Alliant Energy Corporate Service
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Kent M. Ragsdale
Managing Attorney – Regulatory

Interstate Power and Light Company
An Alliant Energy Company

Alliant Tower
200 First Street SE
P.O. Box 351
Cedar Rapids, IA 52406-0351

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www.alliantenergy.com

July 1, 2013

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

RE: Interstate Power and Light Company
Docket No. E,G001/D-13-558
Depreciation Petition

Dear Dr. Haar:

Enclosed for e-Filing with the Minnesota Public Utilities Commission, please accept Interstate Power and Light Company's (IPL) petition for approval of its 2013 depreciation rates and methods.

Copies of this filing have been served on the Minnesota Department of Commerce, Division of Energy Resources, the Minnesota Office of Attorney General – Residential and Small Business Utilities Division and the attached service list.

Very truly yours,

/s/ Kent M. Ragsdale
Kent M. Ragsdale
Managing Attorney – Regulatory

KMR/tao
Enclosures

cc: Service List

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	**Chair**
David C. Boyd	**Commissioner**
Nancy Lange	**Commissioner**
J. Dennis O'Brien	**Commissioner**
Betsy Wergin	**Commissioner**

IN THE MATTER OF INTERSTATE POWER AND LIGHT COMPANY'S PETITION FOR APPROVAL OF ITS DEPRECIATION RATES FOR 2013	**DOCKET NO. E,G001/D-13-558**

AFFIDAVIT OF SERVICE

STATE OF IOWA)
) ss.
COUNTY OF LINN)

Tonya A. O'Rourke, being first duly sworn on oath, deposes and states:

That on the 1st day of July, 2013, copies of the foregoing Affidavit of Service, together with Interstate Power and Light Company's Depreciation Petition, were served upon the parties on the attached service list, by e-filing, overnight delivery, electronic mail, and/or first-class mail, proper postage prepaid from Cedar Rapids, Iowa.

/s/ Tonya A. O'Rourke
Tonya A. O'Rourke

Subscribed and Sworn to Before Me
this 1st day of July, 2013.

/s/ Kathleen J. Faine
Kathleen J. Faine
Notary Public
My Commission Expires on February 20, 2015

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Bobby	Adam	bobby.adam@conagrafoods.com	ConAgra	Suite 5022 11 ConAgra Drive Omaha, NE 68102	Paper Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
City	Attorney	N/A	City of Albert Lea	221 E Clark St Albert Lea, MN 56007	Paper Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street North St. Paul, MN 55101	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Michael	Bradley	bradleym@moss-barnett.com	Moss & Barnett	4800 Wells Fargo Ctr 90 S 7th St Minneapolis, MN 55402-4129	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Ronald	Giteck	ron.giteck@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, 1400 BRM Tower St. Paul, MN 55101	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
David	Grover	dgrover@itctransco.com	ITC Midwest	444 Cedar St Ste 1020 Saint Paul, MN 55101-2129	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Annete	Henkel	mui@mnutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Jim	Krueger	jkrueger@fmcs.coop	Freeborn-Mower Cooperative Services	Box 611 Albert Lea, MN 56007	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Paper Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Jenny L.	Myers	jmyers@iwla.org	Izaak Walton League of America	1619 Dayton Ave. Suite 202 St. Paul, MN 55104	Paper Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Carl	Nelson	cnelson@mncee.org	Center for Energy and Environment	212 3rd Ave N Ste 560 Minneapolis, MN 55401	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Steven	Nyhus	swnyhus@flaherty-hood.com	Flaherty & Hood PA	525 Park St Ste 470 Saint Paul, MN 55103	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kent	Ragsdale	kentragsdale@alliantenergy.com	Alliant Energy-Interstate Power and Light Company	P.O. Box 351 200 First Street, SE Cedar Rapids, IA 524060351	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
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Matthew J.	Schuerger P.E.	mjspub@earthlink.net	Energy Systems Consulting Services, LLC	P.O. Box 16129 St. Paul, MN 55116	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Ron	Spangler, Jr.	rlspangler@otpco.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE Cedar Rapids, IA 52401	Electronic Service	No	GEN_SL_Interstate Power and Light Company_Interstate Power and Light Company General Service List

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	**Chair**
David C. Boyd	**Commissioner**
Nancy Lange	**Commissioner**
J. Dennis O'Brien	**Commissioner**
Betsy Wergin	**Commissioner**

IN THE MATTER OF INTERSTATE POWER AND LIGHT COMPANY'S PETITION FOR APPROVAL OF ITS DEPRECIATION RATES FOR 2013	**DOCKET NO. E,G001/D-13-558**

SUMMARY FILING

Please take notice that on July 1, 2013, Interstate Power and Light Company (IPL) filed with the Minnesota Public Utilities Commission (Commission) its petition for approval of its 2013 depreciation rates and methods. IPL requests that upon Commission approval, the new remaining lives and net salvage rates for property physically located in Minnesota will become effective as of January 1, 2013.

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	**Chair**
David C. Boyd	**Commissioner**
Nancy Lange	**Commissioner**
J. Dennis O'Brien	**Commissioner**
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IN THE MATTER OF INTERSTATE POWER AND LIGHT COMPANY'S PETITION FOR APPROVAL OF ITS DEPRECIATION RATES FOR 2013	**DOCKET NO. E,G001/D-13-558**

INTERSTATE POWER AND LIGHT COMPANY'S 2013 DEPRECIATION PETITION

COMES NOW, Interstate Power and Light Company (IPL), and files its petition for approval of its 2013 depreciation rates and methods (2013 Depreciation Study) to be used by IPL pursuant to Minn. Stat. §216B.11, Minnesota Rules, parts 7825.0600 and 7825.0700, and the Minnesota Public Utilities Commission's (Commission) Order in Docket No. E,G001/D-12-680. IPL respectfully requests that upon Commission approval, the new remaining lives and net salvage rates for property physically located in Minnesota will become effective as of January 1, 2013.

I. INTRODUCTION

On October 30, 2012, in Docket No. E,G001/D-12-680, the Commission issued an Order approving IPL's remaining lives as proposed, existing salvage values, and resulting depreciation rates effective January 1, 2012. The Commission's Order also directed IPL to include in its next depreciation filing a schedule comparing remaining lives used for depreciation purposes and the lives used for resource planning purposes

and explain any differences between the two lives. (See Part 7 for IPL's table comparing remaining lives used for depreciation purposes and lives used for IPL's most recent resource planning activities, which IPL used to support the Marshalltown Generating Station filings with the Iowa Utilities Board ("IPL's 2012 IRP").)

The cumulative effect of the 2013 depreciation study is an approximate annual increase of $63,581 in IPL's total depreciation expense attributable to its Minnesota jurisdictions.

II. PROCEDURAL REQUIREMENTS

Pursuant to Minn. Rules 7825.3200, 7825.3500, and 7825.1300, subp. 3, IPL provides the following required information.

A. Summary of Filing (Minn. Rule pt. 7829.1300. subp. 1)

A one-paragraph summary of the filing accompanies this petition.

B. Service on Other Parties (Minn. Rule pt. 7829.1300, subp. 2)

IPL has served a copy of this Petition on the Minnesota Department of Commerce, Division of Energy Resources, the Minnesota Office of the Attorney General – Residential and Small Business Utilities Division, and all parties on IPL's miscellaneous electric service list.

C. General Filing Information (Minn Rule pt. 7829.1300, subp. 3)

IPL provides the following required information.

1. Name, Address, and Telephone Number of Utility

Interstate Power and Light Company
Alliant Tower
200 First Street S.E.
P.O. Box 351
Cedar Rapids, Iowa 52406-0351
(319) 786-4411

2. Name, Address, and Telephone Number of Utility Attorney

Kent M. Ragsdale
Managing Attorney – Regulatory
Alliant Tower
200 First Street S.E.
P.O. Box 351
Cedar Rapids, Iowa 52406-0351
(319) 786-7765

3. Date of Filing a Proposed Effective Date

This Petition is being filed on July 1, 2013. IPL respectfully requests that, upon Commission approval, the proposed depreciation rates become effective as of January 1, 2013.

4. Statute Controlling Schedule for Processing the Filing

This Petition is made in accordance with Minn. Stat. §216B.11 and prior Commission decisions, and no statutory time frame is imposed for a Commission decision for this filing.

5. Utility Employee Responsible for Filing

Kent M. Ragsdale
Managing Attorney – Regulatory
Alliant Tower
200 First Street S.E.
P.O. Box 351
Cedar Rapids, Iowa 52406-0351
(319) 786-7765

Robyn Woeste
Manager – Regulatory Affairs
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200 First Street S.E.
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(319) 786-4384

III. REVIEW OF REMAINING LIVES & NET SALVAGE

The retirement dates for IPL's electric generating facilities, proposed within this Petition, are based on IPL's understanding of current environmental regulations and its best estimate of future environmental regulations along with operational, market and other factors. Hence, IPL believes those dates represent realistic retirement dates. However, it is possible that significant changes to environmental regulation may occur prior to the planned retirement date of these facilities. It is also possible that significant upgrade costs could be required that would make upgrades uneconomical, thus some of IPL's electric generating facilities may be unable to comply with environmental regulations. Such changes may force retirement prior to the planned retirement date for IPL's electric generating facilities. IPL monitors and plans to continue to monitor environmental policy and regulation, along with operational, market and other factors, and if appropriate, revise retirement dates for these facilities as changes become known and measurable.

A. Change in Remaining Life

IPL is proposing adjustments to the remaining lives and net salvage percentages of certain of its generating facilities in the 2013 Depreciation Study (see Table 1 below for proposed changes to the remaining lives of such units).

IPL completed an evaluation of the remaining lives of its other generating units and determined not to request a change to the remaining lives of these remaining generating units based on current information. As noted above, the expected remaining lives for these other units could be subject to change in the future depending on operational, regulatory, market and other factors including approval by the Midcontinent Independent System Operator, Inc. (MISO) based upon timing of required transmission

upgrades. In addition, certain units could be impacted in the future by the potential construction of the Marshalltown Generating Station. Additionally, IPL provides below an overview and status update for each generating unit located in Minnesota and Iowa. (See Part 1 for supporting detail for proposed change in depreciation expense.)

Table 1: IPL Generating Plants – Change in Remaining Life

Generating Plant	Current Retirement Date	Proposed Retirement Date	Estimated Minnesota Depreciation Expense Impact
Steam Production Plant – Iowa			
Neal Generating Station – Unit 3	2027	2035	$(33,007)
Neal Generating Station – Unit 4	2024	2040	$(105,759)
Dubuque Diesels	2019	2014	$1,917
Lansing Generating Station – Unit 3	2012	Retired 2013	$--
Steam Production Plant – Minnesota			
Montgomery Combustion Turbine	2019	Retired 2012	$--

Steam Production Plant: Iowa

a) Burlington Generating Station

Burlington Generating Station is a single unit coal-fired base load plant located in Burlington, Iowa. The single unit began operation in 1968 and has a nameplate rated capacity of 212.0 megawatts (MW). IPL continues to execute various equipment repair and replacement projects associated with the unit that continue to ensure safe and reliable operation. IPL is not requesting a change to the remaining life of this unit.

b) Clinton Generating Station – Unit 2 (also known as M.L. Kapp Unit 2)

The Clinton Generating Station was formerly a two (2) unit coal-fired base load plant located in Clinton, Iowa. Unit 1 began operation in 1947 and was retired in 2010.

