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May 14, 2015

Mr. Daniel P. Wolf, Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101-2147

RE: Interstate Power and Light Company
Docket No. G001/M-15-325
Reply Comments

Dear Mr. Wolf:

Enclosed for eFiling with the Minnesota Public Utilities Commission please find Interstate Power and Light Company's Reply Comments in the above-referenced docket.

Copies of this filing have been served on the Minnesota Department of Commerce, Division of Energy Resources, the Minnesota Office of Attorney General - Residential and Small Business Utilities Division, and the attached service list.

Respectfully submitted,

/s/ Samantha C. Norris

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Senior Attorney

SCN/kcb
Enclosures

cc: Service List

Interstate Power and Light Company
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STATE OF MINNESOTA
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger
Nancy Lange
Dan Lipschultz
John Tuma
Betsy Wergin

Chair
Commissioner
Commissioner
Commissioner
Commissioner

INTERSTATE POWER AND LIGHT COMPANY'S REQUEST FOR FINANCIAL INCENTIVES AND CONSERVATION COST RECOVERY ADJUSTMENTS	DOCKET NO. G001/M-15-326
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**INTERSTATE POWER AND LIGHT COMPANY'S
REPLY COMMENTS**

COMES NOW, Interstate Power and Light Company (IPL), and files Reply Comments in response to the Comments from the Staff of the Minnesota Department of Commerce, Division of Energy Resources (Department or Staff) in the above-referenced docket. In support of its Reply Comments, IPL states the following:

I. BACKGROUND

On April 1, 2015, IPL filed its request for approval of the Natural Gas Conservation Cost Recovery Adjustment (CCRA) and 2014 Natural Gas Demand Side Management (DSM) Financial Incentive (collectively referred to as the *Petition*).

On May 4, 2015, the Staff filed its Comments recommending that the Commission accept IPL's petition with modification. Specifically, the Department recommended that IPL address the following:

- In reference to the sale of IPL's natural gas distribution assets, the Department recommends that IPL should explain how the tracker balance

and the 2015/2016 CCRA will be used by IPL or Minnesota Energy Resources Corporation (MERC).

- IPL submits relevant tariff sheets and necessary calculations that comply with the Department's recalculation of the IPL Tracker Balance and CCRA.

IPL commends the thorough and timely review and evaluation of IPL's petition conducted by the Staff. IPL provides its Reply Comments below, in response to the Staff's requests for additional information.

II. IPL COMMENTS

A. Tracker Balance and 2015/2016 CCRA

As outlined in the joint petition for approval of asset purchase and sale agreement filed by IPL and MERC (Docket No. G001, G011/PA-14-107) and summarized by Staff in their Comments, the CIP Tracker Balance will become a portion of the sales price in the natural gas asset sale. Out of an abundance of caution, given the status of the sale proceeding on April 1, 2015 IPL filed the request for an updated CCRA for 2015/2016 and Financial Incentive for Conservation Improvement Plan (CIP) performance in 2014 following usual regulatory protocol. IPL acknowledges that the Commission approval of the CCRA did not take effect prior to the sale closing. Similarly, the Financial Incentive for the CIP was not approved by the Commission prior to the sale closing. IPL will forgo the Financial Incentive and the amount will not be added to the Tracker Balance for purposes of the final sale price.

B. Tariff sheets and calculations

IPL submits Revised Attachment A, a revised Tracker Balance in agreement with the Department's Table 1. This attachment was previously filed with the Commission on April 1, 2015, in IPL's Electric and Gas Status Report, Tab 16, pages 12-18. Additionally, IPL agrees with the Department's proposed CCRA factor in Table 2 and IPL will file compliance tariffs reflecting this rate after Commission approval.

WHEREFORE, IPL requests the Commission accept IPL's Reply Comments in this docket.

DATED this 14th day of May, 2015.

