

1 PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

\$113,250 transferred from account 107 to account 303.

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2 SUBACCOUNTS ARE REQUIRED FOR EACH CLASS OF EQUIPMENT OWNED. THE SERVICE COMPANY SHALL PROVIDE A
LISTING BY SUBACCOUNT OF EQUIPMENT ADDITIONS DURING THE YEAR AND THE BALANCE AT THE CLOSE OF YEAR.

SUBACCOUNT DESCRIPTION

AD

None

TOTAL

3 DESCRIBE OTHER SERVICE COMPANY PROPERTY:

None

4 DESCRIBE CONSTRUCTION WORK IN PROGRESS:

Alliant Energy Corporate Services, Inc. is capitalizing significant software development costs for
its new E-business. These costs will be in construction work in progress until the software is ready for
use.

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For the Year Ended December 31, 2000

SCHEDULE III
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF
SERVICE COMPANY PROPERTY

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	ADDITIONS		
		CHARGED TO ACCOUNT 403	RETIREMENTS	OTHER CHANGES ADD (DEDUCT) (1)
Account				
301 ORGANIZATION				
303 MISCELLANEOUS INTANGIBLE PLANT	\$ 291,171	\$ 206,547		
304 LAND AND LAND RIGHTS				
305 STRUCTURES AND IMPROVEMENTS				
306 LEASEHOLD IMPROVEMENTS				
307 EQUIPMENT				
308 OFFICE FURNITURE AND EQUIPMENT				
309 AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT				
310 AIRCRAFT AND AIRPORT EQUIPMENT				
311 OTHER SERVICE COMPANY PROPERTY				

1 PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL: None

SCHEDULE IV - INVESTMENTS

INSTRUCTIONS: Complete the following schedule concerning investments. Under Account 124, "Other Investments", state each investment separately, with description, including, the name of issuing company, number of shares or principal amount, etc. Under Account 136, "Temporary Cash Investments", list each investment separately.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR
ACCOUNT 123-INVESTMENT IN ASSOCIATE COMPANIES	
Alliant Energy Corporation	\$ 58,620
IES Utilities Inc.	4,674,447
Wisconsin Power and Light Company	4,865,215
Interstate Power Company	2,159,997
Alliant Energy Resources, Inc.	328,721
	12,087,000
ACCOUNT 124-OTHER INVESTMENTS	
ACCOUNT 136-TEMPORARY CASH INVESTMENTS	
TOTAL	\$ 12,087,000

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INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR
ACCOUNT 146 ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES	
Alliant Energy Corporation	\$ 367,31
IES Utilities Inc.	11,765,65
Wisconsin Power and Light Company	19,857,02
Interstate Power Company	7,964,88
Alliant Energy Resources, Inc.	1,253,78
Alliant Energy Transportation, Inc.	1,59
Cedar Rapids and Iowa City Railway Company	15,23
Transfer Services, Inc.	71
IEI Barge Services, Inc.	23,46
Industrial Energy Applications, Inc.	10,46
Whiting Petroleum Corporation	7,79
Iowa Land and Building Company	3,48
Prairie Ridge Business Park, L.C.	5
Alliant Energy International, Inc.	40,65
Alliant Energy Investments, Inc.	27
Alliant International New Zealand Limited	3,85
Heartland Energy Group, Inc.	2,27
Energys, Inc.	2,20
RMT, Inc.	2,02
Heartland Properties, Inc.	16,51
Village Lakeshares, L.P.	(58)
Alliant Energy Investco, Inc.	3
Capital Square Financial	
Schedin & Associates, Inc.	1,36
Williams Bulk Transfer Inc.	
Heartland Energy Services, Inc.	
BFC Gas Company L.L.C.	
TOTAL	\$41,340,08

ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS:

None

TOTAL PAYMENTS

ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE VI - FUEL STOCK EXPENSES UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company. Under the section headed "Summary" listed below give an overall report of the fuel functions performed by the service company.

DESCRIPTION

LABOR

EXPEN

ACCOUNT 152 - FUEL STOCK EXPENSES UNDISTRIBUTED

TOTAL

SUMMARY:

For the Year Ended December 31, 2000

SCHEDULE VII
STORES EXPENSE UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

DESCRIPTION LABOR EXPENSE

ACCOUNT 163 - STORES EXPENSE UNDISTRIBUTED

TOTAL

SCHEDULE VIII
MISCELLANEOUS CURRENT AND ACCRUED ASSETS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped, showing the number of items in each group.

DESCRIPTION BALANCE AT
BEGINNING
OF YEAR

ACCOUNT 174-MISCELLANEOUS CURRENT AND ACCRUED ASSETS

TOTAL

SCHEDULE IX - MISCELLANEOUS DEFERRED DEBITS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped by class showing the number of items in each class.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR
-------------	------------------------------------

ACCOUNT 186-MISCELLANEOUS DEFERRED DEBITS

TOTAL

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SCHEDULE X
RESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES

INSTRUCTIONS: Provide a description of each material research, development,
which incurred costs by the service corporation during the year

DESCRIPTION

ACCOUNT 188 - RESEARCH, DEVELOPMENT, OR DEMONSTRATION EXPENDITURES

TOTAL

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For the Year Ended December 31, 2000

SCHEDULE XI - PROPRIETARY CAPITAL

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ACCOUNT NUMBER	CLASS OF STOCK	NUMBER OF SHARES AUTHORIZED	PAR OR STATED VALUE PER SHARE	OUT CLOSE NO. OF SHARES
201	COMMON STOCK ISSUED	100	\$ 0.01	100

INSTRUCTIONS: Classify amounts in each account with brief explanation, disclosing the general nature which gave rise to the reported amounts.

DESCRIPTION

ACCOUNT 211-MISCELLANEOUS PAID-IN CAPITAL

ACCOUNT 215-APPROPRIATED RETAINED EARNINGS

TOTAL

INSTRUCTIONS: Give particulars concerning net income or (loss) during the year, distinguishing between the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentage, amount declared and date paid.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	NET INCOME OR (LOSS)	DIVIDENDS PAID
ACCOUNT 216-UNAPPROPRIATED RETAINED EARNINGS	-	-	-
TOTAL	-	-	-

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For the Year Ended December 31, 2000

SCHEDULE XII -- LONG-TERM DEBT

INSTRUCTIONS: Advances from associate companies should be reported separately for advances on notes, and advances on open account. Names of associate companies from which advances were received shall be shown under the class and series of obligation column. For Account 224--Other long-term debt provide the name of creditor company or organization, terms of the obligation, date of maturity, interest rate, and the amount authorized and outstanding.