Unit 2 began operation in 1967. The nameplate rated capacity of Unit 2 is 218.45 MW. IPL continues to execute various equipment repair and replacement projects associated with Unit 2 that continue to ensure safe and reliable operation. IPL is not requesting a change to the remaining life for this unit.

c) Dubuque Generating Station – Units 3 and 4

The Dubuque Generating Station is a two (2) unit plant located in Dubuque, Iowa. Units 3 and 4 began operation in 1952 and 1959, respectively. The units were converted to natural gas operation in 2011. The nameplate rated capacity of Units 3 and 4 are 28.7 MW and 37.5 MW, respectively. IPL is not requesting a change to the remaining lives for these units.

d) Lansing Generating Station – Units 3 and 4

Lansing Generating Station Unit 4 is a coal-fired base load unit that is located near Lansing, Iowa. It began operation in 1977 and has a nameplate rated capacity of 274.5 MW. IPL installed environmental upgrades on this unit that will significantly reduce nitrogen oxide, particulate matter and mercury emissions. IPL is also undertaking other equipment replacement and repair projects associated with this unit. IPL is not requesting a change to the remaining life for this unit.

Lansing Generating Station Unit 3 was a coal-fired base load unit that was located near Lansing, Iowa. It began operation in 1957 and had a nameplate rated capacity of 37.5 MW. IPL retired Lansing Unit 3 in 2013.

e) Louisa Generating Station – Unit 1

Louisa Generating Station Unit 1 is a coal-fired base load unit operated by MidAmerican Energy Company (MEC), with a total nameplate rated capacity of 811.9 MW. IPL owns 32.4 MW of the capacity from this unit. Louisa Generating Station Unit

1 began operation in 1983. Major expenditures have been made to make environmental upgrades to this unit that will significantly reduce sulfur dioxide, nitrogen oxide, particulate matter, and mercury emissions. IPL is not requesting a change to the remaining life for this unit.

f) Neal Generating Station – Units 3 and 4

Neal Unit 3 is a coal-fired base load unit operated by MEC, with a total nameplate rated capacity of 549.8 MW. IPL owns 153.95 MW of the capacity from Neal Unit 3. Neal Unit 3 began operation in 1975. Major expenditures are occurring for environmental upgrades to this unit that will significantly reduce nitrogen oxide, particulate matter, and mercury emissions and performance upgrades to this unit to increase its capacity. The current estimated in-service date for these major environmental expenditures at Neal 3 is the second quarter of 2014. IPL is requesting that the remaining life for this unit be increased by eight years to reflect the extension of the expected retirement date from 2027 to 2035 due to the recent major expenditures. The expected retirement date of 2035 is consistent with the remaining life used by the operator (MEC) of the generating unit.

Neal Unit 4 is a coal-fired base load unit operated by MEC, with a total nameplate rated capacity of 640 MW. IPL owns 164.70 MW of the capacity from Neal Unit 4. This unit began operation in 1979. Major expenditures are occurring for environmental upgrades to this unit that will significantly reduce sulfur dioxide, nitrogen oxide, particulate matter, and mercury emissions and performance upgrades to this unit to increase its capacity. The current estimated in-service date for these major environmental expenditures at Neal 4 is the fourth quarter of 2013. IPL is requesting that the remaining life for this unit be increased by sixteen years to reflect the extension

of the expected retirement date from 2024 to 2040 due to the recent major expenditures. The expected retirement date of 2040 is consistent with the remaining life used by the operator (MEC) of the generating unit.

g) Ottumwa Generating Station

Ottumwa Generating Station is a single unit coal-fired base load plant located in Chillicothe, Iowa. The unit began operation in 1981, has a nameplate rated capacity of 726 MW and is jointly owned with MEC. IPL is the operator of the plant and owns 348.4 MW of the total capacity. Major expenditures are occurring for environmental upgrades to this unit that will significantly reduce sulfur dioxide and mercury emissions and performance upgrades to this unit to increase its capacity. IPL is not requesting a change to the remaining life for this unit.

h) Prairie Creek Generating Station – Units 1, 3 and 4

Prairie Creek Generating Station is a three (3) unit coal-fired base load plant located in Cedar Rapids, Iowa. Units 1, 3 and 4 began operation in 1997, 1958 and 1968, respectively. Their nameplate rated capacities are 14.6 MW, 50 MW and 148.8 MW, respectively. The station produces electric energy on behalf of IPL's customers and also produces and distributes steam energy to a limited number of industrial customers located in close proximity to the station. IPL is not requesting a change to the remaining lives for these units.

i) Sutherland Generating Station – Units 1 and 3

Sutherland Generating Station is a two (2) unit plant located in Marshalltown, Iowa. Sutherland Unit 1 began operation in 1955 and has a nameplate rated capacity of 37.5 MW. IPL converted this unit to natural gas operation in 2012. IPL is not requesting a change to the remaining life for this unit.

Sutherland Unit 3 began operation in 1961 and has a nameplate rated capacity of 81.6 MW. In 2012, IPL converted the operation of this unit to natural gas. IPL is not requesting a change to the remaining life for this unit.

Other Production Plant: Iowa

a) Burlington Combustion Turbines

The four (4) Burlington Combustion Turbines are natural gas fired peaking units. They are located at the Burlington Generating Station near Burlington, Iowa. These units were purchased as used combustion turbines by IPL and placed in service in 1994 through 1996. Each of the four units has a nameplate rated capacity of 19.7 MW. IPL is not requesting a change to the remaining lives for these units.

b) Centerville Diesels

The Centerville Diesels are three (3) oil-fired peaking units that were placed into service in 1963. They are located near Centerville, Iowa. Each unit has a nameplate rated capacity of 2 MW. IPL is not requesting a change to the remaining lives for these units.

c) Centerville Combustion Turbines

The two (2) Centerville Combustion Turbines are oil-fired peaking units. They are located near Centerville, Iowa. These units were purchased as used combustion turbines by IPL and placed into service in 1990. Each unit has a nameplate rated capacity of 27.0 MW. IPL is not requesting a change to the remaining lives for these units.

d) Dubuque Diesels

The Dubuque Diesels are two (2) oil-fired peaking units that were placed in service in 1966. They are located in Dubuque, Iowa, at the Dubuque Generating

Station. Each unit has a nameplate rated capacity of 2 MW. IPL is requesting that the remaining lives for these units be decreased by 5 years to reflect that the retirement date has been changed from 2019 to 2014. The change in the estimated remaining lives is consistent with the remaining lives of Dubuque Units 3 and 4.

e) Emery Generating Station

The Emery Generating Station is a natural gas-fired peaking plant. It is located near Clear Lake, Iowa. It has a total nameplate rated capacity of 602.8 MW. It began operation in 2004. IPL is not requesting a change to the remaining life for this unit.

f) Grinnell Combustion Turbines

The two (2) Grinnell Combustion Turbines are natural gas-fired peaking units. They are located near Grinnell, Iowa. These units were purchased used by IPL and placed in service in 1990 and 1991. Each unit has a nameplate rated capacity of 23.8 MW. IPL is not requesting a change to the remaining lives for these units.

g) Lime Creek Combustion Turbines

The two (2) Lime Creek Combustion Turbines are oil-fired peaking units. These units are located near Mason City, Iowa. Both began operation in 1991. Each unit has a nameplate rated capacity of 45.1 MW. IPL is not requesting a change to the remaining lives for these units.

h) Sutherland Combustion Turbines

The three (3) Sutherland Combustion Turbines are oil-fired peaking units. They are located at the same site as the Sutherland Generating Station near Marshalltown, Iowa. These units began operation in 1978. Each of the three units has a nameplate rated capacity of 63.0 MW. IPL is not requesting a change to the remaining lives for these units.

i) Red Cedar Station

The Red Cedar Station is a natural gas-fired peaking unit. It is located in Cedar Rapids, Iowa. It is a used unit that began IPL operation in 1996. It has a nameplate rated capacity of 22.5 MW. IPL is not requesting a change to the remaining life for this unit.

Wind Generation: Iowa

a) Whispering Willow Wind Farm – East

The Whispering Willow Wind Farm – East is located in Franklin County, Iowa. It was placed into operation in 2009. It has a total nameplate rated capacity of 199.7 MW. IPL is not requesting a change to the remaining life for this unit.

Steam Production Plant: Minnesota

a) Fox Lake Generating Station – Unit 3

Fox Lake Unit 3 is a gas-fired peaking unit that began operation in 1962. It has a nameplate rated capacity of 81.6 MW. IPL is not requesting a change to the remaining life for this unit.

Other Production Plant: Minnesota

a) Hills Diesels

The Hills Diesels are two (2) oil-fired peaking units. Units 1 and 2 began operation in 1996 and 1960, respectively. Each has a nameplate rated capacity of 2 MW. IPL is not requesting a change to the remaining lives for these units.

b) Montgomery Combustion Turbine

The Montgomery Combustion Turbine was an oil-fired peaking unit. It was located near Montgomery, Minnesota. It began operation in 1974. It had a nameplate rated capacity of 28.8 MW. The Montgomery Combustion Turbine was retired in 2012.

B. Change in Survivor Curve, Composite Remaining Life, and Net Salvage Rates

Part 6 sets forth the comparison of the composite remaining life by location or account for the calculations performed as of December 31, 2011 and December 31, 2012. As shown by the shaded cells, there are some composite remaining lives that changed more than expected from one year to another. An explanation for each of those situations follows:

MINNESOTA

Electric Plant

The composite remaining life for Account 391.1, Office Furniture and Equipment – Except Computers, changed from 5.1 to 13.7 years due to large additions in 2012 which affected the plant to reserve ratio.

Gas Plant

The composite remaining life change for Account 375, Structures and Improvements, from 19.9 to 37.5 years is due to large additions in 2012 which affected the plant to reserve ratio.

IOWA

Electric Plant

Each of composite remaining lives for Steam Accounts 311 through 316 that experienced a larger than expected change was related to Neal Unit 3 & 4 which had a change in remaining lives. The composite remaining life change for Prairie Creek Unit 4 Account 312.5 from 0 to 1.5 years relates to a reserve reallocation. The composite remaining lives for Other Production Accounts 341 through 346 related to the Dubuque

Diesels which had a change in remaining lives. The composite remaining life change for Centerville CT Units 1 & 2, Account 344 relates to a reserve reallocation.

Gas Plant

The composite remaining life for Account 375, Structures and Improvements, changed from 38.1 to 41 years due to large additions in 2012 that affected the plant to reserve ratio. The change in composite remaining life for Account 379, Measuring and Regulating Station Equipment – City Gate, is due to large additions in 2012 that affected the plant to reserve ratio. The composite remaining life for Account 382, Meter Installations, changed from 29.1 to 25.8 years due to the reclassification of assets from Account 380, Services.

Common Plant

The change in composite remaining life for Account 393, Stores Equipment, from 0.0 to 4.5 years was the result of high retirements which affected the plant to reserve ratio. The composite remaining life for Account 397, Communication Equipment – Towers/Buildings, changed from 21.4 to 19.8 years due to large additions and transfers in 2012.

IV. DISCUSSION OF FUTURE ENVIRONMENTAL RULES ON EXISTING UNITS

On December 21, 2011, the United States Environmental Protection Agency (EPA) issued final Mercury and Air Toxic Standards (MATS). The final rule requires compliance with emission limits (on a pound per MMBTU basis, or TBTU for mercury) at IPL's coal-fired electric generating units for mercury, filterable PM as a substitute for non-mercury metal hazardous air pollutants (HAPs), and hydrogen chloride (HCl) as a substitute for acid gas HAPs. The EPA also proposed alternative standards for total or individual non-mercury metals emissions (instead of filterable PM) and SO_2 emissions (instead of HCl

for acid gases if a scrubber is installed). In addition, work practice standards were proposed for organic HAPs emissions to ensure proper combustion. Compliance is required by April 16, 2015. However, an entity can request an additional year for compliance, which may be granted on a case-by-case basis by state permitting authorities for units that are needed to assure power reliability, units needed while building replacement generation or repowering to gas, or units that need additional time to install air emission controls technology. The final rule is subject to legal challenge that is pending in the D.C. Circuit Court and the impact of future court rulings regarding this rule is uncertain.