Respectfully submitted,

INTERSTATE POWER AND LIGHT COMPANY

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MINNESOTA GAS CIP

		MN DSM Costs	Gross Expenditures	Cost Recovery	Net Expenditures	Carrying Charge	Acct. 182317/182367 Balance	Def Tax Balance	Net
Nov	1990		4,015.71		4,015.71		4,015.71	(1,619.54)	2,396.17
Dec	1990		150.00		150.00	27.80	4,193.51	(1,691.24)	2,502.27
Jan	1991		3,665.93	(13,614.54)	(9,948.61)	29.03	(5,726.08)	2,307.04	(3,419.04)
Feb	1991		7,220.92	(10,178.97)	(2,958.05)	(39.66)	(8,723.79)	3,514.81	(5,208.98)
Mar	1991		17,069.37	(8,654.63)	8,414.74	(60.42)	(369.47)	148.86	(220.61)
Apr	1991		10,336.18	(5,738.88)	4,597.30	(2.56)	4,225.27	(1,702.36)	2,522.91
May	1991		8,786.32	(4,195.31)	4,591.01	29.27	8,845.54	(3,563.87)	5,281.67
Jun	1991		6,099.46	(2,291.91)	3,807.55	61.27	12,714.36	(5,122.62)	7,591.74
Jul	1991		6,634.32	(2,080.62)	4,553.70	88.06	17,356.13	(6,992.78)	10,363.35
Aug	1991		10,975.68	(2,169.00)	8,806.68	120.21	26,283.02	(10,589.43)	15,693.59
Sep	1991		4,484.57	(2,446.24)	2,038.33	182.05	28,503.40	(11,484.02)	17,019.38
Oct	1991		5,646.08	(4,411.95)	1,234.13	197.42	29,934.95	(12,060.79)	17,874.16
Nov	1991		10,158.30	(9,010.82)	1,147.48	207.34	31,289.77	(12,606.65)	18,683.12
Dec	1991		19,421.42	(9,530.64)	9,890.78	216.72	41,397.27	(16,678.96)	24,718.31
Jan	1992		7,657.61	(10,667.84)	(3,010.23)	286.73	38,673.77	(15,562.33)	23,111.44
Feb	1992		6,788.28	(9,853.22)	(3,064.94)	268.09	35,876.92	(14,436.87)	21,440.05
Mar	1992		5,274.01	(8,084.23)	(2,810.22)	248.70	33,315.40	(13,406.12)	19,909.28
Apr	1992		5,783.83	(7,107.39)	(1,323.56)	230.95	32,222.79	(12,966.45)	19,256.34
May	1992		7,268.08	(3,909.84)	3,358.24	223.37	35,804.40	(14,407.69)	21,396.71
Jun	1992		4,302.10	(2,738.52)	1,563.58	248.20	37,616.18	(15,136.75)	22,479.43
Jul	1992		4,354.19	(2,283.73)	2,070.46	260.76	39,947.40	(16,074.84)	23,872.56
Aug	1992		8,200.30	(2,218.58)	5,981.72	276.92	46,206.04	(18,593.31)	27,612.73
Sep	1992		7,866.12	(2,605.95)	5,260.17	320.31	51,786.52	(20,838.90)	30,947.62
Oct	1992		10,502.38	(4,399.56)	6,102.82	358.99	58,248.33	(23,439.13)	34,809.20
Nov	1992		8,953.23	(8,201.30)	751.93	403.79	59,404.05	(23,904.19)	35,499.86
Dec	1992		9,317.88	(10,542.47)	(1,224.59)	411.80	58,591.26	(23,577.12)	35,014.14
Jan	1993		16,679.93	(13,329.54)	3,350.39	406.16	62,347.81	(25,656.13)	36,691.68
Feb	1993		8,741.22	(10,697.16)	(1,955.94)	425.62	60,817.49	(25,026.40)	35,791.09
Mar	1993		17,493.03	(10,487.18)	7,005.85	415.18	68,238.52	(28,080.15)	40,158.37
Apr	1993		15,071.83	(7,518.90)	7,552.93	465.84	76,257.29	(31,379.88)	44,877.41
May	1993		11,702.14	(3,966.21)	7,735.93	520.58	84,513.80	(34,777.43)	49,736.37
Jun	1993		11,128.80	(3,025.90)	8,102.90	576.94	93,193.64	(38,349.18)	54,844.46
Jul	1993		15,292.28	(2,322.75)	12,969.53	636.20	106,799.37	(43,947.94)	62,851.43
Aug	1993		9,024.22	(2,331.26)	6,692.96	729.08	114,221.41	(47,002.11)	67,219.30
Sep	1993		9,844.98	(2,758.54)	7,086.44	779.74	122,087.59	(50,239.05)	71,848.54
Oct	1993		12,189.42	(4,234.54)	7,954.88	833.44	130,875.91	(53,855.44)	77,020.47
Nov	1993		22,244.11	(8,003.10)	14,241.01	893.44	146,010.36	(60,083.27)	85,927.09
Dec	1993		21,942.13	(10,367.69)	11,574.44	996.75	158,581.55	(65,256.31)	93,325.24
Jan	1994		10,831.84	(13,716.16)	(2,884.32)	1,082.57	156,779.80	(64,546.25)	92,233.55
Feb	1994		13,994.53	(12,856.59)	1,137.94	1,069.91	158,987.65	(65,455.22)	93,532.43
Mar	1994		17,799.26	(9,265.70)	8,533.56	1,084.98	168,606.19	(69,415.17)	99,191.02
Apr	1994		16,413.82	(6,359.14)	10,054.68	1,150.62	179,811.49	(74,028.39)	105,783.10
May	1994		9,766.18	(4,004.87)	5,761.31	1,227.08	186,799.88	(76,905.51)	109,894.37