NAME OF CREDITOR	TERMS OF OBLIGATION CLASS & SERIES OF OBLIGATION	DATE OF MATURITY	INTEREST RATE	AMOUNT AUTHORIZED	BALANCE AT BEGINNING OF YEAR	AD
------------------	--	---------------------	------------------	----------------------	------------------------------------	----

ACCOUNT 223--ADVANCES FROM ASSOCIATE COMPANIES:

Advances on Open Account
Alliant Energy Corporation

ACCOUNT 224--OTHER LONG-TERM DEBT:

None

TOTAL

1 GIVE AN EXPLANATION OF DEDUCTIONS:

None

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For the Year Ended December 31, 2000

SCHEDULE XIII -- CURRENT AND ACCRUED LIABILITIES

INSTRUCTIONS: Provide balance of notes and accounts payable to each associate company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each group.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR
ACCOUNT 233 -- NOTES PAYABLE TO ASSOCIATE COMPANIES	
Alliant Energy Corporation	\$ 219,037,910
IES Utilities Inc.	(56,945,810)
Wisconsin Power and Light Company	(125,749,174)
Interstate Power Company	(39,197,690)
TOTAL	\$ (2,854,764)

ACCOUNT 234--ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES	
Alliant Energy Corporation	\$ 107,395
IES Utilities Inc.	5,336,071
Wisconsin Power and Light Company	5,059,177
Interstate Power Company	2,398,664
Alliant Energy Resources, Inc.	651,788
Iowa Land and Building Company	247,642
TOTAL	\$ 13,800,737

ACCOUNT 242--MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	
Accrued Vacation	\$ 5,437,913
Accrued Incentive Compensation	15,785,500
Payroll Deductions	520,335
Miscellaneous	457,440

TOTAL \$ 22,201,188

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE XIV
NOTES TO FINANCIAL STATEMENTS

INSTRUCTIONS: The space below is provided for important notes regarding financial statements or any account thereof. Furnish to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown in this report may be indicated here by reference.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(a) General:

Alliant Energy Corporation (Alliant Energy), a Wisconsin corporation and registered holding company under the Wisconsin Company Act of 1935 (PUHCA), was created in the April 1998 merger of WPL Holdings, Inc., IES Industrial Services, Inc. and IES Company. Alliant Energy Corporate Services, Inc. (the Company) is a wholly-owned subsidiary of Alliant Energy Corporation for the Alliant Energy system providing associate companies with a variety of administrative services. The primary operating companies of the system are IES Utilities Inc. (IESU), Wisconsin Interstate Power Company (IPC) and Alliant Energy Resources, Inc. (AER). AER also has numerous subsidiaries providing services from the Company.

(b) Income Taxes:

Deferred income taxes have been recorded by the Company to reflect the tax effects of temporary differences. When certain costs are recorded in the accounts and when they are deducted for tax purposes.

2. NOTES PAYABLE TO ASSOCIATE COMPANIES:

Alliant Energy has established utility and non-utility money pools to coordinate short-term borrowing. The money pools provide a more efficient use of cash resources of the system and reduce outside short-term borrowing. The money pools are administered by the Company and funded, as needed, through the issuance of commercial paper. Interest expense and other fees are allocated based on borrowing amounts. The Public Service Commission has restricted WP&L from lending money to non-utility affiliates and non-Wisconsin utilities. As a result, the Company is not lending money to the utility money pool but is able to borrow money from the utility money pool.

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3. PENSION AND OTHER POSTRETIREMENT BENEFITS:

Alliant Energy has several non-contributory defined benefit pension plans that cover substantially all employees.

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are based on the employees' years of service and compensation. Alliant Energy also provides certain life benefits to retirees. In general the health care plans are contributory with participants' the life insurance plans are non-contributory.

The weighted-average assumptions as of the measurement date of September 30 are as follows:

	Qualified Pension Benefits			Other Po
	2000	1999	1998	2000
Discount rate	8.00%	7.75%	6.75%	8.00%
Expected return on plan assets	9%	9%	9%	9%
Rate of compensation increase	3.5-4.5%	3.5-4.5%	3.5-4.5%	3.5%
Medicare cost trend on covered charges:				
Initial trend range	N/A	N/A	N/A	9%
Ultimate trend range	N/A	N/A	N/A	5%

The components of Alliant Energy's qualified pension benefits and other postretirement benefits (in millions):

	Qualified Pension Benefits			Other
	2000	1999	1998	2000
Service cost	\$11.1	\$12.8	\$13.8	\$3.7
Interest cost	36.7	35.6	35.4	9.8
Expected return on plan assets	(45.7)	(46.2)	(47.2)	(5.3)
Amortization of:				
Transition obligation (asset)	(2.4)	(2.4)	(2.4)	3.9
Prior service cost	2.6	2.5	2.8	(0.3)
Actuarial (gain) / loss	(1.0)	0.2	(0.9)	(1.9)
Total	\$1.3	\$2.5	\$1.5	\$9.9

During 1998 Alliant Energy recognized an additional \$10.3 million of costs in accordance with "Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits," programs. In addition, during 1999 and 1998, Alliant Energy recognized \$0.5 million and \$10.0 million of curtailment charges relating to Alliant Energy's other postretirement benefits.

The assumed medical trend rates are critical assumptions in determining the service and interest cost component of the postretirement benefit obligation related to postretirement benefit costs. A one percent change in the assumed medical trend rate for 2000, holding all other assumptions constant, would have the following effects (in millions):

	1 Percent Increase	1 Per
Effect on total of service and interest cost component	\$1.6	
Effect on postretirement benefit obligation	\$11.4	

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A reconciliation of the funded status of Alliant Energy's plans to the amounts recognized on the Balance Sheets at December 31 is presented below (in millions):

	Qualified Pension Benefits		Other Postretir
	2000	1999	2000
Change in benefit obligation:			

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Net benefit obligation at beginning of year	\$481.0	\$528.4	\$127.8
Service cost	11.1	12.8	3.7
Interest cost	36.7	35.6	9.8
Plan participants' contributions	-	-	1.6
Plan amendments	3.6	-	(3.8)
Actuarial (gain) / loss	(13.8)	(60.7)	2.4
Curtailments	-	-	-
Gross benefits paid	(35.0)	(35.1)	(10.8)
	-----	-----	-----
Net benefit obligation at end of year	483.6	481.0	130.7
	-----	-----	-----
Change in plan assets:			
Fair value of plan assets at beginning of year	525.9	506.3	68.3
Actual return on plan assets	63.1	54.7	8.7
Employer contributions	2.3	-	15.2
Plan participants' contributions	-	-	1.6
Gross benefits paid	(35.0)	(35.1)	(10.8)
	-----	-----	-----
Fair value of plan assets at end of year	556.3	525.9	83.0
	-----	-----	-----
Funded status at end of year	72.7	44.9	(47.7)
Unrecognized net actuarial (gain) / loss	(69.2)	(39.0)	(38.3)
Unrecognized prior service cost	24.2	23.2	(1.2)
Unrecognized net transition obligation (asset)	(5.8)	(8.2)	44.8
	-----	-----	-----
Net amount recognized at end of year	\$21.9	\$20.9	(\$42.4)
	=====	=====	=====
Amounts recognized on the Consolidated			
Balance Sheets consist of:			
Prepaid benefit cost	\$41.8	\$39.1	\$1.6
Accrued benefit cost	(19.9)	(18.2)	(44.0)
	-----	-----	-----
Net amount recognized at measurement date	21.9	20.9	(42.4)
	-----	-----	-----
Contributions paid after 9/30 and prior to 12/31	-	-	1.5
	-----	-----	-----
Net amount recognized at end of year	\$21.9	\$20.9	(\$40.9)
	=====	=====	=====

