

RECEIVED ON: MAY 28, 2010
IURC 30-DAY FILING NO.: 2701
Indiana Utility Regulatory Commission

May 27, 2010

Mr. Mike Williams
Indiana Utility Regulatory Commission
101 W. Washington St., 1500 E.
Indianapolis, IN 46204

Re: Quarterly I.M.P.A. Tracker Filing

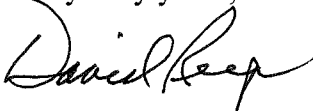
Mr. Williams:

We are enclosing the documentation-covering subject for billings during the months of July, August, and September 2010.

The required Proof of Publication of Legal Notice will be forwarded as soon as it is available.

If you have any questions regarding this information, please contact this office.

Very truly yours,



David L. Reep
Utility Manager

Enc.

cc: R. G. Rao (I.M.P.A.) w/ Enc.

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TIPTON CITY (INDIANA) MUNICIPAL ELECTRIC UTILITY

APPENDIX A

RATE ADJUSTMENT (Applicable to all metered rates)

The Rate Adjustment shall be on the basis of a Purchased Power Cost Adjustment Tracking Factor occasioned solely by changes in the cost of purchased power and energy, in accordance with the order of the Indiana Utility Regulatory Commission, approved December 13, 1989, in Cause No. 36835-S3 as follows:

<u>Rate Code</u>	<u>ECA Tracking Factor</u>
RATE - A	\$ 0.017138 Per Kwh
RATE - B	0.017633 Per Kwh
RATE - C	0.018766 Per Kwh
RATE - D	0.016912 Per Kwh

MONTH'S EFFECTIVE:

JUL 2010

AUG 2010

SEP 2010

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TO THE INDIANA UTILITY REGULATORY COMMISSION:

1. Tipton Municipal Electric Utility, Tipton, Indiana, under and pursuant to the Indiana Utility Regulatory Commission Act, as amended, and Commission Order in Cause No. 36835-S3, hereby files with the Indiana Utility Regulatory Commission for approval, a change in its rates for electricity sold in the amount of:

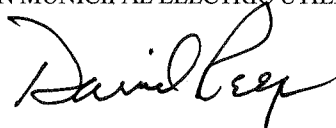
<u>Rate Code</u>	<u>Change in ECA Tracking Factor</u>
RATE - A	\$ (0.005920) Per Kwh
RATE - B	\$ (0.006167) Per Kwh
RATE - C	\$ (0.012438) Per Kwh
RATE - D	\$ (0.005959) Per Kwh

2. The accompanying changes in schedules of rates are based solely upon the change in the cost of purchased power and energy purchased by this utility computed in accordance with the Indiana Utility Regulatory Commission Order in Cause No. 36835-S3 dated December 13, 1989.

3. All of the matters and facts stated herein and in the attached exhibits are true and correct. If approved, this change of rate shall take effect for the next practical consumption period following the date of such approval, or for the next practical consumption period following the effective date of change in Applicant's cost of purchased firm power, whichever is later.

TIPTON MUNICIPAL ELECTRIC UTILITY


BY:



STATE OF INDIANA)
COUNTY OF TIPTON)

SS:

Personally appeared before me, a Notary Public in and for said county and state, this 27th day of MAY, 2010, David L. Reep, who, after having been duly sworn according to law, stated that ~~he~~ is an employee of Tipton Utilities; Tipton, Indiana, that ~~she~~ has read the matters and facts stated above, and in all exhibits attached hereto, and that the same are true; that ~~she~~ is duly authorized to execute this instrument for and on behalf of the applicant herein.


Susan Munson, Notary Public

My County of Residence: Tipton

My Commission expires:

May 8, 2011

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Indiana Utility Regulatory Commission

LEGAL NOTICE

Notice is hereby given that the Tipton Municipal Electric Utility, Tipton, Indiana, under and pursuant to the Indiana Utility Regulatory Commission Act, as amended, and Commission Order in Cause No. 36835-S3, hereby files with the Indiana Utility Regulatory Commission for approval a change in its schedule of rates for electricity sold in the amount of:

Rate Code

RATE - A	\$	(0.005920) per kilowatt ho (Kwh)
RATE - B	\$	(0.006167) per kilowatt ho (Kwh)
RATE - C	\$	(0.012438) per kilowatt ho (Kwh)
RATE - D	\$	(0.005959) per kilowatt ho (Kwh)

The accompanying changes in schedules of rates are based solely upon the change in the cost of purchased power, purchased by this utility computed in accordance with the Indiana Utility Regulatory Commission Order in Cause No. 36835-S3 dated December 13, 1989.