	MN DSM Costs	Gross Expenditures	Cost Recovery	Net Expenditures	Carrying Charge	Acct. 182317/182367 Balance	Def Tax Balance	Net
Jun 1994		14,210.69	(2,654.36)	11,556.33	1,274.77	199,630.98	(82,188.08)	117,442.90
Jul 1994		21,592.50	(2,291.36)	19,301.14	1,362.34	220,294.46	(90,695.23)	129,599.23
Aug 1994		10,722.52	(2,444.31)	8,278.21	1,503.35	230,076.02	(94,722.30)	135,353.72
Sep 1994		16,818.75	(2,503.76)	14,314.99	1,570.10	245,961.11	(101,262.19)	144,698.92
Oct 1994		129,206.20	(4,193.19)	125,013.01	1,678.51	372,652.63	(153,421.09)	219,231.54
Nov 1994		20,369.76	(6,603.26)	13,766.50	2,543.09	388,962.22	(160,135.75)	228,826.47
Dec 1994		45,617.05	(9,912.67)	35,704.38	2,654.39	427,320.99	(175,928.05)	251,392.94
Jan 1995		71,155.16	(11,518.28)	59,636.88	2,916.16	489,874.03	(201,681.14)	288,192.89
Feb 1995		31,600.15	(11,683.78)	19,916.37	3,343.04	513,133.44	(211,257.04)	301,876.40
Mar 1995		31,252.08	(8,648.69)	22,603.39	3,501.77	539,238.60	(222,004.53)	317,234.07
Apr 1995		43,850.37	(6,713.62)	37,136.75	3,679.92	580,055.27	(238,808.76)	341,246.51
May 1995		21,106.86	(3,961.58)	17,145.28	3,958.46	601,159.01	(247,497.17)	353,661.84
Jun 1995		42,492.66	(2,460.53)	40,032.13	4,102.48	645,306.62	(265,672.74)	379,633.88
Jul 1995		9,149.39	(1,960.76)	7,188.63	4,403.75	656,899.00	(270,445.32)	386,453.68
Aug 1995		7,037.40	(1,898.73)	5,138.67	4,482.86	666,520.53	(274,406.50)	392,114.03
Sep 1995		12,318.46	(2,327.69)	9,990.77	4,548.52	681,059.82	(280,392.33)	400,667.49
Oct 1995		24,157.05	(4,297.68)	19,859.37	4,647.74	705,566.93	(290,481.91)	415,085.02
Nov 1995		18,076.08	(10,226.23)	7,849.85	4,814.99	718,231.77	(295,696.02)	422,535.75
Dec 1995		19,414.28	(9,068.68)	10,345.60	4,901.41	733,478.78	(301,973.22)	431,505.56
Jan 1996		38,425.15	(12,595.25)	25,829.90	5,005.46	764,314.14	(314,668.13)	449,646.01
Feb 1996		24,625.39	(11,848.49)	12,776.90	5,215.89	782,306.93	(322,075.77)	460,231.16
Mar 1996		35,436.43	(10,618.61)	24,817.82	5,338.68	812,463.43	(334,491.20)	477,972.23
Apr 1996		10,765.03	(7,423.00)	3,342.03	5,544.48	821,349.94	(338,149.77)	483,200.17
May 1996		15,974.77	(4,849.24)	11,125.53	5,605.12	838,080.59	(345,037.78)	493,042.81
Jun 1996		21,124.16	(2,842.33)	18,281.83	5,719.30	862,081.72	(354,919.05)	507,162.67
Jul 1996		11,126.24	(1,955.26)	9,170.98	5,883.09	877,135.79	(361,116.81)	516,018.98
Aug 1996		15,539.80	(1,920.11)	13,619.69	5,985.82	896,741.30	(369,188.40)	527,552.90
Sep 1996		17,717.74	(13,678.81)	4,038.93	5,412.69	906,192.93	(374,892.01)	531,300.92
Oct 1996		18,386.69	(21,898.53)	(3,511.84)	5,451.15	908,132.23	(375,694.31)	532,437.92
Nov 1996		30,831.08	(44,428.69)	(13,597.61)	5,462.81	899,997.44	(372,328.94)	527,668.50
Dec 1996		33,357.89	(61,282.26)	(27,924.37)	5,413.88	877,486.94	(363,016.35)	514,470.59
Jan 1997		21,679.60	(68,536.54)	(46,856.94)	5,278.47	835,908.47	(345,815.34)	490,093.13
Feb 1997		24,450.66	(56,833.77)	(32,383.11)	5,028.36	808,553.72	(334,498.67)	474,055.05
Mar 1997		11,945.88	(47,063.37)	(35,117.49)	4,863.80	778,300.04	(321,982.72)	456,317.32
Apr 1997		10,684.10	(35,384.60)	(24,700.50)	4,681.82	758,281.35	(313,701.00)	444,580.35
May 1997		20,366.06	(22,637.77)	(2,271.71)	4,561.39	760,571.04	(314,648.24)	445,922.80
Jun 1997		10,477.50	(15,085.07)	(4,607.57)	4,575.17	760,538.63	(314,634.83)	445,903.80
Jul 1997		7,011.65	(13,435.70)	(6,424.05)	4,574.97	758,689.55	(313,869.87)	444,819.68
Aug 1997		19,313.65	(12,774.30)	6,539.35	4,563.85	769,792.75	(318,463.26)	451,329.49
Sep 1997		11,035.25	(13,330.88)	(2,295.63)	4,630.64	772,127.76	(319,429.25)	452,698.51
Oct 1997		15,300.29	(21,637.02)	(6,336.73)	4,644.69	770,435.72	(318,729.26)	451,706.46
Nov 1997		11,580.35	(41,747.59)	(30,167.24)	4,634.51	744,902.98	(308,166.36)	436,736.62
Dec 1997		14,205.11	(51,279.55)	(37,074.44)	4,480.92	712,309.46	(294,682.43)	417,627.03