The Clean Air Interstate Rule (CAIR) includes a regional cap-and-trade system covering the eastern U.S., where compliance may be achieved by either adding emission controls and/or purchasing emission allowances. In 2011, the EPA issued the Cross State Air Pollution Rule (CSAPR) as a replacement to resolve flaws with CAIR identified in a 2008 opinion issued in response to legal challenges to this rule. This rule similarly included requirements to reduce SO_2 and NO_x (both annual and ozone season) emissions. IPL's fossil-fueled EGUs with greater than 25 MW of capacity located in Iowa and Minnesota would have been impacted by CSAPR requirements. Unlike MATS, CAIR (or CSAPR) would not require IPL to meet specific SO_2 and NO_x emissions requirements at each of its fossil fuel-fired power plants. However, IPL must reduce aggregate SO_2 and NO_x emissions from its fossil fuel-fired power plants to avoid purchasing significant quantities of emission allowances to comply.

In December 2011, the D.C. Circuit Court stayed the implementation of CSAPR before it took effect. In August 2012, it was formally vacated and remanded for further revision to the EPA. The D.C. Circuit Court order required the EPA to continue

administering CAIR pending the promulgation of a valid replacement for CSAPR. In June 2013, the Supreme Court issued an order granting the EPA's petition requesting review of the D.C. Circuit's decision vacating the CSAPR. The Supreme Court ruling on the CSAPR vacatur is not expected until late in 2013 or 2014. The current CAIR program remains as the effective regulation during the interim. The impact of future Court rulings regarding this rule is uncertain; however, IPL anticipates that CAIR will be replaced in the future, either by a modified CSAPR or another rule that addresses the interstate transport of air pollutants.

Environmental rules and regulations addressing power plant cooling water intake structures, water discharge, coal combustion residuals (CCR) and greenhouse gas (GHG) emissions at existing electric generating units are also expected at some future date. A final rule, commonly referred to as 316(b) and anticipated to be issued by EPA in mid-2013, would require many IPL units to install control equipment at power plant intake structures to minimize the impacts on aquatic life present in source water. EPA is expected to issue new water quality discharge requirements, referred to as Effluent Limitation Guidelines (ELG), in May, 2014. The ELG would require operational and physical changes at many IPL facilities, which may possibly include ceasing the discharge of certain wastewaters. New CCR rules are also expected, the timing of which are uncertain at this time, but appear to be linked to the timing of the ELG rulemaking requirements because both rules would require changes in the handling of certain CCR processes.

As part of its November 2010 Integrated Resource Plan (IRP) in Commission Docket E001/EP-08-673, IPL introduced the concept of a tiered approach to evaluating its power plants. The Tier concept consists of 3 tiers – Tier 1, Tier 2, and Tier 3.

- Tier 1 Units are larger, newer, and more efficient units that the company plans to install emissions controls upon as environmental rules dictate, improve the efficiency of the units and prepare for an additional 20+ years of operations. Tier 1 Units are: Ottumwa, Lansing Unit 4, Louisa Unit 1, Neal Unit 3, and Neal Unit 4.

- Tier 2 Units are units that likely cannot withstand the economics of a full set of controls to meet environmental rules. Some Tier 2 Units may be able to withstand low-cost emissions controls, others may be candidates for fuel switching, and others may be candidates for retirement. Tier 2 Units are: Burlington, Clinton Unit 2, Prairie Creek Unit 4, and Sutherland Unit 3

- Tier 3 Units are units that are typically older, smaller, and less efficient and cannot economically withstand any expenditure associated with environmental controls. Tier 3 units may be candidates for fuel switching and are expected to be retired as dictated by operational considerations and environmental rules.

IPL's Tier 1 Units are either already equipped with emissions control equipment or construction projects are underway to install emissions control equipment that is expected to enable the units to comply with MATS. IPL completed testing and engineering analyses at certain of its Tier 2 Units and is in the process of implementing lower-cost emission controls that will enable such Tier 2 Units to comply with MATS. These lower-cost emission controls include activated carbon injection systems to reduce mercury emissions and modifications to the structure or operation of the electrostatic precipitators to reduce filterable particulate matter emissions. IPL's Tier 3 Units will either convert to operation on natural gas or cease operations. These changes will avoid the need for Tier 3 Units to comply with MATS.

Combustion optimization systems that reduce the formation of NO_x previously installed on many of IPL's units and the Lansing Unit 4 selective catalytic reduction (SCR) system have reduced NO_x emissions. Scrubbers or flue gas desulfurization systems (FGD) to reduce SO_2 emissions are either installed, under construction or planned at IPL Tier 1 Units. These controls will sufficiently reduce aggregate IPL emissions to enable

IPL to avoid purchasing significant quantities of NOx or SO_2 emission allowances to comply with CAIR or CSAPR as currently written or some modified version of such rule.

Similarly, the tiered unit approach will be utilized as IPL develops plans to comply with cooling water (316(b)), ELG, CCR and GHG rulemaking requirements.

V. DESCRIPTION OF IPL'S PROPOSED REVISION IN DEPRECIATION RATES

The following information provides a summary of the attached 2013 Depreciation Study related to IPL's electric, gas and common plant. IPL proposes a revision in its book depreciation rates for all property allocated to the Minnesota jurisdiction.

IPL's methodology for its proposed revisions for most accounts is based on the straight line method using the average service life procedure and the remaining life basis. For certain General and Common Plant accounts, the annual depreciation was based on amortization accounting. These methods are implemented by estimating probable retirement dates, survivor curves and net salvage of the property and then spreading the remaining depreciable investment, adjusted for salvage, over the remaining life. Valuation and Rate Division of Gannett Fleming, Inc. (Gannett Fleming) have reviewed IPL's estimated remaining life of the property, using a working knowledge of each account, in arriving at the proposed depreciation rate revisions contained in the 2013 Depreciation Study.

IPL has not changed any of its methodologies for determining salvage values, depreciation rates or average service lives. In support of IPL's proposed revised depreciation rates, the following supporting schedules are enclosed:

Part 1) Proposed change in depreciation expense which includes 2013 accrual rate changes. This schedule also includes the annual depreciation expense for

each account using both the present 2012 and proposed 2013 annual depreciation rates for Minnesota plant balances at December 31, 2012.

Part 2) A summary of estimated survivor curves, net salvage, original cost, book depreciation reserve and calculated annual depreciation rates as of December 31, 2012, prepared by Gannett Fleming.

Part 3) Plant in service for the State of Minnesota, electric, gas and common for December 31, 2012.

Part 4) Accumulated Reserve for Depreciation for the State of Minnesota, electric, gas and common for December 31, 2012.

Part 5) Major changes to property in 2012 and estimated future major additions or retirements in 2013.

Part 6) Summary of changes of estimated survivor curves, net salvage, and composite remaining life (excluding one year passage of time).

Part 7) A table comparing the resource planning lives and remaining lives for purposes of depreciation.

WHEREFORE, IPL respectfully requests the Commission certify IPL's proposed revision in its depreciation rates and methods and authorize IPL to make the necessary adjustment for book accrual purposes reflecting the proposed revised rates of depreciation as set forth in IPL's Petition, to become effective January 1, 2013.

Dated this 1st day of July, 2013.

Respectfully submitted,

Interstate Power and Light Company

By: /s/ Kent M. Ragsdale

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Part 1: Proposed change in depreciation expense
December 31, 2012

INTERSTATE POWER AND LIGHT COMPANY
COMPARISON OF DEPRECIATION EXPENSE CALCULATED USING CURRENT AND PROPOSED DEPRECIATION RATES