If approved, this change of rate shall take effect for the next practical consumption period following the date of such approval, or for the next practical consumption period following the effective date of change in the cost of purchased firm power, whichever is later

MUNICIPAL ELECTRIC UTILITY
Tipton, Indiana

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PRESS RELEASE IN REGARD TO CHANGE IN ELECTRIC
RATES FOR THE CITY OF TIPTON, INDIANA

QUARTERLY ENERGY COST ADJUSTMENT FACTOR

On Jul 1, 2010 the Indiana Municipal Power Agency (IMPA) is anticipated to change its energy cost adjustment rates to its members.

The City of Tipton will file with the Indiana Utility Regulatory Commission, for its approval, a change in its schedule of rates for electricity sold to reflect the change in the cost of power purchased from the Indiana Municipal Power Agency (IMPA) together with the reconciliation of electric costs and revenues from prior periods.

Upon approval of the Indiana Utility Regulatory Commission, a change per kilowatt hour of approximately:

RATE - A	\$	(0.005920) / Kwh
RATE - B	\$	(0.006167) / Kwh
RATE - C	\$	(0.012438) / Kwh
RATE - D	\$	(0.005959) / Kwh

be applied for all bills of the next practical consumption period following the date of such approval or for the next practical consumption period following the effective date of change in the cost of purchased firm power, whichever is later. Residential rates have a decrease of approximately (\$5.92) for every 1,000 kilowatt hours consumed.

Assuming a typical or average residential monthly bill is for approximately 700 kilowatt hours consumption, this will amount to a change per month of (\$4.14). This change stated as a percentage of the monthly bill will vary from individual to individual depending upon the actual amount of energy consumed.

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TIPTON MUNICIPAL ELECTRIC UTILITY

ENERGY COST ADJUSTMENT TRACKING FACTOR
3rd QUARTER, 2010

BILLING AND USAGE PERIOD: JUL 2010 THROUGH SEP 2010

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
 JUL 2010 AUG 2010 SEP 2010

LINE NO.	DESCRIPTION	(A) DEMAND RELATED	(B) ENERGY RELATED	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)	3,490	0.013383	1
2	ESTIMATED SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	0,000		2
3	ESTIMATED PURCHASED POWER ENERGY COST ADJUSTMENT (c)	0,708	(0.001956)	3
4	ESTIMATED TOTAL CHANGE IN PURCHASED POWER RATE	4,198	0.011427	4
5	EST CHANGE IN PURCHASED POWER RATE ADJ FOR LOSSES & UTILITY RECEIPTS TAX (d)	4,505	0.012262	5
6	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO JANUARY 27, 1983 (e)	0,000	0.000000	6
7	ESTIMATED TOTAL RATE ADJUSTMENT	4,505	0.012262	7
8	ESTIMATED AVERAGE BILLING UNITS (f)	20,864	10,261,263	8
9	ESTIMATED INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$ 93,992.32	\$ 125,823.61	9

(a) Exhibit I, Line 3
 (b) Exhibit II, Line 9
 (c) Exhibit III, Column E, Lines 3 and 5
 (d) Line 4 divided by (1 - line loss factor)(0.986)
 (e) Tracking Factor effective prior to January 27, 1983. This factor is zero if new rates have been filed and approved since January 27, 1983.
 (f) Exhibit III, Column E, Lines 1 and 2
 (g) Line 7 times Line 8

94.51%
 93.19%

CITY OF TIPTON, INDIANA

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
 JUL 2010 AUG 2010 SEP 2010

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (a)	KWH ENERGY ALLOCATOR (%) (a)	ALLOCATED ESTIMATED KWH PURCHASED (b)	ALLOCATED ESTIMATED KWH PURCHASED (c)	INCREMENTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX DEMAND (d)	ENERGY (e)	TOTAL (G)	LINE NO.
1	RATE - A	34.096	33.919	7,113.8	3,480,518	\$ 32,047.62	\$ 42,678.11	\$ 74,725.73	1
2	RATE - B	23.147	21.195	4,829.4	2,174,669	21,756.40	26,665.80	48,422.20	2
3	RATE - C	14.037	11.801	2,928.7	1,210,932	13,193.70	14,848.44	28,042.14	3
4	RATE - D	27.776	32.013	5,795.2	3,284,938	26,107.31	40,279.91	66,387.22	4
5	FLAT RATES	0.944	1.074	197.0	110,206	887.29	1,351.35	2,238.64	5
6									6
7									7
8									8
9									9
10	TOTAL	100.000	100.000	20,864.0	10,261,263	\$ 93,992.32	\$ 125,823.61	\$ 219,815.93	10