The benefit obligation and fair value of plan assets for the postretirement welfare plans with plan assets were \$124.5 million and \$73.2 million, respectively, as of September 30, 2000 and respectively, as of September 30, 1999. The projected benefit obligation, accumulated benefit plan assets for the pension plans with benefit obligations in excess of plan assets were \$231.8 million and \$219.8 million, respectively, as of September 30, 1999. As of September 20, 2000, there were obligations in excess of plan assets.

Alliant Energy sponsors several non-qualified pension plans that cover certain current and former employees. As of September 30, 2000 and 1999, the funded balances of such plans totaled approximately \$5 million. Alliant Energy's expense under these plans was \$26.2 million and \$28.0 million at December 31, 2000 and 1999, respectively. Alliant Energy's expense under these plans was \$3.6 million, \$2.5 million, and \$4.5 million in 2000, 1999, and 1998, respectively.

In 2000, Alliant Energy revised its deferred compensation plans allowing certain key employees to elect to receive all or part of their current compensation in that participants can now elect to allocate to a company stock account or an interest account, which are held in grantor trusts. At December 31, 2000, the total amount of deferred compensation totaled approximately \$1 million.

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A significant number of Alliant Energy employees also participate in defined contribution pension plans. Alliant Energy's contributions to the plans, which are based on the participants' level of compensation, were \$7.4 million and \$7.7 million in 2000, 1999 and 1998, respectively.

4. RELATED PARTY ISSUES:

In association with the merger, IESU, WP&L and IPC entered into a System Coordination and Operating Agreement which became effective with the merger. The agreement, which has been approved by the Federal Energy Regulatory Commission (FERC), provides a contractual basis for coordinated planning, construction, operation and maintenance of the interconnected electric generation and transmission systems of the three utility companies. The agreement allows the interconnected system to be operated as a single entity with off-system capacity sales to market excess system capability or to meet system capability deficiencies. Such sales and purchases are made among the three utility companies based on procedures included in the agreement. The procedures are subject to both FERC and all state regulatory bodies having jurisdiction over these sales. Under the agreement, Alliant Energy and IPC are fully reimbursed for any generation expense incurred to support the sale to an affiliate. Profits or margins on sales to non-affiliates are distributed to the three utilities in proportion to each utility's share of production at the time of sale.

5. INVESTMENTS IN ASSOCIATE COMPANIES:

Certain employee benefits costs billed to the operating companies have not yet been funded by Alliant Energy. The amount recorded in Account 123, Investments in Associate Companies, is a result of the operating companies' accrual of such costs. The Company's corresponding benefits liabilities are recorded in Account 123, Investments in Associate Companies and Account 253, Other Deferred Credits.

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE XV
STATEMENT OF INCOME

ACCOUNT	DESCRIPTION	CURRENT YEAR
INCOME		
457	Services rendered to associate companies	\$ 261,103,
458	Services rendered to nonassociate companies	
419	Interest income	8,495,
421	Miscellaneous income or loss	
	Total Income	269,599,
EXPENSE		
920	Salaries and wages	98,048,
921	Office supplies and expenses	36,852,

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922	Administrative expense transferred -- credit	
923	Outside services employed	43,372,
924	Property insurance	3,478,
925	Injuries and damages	1,875,
926	Employee pensions and benefits	14,392,
928	Regulatory commission expense	3,124,
930.1	General advertising expenses	2,880,
930.2	Miscellaneous general expenses	11,106,
931	Rents	33,629,
932	Maintenance of structures and equipment	1,366,
403	Depreciation and amortization expense	206,
408	Taxes other than income taxes	6,460,
409	Income taxes	3,507,
410	Provision for deferred income taxes	
411	Provision for deferred income taxes -- credit	(4,450,
411.5	Investment tax credit	
426.1	Donations	611,
426.5	Other deductions	3,959,
427	Interest on long-term debt	
430	Interest on debt to associate companies	9,168,
431	Other interest expense	7,

	Total Expense	269,599,

	Net Income or (Loss)	\$ -

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

ANALYSIS OF BILLING
ASSOCIATE COMPANIES
ACCOUNT 457

NAME OF ASSOCIATE COMPANY	DIRECT COSTS CHARGED	INDIRECT COSTS CHARGED	COMPENSATIO FOR USE OF CAPITAL
	457-1	457-2	457-3
Alliant Energy Corporation	\$ 1,234,675	\$ 150,691	
IES Utilities Inc.	78,995,784	20,962,456	

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Wisconsin Power and Light Company	83,081,427	20,325,935
Interstate Power Company	36,947,489	9,897,809
Alliant Energy Resources, Inc.	6,188,078	1,027,835
Alliant Energy Transportation, Inc.	43,030	13,945
Cedar Rapids and Iowa City Railway Company	145,402	17,806
Transfer Services, Inc.	29,742	1,955
IEI Barge Services, Inc.	103,687	(8,674)
Industrial Energy Applications, Inc.	133,138	66,866
Whiting Petroleum Corporation	23,646	9,305
Iowa Land and Building Company	478,329	149,649
Prairie Ridge Business Park, L.C.	321	259
Alliant Energy International, Inc.	193,960	91,329
Alliant Energy Investments, Inc.	8,650	6,590
Alliant International New Zealand Limited	40,645	18,574
Heartland Energy Group, Inc.	39,122	6,482
Energys, Inc.	25,187	4,624
RMT, Inc.	471,622	14,990
Heartland Properties, Inc.	58,382	22,365
Village Lakeshares, L.P.	18,249	14,267
Alliant Energy Investco, Inc.	230	144
Capital Square Financial	840	429
Schedin & Associates, Inc.	7,488	3,186
Williams Bulk Transfer	22,364	10,321
Heartland Energy Services, Inc.	1,564	1,220
BFC Gas Company L.L.C.	183	148

TOTAL	\$ 208,293,234	\$ 52,810,506

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES

For the Year Ended December 31, 2000

ANALYSIS OF BILLING
NONASSOCIATE COMPANIES
ACCOUNT 458

NAME OF NONASSOCIATE COMPANY	DIRECT	INDIRECT	COMPENSATION	TOTAL
	COST CHARGED	COST CHARGED	FOR USE OF CAPITAL	
	458-1	458-2	458-3	COST

None

TOTAL - - - - -
 INSTRUCTION: Provide a brief description of the services rendered to each nonassociate company.

