AFFIDAVIT OF SUCCESSION AND IDENTITY

STATE OF IOWA)
) SS.
COUNTY OF LINN)

I, Lee Liu, having been first duly sworn on oath, do depose and state that I am the Chairman of the Board and Chief Executive Officer of IES Utilities Inc., an Iowa corporation having its principal place of business at 200 First Street, Cedar Rapids, Iowa 52401. I further state that Iowa Southern Utilities Company, an Iowa corporation, was merged into Iowa Electric Light and Power Company effective December 31, 1993, as evidenced by Articles of Merger filed with the Iowa Secretary of State on December 30, 1993. I further state that the name of the surviving corporation, Iowa Electric Light and Power Company, was changed to IES Utilities Inc. effective December 31, 1993, as evidenced by Restated Articles of Incorporation filed with the Iowa Secretary of State on December 30, 1993, and now exists and operates under the corporate title of "IES Utilities Inc."

Lee Liu TCA

On this 3rd day of January, 1994, before me, a notary public in and for the State of Iowa, personally appeared Lee Liu, to me known to be the person named in and who executed the foregoing affidavit and acknowledged that he executed the same as his voluntary act and deed.

Notary Public Marcia K Young

MARCIA K. YOUNG
IOWA
NOTARIAL SEAL

FILE No. 350-2094
RECORDING FEE $ 6.00
TRANSFER FEE $

FILED FOR RECORD THE 6 DAY OF Jan, 19 94 AT 10:51 O'CLOCK A. M. BOOK 17 PAGE 266

STATE OF IOWA, DELAWARE COUNTY
Deborah L. Peyton, Recorder
Aff.