(a) From Cost of Service Study Based on Twelve Month Period
 01/01/97 to 12/31/97
 (b) Page 1 of 3, Column A, Line 8 times Page 2 of 3, Column A
 (c) Page 1 of 3, Column B, Line 8 times Page 2 of 3, Column B
 (d) Page 1 of 3, Column A, Line 9 times Page 2 of 3, Column A
 (e) Page 1 of 3, Column B, Line 9 times Page 2 of 3, Column B

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF RATE ADJUSTMENT FOR THE THREE MONTHS OF:
JUL 2010 AUG 2010 SEP 2010

LINE NO.	RATE SCHEDULE	PLUS VARIANCE (a)		TOTAL CHANGE IN PURCHASED POWER COST ADJ FOR LINE LOSSES & GROSS RECEIPTS TAX		RATE ADJUSTMENT FACTOR PER KWH (d)		LINE NO.
		DEMAND (A)	ENERGY (B)	DEMAND (b)	ENERGY (c)	DEMAND (F)	ENERGY (G)	
1	RATE - A	\$ (6,692.36)	\$ (8,385.11)	\$ 25,335.26	\$ 34,293.00	\$ 0.007285	\$0.009853	1
2	RATE - B	(4,637.20)	(5,438.85)	17,119.20	21,226.95	0.007872	0.009761	2
3	RATE - C	(2,486.00)	(2,831.33)	10,707.70	12,017.11	0.008843	0.009924	3
4	RATE - D	(4,572.11)	(6,261.52)	21,535.20	34,018.39	0.006556	0.010356	4
5	FLAT RATES	(163.77)	(213.25)	723.52	1,138.10	0.006565	0.010327	5
6								6
7								7
8								8
9								9
10	TOTAL	\$ (18,551.44)	\$ (23,130.06)	\$ 75,440.88	\$ 102,693.55	\$ 0.007352	\$0.010008	10
								\$0.017560

(a) Exhibit IV, Page 4 of 7, Columns D and E / (1 - loss factor) (-.986) =

Plus, the Special Variance from Page 2A of 3, Columns C and D

(b) Page 2 of 3, Column E plus Page 2a of 3, Column F plus Page 3 of 3, Column A.

(c) Page 2 of 3, Column F plus Page 2a of 3, Column G plus Page 3 of 3, Column B.

(d) Page 3 of 3, Columns C, D and E divided by Page 2 of 3, Column D

95.19%

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Filing No. 3RD QTR. 2010
 Exhibit I

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF INCREMENTAL CHANGE IN BASE RATES

LINE NO.	DESCRIPTION	DEMAND RELATED	ENERGY RELATED	LINE NO.
1	BASE RATE EFFECTIVE January 1, 2010 (a)	\$ 16,972	\$ 0.029276	1
2	BASE RATE EFFECTIVE January 1, 2004 (b)	13,482	0.015893	2
3	INCREMENTAL CHANGE IN BASE RATE (c)	\$3,490	\$0.013383	3

- (a) IMPA rate effective for the period covered by this filing. The Base Rate includes the applicable Area Adjustment and Delivery Voltage Adjustment.
- (b) Base purchased power rate including Area and Voltage Adjustments effective at the time of the member's last approved rate case was filed or January 27, 1983, whichever is more recent. Tipton base rates and charges were approved by the Indiana Utility Regulatory Commission on August 11, 2004 in Cause No. 42589.
- (c) Line 1 - Line 2

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Filing No. 3RD QTR. 2010
 Exhibit III

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

ESTIMATION OF ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF:
 JUL 2010 AUG 2010 SEP 2010

LINE NO.	DESCRIPTION	JUL 2010 (A)	AUG 2010 (B)	SEP 2010 (C)	TOTAL (D)	ESTIMATED 3 MONTH AVERAGE (E)	LINE NO.
PURCHASED POWER FROM IMPA							
1	KW DEMAND	20,477	20,477	21,638	62,592	20,864	1
2	KWH ENERGY	10,607,737	10,299,898	9,876,154	30,783,789	10,261,263	2
INCREMENTAL PURCHASED POWER COSTS							
DEMAND RELATED							
3	ECA FACTOR PER KW	\$ 0.708	\$ 0.708	\$ 0.708	\$ 44,315.14	\$ 0.708	3
4	CHARGE (a)	\$ 14,497.72	\$ 14,497.72	\$ 15,319.70	\$ 44,315.14	\$ 14,771.71	4
ENERGY RELATED							
5	ECA FACTOR PER KWH	\$ (0.001956)	\$ (0.001956)	\$ (0.001956)	\$ (60,215.09)	\$ (0.001956)	5
6	CHARGE (b)	\$ (20,748.73)	\$ (20,146.60)	\$ (19,317.76)	\$ (60,215.09)	\$ (20,071.03)	6