		MN DSM Costs	Gross Expenditures	Cost Recovery	Net Expenditures	Carrying Charge	Acct. 182317/182367 Balance	Def Tax Balance	Net
Jan	1998		1,756.72	(56,828.55)	(55,071.83)	4,284.85	661,522.48	(273,671.85)	387,850.63
Feb	1998		2,618.36	(45,553.27)	(42,934.91)	3,979.35	622,566.92	(257,555.93)	365,010.99
Mar	1998		6,452.90	(43,439.65)	(36,986.75)	3,745.01	589,325.18	(243,803.83)	345,521.35
Apr	1998		9,646.75	(30,716.97)	(21,070.22)	3,545.05	571,800.00	(236,553.66)	335,246.34
May	1998		12,676.71	(17,853.03)	(5,176.32)	3,439.63	570,063.31	(235,835.19)	334,228.12
Jun	1998	20182.46	28,751.42	(13,999.20)	14,752.22	3,429.18	588,244.71	(243,356.84)	344,887.87
Jul	1998	3504.48	4,020.67	(13,510.90)	(9,490.23)	3,538.55	582,293.03	(240,894.63)	341,398.40
Aug	1998	17044.56	17,087.65	(12,988.37)	4,099.28	3,502.75	589,895.06	(244,039.59)	345,855.47
Sep	1998	162769.76	162,769.76	(13,302.93)	149,466.83	3,548.48	742,910.38	(307,342.02)	435,568.36
Oct	1998	14029.03	14,029.03	(21,239.98)	(7,210.95)	4,468.93	740,168.36	(306,207.65)	433,960.71
Nov	1998	-77582.10	(77,582.10)	(33,512.70)	(111,094.80)	4,452.44	633,525.99	(262,089.70)	371,436.29
Dec	1998	25331.34	25,331.34	(40,926.22)	(15,594.88)	3,810.94	621,742.06	(257,214.69)	364,527.37
Jan	1999	14,476.96	14,476.96	(68,311.46)	(53,834.50)	3,740.05	571,647.61	(236,490.62)	335,156.99
Feb	1999	9,910.67	9,910.67	(47,602.88)	(37,692.21)	3,438.71	537,394.11	(222,319.94)	315,074.17
Mar	1999	10,532.16	10,532.16	(46,690.01)	(36,157.85)	3,232.66	504,468.93	(208,698.80)	295,770.13
Apr	1999	26,906.79	26,906.79	(33,582.52)	(6,675.73)	3,034.60	500,827.81	(207,192.47)	293,635.34
May	1999	7,884.54	7,884.54	(23,465.90)	(15,581.36)	3,012.70	488,259.16	(201,992.82)	286,266.34
Jun	1999	17,402.26	17,402.26	(16,107.89)	1,294.37	2,937.09	492,490.63	(203,743.37)	288,747.26
Jul	1999	5,638.88	5,638.88	(13,926.77)	(8,287.89)	2,962.55	487,165.30	(201,540.28)	285,625.02
Aug	1999	7,397.43	7,397.43	(13,255.71)	(5,858.28)	2,930.51	484,237.53	(200,329.07)	283,908.46
Sep	1999	11,438.34	11,438.34	(14,008.73)	(2,570.39)	2,912.90	484,580.06	(200,470.77)	284,109.29
Oct	1999	12,971.57	12,971.57	(21,599.32)	(8,627.75)	2,914.96	478,867.27	(198,107.39)	280,759.88
Nov	1999	13,332.99	13,332.99	(28,360.46)	(15,027.47)	2,880.60	466,720.41	(193,082.23)	273,638.18
Dec	1999	14,337.82	14,337.82	(43,312.33)	(28,974.51)	2,807.53	440,553.44	(182,256.96)	258,296.48
Jan	2000	18,900.80	18,900.80	(57,002.85)	(38,102.05)	2,650.12	405,101.50	(167,590.49)	237,511.01
Feb	2000	2,426.75	2,426.75	(56,470.05)	(54,043.30)	2,436.86	353,495.06	(146,240.91)	207,254.15
Mar	2000	9,870.88	9,870.88	(38,931.30)	(29,060.42)	2,126.43	326,561.08	(135,098.32)	191,462.76
Apr	2000	15,070.73	15,070.73	(32,401.85)	(17,331.12)	1,964.41	311,194.39	(128,741.12)	182,453.27
May	2000	7,338.53	7,338.53	(20,383.40)	(13,044.87)	1,871.97	300,021.50	(124,118.89)	175,902.61
Jun	2000	8,301.64	8,301.64	(15,743.86)	(7,442.22)	1,804.76	294,384.05	(121,786.68)	172,597.37
Jul	2000	8,693.43	8,693.43	(13,297.56)	(4,604.13)	1,770.85	291,550.78	(120,614.56)	170,936.22
Aug	2000	7,300.55	7,300.55	(12,419.70)	(5,119.15)	1,753.81	288,185.45	(119,222.32)	168,963.13
Sep	2000	175,142.77	175,142.77	(13,856.78)	161,285.99	1,733.56	451,205.01	(186,663.51)	264,541.50
Oct	2000	29,048.40	29,048.40	(21,250.92)	7,797.49	2,714.20	461,716.70	(191,012.20)	270,704.50
Nov	2000	13,255.72	13,255.72	(30,671.94)	(17,416.22)	2,777.43	447,077.92	(184,956.14)	262,121.78
Dec	2000	(17,508.36)	(17,508.36)	(58,853.74)	(76,362.10)	2,689.37	373,405.20	(154,477.73)	218,927.47
Jan	2001	17,090.18	17,090.18	(65,444.67)	(48,354.49)	2,246.20	327,296.91	(135,402.73)	191,894.18
Feb	2001	19,331.85	19,331.85	(57,332.00)	(38,000.15)	1,968.83	291,265.59	(120,496.57)	170,769.02
Mar	2001	48,009.24	48,009.24	(52,278.99)	(4,269.75)	1,752.09	288,747.93	(119,455.02)	169,292.91
Apr	2001	6,001.48	6,001.48	(37,439.94)	(31,438.46)	1,736.95	259,046.42	(107,167.50)	151,878.92
May	2001	6,003.14	6,003.14	(19,864.06)	(13,860.92)	1,558.28	246,743.78	(102,077.90)	144,665.88
Jun	2001	29,533.72	29,533.72	(16,422.33)	13,111.39	1,484.27	261,339.44	(108,116.12)	153,223.32
Jul	2001	30,158.76	30,158.76	(11,484.84)	18,673.92	1,572.07	281,585.43	(116,491.89)	165,093.54
Aug	2001	35,165.96	35,165.96	(11,894.30)	23,271.66	1,693.86	306,550.95	(126,820.13)	179,730.82
Sep	2001	8,523.04	8,523.04	(12,552.09)	(4,029.05)	1,844.04	304,365.93	(125,916.19)	178,449.74