ACCOUNT	LOCATION/ACCOUNT NAME	UNIT	ALLOCATOR	PLANT BALANCE 12/31/2012	MINNESOTA PORTION OF PLANT BALANCE	MINNESOTA PORTION OF PROPOSED DEPRECIATION		MINNESOTA PORTION OF CURRENT DEPRECIATION		Expense Increase (Decrease)	
						BASE RATE %	AMOUNT	BASE RATE %	AMOUNT	BASE RATE CHANGE	AMOUNT
			(a)	(b)	(c) (a)*(b)	(d)	(e) ((c)*(d))/100	(f)	(g) ((c)*(f))/100	(h) (d)-(f)	(i) (e)-(g)
	ELECTRIC PLANT										
	STEAM PRODUCTION PLANT										
	BURLINGTON STATION										
311.00	STRUCTURES AND IMPROVEMENTS		6.24%	12,803,578	798,943	5.25	41,945	4.84	38,668	0.41	3,276
312.00	BOILER PLANT EQUIPMENT		6.24%	59,807,931	3,732,015	4.47	166,821	4.34	161,881	0.13	4,940
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE		6.24%	6,208,029	387,381	10.22	39,590	10.17	39,406	0.05	185
314.00	TURBOGENERATOR UNITS		6.24%	18,759,626.09	1,170,601	6.41	75,036	6.06	70,935	0.35	4,100
315.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	7,629,894	476,105	7.13	33,946	6.46	30,733	0.67	3,213
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT		6.24%	4,328,129	270,075	3.74	10,101	3.73	10,067	0.01	34
				109,537,187	6,835,120		367,439		351,691		15,748
	CLINTON (ML KAPP)										
311.00	STRUCTURES AND IMPROVEMENTS	Unit 2	6.24%	10,521,583	656,547	3.87	25,408	3.75	24,631	0.12	778
312.00	BOILER PLANT EQUIPMENT	Unit 2	6.24%	50,853,247	3,173,243	4.38	138,988	4.17	132,332	0.21	6,656
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE	Unit 2	6.24%	13,619,219	849,839	9.97	84,729	11.24	95,515	(1.27)	(10,786)
314.00	TURBOGENERATOR UNITS	Unit 2	6.24%	19,902,814	1,241,936	6.65	82,589	6.53	81,044	0.12	1,545
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 2	6.24%	5,348,773	333,763	2.38	7,944	2.38	7,937	0.00	7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Unit 2	6.24%	4,168,714	260,128	4.95	12,876	4.05	10,536	0.90	2,340
				104,414,351	6,515,455		352,534		351,995		539
	FOX LAKE										
311.00	STRUCTURES AND IMPROVEMENTS	Unit 1	6.24%	530,218	33,086	-	-	-	-	-	-
312.00	BOILER PLANT EQUIPMENT	Unit 1	6.24%	973,684	60,758	-	-	-	-	-	-
314.00	TURBOGENERATOR UNITS	Unit 1	6.24%	760,757	47,471	-	-	-	-	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 1	6.24%	238,295	14,870	-	-	-	-	-	-
316.00	MISCELLANEOUS PLANT EQUIPMENT	Unit 1	6.24%	29,650	1,850	-	-	-	-	-	-
		Total Unit 1		2,532,604	158,034		-		-		-
311.00	STRUCTURES AND IMPROVEMENTS	Unit 3	6.24%	2,866,334	178,859	0.51	912	0.49	874	0.02	38
312.00	BOILER PLANT EQUIPMENT	Unit 3	6.24%	12,925,615	806,558	1.90	15,325	1.48	11,913	0.42	3,412
314.00	TURBOGENERATOR UNITS	Unit 3	6.24%	4,012,870	250,403	0.90	2,254	0.87	2,182	0.03	72
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 3	6.24%	1,689,253	105,409	1.03	1,086	0.62	652	0.41	434
316.00	MISCELLANEOUS PLANT EQUIPMENT	Unit 3	6.24%	545,896	34,064	4.27	1,455	3.76	1,281	0.51	173
		Total Unit 3		22,039,969	1,375,294		21,031		16,901		4,129
311.00	STRUCTURES AND IMPROVEMENTS	Units 1 & 3	6.24%	67,759	4,228	14.06	594	15.55	658	(1.49)	(63)
312.00	BOILER PLANT EQUIPMENT	Units 1 & 3	6.24%	101,583	6,339	11.97	759	9.60	609	2.37	150
314.00	TURBOGENERATOR UNITS	Units 1 & 3	6.24%	10,423	650	6.18	40	7.39	48	(1.21)	(8)
315.00	ACCESSORY ELECTRIC EQUIPMENT	Units 1 & 3	6.24%	696,395	43,455	2.78	1,208	3.15	1,367	(0.37)	(159)
316.00	MISCELLANEOUS PLANT EQUIPMENT	Units 1 & 3	6.24%	451,226	28,157	7.98	2,247	8.45	2,380	(0.47)	(133)
		Total Units 1 & 3		1,327,385	82,829		4,848		5,061		(213)
		Total Fox Lake		**25,899,958**	**1,616,157**		**25,879**		**21,962**		**3,917**
	LANSING										
311.00	STRUCTURES AND IMPROVEMENTS	Unit 3	6.24%	1,097,464	68,482	-	-	-	0	-	-
312.00	BOILER PLANT EQUIPMENT	Unit 3	6.24%	5,326,063	332,346	-	-	-	0	-	-
314.00	TURBOGENERATOR UNITS	Unit 3	6.24%	2,439,453	152,222	-	-	-	0	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 3	6.24%	632,914	39,494	-	-	-	0	-	-
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Unit 3	6.24%	223,321	13,935	-	-	-	0	-	-
		Total Unit 3		9,719,215	606,479		-		0		-
311.00	STRUCTURES AND IMPROVEMENTS	Unit 4	6.24%	27,732,201	1,730,489	1.70	29,418	1.67	28,899	0.03	519
312.00	BOILER PLANT EQUIPMENT	Unit 4	6.24%	292,380,169	18,244,523	4.02	733,430	3.99	727,956	0.03	5,473
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE	Unit 4	6.24%	1,462,684	91,271	8.99	8,205	9.26	8,452	(0.27)	(247)
314.00	TURBOGENERATOR UNITS	Unit 4	6.24%	22,469,321	1,402,086	1.86	26,079	1.75	24,536	0.11	1,542
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 4	6.24%	9,172,259	572,349	0.99	5,666	1.15	6,582	(0.16)	(916)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Unit 4	6.24%	3,896,027	243,112	2.06	5,008	2.00	4,862	0.06	146
		Total Unit 4		357,112,660	22,283,830		807,807		801,288		6,518
311.00	STRUCTURES AND IMPROVEMENTS	Units 3 - 4	6.24%	226,358	14,125	4.64	655	4.95	699	(0.31)	(44)
312.00	BOILER PLANT EQUIPMENT	Units 3 - 4	6.24%	3,326,798	207,592	3.63	7,536	3.58	7,432	0.05	104
314.00	TURBOGENERATOR UNITS	Units 3 - 4	6.24%	135,297	8,443	4.00	338	3.91	330	0.09	8
315.00	ACCESSORY ELECTRIC EQUIPMENT	Units 3 - 4	6.24%	1,569,395	97,930	1.86	1,822	1.80	1,763	0.06	59
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Units 3 - 4	6.24%	2,472,942	154,312	3.51	5,416	3.50	5,401	0.01	15
		Total Units 3 - 4		7,730,790	482,401		15,767		15,625		142
		Total Lansing		**374,562,665**	**23,372,710**		**823,573**		**816,913**		**6,660**
	LOUISA										
311.00	STRUCTURES AND IMPROVEMENTS	Unit 1	6.24%	5,970,494	372,559	0.89	3,316	2.87	10,675	(1.98)	(7,360)
312.00	BOILER PLANT EQUIPMENT	Unit 1	6.24%	21,041,271	1,312,975	2.51	32,956	1.65	21,728	0.86	11,228
314.00	TURBOGENERATOR UNITS	Unit 1	6.24%	5,028,421	313,773	2.11	6,621	2.04	6,398	0.07	223
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 1	6.24%	2,646,485	165,141	1.47	2,428	1.47	2,434	(0.00)	(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Unit 1	6.24%	169,697	10,589	2.46	260	2.44	258	0.02	2
				34,856,367	2,175,037		45,580		41,493		4,088
	NEAL										
311.00	STRUCTURES AND IMPROVEMENTS	Unit 3	6.24%	5,078,324	316,887	1.94	6,148	2.88	9,127	(0.94)	(2,980)
312.00	BOILER PLANT EQUIPMENT	Unit 3	6.24%	37,697,258	2,352,309	1.96	46,105	2.81	66,047	(0.85)	(19,941)
314.00	TURBOGENERATOR UNITS	Unit 3	6.24%	10,481,192	654,026	1.55	10,137	2.37	15,500	(0.82)	(5,362)
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 3	6.24%	5,559,533	346,915	2.59	8,985	3.94	13,684	(1.35)	(4,699)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Unit 3	6.24%	196,174	12,241	0.93	114	1.14	139	(0.21)	(25)
		Total Unit 3		59,012,481	3,682,379		71,489		104,497		(33,007)
311.00	STRUCTURES AND IMPROVEMENTS	Unit 4	6.24%	13,106,494	817,845	1.67	13,658	3.76	30,726	(2.09)	(17,068)
312.00	BOILER PLANT EQUIPMENT	Unit 4	6.24%	58,916,625	3,676,397	1.44	52,940	3.27	120,132	(1.83)	(67,192)
314.00	TURBOGENERATOR UNITS	Unit 4	6.24%	13,564,544	846,428	1.26	10,665	2.86	24,210	(1.60)	(13,545)
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 4	6.24%	9,546,268	595,687	0.93	5,540	2.07	12,321	(1.14)	(6,781)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Unit 4	6.24%	1,175,429	73,347	1.32	968	2.92	2,141	(1.60)	(1,173)
		Total Unit 4		96,309,361	6,009,704		83,771		189,530		(105,759)
		Total Neal		**155,321,842**	**9,692,083**		**155,260**		**294,027**		**(138,766)**

INTERSTATE POWER AND LIGHT COMPANY
COMPARISON OF DEPRECIATION EXPENSE CALCULATED USING CURRENT AND PROPOSED DEPRECIATION RATES

ACCOUNT	LOCATION/ACCOUNT NAME	UNIT	ALLOCATOR	PLANT BALANCE 12/31/2012	MINNESOTA PORTION OF PLANT BALANCE	MINNESOTA PORTION OF PROPOSED DEPRECIATION		MINNESOTA PORTION OF CURRENT DEPRECIATION		Expense Increase (Decrease)	
						BASE RATE %	AMOUNT	BASE RATE %	AMOUNT	BASE RATE CHANGE	AMOUNT
			(a)	(b)	(c) (a)*(b)	(d)	(e) ((c)*(d))/100	(f)	(g) ((c)*(f))/100	(h) (d)-(f)	(i) (e)-(g)
	OTTUMWA										
311.00	STRUCTURES AND IMPROVEMENTS		6.24%	45,029,568	2,809,845	3.00	84,295	2.83	79,518	0.17	4,777
312.00	BOILER PLANT EQUIPMENT		6.24%	120,486,138	7,518,335	3.38	254,120	3.12	234,549	0.26	19,570
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE		6.24%	15,821,340	987,252	10.06	99,318	10.07	99,395	(0.01)	(77)
314.00	TURBOGENERATOR UNITS		6.24%	32,859,954	2,050,461	2.49	51,056	2.49	50,970	0.00	87
315.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	18,730,394	1,168,777	2.28	26,648	2.28	26,679	(0.00)	(31)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT		6.24%	3,490,762	217,824	2.79	6,077	2.79	6,067	0.00	11
				236,418,156	14,752,493		521,514		497,177		24,338
	PRAIRIE CREEK										
311.00	STRUCTURES AND IMPROVEMENTS	Unit 4	6.24%	561,370	35,030	1.07	375	1.15	403	(0.08)	(29)
312.00	BOILER PLANT EQUIPMENT	Unit 4	6.24%	58,929,408	3,677,195	2.07	76,118	1.91	70,379	0.16	5,739
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE	Unit 4	6.24%	852,950	53,224	5.74	-	-	-	5.74	-
314.00	TURBOGENERATOR UNITS	Unit 4	6.24%	10,598,132	661,323	1.78	11,772	1.68	11,123	0.10	649
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 4	6.24%	6,002,998	374,587	0.85	3,184	1.19	4,453	(0.34)	(1,269)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Unit 4	6.24%	1,158,942	72,318	0.33	-	-	0	0.33	-
		Total Unit 4		78,103,800	4,873,677		91,448		86,358		5,090
311.00	STRUCTURES AND IMPROVEMENTS	Units 1, 3, 4	6.24%	26,158,852	1,632,312	3.62	59,090	3.66	59,749	(0.04)	(659)
312.00	BOILER PLANT EQUIPMENT	Units 1, 3, 4	6.24%	19,657,620	1,226,635	4.65	57,039	4.64	56,885	0.01	154
312.10	BOILER PLANT EQUIPMENT - UNIT TRAIN	Units 1, 3, 4	6.24%	6,822,660	425,734	3.14	13,368	3.16	13,445	(0.02)	(77)
314.00	TURBOGENERATOR UNITS	Units 1, 3, 4	6.24%	1,565,562	97,691	3.73	3,644	3.70	3,610	0.03	34
315.00	ACCESSORY ELECTRIC EQUIPMENT	Units 1, 3, 4	6.24%	29,839,738	1,862,000	3.81	70,942	3.81	70,912	0.00	30
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Units 1, 3, 4	6.24%	6,116,997	381,701	3.41	13,016	3.36	12,824	0.05	192
		Total Units 1, 3, 4		90,161,428	5,626,073		217,098		217,425		(326)
312.00	BOILER PLANT EQUIPMENT	Units 1, 3	6.24%	41,503,506	2,589,819	4.29	111,103	4.23	109,635	0.06	1,468
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE	Units 1, 3	6.24%	4,504,776	281,098	10.21	28,700	10.22	28,729	(0.01)	(29)
314.00	TURBOGENERATOR UNITS	Units 1, 3	6.24%	5,636,697	351,730	2.79	9,813	2.82	9,907	(0.03)	(94)
315.00	ACCESSORY ELECTRIC EQUIPMENT	Units 1, 3	6.24%	10,773,196	672,247	3.17	21,310	3.19	21,474	(0.02)	(164)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Units 1, 3	6.24%	461,445	28,794	0.85	245	0.90	258	(0.05)	(13)
		Total Units 1, 3		62,879,621	3,923,688		171,172		170,003		1,168
		Total Prairie Creek		**231,144,848**	**14,423,439**		**479,718**		**473,786**		**5,932**
	SUTHERLAND										
312.00	BOILER PLANT EQUIPMENT	Unit 1	6.24%	7,352,175	458,776	10.60	48,630	7.84	35,949	2.76	12,681
314.00	TURBOGENERATOR UNITS	Unit 1	6.24%	2,255,330	140,733	4.77	6,713	3.36	4,722	1.41	1,991
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 1	6.24%	1,901,852	118,676	34.41	40,836	25.39	30,126	9.02	10,710
		Total Unit 1		11,509,357	718,184		96,179		70,798		25,381
311.00	STRUCTURES AND IMPROVEMENTS	Units 1 & 3	6.24%	13,692,494	854,412	3.91	33,407	3.65	31,220	0.26	2,187
312.00	BOILER PLANT EQUIPMENT	Units 1 & 3	6.24%	12,631,024	788,176	5.07	39,961	4.95	39,054	0.12	907
312.10	BOILER PLANT EQUIPMENT - UNIT TRAIN	Units 1 & 3	6.24%	4,654,876	290,464	3.13	9,092	3.15	9,160	(0.02)	(68)
314.00	TURBOGENERATOR UNITS	Units 1 & 3	6.24%	3,926,018	244,984	0.48	1,176	0.47	1,150	0.01	26
315.00	ACCESSORY ELECTRIC EQUIPMENT	Units 1 & 3	6.24%	5,291,116	330,166	8.00	26,413	7.52	24,839	0.48	1,575
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Units 1 & 3	6.24%	3,146,044	196,313	3.48	6,832	3.67	7,213	(0.19)	(382)
		Total Units 1 & 3		43,341,571	2,704,514		116,880		112,636		4,245
311.00	STRUCTURES AND IMPROVEMENTS	Unit 3	6.24%	240,947	15,035	6.76	1,016	7.18	1,080	(0.42)	(64)
312.00	BOILER PLANT EQUIPMENT	Unit 3	6.24%	19,792,769	1,235,069	3.83	47,303	3.38	41,714	0.45	5,589
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE	Unit 3	6.24%	52,713,582	3,289,327	6.20	203,938	6.23	204,933	(0.03)	(994)
314.00	TURBOGENERATOR UNITS	Unit 3	6.24%	10,034,834	626,174	3.31	20,726	3.23	20,237	0.08	490
315.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 3	6.24%	0	0	-	-	7.98	-	(7.98)	-
		Total Unit 3		82,782,131	5,165,605		272,984		267,964		5,021
		Total Sutherland		**137,633,060**	**8,588,303**		**486,044**		**451,397**		**34,647**
	TOTAL STEAM PRODUCTION PLANT			**1,409,788,434**	**87,970,798**		**3,257,542**		**3,300,441**		**(42,899)**
	OTHER PRODUCTION PLANT										
	BURLINGTON CT										
344.00	GENERATORS	Unit 1	6.24%	99,021	6,179	2.45	151	2.36	146	0.09	5
		Total Unit 1		99,021	6,179		151		146		5
343.00	ENGINES	Unit 2	6.24%	37,241	2,324	13.27	308	12.32	286	0.95	22
344.00	GENERATORS	Unit 2	6.24%	257,303	16,056	2.65	425	2.36	379	0.29	47
		Total Unit 2		294,543	18,379		734		665		69
344.00	GENERATORS	Unit 3	6.24%	45,558	2,843	2.45	70	2.36	67	0.09	3
		Total Unit 3		45,558	2,843		70		67		3
344.00	GENERATORS	Unit 4	6.24%	10,429	651	2.45	16	2.36	15	0.09	1
		Total Unit 4		10,429	651		16		15		1
341.00	STRUCTURES AND IMPROVEMENTS	Units 1 - 4	6.24%	33,540	2,093	4.76	100	4.75	99	0.01	0
342.00	OIL SYSTEM	Units 1 - 4	6.24%	2,200,774	137,328	6.72	9,228	4.58	6,291	2.14	2,937
343.00	ENGINES	Units 1 - 4	6.24%	395,138	24,657	7.08	1,746	7.09	1,749	(0.01)	(3)
344.00	GENERATORS	Units 1 - 4	6.24%	14,001,047	873,665	6.49	56,701	6.39	55,846	0.10	855
345.00	ACCESSORY ELECTRIC EQUIPMENT	Units 1 - 4	6.24%	342,337	21,362	3.89	831	3.69	789	0.20	42
346.00	MISCELLANEOUS PLANT EQUIPMENT	Units 1 - 4	6.24%	26,015	1,623	2.44	40	2.33	38	0.11	2
		Total Units 1 - 4		16,998,852	1,060,728		68,645		64,813		3,832
		Total Burlington CT		**17,448,403**	**1,088,780**		**69,616**		**65,706**		**3,910**
	CENTERVILLE DIESEL										
342.00	OIL SYSTEM		6.24%	9,693	605	3.77	23	3.27	20	0.50	3
343.00	ENGINES		6.24%	59,232	3,696	6.48	240	5.40	200	1.08	40
344.00	GENERATORS		6.24%	410,858	25,638	19.50	4,999	17.65	4,524	1.85	475
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	133,544	8,333	10.01	834	9.46	788	0.55	46
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	1,393	87	4.16	4	2.58	2	1.58	1
				614,721	38,359		6,099		5,534		565