(a) Line 1 times Line 3

(b) Line 2 times Line 5

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:
 JAN 2010 FEB 2010 MAR 2010

LINE NO.	DESCRIPTION	(A) DEMAND RELATED	(B) ENERGY RELATED	LINE NO.
1	INCREMENTAL CHANGE IN BASE RATE (a)	\$ 3.4900	\$ 0.013383	1
2	ACTUAL SAVINGS FROM DEDICATED CAPACITY PAYMENTS (b)	+		2
3	ACTUAL PURCHASED POWER ENERGY COST ADJUSTMENT (c)	+	(0.000060)	3
4	PLUS TRACKING FACTOR EFFECTIVE PRIOR TO IMPA MEMBERSHIP (d)	+	0.000000	4
5	TOTAL RATE ADJUSTMENT (e)	3.767	\$ 0.013323	5
6	ACTUAL AVERAGE BILLING UNITS (f)	18,305	10,240,587	6
	LINE 5 * LINE 6	\$ 68,954.94	\$ 136,435.34	
	OTHER CHARGES	N/A		
7	ACTUAL INCREMENTAL CHANGE IN PURCHASED POWER COST (g)	\$ 68,954.94	\$ 136,435.34	7

(a) Page 1 of 3, Line 1 of the Tracker filing for the months of:

JAN 2010	FEB 2010	MAR 2010
Base Rate Effective 01/01/2010		Base Rate Effective 01/01/2004
Demand	16.972000	\$13,482,000
Energy	0.029276	\$0.015893

(b) Exhibit IV, Page 5 of 7, Column E, Line 9

(c) Exhibit IV, Page 6 of 7, Column E, Lines 4 and 6

(d) This line is zero if new rates have been approved since January 27, 1983.

(e) Sum of Lines 1 through 4

(f) Exhibit IV, Page 6 of 7, Column E, Lines 1 and 2.

(g) Line 5 times Line 6

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

JAN 2010

FEB 2010

MAR 2010

LINE NO.	RATE SCHEDULE	KW DEMAND ALLOCATOR (%) (a)	KWH ENERGY ALLOCATOR (%) (b)	JAN 2010		FEB 2010		MAR 2010		INCREMENTAL CHANGE IN PURCHASED ENERGY (f)	TOTAL (g)	LINE NO.
				ALLOCATED ACTUAL KW PURCHASED (b)	ALLOCATED ACTUAL KW PURCHASED (c)	ALLOCATED ACTUAL KW PURCHASED (c)	ALLOCATED ACTUAL KW PURCHASED (d)	DEMAND (d)	ENERGY (e)			
1	RATE - A	37.028	37.439	6,777.9	3,833.995	\$ 25,532.30	\$ 51,080.31	\$ 76,612.61	1			
2	RATE - B	26.683	24.831	4,884.4	2,542,878	18,399.49	33,878.77	52,278.26	2			
3	RATE - C	15.051	12.861	2,755.1	1,317,018	10,378.28	17,546.63	27,924.91	3			
4	RATE - D	20.527	24.046	3,757.5	2,462,460	14,154.37	32,807.35	46,961.72	4			
5	FLAT RATES	0.711	0.823	130.2	84,236	490.51	1,122.28	1,612.79	5			
6									6			
7									7			
8									8			
9									9			
10	TOTAL	100.000	100.000	18,305.0	10,240,587	\$ 68,954.94	\$ 136,435.34	\$ 205,390.28	10			

(a) Page 2 of 3, Columns A and B of tracker filed for the months of

(b) Exhibit IV, Page 6 of 7, Column E, Line 1 times Exhibit IV, Page 2 of 7, Column A

(c) Exhibit IV, Page 6 of 7, Column E, Line 2 times Exhibit IV, Page 2 of 7, Column B

(d) Exhibit IV, Page 1 of 7, Column A, Line 7 times Exhibit IV, Page 2 of 7, Column A

(e) Exhibit IV, Page 1 of 7, Column B, Line 7 times Exhibit IV, Page 2 of 7, Column B

MAR 2010

FEB 2010

JAN 2010

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:

LINE NO.	RATE SCHEDULE	JAN 2010			FEB 2010			MAR 2010			LESS PREV. VARIANCE - SYSTEM SALES FROM FILING NUMBER	ENERGY (g)	LINE NO.
		ACTUAL AVERAGE KWH SALES (a)	DEMAND ADJUSTMENT FACTOR PER KWH (b)	ENERGY ADJUSTMENT FACTOR PER KWH (c)	INCREMENTAL KW DEMAND COST BILLED BY MEMBER (d)	INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (e)	INCREMENTAL KWH DEMAND COST BILLED BY MEMBER (d)	INCREMENTAL KWH ENERGY COST BILLED BY MEMBER (e)	DEMAND (f)	ENERGY (g)			
1	RATE - A	4,144,986	0.007072	0.013748	\$ 28,902.95	\$ 56,187.47	\$ (2,865.96)	\$ (2,706.92)				1	
2	RATE - B	2,749,142	0.007614	0.013733	20,638.92	37,225.41	(2,081.98)	(1,721.82)				2	
3	RATE - C	1,423,847	0.007627	0.013563	10,707.65	19,041.27	(1,987.33)	(1,143.88)				3	
4	RATE - D	2,662,200	0.005926	0.013752	15,555.33	36,098.03	(2,859.79)	(2,544.43)				4	
5	FLAT RATES	91,069	0.005278	0.013667	473.93	1,227.22	(169.20)	(93.79)				5	
6												6	
7												7	
8												8	
9												9	
10	TOTAL	11,071,244			\$ 76,278.78	\$ 149,779.40	\$ (9,964.26)	\$ (8,210.84)				10	

(a) Exhibit IV, Page 7 of 7, Column E
 (b) Page 3 of 3, Column F of Tracker Filing for the three months of
 (c) Page 3 of 3, Column G of Tracker Filing for the three months of
 (d) Column A times Column B times the Utility Receipts Tax Factor of 0.9860
 (e) Column A times Column C times the Utility Receipts Tax Factor of 0.986
 (f) Exhibit IV, Page 4 of 7, Column D of Tracker Filing for the three months of
 (g) Exhibit IV, Page 4 of 7, Column E of Tracker Filing for the three months of

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

RECONCILIATION OF VARIANCES FOR THE THREE MONTHS OF:
 JAN 2010 FEB 2010 MAR 2010

LINE NO.	RATE SCHEDULE	NET INCREMENTAL COST BILLED BY MEMBER			TOTAL (C)	DEMAND (c) (D)	VARIANCE ENERGY (c) (E)	TOTAL (c) (F)	LINE NO.
		DEMAND (a) (A)	ENERGY (b) (B)	ENERGY (c) (E)					
1	RATE - A	\$ 31,768.91	\$ 58,894.39	\$ 90,663.30	\$ (6,236.61)	\$ (7,814.08)	\$ (14,050.69)	1	
2	RATE - B	22,720.90	38,947.23	61,668.13	(4,321.41)	(5,068.46)	(9,389.87)	2	
3	RATE - C	12,694.98	20,185.15	32,880.13	(2,316.70)	(2,638.52)	(4,955.22)	3	
4	RATE - D	18,415.12	38,642.46	57,057.58	(4,260.75)	(5,835.11)	(10,095.86)	4	
5	FLAT RATES	643.13	1,321.01	1,964.14	(152.62)	(198.73)	(351.35)	5	
6								6	
7								7	
8								8	
9								9	
10	TOTAL	\$ 86,243.04	\$ 157,990.24	\$ 244,233.28	\$ (17,288.09)	\$ (21,554.90)	\$ (38,842.99)	10	