								Acct: 182300			
								Proj: 000277			
								Prod: 1010		Def Tax	
		Gross		Cost		Net		Carrying		Balance	
		Expenditures		Recovery		Expenditures		Charge		Net	
		Costs		Recovery		Expenditures		Charge		Balance	
Jan	2005	8,764.28	8,764.28	(58,851.41)		(50,087.13)	1,523.36	204,677.44		(84,675.06)	120,002.38
Feb	2005	7,800.60	7,800.60	(47,165.19)		(39,364.59)	1,231.22	166,544.06		(68,899.28)	97,644.78
Mar	2005	25,166.47	25,166.47	(43,258.73)		(18,092.26)	1,001.84	149,453.65		(61,828.97)	87,624.68
Apr	2005	13,000.56	13,000.56	(26,481.41)		(13,480.85)	899.03	136,871.82		(56,623.87)	80,247.95
May	2005	27,191.31	27,191.31	(17,821.26)		9,370.05	823.34	147,065.21		(60,840.88)	86,224.33
Jun	2005	21,097.96	21,097.96	(13,577.75)		7,520.21	884.66	155,470.08		(64,317.97)	91,152.11
Jul	2005	7,337.54	7,337.54	(9,905.36)		(2,567.82)	935.22	153,837.48		(63,642.56)	90,194.92
Aug	2005	77,395.31	77,395.31	(10,225.60)		67,169.71	925.40	221,932.59		(91,813.51)	130,119.08
Sep	2005	131,384.70	131,384.70	(10,764.30)		120,620.40	1,335.02	343,888.01		(142,266.47)	201,621.54
Oct	2005	21,708.39	21,708.39	(13,394.04)		8,314.35	2,068.64	354,271.00		(146,561.91)	207,709.09
Nov	2005	13,480.49	13,480.49	(22,962.11)		(9,481.62)	2,131.10	346,920.49		(143,521.00)	203,399.49
Dec	2005	107,480.74	107,480.74	(45,700.91)		61,779.83	2,086.88	410,787.19		(169,942.66)	240,844.53
									15,845.71		
Jan	2006	87,201.62	87,201.62	(47,346.57)		39,855.05	2,471.06	453,113.31		(187,452.97)	265,660.34
Feb	2006	15,320.82	15,320.82	(42,190.26)		(26,869.44)	2,725.68	428,969.54		(177,464.70)	251,504.84
Mar	2006	34,857.89	34,857.89	(41,128.87)		(6,270.98)	2,580.44	425,279.00		(175,937.92)	249,341.08
Apr	2006	22,097.41	22,097.41	(27,583.94)		(5,486.53)	2,558.24	422,350.71		(174,726.49)	247,624.22
May	2006	13,173.18	13,173.18	(15,597.08)		(2,423.90)	2,540.62	422,467.44		(174,774.78)	247,692.66
Jun	2006	99,900.48	99,900.48	(11,484.92)		88,415.56	2,541.33	513,424.33		(212,403.64)	301,020.69
Jul	2006	46,032.49	46,032.49	(9,519.73)		36,512.76	3,088.47	553,025.56		(228,786.67)	324,238.89
Aug	2006	22,278.94	22,278.94	(7,903.00)		14,375.94	3,326.69	570,728.19		(236,110.25)	334,617.94
Sep	2006	9,782.92	9,782.92	(10,088.00)		(305.08)	3,433.18	573,856.29		(237,404.35)	336,451.94
Oct	2006	12,238.36	12,238.36	(15,608.00)		(3,369.64)	3,452.00	573,938.65		(237,438.42)	336,500.23
Nov	2006	38,235.32	38,235.32	(29,515.00)		8,720.32	3,452.49	586,111.46		(242,474.31)	343,637.15
Dec	2006	114,556.09	114,556.09	(37,914.00)		76,642.09	3,525.72	666,279.27		(275,639.73)	390,639.54
									35,695.92		

