



Wisconsin Power and Light Co.
An Alliant Energy Company

Corporate Headquarters
4902 North Biltmore Lane
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February 23, 2026

Ms. Sasha Bergman
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

Re: Exceptions to the Administrative Law Judge's Findings of Fact, Conclusions of Law, and Recommendation

In the Matter of Wisconsin Power & Light Company's Site Permit Application for a Large Wind Energy Conversion System of up to 153 MW in Freeborn County, Minnesota

MPUC Docket No. IP-7145/WS-24-349

CAH Docket No. 25-2500-41066

Dear Ms. Bergman,

Wisconsin Power & Light Company (WPL) appreciates the thorough and detailed Findings of Fact, Conclusions of Law, and Recommendation (ALJ Report) filed by Administrative Law Judge Megan J. McKenzie on February 6, 2026. WPL offers minor exceptions to the ALJ Report as outlined in Attachment A to this filing.

WPL respectfully requests that the Minnesota Public Utilities Commission adopt the ALJ Report with the modifications outlined in Attachment A.

Please contact me at (608) 458-3073 or zachramirez@alliantenergy.com if you have any questions regarding this filing.

Sincerely,

/s/ Zach Ramirez

Zach Ramirez

Senior Counsel

Telephone: (608) 458-3073

zachramirez@alliantenergy.com

Enclosure

cc: Service List

STATE OF MINNESOTA
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Katie Sieben
Joseph K. Sullivan
Audrey C. Partridge
Hwikwon Ham
John A. Tuma

Chair
Commissioner
Commissioner
Commissioner
Commissioner

IN THE MATTER OF THE APPLICATION OF ALLIANT ENERGY FOR THE BENT TREE NORTH WIND FARM PROJECT LOCATED IN FREEBORN COUNTY, MINNESOTA	DOCKET NO. IP7145/WS-24-349 CAH DOCKET NO. 25-2500-41066
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AFFIDAVIT OF SERVICE

STATE OF IOWA)
) ss.
COUNTY OF LINN)

Tonya A. Bender, being first duly sworn on oath, deposes and states:

That on the 23rd day of February 2026, copies of the foregoing Affidavit of Service, together with Wisconsin Power and Light Company's Site Response to the Administrative Judge Report issued on February 6, 2026, were served upon the parties on the attached service list, by e-filing and/or electronic mail from Cedar Rapids, Iowa.

/s/ Tonya A. Bender
Tonya A. Bender

Subscribed and Sworn to Before Me
This 23rd day of February 2026.

/s/ Dezirae Fisher
Dezirae Fisher
Notary Public, State of Iowa
My Commission expires March 13, 2026

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
1	Sasha	Bergman	sasha.bergman@state.mn.us		Public Utilities Commission	121 7th PI E Ste 350 St. Paul MN, 55101 United States	Electronic Service		Yes	24-349 Official CC Service List
2	Mike	Bull	mike.bull@state.mn.us		Public Utilities Commission	121 7th Place East, Suite 350 St. Paul MN, 55101 United States	Electronic Service		Yes	24-349 Official CC Service List
3	Generic	Commerce Attorneys	commerce.attorneys@ag.state.mn.us		Office of the Attorney General - Department of Commerce	445 Minnesota Street Suite 1400 St. Paul MN, 55101 United States	Electronic Service		Yes	24-349 Official CC Service List
4	Martin	Donovan	martin.donovan@state.mn.us		Department of Natural Resources	500 Lafayette Road St Paul MN, 55155 United States	Electronic Service		No	24-349 Official CC Service List
5	Sharon	Ferguson	sharon.ferguson@state.mn.us		Department of Commerce	85 7th Place E Ste 280 Saint Paul MN, 55101-2198 United States	Electronic Service		No	24-349 Official CC Service List
6	Valerie	Herring	vherring@taftlaw.com	Taft Stettinius & Hollister LLP		2200 IDS Center 80 S. Eighth Street Minneapolis MN, 55402 United States	Electronic Service		No	24-349 Official CC Service List
7	Stacy	Kotch Egstad	stacy.kotch@state.mn.us		MINNESOTA DEPARTMENT OF TRANSPORTATION	395 John Ireland Blvd. St. Paul MN, 55155 United States	Electronic Service		No	24-349 Official CC Service List
8	Megan	McKenzie	megan.mckenzie@state.mn.us		Office of Administrative Hearings	PO Box 64620 St Paul MN, 55164 United States	Electronic Service		Yes	24-349 Official CC Service List
9	Kevin	Pranis	kpranis@liunagroc.com	Laborers' District Council of MN and ND		81 E Little Canada Road St. Paul MN, 55117 United States	Electronic Service		No	24-349 Official CC Service List
10	Zach	Ramirez	zachramirez@alliantenergy.com	Wisconsin Power and Light Company		4902 North Biltmore Ln Ste 1000 Madison WI, 53718-2148 United States	Electronic Service		No	24-349 Official CC Service List
11	Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us		Office of the Attorney General - Residential Utilities Division	1400 BRM Tower 445 Minnesota St St. Paul MN, 55101-2131	Electronic Service		Yes	24-349 Official CC Service List