(a) Column D minus Column F from Exhibit IV, Page 3 of 7

(b) Column E minus Column G from Exhibit IV, Page 3 of 7

(c) Columns E, F, and G from Exhibit IV, Page 2 of 7 minus Columns A, B, and C

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF ACTUAL ENERGY COST ADJUSTMENT FOR THE THREE MONTHS OF

LINE NO.	DESCRIPTION	FEB 2010			MAR 2010			TOTAL (D)	ACTUAL 3 MONTH AVERAGE (E)	LINE NO.
		JAN 2010 (A)	FEB 2010 (B)	MAR 2010 (C)	JAN 2010 (A)	FEB 2010 (B)	MAR 2010 (C)			
PURCHASED POWER FROM IMPA										
1	KW DEMAND (a)	19,792	18,461	16,663	54,916	18,305	1			
2	KWH ENERGY (a)	11,413,118	9,897,815	9,410,829	30,721,762	10,240,587	2			
INCREMENTAL PURCHASED POWER COSTS										
DEMAND RELATED										
3	ECA FACTOR PER KW (a)	\$ 0.277	\$ 0.277	\$ 0.277	\$ 0.277	\$ 0.277	3			
4	CHARGE (b)	\$ 5,482.38	\$ 5,113.70	\$ 4,615.65	\$ 15,211.73	\$ 5,070.58	4			
ENERGY RELATED										
5	ECA FACTOR PER KWH (a)	\$ (0.000060)	\$ (0.000060)	\$ (0.000060)	\$ (1,843.31)	\$ (0.000060)	5			
6	CHARGE (c)	\$ (684.79)	\$ (593.87)	\$ (564.65)	\$ (1,843.31)	\$ (614.44)	6			

(a) From IMPA bills for the months

(b) Line 1 times Line 3

(c) Line 2 times Line 5

TIPTON (INDIANA) MUNICIPAL ELECTRIC UTILITY

DETERMINATION OF ACTUAL AVERAGE KWH SALES FOR THE THREE MONTHS OF
 JAN 2010 FEB 2010 MAR 2010

LINE NO.	RATE SCHEDULE	JAN 2010 (A)	FEB 2010 (B)	MAR 2010 (C)	TOTAL (D)	AVERAGE (E)	LINE NO.
1	RATE - A	4,059,753	4,407,421	3,967,783	12,434,957	4,144,986	1
2	RATE - B	2,119,377	3,353,956	2,774,112	8,247,425	2,749,142	2
3	RATE - C	1,573,489	1,369,158	1,328,895	4,271,542	1,423,847	3
4	RATE - D	2,521,000	2,778,660	2,686,940	7,986,600	2,662,200	4
5	FLAT RATES	101,669	86,412	85,126	273,207	91,069	5
6							6
7							7
8							8
9							9
10	TOTAL	10,375,288	11,995,587	10,842,856	33,213,731	11,071,244	10

TIPTON MUNICIPAL ELECTRIC UTILITY
 DETERMINATION OF ACTUAL KW DEMAND ALLOCATION AND KWH ENERGY ALLOCATION FACTORS.

Rate Schedule	JAN 2010		FEB 2010		MAR 2010		kW Demand Allocator for 2009 (G)
	Average Sales (A)	Percent of Total (B)	kWh Energy Factors (C)	Variance (D)	kW Demand Factors (E)	Adjusted Factors (F)	
RATE - A	4,144,986	37.439%	33.919%	10.378%	34.096%	37.635%	37.028%
RATE - B	2,749,142	24.831%	21.193%	17.168%	23.147%	27.121%	26.685%
RATE - C	1,423,847	12.861%	11.801%	8.980%	14.037%	15.298%	15.051%
RATE - D	2,662,200	24.046%	32.013%	-24.887%	27.776%	20.864%	20.527%
FLAT RATES	91,069	0.823%	1.074%	-23.410%	0.944%	0.723%	0.711%
	11,071,244	100.000%	100.000%		100.000%	101.640%	100.000%

(A) From utility billing records
 (B) (A)/total of column (A)
 (C) Taken from last cost of service study.
 (D) Column (B)/Column (C)
 (E) Taken from last cost of service study
 (F) (1 + Column (D)) * (Column (E))
 (G) Column (F)/total of Column (F)

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TIPTON MUNICIPAL ELECTRIC UTILITY
 SCHEDULE OF LINE LOSS CALCULATIONS
 For the twelve months ended December 31, 2009