								Acct: 182300			
								Proj: 000277			
								Prod: 1010		Def Tax	
		Gross		Cost		Net		Carrying		Balance	
		Expenditures		Recovery		Expenditures		Charge		Net	
		Costs		Recovery		Expenditures		Charge		Balance	
				Cost Recovery		CIP Adjmt					
				in Base Rates		Recovery					
				(\$0.01652)		(\$0.00531)					
Jan	2007	6,284.86	6,284.86	(58,978.00)	(44,652.00)	(14,326.00)	(52,693.14)	4,007.96	617,594.09	(255,498.67)	362,095.42
Feb	2007	9,303.26	9,303.26	(71,700.00)	(54,284.00)	(17,416.00)	(62,396.74)	3,715.10	558,912.45	(231,222.08)	327,690.37
Mar	2007	14,837.98	14,837.98	(56,310.00)	(42,632.00)	(13,678.00)	(41,472.02)	3,362.10	520,802.53	(215,456.01)	305,346.52
Apr	2007	21,478.28	21,478.28	(35,537.00)	(26,905.00)	(8,632.00)	(14,058.72)	3,132.86	509,876.67	(210,935.98)	298,940.69
May	2007	24,187.61	24,187.61	(20,560.00)	(15,566.00)	(4,994.00)	3,627.61	3,067.13	516,571.41	(213,705.59)	302,865.82
Jun	2007	18,917.61	18,917.61	(13,377.00)	(10,128.00)	(3,249.00)	5,540.61	3,107.40	525,219.42	(217,283.27)	307,936.15
Jul	2007	15,603.18	15,603.18	(11,255.00)	(8,521.00)	(2,734.00)	4,348.18	3,159.42	532,727.02	(220,389.17)	312,337.85
Aug	2007	34,279.16	34,279.16	(10,681.00)	(8,087.00)	(2,594.00)	23,598.16	3,204.59	559,529.77	(231,477.46)	328,052.31
Sep	2007	17,749.10	17,749.10	(11,525.00)	(8,726.00)	(2,799.00)	6,224.10	3,365.82	569,119.69	(235,444.81)	333,674.88
Oct	2007	18,086.68	18,086.68	(14,751.00)	(11,168.00)	(3,583.00)	3,335.68	3,423.50	575,878.87	(238,241.09)	337,637.78
Nov	2007	27,066.39	27,066.39	(27,214.00)	(20,604.00)	(6,610.00)	(147.61)	3,464.16	579,195.42	(239,613.14)	339,582.28
Dec	2007	258,490.28	258,490.28	(54,928.00)	(41,586.00)	(13,342.00)	203,562.28	3,484.11	786,241.81	(325,268.24)	460,973.57
									40,494.15		