INTERSTATE POWER AND LIGHT COMPANY
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ACCOUNT	LOCATION/ACCOUNT NAME	UNIT	ALLOCATOR	PLANT BALANCE 12/31/2012	MINNESOTA PORTION OF PLANT BALANCE	MINNESOTA PORTION OF PROPOSED DEPRECIATION		MINNESOTA PORTION OF CURRENT DEPRECIATION		Expense Increase (Decrease)	
						BASE RATE %	AMOUNT	BASE RATE %	AMOUNT	BASE RATE CHANGE	AMOUNT
			(a)	(b)	(c) (a)*(b)	(d)	(e) ((c)*(d))/100	(f)	(g) ((c)*(f))/100	(h) (d)-(f)	(i) (e)-(g)
	CENTERVILLE CT										
341.00	STRUCTURES AND IMPROVEMENTS	Unit 1	6.24%	4,586	286	5.67	16	6.02	17	(0.35)	(1)
343.00	ENGINES	Unit 1	6.24%	329,020	20,531	13.08	2,685	13.35	2,742	(0.27)	(56)
344.00	GENERATORS	Unit 1	6.24%	1,340,013	83,617	8.19	-	-	0	8.19	-
		Total Unit 1		1,673,619	104,434		2,702		2,759		(57)
341.00	STRUCTURES AND IMPROVEMENTS	Unit 2	6.24%	84,268	5,258	19.16	1,008	16.85	886	2.31	121
344.00	GENERATORS	Unit 2	6.24%	1,100,562	68,675	19.26	-	-	-	19.26	-
345.00	ACCESSORY ELECTRIC EQUIPMENT	Unit 2	6.24%	61,022	3,808	27.79	1,058	38.86	1,480	(11.07)	(421)
		Total Unit 2		1,245,852	77,741		2,066		2,366		(300)
341.00	STRUCTURES AND IMPROVEMENTS	Units 1 & 2	6.24%	173,703	10,839	9.69	1,050	6.46	700	3.23	350
342.00	OIL SYSTEM	Units 1 & 2	6.24%	195,729	12,213	4.84	591	3.22	394	1.62	198
343.00	ENGINES	Units 1 & 2	6.24%	939	59	16.51	10	15.44	9	1.07	1
344.00	GENERATORS	Units 1 & 2	6.24%	1,515,941	94,595	5.02	4,749	12.09	11,432	(7.07)	(6,684)
345.00	ACCESSORY ELECTRIC EQUIPMENT	Units 1 & 2	6.24%	929,464	57,999	23.17	13,438	26.54	15,393	(3.37)	(1,955)
346.00	MISCELLANEOUS PLANT EQUIPMENT	Units 1 & 2	6.24%	108,176	6,750	5.88	397	4.81	325	1.07	72
		Total Units 1 & 2		2,923,952	182,455		20,235		28,253		(8,018)
		Total Centerville CT		**5,843,422**	**364,630**		**25,002**		**33,378**		**(8,375)**
	DUBUQUE DIESEL										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	19,753	1,233	3.59	44	0.51	6	3.08	38
342.00	OIL SYSTEM		6.24%	39,471	2,463	6.98	172	1.49	37	5.49	135
343.00	ENGINES		6.24%	191,404	11,944	10.64	1,271	1.60	191	9.04	1,080
344.00	GENERATORS		6.24%	78,320	4,887	13.33	651	2.48	121	10.85	530
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	92,036	5,743	1.88	108	0.27	16	1.61	92
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	21,009	1,311	4.18	55	1.05	14	3.13	41
				441,993	27,580		2,301		385		1,917
	DUBUQUE UNIT 3 & 4										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	4,233,766	264,187	5.20	13,738	14.76	38,994	(9.56)	(25,257)
343.00	ENGINES		6.24%	16,374,314	1,021,757	8.40	85,828	10.95	111,839	(2.55)	(26,011)
344.00	GENERATORS		6.24%	4,793,254	299,099	6.73	20,129	2.32	6,935	4.41	13,195
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	5,375,593	335,437	31.99	107,306	22.16	74,338	9.83	32,968
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	1,865,223	116,390	8.97	10,440	14.10	16,406	(5.13)	(5,966)
				32,642,150	2,036,870		237,441		248,513		(11,072)
	EMERY										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	58,855,000	3,672,552	4.28	157,185	4.27	156,850	0.01	335
342.00	OIL SYSTEM		6.24%	17,012,068	1,061,553	4.41	46,814	4.41	46,865	(0.00)	(51)
343.00	ENGINES		6.24%	14,717,758	918,388	4.60	42,246	4.60	42,220	0.00	25
344.00	GENERATORS		6.24%	295,588,004	18,444,691	4.47	824,478	4.39	810,084	0.08	14,394
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	22,505,828	1,404,364	4.41	61,932	4.42	62,116	(0.01)	(183)
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	1,192,579	74,417	4.33	3,222	4.35	3,237	(0.02)	(15)
				409,871,237	25,575,965		1,135,878		1,121,372		14,506
	GRINNELL COMBUSTION TURBINE										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	235,893	14,720	4.13	608	4.09	601	0.04	6
342.00	OIL SYSTEM		6.24%	120,808	7,538	5.03	379	4.83	364	0.20	15
343.00	ENGINES		6.24%	13,032	813	10.32	84	9.94	81	0.38	3
344.00	GENERATORS		6.24%	4,441,563	277,154	7.29	20,204	6.95	19,249	0.34	956
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	1,187,866	74,123	10.55	7,820	7.07	5,241	3.48	2,579
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	15,310	955	6.94	66	3.02	29	3.92	37
				6,014,472	375,303		29,162		25,565		3,597
	HILLS										
342.00	OIL SYSTEMS		6.24%	97,782	6,102	-	-	-	-	-	-
343.00	ENGINES		6.24%	230,721	14,397	1.36	196	1.10	158	0.26	37
344.00	GENERATORS		6.24%	207,874	12,971	0.48	62	0.83	108	(0.35)	(46)
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	324,856	20,271	1.40	284	1.14	230	0.26	53
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT		6.24%	15,085	941	-	-	-	-	-	-
				876,318	54,682		542		497		45
	LANSING										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	15,026	938	-	-	3.24	30	(3.24)	(30)
342.00	OIL SYSTEM		6.24%	2,018	126	-	-	9.91	12	(9.91)	(12)
343.00	ENGINES		6.24%	173,504	10,827	-	-	9.18	994	(9.18)	(994)
344.00	GENERATORS		6.24%	28,201	1,760	-	-	15.26	269	(15.26)	(269)
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	38,139	2,380	-	-	1.93	46	(1.93)	(46)
				256,888	16,030		-		1,351		(1,351)
	LIME CREEK										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	2,171,344	135,492	1.54	2,087	1.55	2,102	(0.01)	(16)
342.00	OIL SYSTEM		6.24%	767,931	47,919	1.69	810	1.64	785	0.05	25
343.00	ENGINES		6.24%	16,081,555	1,003,489	1.74	17,461	1.75	17,576	(0.01)	(115)
344.00	GENERATORS		6.24%	4,302,032	268,447	1.96	5,262	1.95	5,238	0.01	24
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	1,834,548	114,476	2.00	2,290	1.88	2,150	0.12	139
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	115,731	7,222	3.66	264	4.22	305	(0.56)	(41)
				25,273,140	1,577,044		28,172		28,155		17
	MARSHALLTOWN DIESEL										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	248,927	15,533	-	-	-	-	-	-
342.00	OIL SYSTEM		6.24%	88,857	5,545	-	-	-	-	-	-
343.00	ENGINES		6.24%	727,300	45,383	-	-	-	-	-	-
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	107,992	6,739	-	-	-	-	-	-
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	7,782	486	-	-	-	-	-	-
				1,180,858	73,686		-		-		-
	RED CEDAR										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	95,587	5,965	5.89	351	5.87	350	0.02	1
344.00	GENERATORS		6.24%	13,881,382	866,198	4.27	36,987	4.28	37,052	(0.01)	(65)
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	103,575	6,463	4.86	314	4.87	315	(0.01)	(1)
				14,080,544	878,626		37,652		37,717		(65)

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AND PROPOSED DEPRECIATION RATES