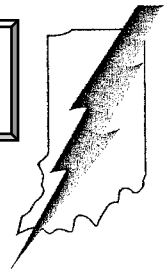
	"A"	"B"	"C"	"D"	FLAT RATE TOTALS	GRAND TOTAL	IMPA Billing	Unacct Power	Monthly Percent	Annual Percent
January	4,404,559	2,157,033	1,287,271	2,284,740	101,222	10,234,825	11,480,251	1,245,426	10.85%	10.85%
February	4,733,556	2,237,365	1,174,733	2,378,160	84,947	10,608,781	9,520,735	-1,088,026	-11.43%	0.75%
March	3,955,767	2,018,694	1,319,690	2,578,240	84,450	9,956,841	9,126,192	-830,649	-9.10%	-2.23%
April	2,950,283	1,686,662	1,080,940	2,339,780	68,995	8,126,660	8,086,511	-40,149	-0.50%	-1.87%
May	2,777,543	1,719,811	1,191,073	2,259,460	61,409	8,009,296	8,092,205	82,909	1.02%	-1.36%
June	2,230,486	1,567,551	877,575	2,397,080	52,953	7,125,645	9,424,610	2,298,965	24.39%	2.99%
July	3,228,536	1,990,342	1,065,061	2,707,040	58,725	9,049,704	9,130,541	80,837	0.89%	2.70%
August	3,171,598	1,988,803	851,911	2,577,280	68,573	8,658,165	10,107,328	1,449,163	14.34%	4.27%
September	3,444,984	2,024,955	1,084,941	3,013,960	76,680	9,645,530	8,733,112	-912,418	-10.45%	2.73%
October	2,504,209	1,743,191	1,045,317	2,901,880	90,233	8,284,830	10,008,935	1,724,105	17.23%	4.28%
November	2,595,644	1,661,028	2,108,146	2,780,180	96,259	9,241,257	9,849,237	607,980	6.17%	4.46%
December	2,688,236	1,589,953	2,032,385	3,125,900	104,598	9,541,072	11,224,798	1,683,726	15.00%	5.49%
Totals	38,685,411	22,385,388	15,119,043	31,343,700	949,044	108,482,586	114,784,455			

INDIANA MUNICIPAL POWER AGENCY
ECA ESTIMATES FOR JULY, AUGUST, AND SEPTEMBER
2010

	JUL	AUG	SEP	JUL	AUG	SEP
IMPA's Energy Cost Adjustment	0.708	0.708	0.708	(0.001956)	(0.001956)	(0.001956)
	\$/kW-month			\$/kWh		
To develop these Energy Cost Adjustment factors, IMPA used the following estimated loads for						
TIPTON	20,477	20,477	21,638	10,607,737	10,299,898	9,876,154
	kW			kWh		

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BILL FOR WHOLESALE ELECTRIC SERVICE

Member: Tipton Utility	DUE DATE: 03/18/10
Address: 113 Court Street	Billing Date: 02/16/10
P.O. Box 288	Billing Period: 1/1-31/2010
Tipton, IN 46072	

Demand	kW	KVAR	Power Factor	Date	Time	EST	Load Factor
Max Peak Demand:	19,924	1,855	99.57%	01/05/10	900	EST	77.0%
CP Billing Demand:	19,792	1,728	99.62%	01/05/10	800	EST	77.5%
KVAR at 97% P.F.:		4,960					
Reactive Demand:		0					

Energy	kWh
Tipton # 1 Metering Point	6,742,705
Tipton # 2 Metering Point	4,653,457
Tipton Getrag Bank # 1 Metering Point	16,956
Tipton Getrag Bank # 2 Metering Point	0
Total Metered Energy:	11,413,118

Purchased Power Charges

Base Demand Charge - Production	\$12.833 /kW x	19,792	\$253,990.74
Base Demand Charge - Transmission	\$2.268 /kW x	19,792	\$44,888.26
Delivery Voltage Charge	\$1.871 /kW x	19,792	\$37,030.83
ECA Demand Charge	\$0.277 /kW x	19,792	\$5,482.38
		Total Demand Charges	\$341,392.21
Base Energy Charge - Production	\$0.029276 /kWh x	11,413,118	\$334,130.44
Base Energy Charge - Transmission	\$0.000000 /kWh x	11,413,118	\$0.00
ECA Energy Charge	(\$0.000060) /kWh x	11,413,118	(\$684.79)
		Total Energy Charges	\$333,445.65
Reactive Demand Charge	\$1.200 /kVar x	0	\$0.00

TOTAL PURCHASED POWER CHARGES: \$674,837.86

Direct Load Control Switch Credits - A/C	\$0.000	x	127 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000)	x	48 Switches	(\$48.00)
Other Adjustments:				\$0.00

NET AMOUNT DUE: \$674,789.86

Average rate, cents/kWh 5.912

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by - **3/18/2010**

Send Payments to: Indiana Municipal Power Agency
 PO Box 1627
 Indianapolis IN 46206

RECEIVED ON: MAY 28, 2010
 IURC 30-DAY FILING NO.: 2701
 Indiana Utility Regulatory Commission



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IMPA
 INDIANA MUNICIPAL POWER AGENCY

BILL FOR WHOLESALE ELECTRIC SERVICE

Member: Tipton Utility
 Address: 113 Court Street
 P.O. Box 288
 Tipton, IN 46072