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE XVI
 ANALYSIS OF CHARGES FOR SERVICE
 ASSOCIATE AND NONASSOCIATE COMPANIES

DESCRIPTION OF ITEMS	ASSOCIATE COMPANY CHARGES			NONASSOCIATE COMPANY CHARGES		
	DIRECT COST	INDIRECT COST	TOTAL	DIRECT COST	INDIRECT COST	TOTAL
920 SALARIES AND WAGES	\$87,178,298	\$10,869,755	\$98,048,053	-	-	\$87,178,298
921 OFFICE SUPPLIES AND EXPENSES	36,863,649	(11,343)	36,852,306	-	-	36,852,306
922 ADMINISTRATIVE EXPENSE	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	43,372,269	-	43,372,269	-	-	43,372,269
924 PROPERTY INSURANCE	3,478,697	-	3,478,697	-	-	3,478,697
925 INJURIES AND DAMAGES	1,868,622	6,902	1,875,524	-	-	1,875,524
926 EMPLOYEE PENSIONS AND BENEFITS	(45,609)	14,438,390	14,392,781	-	-	14,392,781
928 REGULATORY COMMISSION EXPENSE	3,122,833	1,953	3,124,786	-	-	3,124,786
930.1 GENERAL ADVERTISING EXPENSES	2,880,524	-	2,880,524	-	-	2,880,524
930.2 MISCELLANEOUS GENERAL EXPENSES	10,713,713	392,417	11,106,130	-	-	11,106,130
931 RENTS	13,422,237	20,207,696	33,629,933	-	-	33,629,933
932 MAINTENANCE OF	-	-	-	-	-	-

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	STRUCTURES AND EQUIPMENT	1,100,319	265,780	1,366,099	-	1,1
403	DEPRECIATION AND AMORTIZATION EXPENSE	206,547		206,547	-	2
408	TAXES OTHER THAN INCOME TAXES	17,797	6,442,974	6,460,771	-	
409	INCOME TAXES	3,507,288		3,507,288	-	3,5
410	PROVISION FOR DEFERRED INCOME TAXES			-	-	
411	PROVISION FOR DEFERRED INCOME TAXES-CREDIT	(4,450,051)		(4,450,051)	-	(4,4
411.5	INVESTMENT TAX CREDIT			-	-	
426.1	DONATIONS	517,245	94,589	611,834	-	5
426.5	OTHER DEDUCTIONS	3,858,334	101,393	3,959,727	-	3,8
427	INTEREST ON LONG-TERM DEBT			-	-	
431	OTHER INTEREST EXPENSE	7,877		7,877	-	

INSTRUCTION: Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

	TOTAL EXPENSES =	207,620,589	52,810,506	260,431,095	-	-	-	207,6
	COMPENSATION FOR USE OF EQUITY CAPITAL =							
430	INTEREST ON DEBT TO ASSOCIATE COMPANIES =	9,168,253		9,168,253				9,1
	TOTAL COST OF SERVICE =	\$216,788,842	\$52,810,506	\$269,599,348	-	-	-	\$216,7

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

		TOTAL		DEPAR
	DESCRIPTION OF ITEMS	AMOUNT	OVERHEAD	Accounting
				Admin
920	SALARIES AND WAGES	\$ 98,048,053		\$ 5,001,524
921	OFFICE SUPPLIES AND EXPENSES	36,852,306		506,631
922	ADMINISTRATIVE EXPENSE TRANSFERRED -- CREDIT	-		
923	OUTSIDE SERVICES EMPLOYED	43,372,269		771,710
924	PROPERTY INSURANCE	3,478,697		4,029
				\$ 19,48
				15,35
				9,11

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925	INJURIES AND DAMAGES	1,875,524	129	
926	EMPLOYEE PENSIONS AND BENEFITS	14,392,781	860,783	3,53
928	REGULATORY COMMISSION EXPENSE	3,124,786		
930.1	GENERAL ADVERTISING EXPENSE	2,880,524	6,611	69
930.2	MISCELLANEOUS GENERAL EXPENSES	11,106,130	1,195	60
931	RENTS	33,629,933	1,363,869	7,07
932	MAINTENANCE OF STRUCTURES AND EQUIPMENT	1,366,099		3
403	DEPRECIATION AND AMORTIZATION EXPENSE	206,547		
408	TAXES OTHER THAN INCOME TAXES	6,460,771	384,595	1,57
409	INCOME TAXES	3,507,288		
410	PROVISION FOR DEFERRED INCOME TAXES	-		
411	PROVISION FOR DEFERRED INCOME TAXES -- CREDIT	(4,450,051)		
411.5	INVESTMENT TAX CREDIT	-		
426.1	DONATIONS	611,834		47
426.5	OTHER DEDUCTIONS	3,959,727		39
427	INTEREST ON LONG-TERM DEBT	-		
430	INTEREST ON DEBT TO ASSOCIATE COMPANIES	9,168,253		
431	OTHER INTEREST EXPENSE	7,877		

INSTRUCTION: Indicate each department or service function. (see
Instructions 01-3 General Structure of Accounting System: Uniform
System Account)

TOTAL EXPENSES = \$ 269,599,348 \$ - \$ 8,901,076 \$ 58,3

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

Acct Nbr	DEPARTMENT OR SERVICE FUNCTION							
	Electric T & D	Environmental	Facilities	Finance	Fuels	Gas Acq Disp	Gas Sys	
920	\$ 3,816,930	\$ 1,894,586	\$ 565,184	\$ 1,932,519	\$ 547,711	\$ 419,009	\$ 694	
921	394,599	427,330	1,584,977	671,026	134,686	68,506	171	
922								
923	238,366	300,886	1,728,759	3,591,455	204,163	151	4,955	
924				3,228,626				
925				(2,767,447)				
926	712,716	354,032	105,730	389,281	101,659	78,179	129	
928					1,971,104		4	
930.1	1,291	1,869		17,631	1,745			
930.2	(12,713)	2,006,863	2,517	847,314	(98,014)	37,725	2	
931	1,106,614	569,224	186,188	530,326	157,378	117,813	228	
932			1,223,251					
403								

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408	318,341	158,208	47,235	156,800	45,433	34,940	58
409							
410							
411							
411.5							
426.1		119,149		4,875			
426.5		257		718,652			
427							
430							
431							

\$ 6,576,144	\$ 5,832,404	\$ 5,443,841	\$ 9,321,058	\$ 3,065,865	\$ 756,323	\$ 6,24
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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