		MN DSM	Gross	Sales	Cost	Cost Recovery	CIP Adjmt	Net	Carrying	Balance - net of	Def Tax	Net	Tie to GL
		Costs	Expenditures	Therms	Recovery	in Base Rates	Recovery	Expenditure	Charge	carrying charge	Balance		Account 182300
						\$	\$						Proj 000277
						(0.01652)	(0.03140)						Product 1010
Jan	2011	23,180.34	23,180.34	3,189,373	(152,834.75)	(52,688.44)	(100,146.31)	(129,654.41)	8,797.33	1,332,803.98	(551,381.00)	781,422.98	\$ 1,341,601.31
Feb	2011	46,294.56	46,294.56	2,931,846	(140,494.06)	(48,434.10)	(92,059.96)	(94,199.50)	8,017.40	1,238,604.48	(512,410.67)	726,193.81	\$ 1,255,419.21
Mar	2011	31,026.16	31,026.16	2,246,873	(107,670.15)	(37,118.34)	(70,551.81)	(76,643.99)	7,450.75	1,161,960.48	(480,703.05)	681,257.43	\$ 1,186,225.96
Apr	2011	36,892.74	36,892.74	1,657,697	(79,436.84)	(27,385.15)	(52,051.69)	(42,544.10)	6,989.70	1,119,416.38	(463,102.56)	656,313.82	\$ 1,150,671.56
May	2011	13,750.16	13,750.16	1,216,586	(58,298.80)	(20,098.00)	(38,200.80)	(44,548.64)	6,733.78	1,074,867.74	(444,672.78)	630,194.96	\$ 1,112,856.70
Jun	2011	27,324.26	27,324.26	673,065	(32,253.27)	(11,119.03)	(21,134.24)	(4,929.01)	6,465.80	1,069,938.73	(442,633.65)	627,305.08	\$ 1,114,393.49
Jul	2011	18,784.45	18,784.45	576,800	(27,640.26)	(9,528.74)	(18,111.52)	(8,855.81)	6,436.15	1,061,082.92	(438,970.00)	622,112.92	\$ 1,111,973.83
Aug	2011	25,129.62	25,129.62	475,498	(22,785.86)	(7,855.23)	(14,930.64)	2,343.76	6,382.88	1,063,426.68	(439,939.62)	623,487.06	\$ 1,120,700.47
Sep	2011	41,017.53	41,017.53	522,641	(25,044.96)	(8,634.03)	(16,410.93)	15,972.57	6,396.98	1,079,399.25	(446,547.47)	632,851.78	\$ 1,143,070.02
						\$	(0.01652)	\$	(0.06500)				
Oct	2011	21,097.77	21,097.77	715,280	(58,309.63)	(11,816.43)	(46,493.20)	(37,211.86)	6,493.06	1,042,187.39	(431,152.92)	611,034.47	\$ 1,112,351.22
Nov	2011	75,713.51	75,713.51	1,192,680	(97,227.27)	(19,703.07)	(77,524.20)	(21,513.76)	6,269.21	1,020,673.63	(422,252.68)	598,420.95	\$ 1,097,106.67
Dec	2011	63,216.21	63,216.21	2,138,609	(174,339.41)	(35,329.82)	(139,009.59)	(111,123.20)	6,139.80	992,123.27	(410,441.40)	581,681.87	\$ 992,123.27
		423,427.31	423,427.31	17,536,948.00	(976,335.27)	(289,710.40)	(686,624.95)	(552,907.96)	82,572.84				

		MN DSM	Gross	Sales	Cost	Cost Recovery	CIP Adjmt	Net	Carrying	Balance - net of	Def Tax	Net	Tie to GL
		Costs	Expenditures	Therms	Recovery	in Base Rates	Recovery	Expenditure	Charge	carrying charge	Balance		Account 182300
						\$	\$						Proj 000277
						(0.01652)	(0.06500)		1.026%				Product 1010
Jan	2012	26,759.48	26,759.48	2,492,471	(203,186.24)	(41,175.62)	(162,010.62)	(176,426.76)	5,968.06	815,696.52	(337,453.65)	478,242.87	\$ 821,664.58
Feb	2012	22,865.24	22,865.24	2,282,243	(186,048.45)	(37,702.65)	(148,345.80)	(163,183.21)	4,906.77	652,513.31	(269,944.76)	382,568.55	\$ 663,388.14
Mar	2012	57,691.15	57,691.15	1,990,311	(162,250.15)	(32,879.94)	(129,370.22)	(104,559.00)	3,925.15	547,954.31	(226,688.70)	321,265.61	\$ 562,754.29
Apr	2012	6,313.18	6,313.18	906,884	(73,929.18)	(14,981.72)	(58,947.46)	(67,616.00)	3,296.19	480,338.30	(198,715.96)	281,622.34	\$ 498,434.47
May	2012	39,040.87	39,040.87	866,038	(70,599.42)	(14,306.95)	(56,292.47)	(31,558.55)	2,889.45	448,779.75	(185,660.18)	263,119.57	\$ 469,765.37
Jun	2012	24,501.31	24,501.31	561,378	(45,763.53)	(9,273.96)	(36,489.57)	(21,262.22)	2,699.61	427,517.53	(176,864.00)	250,653.53	\$ 451,202.76
Jul	2012	13,778.15	13,778.15	517,888	(42,218.23)	(8,555.51)	(33,662.72)	(28,440.08)	2,571.71	399,077.45	(165,098.34)	233,979.11	\$ 425,334.39
Aug	2012	20,916.60	20,916.60	494,339	(40,298.52)	(8,166.48)	(32,132.04)	(19,381.92)	2,400.63	379,695.53	(157,080.04)	222,615.49	\$ 408,353.10
Sep	2012	17,179.39	17,179.39	549,920	(44,829.48)	(9,084.68)	(35,744.80)	(27,650.09)	2,284.03	352,045.45	(145,641.20)	206,404.25	\$ 382,987.05
						\$	(0.01652)	\$	(0.06500)	0.01			
Oct	2012	29,240.75	29,240.75	859,323	(70,052.01)	(14,196.02)	(55,856.00)	(40,811.26)	2,117.71	311,234.19	(128,757.58)	182,476.61	\$ 344,293.51
Nov	2012	44,887.64	44,887.64	1,280,003	(104,345.84)	(21,145.65)	(83,200.20)	(59,458.20)	1,872.21	251,775.98	(104,159.72)	147,616.26	\$ 286,707.51
Dec	2012	87,914.87	87,914.87	2,049,184	(167,049.48)	(33,852.52)	(133,196.96)	(79,134.61)	1,514.54	209,087.44	(86,499.47)	122,587.97	\$ 209,087.44
		391,088.63	391,088.63	14,849,982.00	(1,210,570.53)	(245,321.70)	(965,248.83)	(819,481.90)	36,446.07				