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
						United States				
12	Stephan	Roos	stephan.roos@state.mn.us		Minnesota Department of Agriculture	625 Robert St N Saint Paul MN, 55155-2538 United States	Electronic Service		No	24-349 Official CC Service List
13	Nathaniel	Runke	nrunke@local49.org			611 28th St. NW Rochester MN, 55901 United States	Electronic Service		No	24-349 Official CC Service List
14	Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates		7400 Lyndale Ave S Ste 190 Richfield MN, 55423 United States	Electronic Service		Yes	24-349 Official CC Service List

Location in ALJ Report	ALJ Report	WPL's Proposed Redline	Clean Version
Finding 43	On November 25, 2025, the North Central States Regional Council of Carpenters and International Union of Operating Engineers Local 49 filed comments on the Project. On the same day, the Commission filed public comments from Jessica Dahlman.	On November 25, 2025, the North Central States Regional Council of Carpenters and International Union of Operating Engineers Local 49 filed <u>filed</u> comments on the Project. On the same day, the Commission filed public comments from Jessica Dahlman.	On November 25, 2025, the North Central States Regional Council of Carpenters and International Union of Operating Engineers Local 49 filed comments on the Project. On the same day, the Commission filed public comments from Jessica Dahlman.
Finding 75	WPL generally agreed with the MnDNR's proposed permit conditions included in its July 9, 2025 comment letter, with few exceptions. Specifically, WPL agreed with the MnDNR's proposed conditions related to snowmobile trails, wildlife-friendly erosion control, facility lighting, bio-netting, downward lighting, and use of non.chloride products for dust control.	WPL generally agreed with the MnDNR's proposed permit conditions included in its July 9, 2025 comment letter, with few exceptions. Specifically, WPL agreed with the MnDNR's proposed conditions related to snowmobile trails, wildlife-friendly erosion control, facility lighting, bio-netting, downward lighting, and use of non-chloride <u>non-chloride</u> products for dust control.	WPL generally agreed with the MnDNR's proposed permit conditions included in its July 9, 2025 comment letter, with few exceptions. Specifically, WPL agreed with the MnDNR's proposed conditions related to snowmobile trails, wildlife-friendly erosion control, facility lighting, bio-netting, downward lighting, and use of non-chloride products for dust control.
Finding 76	With regard to the MnDNR's recommendation that WPL work with the MnDNR to develop an ABPP, WPL noted that it has already developed such a plan and included it as Appendix G of Application.	With regard to the MnDNR's recommendation that WPL work with the MnDNR to develop an ABPP, WPL noted that it has already developed such a plan and included it as Appendix G of <u>the</u> Application.	With regard to the MnDNR's recommendation that WPL work with the MnDNR to develop an ABPP, WPL noted that it has already developed such a plan and included it as Appendix G of the Application.

<p>Finding 79</p>	<p>On December 2, 2025, the MnDNR filed comments on the draft site permit.¹⁴¹ First, the MnDNR recommended that the Bird and Bat Conservation Strategy include a post-construction fatality monitoring plan. The MnDNR noted it generally advises all wind projects in Minnesota to conduct post-construction fatality monitoring for a minimum of two days per week to two years. Further, the MnDNR recommended that the Bird and Bat Conservation Strategy include a thorough discussion of adaptive management strategies, such as operational curtailment, that may be used if high avian and or bat fatalities are reported.</p>	<p>On December 2, 2025, the MnDNR filed comments on the draft site permit.¹⁴¹ First, the MnDNR recommended that the Bird and Bat Conservation Strategy include a post-construction fatality monitoring plan. The MnDNR noted it generally advises all wind projects in Minnesota to conduct post-construction fatality monitoring for a minimum of two days per week to <u>for</u> two years. Further, the MnDNR recommended that the Bird and Bat Conservation Strategy include a thorough discussion of adaptive management strategies, such as operational curtailment, that may be used if high avian and or bat fatalities are reported.</p>	<p>On December 2, 2025, the MnDNR filed comments on the draft site permit.¹⁴¹ First, the MnDNR recommended that the Bird and Bat Conservation Strategy include a post-construction fatality monitoring plan. The MnDNR noted it generally advises all wind projects in Minnesota to conduct post-construction fatality monitoring for a minimum of two days per week for two years. Further, the MnDNR recommended that the Bird and Bat Conservation Strategy include a thorough discussion of adaptive management strategies, such as operational curtailment, that may be used if high avian and or bat fatalities are reported.</p>
<p>Finding 130</p>	<p>On November 25, 2025, the North Central States Regional Council of Carpenters and International Union of Operating Engineers Local 49 filed written comments expressing strong support for the Project because it represents an important investment in Minnesota’s clean energy future, workforce, and local economy. The commenter met with the Applicant who shared the</p>	<p>On November 25, 2025, the North Central States Regional Council of Carpenters and International Union of Operating Engineers Local 49 filed written comments expressing strong support for the Project because it represents an important investment in Minnesota’s clean energy future, workforce, and local economy. The commenter met with the Applicant who</p>	<p>On November 25, 2025, the North Central States Regional Council of Carpenters and International Union of Operating Engineers Local 49 filed written comments expressing strong support for the Project because it represents an important investment in Minnesota’s clean energy future, workforce, and local economy. The commenter met with the Applicant who shared the commenter’s commitment to Minnesota’s renewable energy goals,</p>