Acct Nbr	DEPARTMENT OR SERVICE FUNCTION						
	Information Sys	Internal Audit	Investor Rel	Land & ROW	Legal	Mrkt & Cust Rel	Mt
920	\$ 8,051,381	\$ 600,864	\$ -	\$ 846,483	\$ 1,935,531	\$ 15,178,409	\$ 2,
921	8,890,026	61,406	12,630	389,282	328,913	3,485,327	
922							
923	11,446,810	1,712	1,703	104,292	2,106,810	2,900,100	
924					246,034		
925	103,154				5,034,908	1,733	
926	1,313,368	112,390		158,402	365,265	2,386,365	
928				22,778	54,143	6,380	
930.1	26,841	1,185		832	110,847	1,301,603	
930.2	582,587		1,441,532	2,249,404	5,202	361,633	
931	7,915,079	169,594		254,040	551,063	3,642,827	
932	66,250			80		35,276	
403							
408	586,867	50,229		70,486	163,209	1,066,521	
409							
410							
411							
411.5							
426.1						10,414	
426.5	125				25,313	12,664	
427							
430							
431							

 \$ 38,982,488 \$ 997,380 \$ 1,455,865 \$ 4,096,079 \$ 10,927,238 \$ 30,389,252 \$ 5,

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

SCHEDULE XVII
 SCHEDULE OF EXPENSE DISTRIBUTION
 BY
 DEPARTMENT OR SERVICE FUNCTION

Acct Nbr	DEPARTMENT OR SERVICE FUNCTION			
	Pwr Planning	Pub Affairs	Rates	Transportation
920	\$ 5,239,132	\$ 2,016,296	\$ 1,271,288	\$ 392,369
921	813,404	960,907	172,395	482,767
922				
923	420,018	352,492	164,306	141,428
924	8			
925			4,309	
926	967,746	369,265	237,993	73,349
928	2,166	794	1,035,287	
930.1	1,336	606,589	75,420	
930.2	1,591,259	1,230,704	3,675	770
931	5,072,988	632,457	409,511	110,973
932				
403				
408	432,226	165,025	106,282	32,781
409				
410				
411				
411.5				
426.1		2,005		
426.5		1,979,516		
427				
430				
431				
	\$ 14,540,283	\$ 8,316,050	\$ 3,480,466	\$ 1,234,437

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

DEPARTMENTAL ANALYSIS OF SALARIES
ACCOUNT 920

NAME OF DEPARTMENT Indicate each department or service function	TOTAL AMOUNT	DEPARTMENTAL SALARY EXPENSE		
		PARENT COMPANY	OTHER ASSOCIATES	NON ASSOCIATE
ACCOUNTING	\$ 5,001,524	\$ 52,784	\$ 4,948,740	
ADMINISTRATIVE	19,487,000	78,175	19,408,825	
CORPORATE	15,925,459	60,426	15,865,033	
ELECTRIC SYSTEM MAINTENANCE	2,739,594	-	2,739,594	
ELECTRIC TRANS & DISTR	3,816,930	-	3,816,930	
ENVIRONMENTAL	1,894,586	1,553	1,893,033	
FACILITIES	565,184	-	565,184	
FINANCE	1,932,519	23,290	1,909,229	
FUELS	547,711	-	547,711	
GAS ACQ & DISP	419,009	-	419,009	
GAS SYSTEM MAINTENANCE	694,925	-	694,925	
GAS TRANS & DISTR	410,862	-	410,862	
HUMAN RESOURCES	3,304,263	689	3,303,574	
INFORMATION SYSTEMS	8,051,381	-	8,051,381	
INTERNAL AUDIT	600,864	2,685	598,179	
INVESTOR RELATIONS (a)	-	-	-	
LAND & ROW	846,483	-	846,483	
LEGAL	1,935,531	35,773	1,899,758	
MARKETING & CUSTOMER REL	15,178,409	-	15,178,409	
MATERIALS MGMT	2,953,257	-	2,953,257	
METERS	434,557	-	434,557	
POWER ENG & CONST	2,388,920	-	2,388,920	
POWER PLANNING	5,239,132	-	5,239,132	
PUBLIC AFFAIRS	2,016,296	21,924	1,994,372	
RATES	1,271,288	-	1,271,288	
TRANSPORTATION	392,369	-	392,369	
TOTAL	\$ 98,048,053	\$ 277,299	\$ 97,770,754	

(a) Salaries charged to Account 930.2

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For the Year Ended December 31, 2000

 OUTSIDE SERVICES EMPLOYED
 ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate one payee and included within one subaccount is less than \$25,000, only the aggregate number and such payments included within the subaccount need be shown. Provide a subtotal for each type of

FROM WHOM PURCHASED	ADDRESS	RELATIONSHIP "A" = "NA" = ASSOCIATED
Accounting/Auditing		
Arthur Andersen LLP		N
Stone & Webster		N
3 Invoices under \$25,000		
		Subtotal
Document Management		
Sedona Staffing		N
United States Postmaster		N
PSI Group Iowa		N
Corporate Express		N
Norrell Services		N
Options of Linn County		N
Teuteberg Business		N
Reiner Association		N
Omnipress		N
55 Invoices under \$25,000		
		Subtotal
Engineering		
SM&P Utility		N
Great Plains Locating Service		N
Diggers Hotline Inc		N
Remedy		N
Iowa One Call		N
Techstaff of Iowa		N
Convergent Group		N
Safe Harbor Group		N
Aerotek		N
Thomas Group		N
Manpower Inc		N
Key Technical Solutions Inc		N
Real Time Cadd Services Inc		N
BG Brecke Inc		N
Primedia Workplace		N
Technology Service		N
Turbine Generation		N
Entegee		N
Lovegreen Turbine		N

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Top Echelon Contracting Inc
 Niksa Energy Associates
 Plantes Company
 Iowa State University
 Sargent & Lundy
 Chorus Networks
 Bentley Stytems
 98 Invoices under \$25,000

Subtotal

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

OUTSIDE SERVICES EMPLOYED
 ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate one payee and included within one subaccount is less than \$25,000, only the aggregate number and such payments included within the subaccount need be shown. Provide a subtotal for each type of

FROM WHOM PURCHASED	ADDRESS	RELATIONSHIP "A" "NA" ASSOCIATE
---------------------	---------	--

Environmental
 Black & Veatch
 RMT Inc
 Thermo Retec
 Clean Harbors Environmental
 Thompson Environmental
 25 Invoices under \$25,000

Subtotal

Financial
 Citibank
 Bank One
 Marsh Inc
 Moodys Investors Service Inc
 Standard & Poors
 King & Spalding
 Firststar Bank Milwaukee
 Dunham Express
 Bowne of Chicago
 Navigant Consultants

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Norwest Banks
 Chase Manhattan
 Rice Cohen International
 Offenhauer & Company
 Goldman Sachs & Co
 Qualitemps Inc
 Pacific Economics Group
 22 Invoices under \$25,000

