



Minnesota Energy Resources

An Integrys Energy Group Company

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June 5, 2015

VIA ELECTRONIC FILING

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101

Re: In the Matter of 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 May 29, 2015, Minnesota Energy Resources (MERC) was requested to provide comments regarding a proposed five-year depreciation study of the Minnesota gas and electric assets of Interstate Power & Light Company (IPL). Effective May 1, 2015, MERC acquired the Minnesota gas distribution assets of IPL. MERC notes the gross value of the acquired IPL plant assets only represents approximately 4.5% of MERC's overall gross asset value. As such, MERC did not desire nor was required by the Minnesota Public Utilities Commission to distinctly identify or maintain the IPL assets separately from its existing plant assets. MERC has integrated the acquired assets into its existing asset base and will incorporate these assets in MERC's next five-year depreciation study. MERC discussed the need for historical data on the acquired assets as part of the purchase transaction in order to facilitate MERC's future depreciation study and IPL has committed to work with MERC to facilitate obtaining the necessary data. In this respect, MERC will not utilize the results of any depreciation study conducted separately by IPL. For MERC's upcoming rate case, the acquired assets and depreciation reserves will be incorporated into rate base and will be included in MERC's revenue deficiency calculation.

Please contact me at (651) 322-8965 if you have any questions.

Sincerely,

/s/ Amber S. Lee

Amber S. Lee
Regulatory and Legislative Affairs Manager
Minnesota Energy Resources Corporation

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny, being first duly sworn, deposes and says that on June 5, 2015, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of the attached Letter on www.edockets.state.mn.us. Said documents were also served via U.S. mail and electronic service as designated on the attached service list.

/s/ Kristin M. Stastny
Kristin M. Stastny

Subscribed and sworn to before me
This 5th Day of June, 2015.

/s/ Alice Jaworski
Notary Public, State of Minnesota
My Commission Expires: January 31, 2020

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