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April 8, 2014

Burl W. Haar
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: Response Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the Matter of a Request by Interstate Power and Light Company's (IPL or the Company) Filing to the Minnesota Public Utilities Commission (Commission) to Update the Company's Electric Tariff Charges.
Docket No. E001/M-14-105

Dear Dr. Haar:

On April 3, 2014, IPL filed a *Letter in Lieu of Reply Comments* stating that IPL agrees with the Department's Reply Comments filed March 24, 2014. As a result, the Company filed an alternative tariff sheet revision that removes the Local Sales and Use Tax (LSUT) additions to the tariff that IPL originally requested as well as the LSUT for the City of Albert Lea that currently is listed on the Company's tariff sheet number 32. IPL requested that the Commission consider the revised tariff in place of the originally submitted tariff in this docket.

The Department continues to conclude that IPL does not need Commission approval to charge LSUTs to its customers. Therefore, although we would not oppose IPL listing regularly updated LSUTs in its tariff, the Department recommends that the Commission approve IPL's revised tariff as proposed in the Company's April 3, 2014 submittal.

The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ MICHAEL N. ZAJICEK
Rates Analyst

MNZ/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
Response Comments**

Docket No. E001/M-14-105

Dated this **8th** day of **April 2014**

/s/Sharon Ferguson

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