Subtotal

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

OUTSIDE SERVICES EMPLOYED
 ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate one payee and included within one subaccount is less than \$25,000, only the aggregate number and such payments included within the subaccount need be shown. Provide a subtotal for each type of

FROM WHOM PURCHASED	ADDRESS	RELATIONSHIP "A" "NA" ASSOCIATE
---------------------	---------	--

Fuel Procurment
 ISG Resource Inc
 University of Wisconsin
 14 Invoices under \$25,000

Subtotal

Human Resources
 Larsonallen Corporate Learning
 Towers Perrin
 Paradigm Learning Inc
 Organizational Concepts International
 Reinhart Boerner Van Deuren
 General Medical
 The Gray Company
 Integrated Software Solutions
 Psychological Associates
 61 Invoices under \$25,000

Subtotal

Information Technology
EDS Credit Corporation
Compuware Corporation
Inacom Information Systems
Comprehensive Computer Consulting
Exacta Corporation
Phoenix Consulting
Paragon Development
Teamsoft Inc
Entre Information Systems
Marchfirst
Smart Solutions Inc
Whittman-Hart Inc
Jim & Rita Reilly
Berbee Networks
Integrated Systems International
Intellimark Incorporated
Stratagem Inc

N
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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

OUTSIDE SERVICES EMPLOYED
ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate one payee and included within one subaccount is less than \$25,000, only the aggregate number and such payments included within the subaccount need be shown. Provide a subtotal for each type of

FROM WHOM PURCHASED	ADDRESS	RELATIONSHIP "A" "NA" ASSOC
Xerox Corporation		N
ADTEC		N
Inacom		N
Cambridge Tempositions Inc		N
Goliath Network		N
Communications Engineering Co		N
Compupros Inc		N
Gartner Group Inc		N
Peregrine Systems Inc		N
Kelly Services Inc		N
Teksystems		N
Communication and Management Professionals		N
ASAP Software Express		N
Interim Technology		N

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PPC Consulting
 35 Invoices under \$25,000

Subtotal

Legal & Regulatory
 Foley & Lardner
 Morgan Lewis & Bockius LLP
 Thelen Reid & Priest LLP
 Defrees & Fiske
 McDermott Will & Emery
 Coyne, Niess, Schultz, Becker & Bauer SC
 Gunderson Weindruch Trout & Rhein PC
 Whyte Hirschboeck Dudek SC
 Brown Winnick Group
 Leboeuf Lamb Greene & Macrae LLP
 Bradley & Riley PC
 Brennan Steil Basting & MacDougall SC
 Iowa Utility Association
 Jansson Shupe Bridge
 Wisconsin Fuel & Light Company
 Hannan, Siesennop & Sullivan
 Campion, Michael A.
 52 Invoices under \$25,000

Subtotal

ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

 OUTSIDE SERVICES EMPLOYED
 ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate number of payees included within one subaccount is less than \$25,000, only the aggregate number and such payments included within the subaccount need be shown. Provide a subtotal for each type of

FROM WHOM PURCHASED	ADDRESS	RELATIONSHIP "A" "NA" ASSOCIATED
Marketing & Customer Relations		
Alliant Energy Industrial Services		
Harte-Hanks Data Technologies		
Michaels Engineering Inc		
A-tec Energy		

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Acudocs LLC
Maxim Group
M&J Marshall Inc
Nexus Energy Software
Hengel Brothers
CMF&Z
Miller Heiman Incorporated
Geonetric Technologies LLC
Wegner CPAS, LLC
High Voltage Equipment
KUWW Engineering
Tech Resources Inc
Cambridge Reports Research
Versafit Technologies
HVAC&R Center
Saratoga Systems
E Source Inc
Advanced Technology
Research International
114 Invoices under \$25,000

Subtotal

Miscellaneous Facilities
FBG Service Corporation
Larson Construction Co Inc
Sand Communications
Nelson Electric Company
Shive Hattery Inc
Indoff Incorporated
Nesper Sign Advertising
Berry Tradesmen Inc
Kennys Transfer Inc
Modern Piping Incorporated
Kilgust Mechanics
Broulik Painting Incorporated
J&K Warehouse
EG Artz Inc
35 Invoices under \$25,000

Subtotal

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

OUTSIDE SERVICES EMPLOYED
ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate number of payees included within one subaccount is less than \$25,000, only the aggregate number and

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such payments included within the subaccount need be shown. Provide a subtotal for each type of

FROM WHOM PURCHASED	ADDRESS	RELATIONSHIP "A" "NA" ASSOCIATED
Power Planning Services Ulteig Engineering Stanley Consultants Compaq GE Power Systems 16 Invoices under \$25,000		
		Subtotal
Public Relations CMF&Z Wixted Pope Nora & Associates Straus Printing Co Frank N Magid Associates Inc 30 Invoices under \$25,000		
		Subtotal
Training Center For Organization Effectiveness WD Associates Applied Professional Training Inc UMS Group North Howick Associates Greenbrier & Russel Inc 30 Invoices under \$25,000		
		Subtotal

ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

OUTSIDE SERVICES EMPLOYED
ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate one payee and included within one subaccount is less than \$25,000, only the aggregate number and such payments included within the subaccount need be shown. Provide a subtotal for each type of

FROM WHOM PURCHASED	ADDRESS	RELATIONSHIP "A" "NA" ASSOCIATED
Utility Operations		
Interstate Power Company		A
Alliant Energy Resources Inc		A
Wisconsin Power & Light Company		A
IES Utilities Inc		A
		Subtotal
Other		
Deloitte Consulting		N
E business consulting service		
Corporate Relocation Services		N
Misc. employee relocation reimbursement		
GE Card service		N
Outside service paid by credit card		
EPRI		N
Engineering & IT related projects		
Kenneth Pearson		N
ERP time tracking services		
AES Pacific Inc		N
B2B consulting service		
DHR Inc		N
Board recruitment		
36 Misc. General & Other under \$25,000		
		Subtotal
		TOTAL

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

EMPLOYEE PENSIONS AND BENEFITS
ACCOUNT 926

INSTRUCTIONS: Provide a listing of each pension plan and benefit program provided by the service company. Such listing should be limited to \$25,000.

