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July 3, 2014

Burl W. Haar
Executive Secretary
Minnesota Public Utilities Commission
Metro Square – Suite 350
212 7th Place East
St. Paul, MN 55101-2147

Re: Reply Supplemental Comments of Interstate Power and Light Company and
Minnesota Energy Resources Corporation

In the Matter of a Request for Approval of the Asset Purchase & Sale Agreement
Between Interstate Power and Light Company and Minnesota Energy Resources
Corporation, Docket No. G001,G011/PA-14-107

Dear Dr. Haar:

Enclosed for filing with the Minnesota Public Utilities Commission (“Commission”),
please find Interstate Power and Light Company and Minnesota Energy Resources
Corporation’s Reply Supplemental Comments in the above-referenced docket.

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

Please contact me at (612) 340-2881 if there are any questions regarding this filing.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

Enclosures

cc: Service List

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

**Beverly Jones Heydinger
David C. Boyd
Nancy Lange
Dan Lipschultz
Betsy Wergin**

**Chair
Commissioner
Commissioner
Commissioner
Commissioner**

**IN THE MATTER OF A REQUEST FOR
APPROVAL OF THE ASSET
PURCHASE AND SALE AGREEMENT
BETWEEN INTERSTATE POWER
AND LIGHT COMPANY AND
MINNESOTA ENERGY RESOURCES
CORPORATION**

DOCKET NO. G001,G011/PA-14-107

**REPLY SUPPLEMENTAL COMMENTS OF INTERSTATE POWER AND LIGHT
COMPANY AND MINNESOTA ENERGY RESOURCES CORPORATION**

Interstate Power and Light Company (IPL) and Minnesota Energy Resources Corporation (MERC) (collectively Joint Petitioners or Petitioners) submit these Reply Supplemental Comments in response to the Commission's May 16, 2014, Notice of Additional Comment Period on the Proposed Sale of IPL's Minnesota Gas Distribution System and Assets to MERC and in response to the Initial Supplemental Comments filed by the Department of Commerce, Division of Energy Resources (the Department) and the Office of the Attorney General – Antitrust and Utilities Division (the OAG).

As summarized in Joint Petitioners' Initial Supplemental Comments, submitted on June 13, 2014, Joint Petitioners agree with the Department's recommendations regarding the terms of approval of the proposed acquisition. The Petitioners are in the process of finalizing an amendment to the Asset Purchase and Sale Agreement dated September 3, 2013, (the Agreement) to memorialize the amended agreement

consistent with the recommendations of the Department. In addition to resolving the issues raised by the Department, Petitioners believe the amended terms of the Agreement alleviate many of the concerns raised by the OAG related to the Former Manufactured Gas Plant (FMGP) aspect of the proposed sale of IPL's Minnesota gas distribution system and assets and transfer of Minnesota service rights and obligations to MERC (the Transaction). The OAG's remaining recommendations, including the proposal that rate transition of IPL customers to MERC rates be delayed and the proposal that an adjustment be made to account for deferred taxes, would not be in the public interest and were addressed fully in Joint Petitioners' Initial Supplemental Comments and May 9, 2014, Reply Comments.

Approval of the Agreement, as amended, is in the public interest and Petitioners respectfully request that the Commission approve the Transaction as recommended by the Department and summarized in Petitioners' June 13, 2014, Initial Supplemental Comments. Specifically, the following terms and conditions, as recommended by the Department and agreed to by Joint Petitioners, are reasonable and in the public interest:

- Immediate transition of IPL customers to MERC's rates, as determined in MERC's pending rate case, upon approval of the acquisition is consistent with the public interest and within the Commission's authority.
- No adjustments should be made to the proposed sale of assets on account of deferred taxes.
- The \$2.6 million already paid by IPL for clean-up costs associated with FMGP sites should be transferred to MERC as a regulatory asset upon closing of the proposed asset sale. In its next rate case, MERC would include this regulatory asset for cost recovery. Additionally, regarding future FMGP expenses associated with the Austin site, MERC would record those costs as regulatory assets and include them for cost recovery in MERC's next rate case. Recovery of those FMGP costs should be

allowed in a MERC future rate case if these expenses are found to be prudent.

- IPL will continue to meet its reporting requirements under Docket No. G-001/M-06-1166 until the Transaction is approved and closes or until ordered otherwise by the Commission. MERC would intend to submit annual filings upon approval of the Transaction to account for its spending at the Austin site, assuming such filings would be helpful to the Commission. Upon implementation of MERC's next rate case, MERC would agree to continue to submit annual compliance filings to account for annual expenditures and recovery from ratepayers.

The modified terms for approval of the Transaction, as described in the Initial Supplemental Comments of the Department and of Joint Petitioners, and summarized herein, are in the public interest and should be approved by the Commission.

On June 30, 2014, the Commission issued an Order Requiring Additional Record Development in this matter, concluding that additional information was required before the Commission could make a decision in this docket. Pursuant to that Order, the Commission, the Department, the OAG, and any other interested party may submit questions regarding the proposed transaction through July 7, 2014. Joint Petitioners welcome the opportunity to provide the information needed to assist the Commission in making a decision on the Petition and will aim to respond to all additional requests as quickly as possible to allow the Transaction to close in the fourth quarter of 2014.

Dated this 3rd day of July, 2014.

Respectfully submitted,

Interstate Power and Light Company

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Senior Attorney

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AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny, being first duly sworn on oath, deposes and states that on the 3rd day of July, 2014, she filed the attached Reply Supplemental Comments on behalf of Interstate Power and Light Company and Minnesota Energy Resources Corporation with the E-Docket system and provided service as specified on the attached service list.

/s/ Kristin M. Stastny
Kristin M. Stastny

Subscribed and sworn to before me
This 3rd Day of July, 2014.

/s/ Alice Jaworski
Notary Public, State of Minnesota

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Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

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