	commenter’s commitment to Minnesota’s renewable energy goals, working with communities and labor organizations to ensure that the Project benefits both the environment and local, working families. The commenter also noted that projects of this scale create over 100 well-paying construction jobs and stimulate local economies in excess of \$100 million dollars.	shared the commenter’s commitment to Minnesota’s renewable energy goals, working with communities and labor organizations to ensure that the Project benefits both the environment and local, working families. The commenter also noted that projects of this scale create over 100 well-paying construction jobs and stimulate local economies in excess of \$100 million dollars .	working with communities and labor organizations to ensure that the Project benefits both the environment and local, working families. The commenter also noted that projects of this scale create over 100 well-paying construction jobs and stimulate local economies in excess of \$100 million.
Finding 252	Section 7.1 of the Draft Site Permit requires the permittee, in consultation the MnDNR, to design and conduct pre-construction desktop and field inventories of existing wildlife management areas, scientific and natural areas, recreation areas, native prairies and forests, wetlands, and any other biologically sensitive areas within the Project Area and assess the presence of state- or federally-listed or threatened species. The permittee is required to file the results of the inventories prior to construction.	Section 7.1 of the Draft Site Permit requires the permittee, in consultation <u>with</u> the MnDNR, to design and conduct pre-construction desktop and field inventories of existing wildlife management areas, scientific and natural areas, recreation areas, native prairies and forests, wetlands, and any other biologically sensitive areas within the Project Area and assess the presence of state- or federally-listed or threatened species. The permittee is required to file the results of the inventories prior to construction.	Section 7.1 of the Draft Site Permit requires the permittee, in consultation with the MnDNR, to design and conduct pre-construction desktop and field inventories of existing wildlife management areas, scientific and natural areas, recreation areas, native prairies and forests, wetlands, and any other biologically sensitive areas within the Project Area and assess the presence of state- or federally-listed or threatened species. The permittee is required to file the results of the inventories prior to construction.
Finding 272	The layouts have been designed and sited to avoid or minimize permanent wetland impacts to the	The layouts have been designed and sited to avoid or minimize permanent wetland impacts to the	The layouts have been designed and sited to avoid or minimize permanent wetland impacts to the greatest extent feasible.

	<p>greatest extent feasible. Wetlands will be avoided to the extent possible during the construction and operations phases of the Project. If wetland impacts cannot be avoided, the Applicant will submit a permit application the United States Army Corps of Engineers for a dredge and fill permit. The Applicant will submit a permit application for wetland impacts to the appropriate Local Government Unit (LGU) representative as required by Wetland Conservation Act (WCA).</p>	<p>greatest extent feasible. Wetlands will be avoided to the extent possible during the construction and operations phases of the Project. If wetland impacts cannot be avoided, the Applicant will submit a permit application <u>to</u> the United States Army Corps of Engineers for a dredge and fill permit. The Applicant will submit a permit application for wetland impacts to the appropriate Local Government Unit (LGU) representative as required by <u>the</u> Wetland Conservation Act (WCA).</p>	<p>Wetlands will be avoided to the extent possible during the construction and operations phases of the Project. If wetland impacts cannot be avoided, the Applicant will submit a permit application to the United States Army Corps of Engineers for a dredge and fill permit. The Applicant will submit a permit application for wetland impacts to the appropriate Local Government Unit (LGU) representative as required by the Wetland Conservation Act (WCA).</p>
<p>Page 57, paragraph 5</p>	<p>Public hearings were conducted on November 17, 2022 (in person) and November 18, 2022 (virtual). Proper notice of the public hearings was provided, and the public was given an opportunity to speak at the hearings and to submit written comments.</p>	<p>Public hearings were conducted on November 17, 2022 <u>2025</u> (in person) and November 18, 2022 <u>2025</u> (virtual). Proper notice of the public hearings was provided, and the public was given an opportunity to speak at the hearings and to submit written comments.</p>	<p>Public hearings were conducted on November 17, 2025 (in person) and November 18, 2025 (virtual). Proper notice of the public hearings was provided, and the public was given an opportunity to speak at the hearings and to submit written comments.</p>