ACCOUNT	LOCATION/ACCOUNT NAME	UNIT	ALLOCATOR	PLANT BALANCE 12/31/2012	MINNESOTA PORTION OF PLANT BALANCE	MINNESOTA PORTION OF PROPOSED DEPRECIATION BASE RATE %	MINNESOTA PORTION OF PROPOSED DEPRECIATION AMOUNT	MINNESOTA PORTION OF CURRENT DEPRECIATION BASE RATE %	MINNESOTA PORTION OF CURRENT DEPRECIATION AMOUNT	Expense Increase (Decrease) BASE RATE CHANGE	Expense Increase (Decrease) AMOUNT
			(a)	(b)	(c) (a)*(b)	(d)	(e) ((c)*(d))/100	(f)	(g) ((c)*(f))/100	(h) (d)-(f)	(i) (e)-(g)
	SUTHERLAND CT										
344.00	GENERATORS	Unit 1	6.24%	7,314,711	456,438	3.35	15,291	3.64	16,608	(0.29)	(1,317)
		Total Unit 1		7,314,711	456,438		15,291		16,608		(1,317)
344.00	GENERATORS	Unit 2	6.24%	7,306,759	455,942	3.21	14,636	3.52	16,047	(0.31)	(1,412)
		Total Unit 2		7,306,759	455,942		14,636		16,047		(1,412)
344.00	GENERATORS	Unit 3	6.24%	9,433,757	588,666	9.06	53,333	8.34	49,071	0.72	4,262
		Total Unit 3		9,433,757	588,666		53,333		49,071		4,262
341.00	STRUCTURES AND IMPROVEMENTS	Units 1 - 3	6.24%	188,716	11,776	2.04	240	1.90	224	0.14	17
342.00	OIL SYSTEM	Units 1 - 3	6.24%	720,969	44,988	13.16	5,920	12.27	5,521	0.89	400
344.00	GENERATORS	Units 1 - 3	6.24%	251,712	15,707	9.16	1,439	8.38	1,317	0.78	122
345.00	ACCESSORY ELECTRIC EQUIPMENT	Units 1 - 3	6.24%	424,044	26,460	14.80	3,916	14.22	3,762	0.58	155
		Total Units 1 - 3		1,585,441	98,932		11,516		10,823		693
		Total Sutherland CT		**25,640,667**	**1,599,978**		**94,775**		**92,549**		**2,226**
	WHISPERING WILLOW										
341.00	STRUCTURES AND IMPROVEMENTS		6.24%	58,260,314	3,635,444	4.13	150,144	4.12	149,760	0.01	384
344.00	GENERATORS		6.24%	319,317,181	19,925,392	4.21	838,859	4.21	838,858	0.00	1
345.00	ACCESSORY ELECTRIC EQUIPMENT		6.24%	26,566,968	1,657,779	4.38	72,611	4.37	72,504	0.01	107
346.00	MISCELLANEOUS PLANT EQUIPMENT		6.24%	320,287	19,986	3.95	789	4.29	856	(0.34)	(67)
				404,464,750	25,238,600		1,062,403		1,061,978		425
	TOTAL OTHER PRODUCTION PLANT			**944,649,562**	**56,909,262**		**2,729,044**		**2,722,701**		**6,344**
	IOWA DISTRIBUTION PLANT										
361.00	STRUCTURES AND IMPROVEMENTS		0.00%	31,546,657	0	N/A	-	N/A	-	N/A	-
362.00	STATION EQUIPMENT		0.00%	284,872,305	0	N/A	-	N/A	-	N/A	-
362.40	STATION EQUIPMENT - SYSTEM CONTROL CENTER		0.00%	7,936,905	0	N/A	-	N/A	-	N/A	-
364.00	POLES, TOWERS AND FIXTURES		0.00%	379,551,093	0	N/A	-	N/A	-	N/A	-
365.00	OVERHEAD CONDUCTORS AND DEVICES		0.00%	449,551,209	0	N/A	-	N/A	-	N/A	-
366.00	UNDERGROUND CONDUIT		0.00%	58,546,414	0	N/A	-	N/A	-	N/A	-
367.00	UNDERGROUND CONDUCTORS AND DEVICES		0.00%	244,524,634	0	N/A	-	N/A	-	N/A	-
368.00	LINE TRANSFORMERS		0.00%	286,814,291	0	N/A	-	N/A	-	N/A	-
369.00	SERVICES		0.00%	126,137,699	0	N/A	-	N/A	-	N/A	-
370.00	METERS		0.00%	86,155,080	0	N/A	-	N/A	-	N/A	-
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		0.00%	59,051,010	0	N/A	-	N/A	-	N/A	-
	TOTAL IOWA DISTRIBUTION PLANT			**2,014,687,297**	**0**		-		-		-
	MINNESOTA DISTRIBUTION PLANT										
361.00	STRUCTURES AND IMPROVEMENTS		100.00%	651,704	651,704	1.80	11,731	1.79	11,665	0.01	65
362.00	STATION EQUIPMENT		100.00%	23,655,287	23,655,287	3.27	773,528	3.13	740,410	0.14	33,117
364.00	POLES, TOWERS AND FIXTURES		100.00%	36,174,283	36,174,283	2.34	846,478	2.25	813,921	0.09	32,557
365.00	OVERHEAD CONDUCTORS AND DEVICES		100.00%	38,075,042	38,075,042	3.11	1,184,134	3.10	1,180,326	0.01	3,808
366.00	UNDERGROUND CONDUIT		100.00%	956,606	956,606	2.66	25,446	2.67	25,541	(0.01)	(96)
367.00	UNDERGROUND CONDUCTORS AND DEVICES		100.00%	16,450,764	16,450,764	3.01	495,168	3.01	495,168	-	-
368.00	LINE TRANSFORMERS		100.00%	16,078,599	16,078,599	2.08	334,435	2.03	326,396	0.05	8,039
369.00	SERVICES		100.00%	9,624,775	9,624,775	3.69	355,154	3.66	352,267	0.03	2,887
370.00	METERS		100.00%	2,966,769	2,966,769	7.51	222,804	7.11	210,937	0.40	11,867
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		100.00%	4,346,966	4,346,966	5.12	222,565	5.00	217,348	0.12	5,216
	TOTAL MINNESOTA DISTRIBUTION PLANT			**148,980,794**	**148,980,794**		**4,471,442**		**4,373,981**		**97,461**
	TOTAL DISTRIBUTION PLANT			**2,163,668,091**	**148,980,794**		**4,471,442**		**4,373,981**		**97,461**
	IOWA GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS		6.55%	39,336,120	2,576,516	2.51	64,671	2.43	62,656	0.08	2,015
391.00	OFFICE FURNITURE AND EQUIPMENT		6.55%	3,995,801	261,725	4.79	12,537	4.90	12,823	(0.11)	(287)
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		6.55%	1,628,649	106,677	28.69	30,605	20.87	22,259	7.82	8,347
392.00	TRANSPORTATION EQUIPMENT		6.55%	56,480,673	3,699,484	4.03	149,089	4.07	150,669	(0.04)	(1,580)
393.00	STORES EQUIPMENT		6.55%	117,495	7,696	9.40	723	8.63	664	0.77	59
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		6.55%	29,351,002	1,922,491	4.05	77,861	4.06	77,983	(0.01)	(123)
395.00	LABORATORY EQUIPMENT		6.55%	159,114	10,422	43.79	4,564	30.13	3,140	13.66	1,424
396.00	POWER OPERATED EQUIPMENT		6.55%	4,571,641	299,442	4.48	13,415	4.60	13,781	(0.12)	(366)
397.00	COMMUNICATION EQUIPMENT										
	ELECTRONIC		6.55%	15,032,254	984,613	11.20	110,277	11.27	110,966	(0.07)	(689)
	TOWER/BUILDING		6.55%	8,513,238	557,617	8.21	45,780	9.27	51,681	(1.06)	(5,901)
	TOTAL IOWA GENERAL PLANT			**159,185,987**	**10,426,682**		**509,522**		**506,623**		**2,899**
	MINNESOTA GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS		6.55%	4,007,634	262,500	2.07	5,434	2.01	5,276	0.06	158
390.10	LEASEHOLD IMPROVEMENTS		6.55%	0	0	-	-	18.38	0	(18.38)	-
391.10	OFFICE FURNITURE AND EQUIPMENT - EXCEPT COMPUTERS		6.55%	181,076	11,860	4.75	563	4.72	560	0.03	4
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		6.55%	36,578	2,396	12.90	309	14.34	344	(1.44)	(35)
392.00	TRANSPORTATION EQUIPMENT - TRUCKS, TRAILERS AND VANS		6.55%	8,035,158	526,303	7.09	37,315	7.58	39,894	(0.49)	(2,579)
393.00	STORES EQUIPMENT		6.55%	16,420	1,075	3.75	40	3.75	40	-	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		6.55%	972,128	63,674	3.84	2,445	3.91	2,490	(0.07)	(45)
395.00	LABORATORY EQUIPMENT		6.55%	35,684	2,337	7.20	168	6.87	161	0.33	8
396.00	POWER OPERATED EQUIPMENT		6.55%	1,410,598	92,394	5.46	5,045	6.38	5,895	(0.92)	(850)
397.00	COMMUNICATION EQUIPMENT									-	
	ELECTRONIC		6.55%	1,107,115	72,516	5.40	3,916	5.68	4,119	(0.28)	(203)
	TOWER/BUILDING		6.55%	2,796,927	183,199	3.67	6,723	3.68	6,742	(0.01)	(18)
	TOTAL MINNESOTA GENERAL PLANT			**18,599,318.55**	**1,218,255**		**61,959**		**65,519**		**(3,561)**
	TOTAL GENERAL PLANT			**177,785,305.08**	**11,644,937**		**571,481**		**572,142**		**(661)**
	TOTAL ELECTRIC PLANT			**4,695,891,392**	**305,505,792**		**11,029,509**		**10,969,265**		**60,245**

INTERSTATE POWER AND LIGHT COMPANY
COMPARISON OF DEPRECIATION EXPENSE CALCULATED USING CURRENT AND PROPOSED DEPRECIATION RATES