DESCRIPTION

Pension
Medical
401-K
Post Retirement Benefits
Life Insurance
Dental
Long Term Disability
Tuition Reimbursement
Other

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

GENERAL ADVERTISING EXPENSES
ACCOUNT 930.1

INSTRUCTIONS: Provide a listing of the amount included in
"General Advertising Expenses", classified by
to the nature of the advertising and

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definition. If a particular class i
of \$3,000 applicable to a single pay
name of the payee and the aggregate

DESCRIPTION	NAME OF PAYEE
Advertising in newspapers, periodicals, billboards, radio, etc.	Yellow Page Control Ltd KCRG TV 9 WMTV Madison Madison Newspapers Inc The David Group Cahners Business Information Charter Media Halcyon Business Publication KAAL TV The Gazette Company Crain Communications Inc Cedar Rapids Television Comp Expansion Management Telegraph Herald Penton Media, Inc. Kwwl TV Freeborn County Shopper Law Bulletin Publishing Co. Houck Motor Couch Advertisin Cedar Rapids Baseball Club I Globe Gazette Recourse Communications Des Moines Register Obie Media Corporation Journal Sentinel Inc Mature Lifestyle's Kate AM Three Eagle Communic Madison Times Weekly Newspap Inroads Wolx Trails Media Group Inc Monster.Com Bresnan Communications

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC

For the Year Ended December 31, 2000

GENERAL ADVERTISING EXPENSES
ACCOUNT 930.1

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INSTRUCTIONS: Provide a listing of the amount included in the "General Advertising Expenses", classified to the nature of the advertising and definition. If a particular class is of \$3,000 applicable to a single payee, list the name of the payee and the aggregate amount.

DESCRIPTION	NAME OF PAYEE
Advertising matter such as posters, bulletins, booklets and related items	Solbergs Presentations Inc Wisconsin Sports Development Society of Manufacturing Fabricators & Manufacturers UW Foundation
Fees and expenses of advertising agencies and commercial artists	CMF&Z AT&T Media Services Geometric Technologies LLC Iowa Utility Association Cedar River Ink Robin Sempf Big Behr Design Co Detter Design RW Borley Advertising Seyfer, Pete Turner, Megan Metro Communications
Supplies and expenses in preparing advertising materials	Iowa Department Natural Resources United States Postmaster
Printing of booklets, dodgers, bulletins, etc.	Cedar Graphics J & A Printing Straus Printing C5 Cornerstone Press Reindl Printing WDG Communications Johnson Graphics MF Blouin Kinkos Inc Arrow Printing

ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

GENERAL ADVERTISING EXPENSES
ACCOUNT 930.1

INSTRUCTIONS: Provide a listing of the amount included in "General Advertising Expenses", classified according to the nature of the advertising and the definition. If a particular class is not applicable, use a class of \$3,000 applicable to a single payee. Provide the name of the payee and the aggregate amount.

DESCRIPTION	NAME OF PAYEE
Other - Customer Information	297 Invoices Under \$3000
Other - Public Relations	53 Invoices Under \$3000
Other - Economic Development	57 Invoices Under \$3000
Other - Employment Advertising	41 Invoices Under \$3000
Other	22 Invoices Under \$3000

ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

MISCELLANEOUS GENERAL EXPENSES
ACCOUNT 930.2

INSTRUCTIONS: Provide a listing of the amount included in "Miscellaneous General Expenses", classified according to their nature. Pursuant to Section 321(b)(2) of the Federal Tax Code, as amended by Public Law 94-283, expenses shall be separately classified.

DESCRIPTION

Industry Dues, Memberships and Fees
Land & Land Rights
Research Support
Investor Communication

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Director Fees
Miscellaneous Insurance
Other

TOT

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, IN

For the Year Ended December 31, 2000

RENTS
ACCOUNT 931

INSTRUCTIONS: Provide a listing of the amount
classifying such expenses by
defined in the account definition
Accounts.

TYPE OF PROPERTY

Facilities Rental
Equipment Rental
Software Rental

TOTAL

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

TAXES OTHER THAN INCOME TAXES
ACCOUNT 408

INSTRUCTIONS: Provide an analysis of Account
Taxes". Separate the analysis
U.S. Government taxes, and (2)
each of the various kinds of ta
Provide a subtotal for each cla

KIND OF TAX

Other Than U.S. Government Taxes

Franchise Taxes
State Unemployment

Subtot

U.S. Government Taxes

Social Security

Federal Unemployment

Subtot

TOT

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

DONATIONS
ACCOUNT 426.1

INSTRUCTIONS: Provide a listing of the amount included in A
"Donations", classifying such expenses by its
aggregate number and amount of all items of 1
may be shown in lieu of details.

NAME OF RECIPIENT

PURPOSE OF
DONATION

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Madison Fireworks Fund	Sponsor Rhythm & Booms
Support Our Schools	Sponsor School Bond Issue
Fifth Season Race	2000 Donation
Buckets for Hunger	2000 Donation
Woods Quality Center	Iowa Recognition for Performance Excellence
Wisconsin Women's Health Foundation	Sponsor Golf Fundraiser
UW System	Economic Summit
IA2010 Strategic Planning Council	2000 Donation
Madison Community Health Center	2000 Donation
Aero-Metric Incorporated	Riverland Conservancy
United Way of Dane County	2000 Donation
Keokuk Firefighters Memorial Fund	Firefighter Fund
Iowa Association of Business and Industry	Tournament Sponsorship
Iowa Scholarship Fund	Sponsor Iowa Athletics
Tomah Youth Hockey	Donation for Ice Arena
Columbia County Economic Development	Labor Forum Donation
Erickson Publishing	Sponsor Wisconsin Women's Expo
Fantasy of Lights	Sponsor Holiday Display
ISU Foundation	Sponsor Iowa State Athletics
Concert Chorale	Sponsor Messiah Concert
Dubuque Symphony Orchestra	2000 Donation
Science Station	Sponsor Opening of Gallery
Breast Cancer Recovery Foundation	2000 Donation
The Salvation Army	2000 Donation
Hospice Care Inc.	2000 Donation
Mac's Construction	Riverland Conservancy
Robin L. Sempf	Brazil Video for City of Madison
Wisconsin History Foundation	Sponsor Historical Sites
Hillcrest Family Services	Sponsor Holiday Display
RLO Sign Inc	Riverland Conservancy
Clark Forestry	Riverland Conservancy
Madison Environmental Group	Riverland Conservancy
Green County Cheese Days	Sponsor Major Community Event
St. Lukes Auxiliary	Festival of Trees
YWCA of Cedar Rapids & Linn County	Women's Achievement Tribute
The Rainbow Project	2000 Donation
Community Action Coalition Food Pantry	2000 Donation
Other	636 Invoices

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

For the Year Ended December 31, 2000

OTHER DEDUCTIONS
ACCOUNT 426.5

INSTRUCTIONS: Provide a listing of the amount included in

"Other Deductions", classifying such expense
their nature.

DESCRIPTION

NAME OF PAYEE

Advertising
Life Insurance
Civic, Political and Related Activities
Other

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, IN

For the Year Ended December 31, 2000

SCHEDULE XVIII
NOTES TO STATEMENT OF INCOME

INSTRUCTIONS:

The space below is provided for important notes regarding
Statement of Income or any account thereof. Furnish parti
to any significant increases and services rendered or expe

during the year. Notes relating to financial statements s
in this report may be indicated here by reference.