		MN DSM	Gross	Sales	Cost	Cost Recovery	CIP Adjmt	Net	Carrying	Balance - net of	Def Tax	Net	Proj 000277
		Costs	Expenditures	Therms	Recovery	in Base Rates	Recovery	Expenditure	Charge	carrying charge	Balance		Product 1010
						(0.01652)	(0.06500)						
						(0.01652)	(0.03080)						
Jan	2013	31,681.26	31,681.26	2,980,532.00	(242,972.97)	(49,238.39)	(193,734.58)	(211,291.71)	1,257.75	(2,204.27)	911.91	(1,292.36)	(946.52)
Feb	2013	54,322.76	54,322.76	2,936,235.00	(138,942.64)	(48,506.60)	(90,436.04)	(84,619.88)	(13.26)	(86,824.15)	35,919.15	(50,905.00)	(85,579.65)
Mar	2013	24,012.58	24,012.58	2,447,174.00	(115,800.27)	(40,427.31)	(75,372.96)	(91,787.69)	(522.29)	(178,611.84)	73,891.72	(104,720.12)	(177,889.63)
Apr	2013	29,564.54	29,564.54	1,992,289.00	(94,275.12)	(32,912.61)	(61,362.50)	(64,710.58)	(1,074.43)	(243,322.42)	100,662.48	(142,659.94)	(243,674.64)
May	2013	21,107.76	21,107.76	1,249,028.00	(59,104.00)	(20,633.94)	(38,470.06)	(37,996.24)	(1,463.69)	(281,318.66)	116,381.53	(164,937.13)	(283,134.57)
Jun	2013	27,101.07	27,101.07	653,584.00	(30,927.59)	(10,797.21)	(20,130.39)	(3,826.52)	(1,692.25)	(285,145.19)	117,964.56	(167,180.63)	(288,653.35)
Jul	2013	8,396.30	8,396.30	547,282.00	(25,897.38)	(9,041.10)	(16,856.29)	(17,501.08)	(1,715.27)	(302,646.27)	125,204.76	(177,441.51)	(307,869.70)
Aug	2013	26,670.57	26,670.57	502,449.00	(23,775.89)	(8,300.46)	(15,475.43)	2,894.68	(1,820.55)	(299,751.59)	124,007.23	(175,744.36)	(306,795.57)
Sep	2013	16,363.85	16,363.85	574,549.00	(27,187.66)	(9,491.55)	(17,696.11)	(10,823.81)	(1,803.14)	(310,575.40)	128,485.04	(182,090.36)	(319,422.52)
Oct	2013	40,083.88	40,083.88	707,326.00	(33,470.67)	(11,685.03)	(21,785.64)	6,613.21	(1,868.25)	(303,962.18)	125,749.15	(178,213.03)	(314,677.55)
						(0.01652)	0.01350		0.01026				
Nov	2013	39,673.17	39,673.17	1,798,104.00	(5,430.27)	(29,704.68)	24,274.40	34,242.90	(1,828.47)	(269,719.29)	111,582.87	(158,136.42)	(282,263.12)
Dec	2013	43,802.87	43,802.87	2,860,365.00	(8,638.30)	(47,253.23)	38,614.93	35,164.57	(1,622.48)	(248,721.03)	102,895.89	(145,825.14)	(248,721.03)
		362,780.61	362,780.61	19,248,917.00	(806,422.77)	(317,992.14)	(488,430.68)	(443,642.16)	(14,166.31)				