ACCOUNT	LOCATION/ACCOUNT NAME	UNIT	ALLOCATOR	PLANT BALANCE 12/31/2012	MINNESOTA PORTION OF PLANT BALANCE	MINNESOTA PORTION OF PROPOSED DEPRECIATION		MINNESOTA PORTION OF CURRENT DEPRECIATION		Expense Increase (Decrease)	
						BASE RATE %	AMOUNT	BASE RATE %	AMOUNT	BASE RATE CHANGE	AMOUNT
			(a)	(b)	(c) (a)*(b)	(d)	(e) ((c)*(d))/100	(f)	(g) ((c)*(f))/100	(h) (d)-(f)	(i) (e)-(g)
	GAS PLANT										
	IOWATRANSMISSION PLANT										
366.00	STRUCTURES AND IMPROVEMENTS		0.00%	319,442	0	N/A	-	N/A	-	N/A	-
367.00	MAINS		0.00%	41,071,858	0	N/A	-	N/A	-	N/A	-
369.00	MEASURING AND REGULATING STATION EQUIPMENT		0.00%	4,999,690	0	N/A	-	N/A	-	N/A	-
	TOTAL IOWA TRANSMISSION PLANT			**46,390,990**	**0**		-		-		-
	IOWA DISTRIBUTION PLANT										
375.00	STRUCTURES AND IMPROVEMENTS		0.00%	757,821	0	N/A	-	N/A	-	N/A	-
376.00	MAINS		0.00%	167,358,948	0	N/A	-	N/A	-	N/A	-
378.00	MEASURING AND REGULATING STATION EQUIPMENT		0.00%	9,994,158	0	N/A	-	N/A	-	N/A	-
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		0.00%	4,301,091	0	N/A	-	N/A	-	N/A	-
380.00	SERVICES		0.00%	91,232,571	0	N/A	-	N/A	-	N/A	-
381.00	METERS		0.00%	34,960,141	0	N/A	-	N/A	-	N/A	-
382.00	METER INSTALLATIONS		0.00%	27,574,131	0	N/A	-	N/A	-	N/A	-
383.00	HOUSE REGULATORS		0.00%	22,134,119	0	N/A	-	N/A	-	N/A	-
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		0.00%	2,551,546	0	N/A	-	N/A	-	N/A	-
387.00	OTHER EQUIPMENT		0.00%	13,449	0	N/A	-	N/A	-	N/A	-
	TOTAL IOWA DISTRIBUTION PLANT			**360,877,974**	**0**		-		-		-
	MINNESOTA DISTRIBUTION PLANT										
375.00	STRUCTURES AND IMPROVEMENTS		100.00%	3,470	3,470	1.84	64	3.42	119	(1.58)	(55)
376.00	MAINS		100.00%	8,062,945	8,062,945	2.10	169,322	2.10	169,322	-	-
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL		100.00%	128,113	128,113	4.86	6,226	4.76	6,098	0.10	128
379.00	MEASURING AND REGULATING EQUIPMENT - CITY GATE		100.00%	442,848	442,848	5.47	24,224	4.92	21,788	0.55	2,436
380.10	SERVICES		100.00%	4,346,549	4,346,549	5.85	254,273	5.70	247,753	0.15	6,520
381.00	METERS		100.00%	2,036,990	2,036,990	6.77	137,904	7.25	147,682	(0.48)	(9,778)
382.00	METER INSTALLATIONS		100.00%	1,618,277		5.31		5.70			
383.00	HOUSE REGULATORS		100.00%	413,729	413,729	6.60	27,306	6.82	28,216	(0.22)	(910)
385.00	IND. MEASURING AND REGULATING STATION EQUIPMENT		100.00%	38,782	38,782	0.78	303	0.87	337	(0.09)	(35)
	TOTAL MINNESOTA DISTRIBUTION PLANT			**17,091,702**	**15,473,426**		**619,622**		**621,316**		**(1,694)**
	TOTAL DISTRIBUTION PLANT			**377,969,676**	**15,473,426**		**619,622**		**621,316**		**(1,694)**
	IOWA GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS		4.02%	1,214,372	48,818	3.12	1,523	3.05	1,488	0.07	35
391.00	OFFICE FURNITURE AND EQUIPMENT		4.02%	222,728	8,954	5.01	449	5.10	456	-0.09	(8)
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		4.02%	0	0	-	-	74.25	0	-74.25	-
392.00	TRANSPORTATION EQUIPMENT		4.02%	3,475,805	139,727	6.45	9,012	6.65	9,294	-0.20	(282)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		4.02%	7,357,005	295,752	4.07	12,037	4.09	12,091	-0.02	(54)
395.00	LABORATORY EQUIPMENT		4.02%	9,097	366	8.22	30	6.16	23	2.06	8
396.00	POWER OPERATED EQUIPMENT		4.02%	1,676,692	67,403	6.26	4,219	6.33	4,266	-0.07	(46)
397.00	COMMUNICATION EQUIPMENT		4.02%	714,290	28,714	2.82	810	7.40	2,125	-4.58	(1,315)
	TOTAL IOWA GENERAL PLANT			**14,669,990**	**589,734**		**28,080**		**29,743**		**(1,663)**
	MINNESOTA GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS		4.02%	259,524	10,433	3.61	377	3.62	378	-0.01	(1)
392.20	TRANSPORTATION EQUIPMENT - TRUCKS		4.02%	23,838	958	11.20	107	11.44	110	-0.24	(2)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		4.02%	122,323	4,917	5.54	272	6.60	325	-1.06	(52)
395.00	LABORATORY EQUIPMENT		4.02%	4,911	197	17.96	35	13.50	27	4.46	9
	TOTAL MINNESOTA GENERAL PLANT			**410,595**	**16,506**		**792**		**838**		**(47)**
	TOTAL GENERAL PLANT			**15,080,585**	**606,240**		**28,872**		**30,582**		**(1,709)**
	TOTAL GAS PLANT			**439,441,252**	**589,734**		**648,494**		**651,897**		**(3,403)**
	COMMON PLANT										
	IOWA COMMON PLANT										
390.00	STRUCTURES AND IMPROVEMENTS		6.18%	94,523,520	5,841,554	1.84	107,485	1.78	103,756	0.06	3,728
391.00	OFFICE FURNITURE AND EQUIPMENT		6.18%	15,537,213	960,200	2.54	24,389	2.29	21,956	0.25	2,433
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		6.18%	9,629,871	595,126	21.94	130,571	19.87	118,262	2.07	12,309
392.00	TRANSPORTATION EQUIPMENT		6.18%	24,881,461	1,537,674	6.00	92,260	6.28	96,530	-0.28	(4,270)
393.00	STORES EQUIPMENT		6.18%	71,696	4,431	1.45	-	-	-	1.45	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		6.18%	5,070,905	313,382	3.24	10,154	3.15	9,869	0.09	285
396.00	POWER OPERATED EQUIPMENT		6.18%	5,854,043	361,780	3.34	12,083	3.25	11,754	0.09	330
397.00	COMMUNICATION EQUIPMENT										
	ELECTRONIC		6.18%	25,644,190	1,584,811	9.13	144,693	9.13	144,691	0.00	3
	TOWER/BUILDING		6.18%	6,249,504	386,219	4.19	16,183	3.96	15,281	0.23	901
397.40	COMMUNICATION EQUIPMENT - IDEN										
	ELECTRONIC		6.18%	9,760,057	603,172	15.94	96,146	16.57	99,923	-0.63	(3,778)
	TOWER/BUILDING		6.18%	1,312,295	81,100	3.71	3,009	5.17	4,195	-1.46	(1,186)
398.00	MISCELLANEOUS EQUIPMENT		6.18%	96,870	5,987	5.51	330	5.52	331	-0.01	(1)
	TOTAL IOWA COMMON PLANT			**198,631,625**	**12,275,434**		**637,302**		**626,549**		**10,753**

INTERSTATE POWER AND LIGHT COMPANY
COMPARISON OF DEPRECIATION EXPENSE CALCULATED USING CURRENT AND PROPOSED DEPRECIATION RATES

ACCOUNT	LOCATION/ACCOUNT NAME	UNIT	ALLOCATOR	PLANT BALANCE 12/31/2012	MINNESOTA PORTION OF PLANT BALANCE	MINNESOTA PORTION OF PROPOSED DEPRECIATION		MINNESOTA PORTION OF CURRENT DEPRECIATION		Expense Increase (Decrease)	
						BASE RATE %	AMOUNT	BASE RATE %	AMOUNT	BASE RATE CHANGE	AMOUNT
			(a)	(b)	(c) (a)*(b)	(d)	(e) ((c)*(d))/100	(f)	(g) ((c)*(f))/100	(h) (d)-(f)	(i) (e)-(g)
	MINNESOTA COMMON PLANT										
390.00	STRUCTURES AND IMPROVEMENTS		6.18%	271,933	16,805	2.13	358	2.13	359	(0.00)	(1)
391.00	OFFICE FURNITURE AND EQUIPMENT										
	EXCEPT COMPUTERS		6.18%	41,676	2,576	4.87	125	4.87	125	0.00	0
	COMPUTERS		6.18%	3,714	230	25.42	58	9.15	21	16.27	37
392.00	TRANSPORTATION EQUIPMENT										
	TRUCKS, TRAILERS AND VANS		6.18%	3,267,870	201,954	6.63	13,390	7.19	14,521	-0.56	(1,131)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		6.18%	81,329	5,026	3.78	190	3.78	190	0.00	-
396.00	POWER OPERATED EQUIPMENT		6.18%	595,372	36,794	6.48	2,384	7.15	2,631	-0.67	(247)
397.00	COMMUNICATION EQUIPMENT										
	ELECTRONIC		6.18%	909,778	56,224	9.18	5,161	7.98	4,487	1.20	675
	TOWER/BUILDING		6.18%	246,071	15,207	2.69	409	2.56	389	0.13	20
397.40	COMMUNICATION EQUIPMENT - IDEN										
	ELECTRONIC		6.18%	6,104,539	377,261	12.75	48,101	13.65	51,496	-0.90	(3,395)
	TOWER/BUILDING		6.18%	1,491,164	92,154	3.69	3,400	3.66	3,373	0.03	28
	TOTAL MINNESOTA COMMON PLANT			**13,013,448**	**804,231**		**73,577**		**77,591**		**(4,014)**
	TOTAL COMMON PLANT			**211,645,073**	**13,079,665.50**		**710,879**		**704,140**		**6,739**
	TOTAL COMPANY			**5,346,977,716**	**319,175,191**		**12,388,882**		**12,325,302**		**63,581**

Part 2: Summary of estimated survivor curves, net salvage, original cost, book depreciation reserve and calculated annual depreciation rates as of December 31, 2012

ALLIANT ENERGY - IOWA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT									
	STEAM PRODUCTION PLANT									
311.00	STRUCTURES AND IMPROVEMENTS									
	Neal Unit 4	100-S2.5	*	(30)	13,106,494.07	11,141,894	5,896,548	218,328	1.67	27.0
	Lansing Unit 4	100-S2.5	*	(30)	27,732,200.81	24,719,271	11,332,590	470,568	1.70	24.1
	Louisa Unit 1	100-S2.5	*	(30)	5,970,493.68	6,329,865	1,431,777	52,919	0.89	27.1
	Clinton Unit 2 (ML KAPP)	100-S2.5	*	(30)	10,521,583.07	9,000,856	4,677,202	407,479	3.87	11.5
	Lansing Unit 3	100-S2.5	*	(30)	1,097,464.48	1,426,704	0	0	-	-
	Lansing Units 3 & 4	100-S2.5	*	(30)	226,357.68	37,064	257,201	10,505	4.64	24.5
	Burlington Station	100-S2.5	*	(30)	12,803,578.40	8,940,036	7,704,616	671,608	5.25	11.5
	Neal Unit 3	100-S2.5	*	(30)	5,078,323.67	4,417,344	2,184,477	98,680	1.94	22.1
	Ottumwa	100-S2.5	*	(30)	45,029,567.92	29,817,732	28,720,706	1,350,720	3.00	21.3
	Prairie Creek Unit 4	100-S2.5	*	(30)	561,370.27	594,567	135,214	6,012	1.07	22.5
	Prairie Creek Units 1 - 4	100-S2.5	*	(30)	26,158,851.91	12,770,140	21,236,367	947,048	3.62	22.4
	Sutherland 3	100-S2.5	*	(30)	240,946.58	125,786	187,445	16,300	6.76	11.5
	Sutherland 1 & 3	100-S2.5	*	(30)	13,692,493.70	11,664,099	6,136,143	534,840	3.91	11.5
	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS				162,219,726.24	120,985,358	89,900,286	4,785,007	2.95	18.8
312.00	BOILER PLANT EQUIPMENT									
	Neal Unit 4	75-R2	*	(20)	58,916,625.42	48,985,954	21,713,997	848,659	1.44	25.6
	Lansing Unit 4	75-R2	*	(20)	292,380,169.40	71,910,754	278,945,449	11,748,135	4.02	23.7
	Louisa Unit 1	75-R2	*	(20)	21,041,271.23	11,355,405	13,894,120	528,687	2.51	26.3
	Clinton Unit 2 (ML KAPP)	75-R2	*	(20)	50,853,247.02	35,813,239	25,210,657	2,227,249	4.38	11.3
	Lansing Unit 3	75-R2	*	(20)	5,326,062.85	6,391,275	0	0	-	-
	Lansing Units 3 & 4	75-R2	*	(20)	3,326,798.24	1,118,971	2,873,187	120,808	3.63	23.8
	Burlington Station	75-R2	*	(20)	59,807,930.67	41,533,736	30,235,781	2,672,192	4.47	11.3
	Neal Unit 3	75-R2	*	(20)	37,697,257.95	29,331,271	15,905,439	739,264	1.96	21.5
	Ottumwa	75-R2	*	(20)	120,486,138.21	60,890,328	83,693,038	4,069,789	3.38	20.6
	Prairie Creek Unit 4	75-R2	*	(20)	58,929,407.87	44,079,372	26,635,917	1,217,667	2.07	21.9
	Prairie Creek Units 1, 2 & 3	75-R2	*	(20)	41,503,505.82	10,785,294	39,018,913	1,781,463	4.29	21.9
	Prairie Creek Units 1 - 4	75-R2	*	(20)	19,657,620.11	3,488,984	20,100,160	914,193	4.65	22.0
	Sutherland 1	75-R2	*	(20)	7,352,175.09	7,655,983	1,166,627	779,006	10.60	1.5
	Sutherland 3	75-R2	*	(20)	19,792,768.59	15,190,597	8,560,725	757,639	3.83	11.3
	Sutherland 1 & 3	75-R2	*	(20)	12,631,023.93	7,886,167	7,271,062	640,287	5.07	11.4
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT				809,702,002.40	396,417,330	575,225,072	29,045,038	3.59	19.8
312.10	BOILER PLANT EQUIPMENT - UNIT TRAIN									
	Prairie Creek Units 1 - 4	25-R2		20	6,822,659.60	771,600	4,686,528	214,094	3.14	21.9
	Sutherland 1 & 3	25-R2		20	4,654,875.72	659,222	3,064,679	145,729	3.13	21.0
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - UNIT TRAIN				11,477,535.32	1,430,822	7,751,207	359,823	3.14	21.5