See Schedule XIV - Notes to Financial Statements.

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

Executive Organization Chart

Chairman of the Board and
Chief Executive Officer

+
+
+
+
+

ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

 Methods of Allocation

Ratio	Description
1	<p>Units Sold or Transported Ratio</p> <p>A ratio, based on appropriate Client Company electric, gas, steam or water units of sale and/or transport, excluding intra-system sales, for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies (and Alliant Energy Corporation's non-utility and foreign utility company affiliates for which the Service Company provides energy related services, where applicable). The product-specific units of sales are domestic kilowatt-hour electric sales, dekatherms of gas sold or transported, units of water, or units of steam. A separate ratio will be calculated and used for each utility type (electric, gas, water and steam).</p>
2	<p>Electric Peak Load Ratio</p> <p>A ratio, based on the sum of the monthly domestic firm electric maximum system demands, including or excluding interruptible loads, as appropriate, for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.</p>
3	<p>Number of Customers Ratio</p> <p>A ratio, based on the sum of the firm domestic electric customers (and/or gas customers, where applicable) at the end of each month for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.</p>
4	<p>Number of Employees Ratio</p> <p>A ratio, based on the sum of the number of employees at the end of each month for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company or Service Company Function and the denominator of which is for all Client Companies (and Alliant Energy Corporation's non-utility and non-domestic utility affiliates for which the Service Company provides services, where applicable) and/or the Service Company.</p>
5	<p>Construction Expenditures Ratio</p> <p>A ratio, based on construction expenditures for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies. To the extent possible, costs will be segregated by utility type (i.e., electric, gas, water, steam etc.) as well as by function (i.e., production,</p>

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transmission, distribution and general). If any remaining construction-related costs are common to all utility types, such common costs will be allocated between utility types and functions based on the total of all construction expenditures.

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

Methods of Allocation

Ratio	Description
-------	-------------

Continued:

6 Circuit Miles of Electric Distribution Lines Ratio

A ratio, based on installed circuit miles of domestic electric distribution lines at the end of the immediately preceding calendar year, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

7 Number of Meters Ratio

A ratio, based on the sum of the number of installed electric meters (and/or gas, water or steam meters, where applicable) at the end of each month for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies. A separate ratio will be calculated and used for each utility type (i.e. electric, gas, water, steam etc.).

8 Total Assets Ratio

A ratio, based on the sum of the total assets at the end of each month for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies (and Alliant Energy Corporation's non-utility and non-domestic utility affiliates for which the Service Company provides services, where applicable).

9 Circuit Miles of Electric Transmission Lines Ratio

A ratio, based on installed circuit miles of electric transmission lines at the end of the immediately preceding calendar year, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

10 Number of Central Processing Unit Seconds Ratio

A ratio, based on the number of central processing unit seconds expended to execute mainframe computer software applications for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company or Service Company Function, and the denominator of which is for all Client Companies, (and Alliant Energy Corporation's non-utility and non-domestic utility affiliates, where applicable) and/or the Service Company.

11 Gross Plant Ratio

A ratio, based on the sum of direct plant at the end of each month for the

immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies (and Alliant Energy Corporation's non-utility and non-domestic utility affiliates, where applicable).

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

Methods of Allocation

Ratio	Description
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Continued:

12 Materials, Supplies and Services Ratio

A ratio, based on the sum of materials, supplies and services, either issued from inventory or directly purchased, for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company, or function, and the denominator of which is for all Client Companies (and Alliant Energy Corporation's non-utility and non-domestic utility affiliates for which the Service Company provides services, where applicable) and/or the Service Company.

13 Tons of Coal Burned Ratio

A ratio, based on the tons of coal burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

14 Gallons of Oil Burned Ratio

A ratio, based on the gallons of oil burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

15 Dekatherms of Gas Ratio

A ratio, based on the dekatherms of gas purchased for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

16 MCF Peak Load Ratio

A ratio, based on the sum of the monthly gas maximum system demands, including or excluding interruptible loads, as appropriate, for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

17 Feet of Gas Line Ratio

A ratio, based on installed footage of gas lines at the end of the immediately preceding calendar year, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

18 Feet of Steam Distribution Lines Ratio

A ratio, based on installed footage of steam lines at the end of the

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immediately preceding calendar year, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

Methods of Allocation

Ratio	Description
-------	-------------

Continued:

19 Steam Peak Load Ratio

A ratio, based on the sum of the monthly steam maximum system demands, including or excluding interruptible loads, as appropriate, for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

20 Feet of Water Distribution Lines Ratio

A ratio, based on installed footage of water lines at the end of the immediately preceding calendar year, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

21 Water Peak Load Ratio

A ratio, based on the sum of the monthly water maximum system demands, including or excluding interruptible loads, as appropriate, for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

22 Number of Bills Ratio

A ratio, based on the sum of the number of monthly bills issued, for the immediately preceding twelve calendar months, the numerator of which is for a Client Company and the denominator of which is for all Client Companies.

23 General Ratio

A ratio based on the sum of all Service Company expenses directly assigned or allocated, based on allocators other than this "General Ratio" to Client Companies (excluding fuel, gas, purchased power and the cost of goods sold) for the immediately preceding twelve consecutive calendar months, the numerator of which is for a Client Company or Function and the denominator of which is for all Client Companies (and Alliant Energy Corporation's non-utility and non-domestic utility affiliates, where applicable) and/or the Service Company. As used herein, "cost of goods sold" represents materials that are resold to the ultimate consumer.

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

Annual Statement of Compensation for Use of Capital Billed

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The following annual statement was supplied to each associate company in support of the amount of compensation for use of capital billed during 2000.

In accordance with Instruction 01-12 of the Securities and Exchange Commission's Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies, Alliant Energy Corporate Services, Inc. submits the following information on the billing of interest on borrowed funds to associate companies for the year 2000:

- A. Amount of interest billed to associate companies is contained on page 25, Analysis of Billing, as part of the direct costs charged.
- B. The basis for billing of interest to the associate companies is based on the daily outstanding balance of all loans outstanding during the month.

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ANNUAL REPORT OF ALLIANT ENERGY CORPORATE SERVICES, INC.

Signature Clause

Pursuant to the requirements of the Public Utility Holding Company Act of 1935 and the rules and regulations of the Securities and Exchange Commission issued thereunder, the undersigned company has duly caused this report to be signed on its behalf by the undersigned officer thereunto duly authorized.

Alliant Energy Corporate Services, Inc.

(Name of Reporting Company)

By: /s/ John E. Kratchmer

(Signature of Signing Officer)

John E. Kratchmer, Corporate Controller and Chief Accounting Officer

(Printed Name and Title of Signing Officer)

Date: April 27, 2001

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