DUE DATE: 04/14/10
 Billing Date: 03/15/10
 Billing Period: 2/1-28/2010

Demand	kW	KVAR	Power Factor	Date	Time	EST	Load Factor
Max Peak Demand:	18,461	1,106	99.82%	02/12/10	900	EST	79.8%
CP Billing Demand:	18,461	1,106	99.82%	02/12/10	900	EST	79.8%
KVAR at 97% P.F.:		4,627					
Reactive Demand:		0					

Energy	kWh
Tipton # 1 Metering Point	5,918,919
Tipton # 2 Metering Point	3,961,886
Tipton Getrag Bank # 1 Metering Point	17,010
Tipton Getrag Bank # 2 Metering Point	0
Total Metered Energy:	9,897,815

Purchased Power Charges

Base Demand Charge - Production	\$12.833 /kW x	18,461	\$236,910.01
Base Demand Charge - Transmission	\$2.268 /kW x	18,461	\$41,869.55
Delivery Voltage Charge	\$1.871 /kW x	18,461	\$34,540.53
ECA Demand Charge	\$0.277 /kW x	18,461	\$5,113.70
Total Demand Charges			\$318,433.79
Base Energy Charge - Production	\$0.029276 /kWh x	9,897,815	\$289,768.43
Base Energy Charge - Transmission	\$0.000000 /kWh x	9,897,815	\$0.00
ECA Energy Charge	(\$0.000060) /kWh x	9,897,815	(\$593.87)
Total Energy Charges			\$289,174.56
Reactive Demand Charge	\$1.200 /kVar x	0	\$0.00

TOTAL PURCHASED POWER CHARGES: \$607,608.35

Direct Load Control Switch Credits - A/C	\$0.000 x	127 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000) x	48 Switches	(\$48.00)
Other Adjustments:			\$0.00

NET AMOUNT DUE:

\$607,560.35

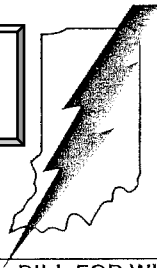
Average rate, cents/kWh 6.138

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by - 4/14/2010

Send Payments to: Indiana Municipal Power Agency
 PO Box 1627
 Indianapolis IN 46206

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 IURC 30-DAY FILING NO.: 2701
 Indiana Utility Regulatory Commission



IMPA
 INDIANA MUNICIPAL POWER AGENCY

BILL FOR WHOLESALE ELECTRIC SERVICE

Member: Tipton Utility	DUE DATE: 05/14/10
Address: 113 Court Street	Billing Date: 04/14/10
P.O. Box 288	Billing Period: 3/1-31/2010
Tipton, IN 46072	

Demand	kW	KVAR	Power Factor	Date	Time	EST	Load Factor
Max Peak Demand:	16,750	1,404	99.65%	03/03/10	1100	EST	75.5%
CP Billing Demand:	16,663	1,241	99.72%	03/04/10	800	EST	75.9%
KVAR at 97% P.F.:		4,176					
Reactive Demand:		0					

Energy	kWh
Tipton # 1 Metering Point	5,669,742
Tipton # 2 Metering Point	3,728,462
Tipton Getrag Bank # 1 Metering Point	12,625
Tipton Getrag Bank # 2 Metering Point	0
Total Metered Energy:	9,410,829

Purchased Power Charges

Base Demand Charge - Production	\$12.833 /kW x	16,663	\$213,836.28
Base Demand Charge - Transmission	\$2.268 /kW x	16,663	\$37,791.68
Delivery Voltage Charge	\$1.871 /kW x	16,663	\$31,176.47
ECA Demand Charge	\$0.277 /kW x	16,663	\$4,615.65
		Total Demand Charges	\$287,420.08
Base Energy Charge - Production	\$0.029276 /kWh x	9,410,829	\$275,511.43
Base Energy Charge - Transmission	\$0.000000 /kWh x	9,410,829	\$0.00
ECA Energy Charge	(\$0.000060) /kWh x	9,410,829	(\$564.65)
		Total Energy Charges	\$274,946.78
Reactive Demand Charge	\$1.200 /kVar x	0	\$0.00
		TOTAL PURCHASED POWER CHARGES:	\$562,366.86

Direct Load Control Switch Credits - A/C	\$0.000 x	127 Switches	\$0.00
Direct Load Control Switch Credits - WH	(\$1.000) x	48 Switches	(\$48.00)
Other Adjustments:			\$0.00

NET AMOUNT DUE: \$562,318.86

Average rate, cents/kWh 5.975

To avoid a Late Payment Charge, as provided for in Schedule B, payment in full must be received by - **5/14/2010**

Send Payments to: Indiana Municipal Power Agency
 PO Box 1627
 Indianapolis IN 46206