

April 15, 2015

Daniel P. Wolf  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, Minnesota 55101-2147

**RE: Interstate Power and Light Company's Request for Extension to File its Five-Year Depreciation Study**  
Docket No. E,G001/D-15-284

Dear Mr. Wolf:

On March 25, 2015, Interstate Power and Light Company (IPL, the Company) requested a five-month extension relative to filing its five-year depreciation study. According to the Company, the current filing date for its next five-year depreciation study is July 1, 2015. IPL has requested that this July 1, 2015 filing be delayed until December 1, 2015.

The Company referenced the Minnesota Public Utilities Commission's (Commission) pending decision in Docket No. E001, E132, E114, E6521, E142, E135, E115, E140, E105, E139, E124, E126, E145/PA-14-322, IPL's proposed sale of its electric distribution service to Southern Minnesota Energy Cooperative (SMEC) as a complicating factor that supported its request to postpone its filing its five-year depreciation study. The Company is apparently assuming that if the Commission were to approve that filing, IPL would not be required to file this subsequent five-year depreciation study.

The Minnesota Department of Commerce, Division of Energy Resources (Department) does not support IPL's request for a five-month extension. The reasons for the Department's position are:

- 1) Should the sale of IPL's Minnesota natural gas assets be approved, the Department and Commission (Agencies) will still be regulating IPL's former gas assets in Minnesota. Minnesota Energy Resources Corporation, (MERC) has stated that it plans to file a general rate case before the Commission in September 2015. The Department notes that year-end 2014 depreciation information regarding IPL's former Minnesota gas assets would be of value in its review of MERC's planned general rate case.
- 2) If the Commission elects to approve the Company's proposed sale of its electric distribution assets, the Department and Commission (the Agencies) will still maintain some review authority over the class cost of service studies (CCOSS) developed by the individual SMEC Member Cooperatives for five years following the agreement's execution. The Agencies will likely find the information to be

contained in IPL's five-year depreciation study of value during their respective reviews of the different cooperatives' CCOS.

- 3) If the Commission elects to reject the Company's proposal to sell its electric distribution assets, IPL has stated that it will file a general rate case shortly after the Commission's decision. This depreciation-related information would be of value to the Agencies in that instance as well.

The Department recommends that the Commission deny IPL's extension request, or allow a short extension (e.g., one month) sufficient to ensure that the information is available when needed. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ JOHN KUNDERT  
Financial Analyst

JK/lt

## **CERTIFICATE OF SERVICE**

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

**Minnesota Department of Commerce  
Letter**

**Docket No. E,G001/D-15-284**

**Dated this 16<sup>th</sup> day of April 2015**

**/s/Sharon Ferguson**

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