ALLIANT ENERGY - IOWA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE									
	Lansing Unit 4	10-SQ		0	1,462,683.50	1,168,824	293,860	131,454	8.99	2.2
	Clinton Unit 2 (ML KAPP)	10-SQ		0	13,619,219.20	7,906,140	5,713,079	1,357,968	9.97	4.2
	Burlington Station	10-SQ		0	6,208,028.92	5,253,267	954,762	634,492	10.22	1.5
	Ottumwa	10-SQ		0	15,821,340.27	8,280,064	7,541,276	1,591,202	10.06	4.7
	Prairie Creek Unit 4	10-SQ		0	852,949.61	779,519	73,431	48,954	5.74	1.5
	Prairie Creek Units 1, 2 & 3	10-SQ		0	4,504,776.13	1,482,783	3,021,993	460,162	10.21	6.6
	Sutherland 3	75-R2	*	0	52,713,581.73	15,511,126	37,202,456	3,266,256	6.20	11.4
	TOTAL ACCOUNT 312 .5 - BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE				95,182,579.36	40,381,723	54,800,857	7,490,488	7.87	7.3
314.00	TURBOGENERATOR UNITS									
	Neal Unit 4	70-R2.5	*	(10)	13,564,544.21	10,532,679	4,388,320	170,985	1.26	25.7
	Lansing Unit 4	70-R2.5	*	(10)	22,469,321.11	14,945,809	9,770,444	418,270	1.86	23.4
	Louisa Unit 1	70-R2.5	*	(10)	5,028,420.53	2,747,235	2,784,028	106,172	2.11	26.2
	Clinton Unit 2 (ML KAPP)	70-R2.5	*	(10)	19,902,813.79	6,857,981	15,035,114	1,322,569	6.65	11.4
	Lansing Unit 3	70-R2.5	*	(10)	2,439,452.70	2,683,398	0	0	-	-
	Lansing Units 3 & 4	70-R2.5	*	(10)	135,297.31	18,969	129,858	5,418	4.00	24.0
	Burlington Station	70-R2.5	*	(10)	18,759,626.09	7,008,159	13,627,430	1,202,279	6.41	11.3
	Neal Unit 3	70-R2.5	*	(10)	10,481,192.27	8,023,702	3,505,609	162,028	1.55	21.6
	Ottumwa	70-R2.5	*	(10)	32,859,953.67	19,340,228	16,805,721	817,672	2.49	20.6
	Prairie Creek Unit 4	70-R2.5	*	(10)	10,598,132.01	7,500,003	4,157,942	188,119	1.78	22.1
	Prairie Creek Units 1, 2 & 3	70-R2.5	*	(10)	5,636,696.75	2,752,136	3,448,230	157,113	2.79	21.9
	Prairie Creek Units 1 - 4	70-R2.5	*	(10)	1,565,561.64	429,972	1,292,146	58,440	3.73	22.1
	Sutherland 1	70-R2.5	*	(10)	2,255,330.36	2,320,161	160,702	107,657	4.77	1.5
	Sutherland 3	70-R2.5	*	(10)	10,034,834.26	7,261,182	3,777,136	332,116	3.31	11.4
	Sutherland 1 & 3	70-R2.5	*	(10)	3,926,017.98	4,105,171	213,449	18,731	0.48	11.4
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS				159,657,194.68	96,526,785	79,096,129	5,067,569	3.17	15.6
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	Neal Unit 4	70-R3	*	(5)	9,546,268.44	7,748,383	2,275,199	89,094	0.93	25.5
	Lansing Unit 4	70-R3	*	(5)	9,172,258.88	7,542,491	2,088,381	90,752	0.99	23.0
	Louisa Unit 1	70-R3	*	(5)	2,646,484.79	1,765,523	1,013,286	38,880	1.47	26.1
	Clinton Unit 2 (ML KAPP)	70-R3	*	(5)	5,348,773.38	4,165,248	1,450,964	127,387	2.38	11.4
	Lansing Unit 3	70-R3	*	(5)	632,913.85	664,560	0	0	-	-
	Lansing Units 3 & 4	70-R3	*	(5)	1,569,394.81	976,901	670,964	29,204	1.86	23.0
	Burlington Station	70-R3	*	(5)	7,629,894.00	1,799,966	6,211,423	544,074	7.13	11.4
	Neal Unit 3	70-R3	*	(5)	5,559,532.83	2,687,908	3,149,601	143,911	2.59	21.9
	Ottumwa	70-R3	*	(5)	18,730,393.82	10,884,794	8,782,120	426,427	2.28	20.6
	Prairie Creek Unit 4	70-R3	*	(5)	6,002,998.45	5,164,181	1,138,967	51,075	0.85	22.3
	Prairie Creek Units 1, 2 & 3	70-R3	*	(5)	10,773,196.44	3,696,700	7,615,156	341,957	3.17	22.3
	Prairie Creek Units 1 - 4	70-R3	*	(5)	29,839,737.50	5,958,996	25,372,728	1,137,979	3.81	22.3
	Sutherland 1	70-R3	*	(5)	1,901,851.94	1,015,364	981,581	654,387	34.41	1.5
	Sutherland 1 & 3	70-R3	*	(5)	5,291,115.67	846,352	4,709,319	423,345	8.00	11.1
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT				114,644,814.80	54,917,367	65,459,689	4,098,472	3.57	16.0

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	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Neal Unit 4	60-R2	*	(5)	1,175,429.09	844,112	390,089	15,567	1.32	25.1
	Lansing Unit 4	60-R2	*	(5)	3,896,026.55	2,229,925	1,860,903	80,421	2.06	23.1
	Louisa Unit 1	60-R2	*	(5)	169,697.07	70,439	107,743	4,182	2.46	25.8
	Clinton Unit 2 (ML KAPP)	60-R2	*	(5)	4,168,714.05	2,042,807	2,334,343	206,535	4.95	11.3
	Lansing Unit 3	60-R2	*	(5)	223,320.94	234,487	0	0	-	-
	Lansing Units 3 & 4	60-R2	*	(5)	2,472,942.03	560,065	2,036,524	86,812	3.51	23.5
	Burlington Station	60-R2	*	(5)	4,328,129.10	2,725,201	1,819,335	161,841	3.74	11.2
	Neal Unit 3	60-R2	*	(5)	196,174.44	166,749	39,234	1,817	0.93	21.6
	Ottumwa	60-R2	*	(5)	3,490,761.81	1,692,074	1,973,226	97,473	2.79	20.2
	Prairie Creek Unit 4	60-R2	*	(5)	1,158,941.52	1,133,233	83,656	3,851	0.33	21.7
	Prairie Creek Units 1, 2 & 3	60-R2	*	(5)	461,445.38	401,802	82,716	3,930	0.85	21.0
	Prairie Creek Units 1 - 4	60-R2	*	(5)	6,116,996.84	1,897,230	4,525,617	208,289	3.41	21.7
	Sutherland 1 & 3	60-R2	*	(5)	3,146,044.45	2,069,750	1,233,597	109,504	3.48	11.3
	TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT				31,004,623.27	16,067,874	16,486,983	980,222	3.16	16.8
	TOTAL STEAM PRODUCTION PLANT				**1,383,888,476.07**	**726,727,259**	**888,720,223**	**51,826,619**		
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	Dubuque (Diesel)	50-S2	*	(3)	19,752.69	19,317	1,028	709	3.59	1.4
	Lansing (Diesel)	50-S2	*	(3)	15,025.57	15,476	0	0	-	-
	Lime Creek	50-S2	*	(3)	2,171,344.36	1,670,785	565,700	33,483	1.54	16.9
	Dubuque Unit 3 & 4	50-S2	*	(3)	4,233,766.18	4,030,802	329,977	219,991	5.20	1.5
	Burlington CT Units 1 - 4	50-S2	*	(3)	33,540.31	25,838	8,709	1,595	4.76	5.5
	Centerville CT Unit 1	50-S2	*	(3)	4,585.50	4,333	390	260	5.67	1.5
	Centerville CT Unit 2	50-S2	*	(3)	84,268.49	62,574	24,223	16,149	19.16	1.5
	Centerville CT Unit 1 & 2	50-S2	*	(3)	173,703.27	153,764	25,150	16,829	9.69	1.5
	Emery	50-S2	*	(3)	58,854,999.59	15,029,358	45,591,292	2,516,876	4.28	18.1
	Grinnell Combustion Turbine	50-S2	*	(3)	235,893.05	218,768	24,202	9,743	4.13	2.5
	Sutherland CT Units 1 - 3	50-S2	*	(3)	188,716.02	177,907	16,471	3,848	2.04	4.3
	Marshalltown Station	50-S2	*	(3)	248,927.22	256,395	0	0	-	-
	Red Cedar Cogeneration Station	50-S2	*	(3)	95,586.68	22,908	75,546	5,631	5.89	13.4
	Whispering Willow	SQUARE	*	0	58,260,314.34	5,376,192	52,884,122	2,403,824	4.13	22.0
	TOTAL ACCOUNT 341 - STRUCTURES AND IMPROVEMENTS				124,620,423.27	27,064,417	99,546,810	5,228,938	4.20	19.0
342.00	OIL SYSTEM									
	Dubuque (Diesel)	55-R2.5	*	(10)	39,471.26	39,368	4,050	2,755	6.98	1.5
	Lansing (Diesel)	55-R2.5	*	(10)	2,017.92	2,220	0	0	-	-
	Lime Creek	55-R2.5	*	(10)	767,930.50	619,818	224,906	12,979	1.69	17.3
	Burlington CT Units 1 - 4	55-R2.5	*	(10)	2,200,774.48	1,614,385	806,467	147,854	6.72	5.5
	Centerville CT Unit 1 & 2	55-R2.5	*	(10)	195,728.82	201,180	14,122	9,478	4.84	1.5
	Emery	55-R2.5	*	(10)	17,012,067.89	5,208,567	13,504,708	750,625	4.41	18.0
	Centerville (Diesel)	55-R2.5	*	(10)	9,693.03	10,126	536	365	3.77	1.5
	Grinnell Combustion Turbine	55-R2.5	*	(10)	120,807.71	117,819	15,069	6,076	5.03	2.5
	Sutherland CT Units 1 - 3	55-R2.5	*	(10)	720,968.84	369,362	423,704	94,862	13.16	4.5
	Marshalltown Station	55-R2.5	*	(10)	88,856.56	97,742	0	0	-	-
	TOTAL ACCOUNT 342 - OIL SYSTEM				21,158,317.01	8,280,587	14,993,562	1,024,994	4.84	14.6

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	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
343.00	ENGINES									
	Dubuque (Diesel)	43-S2	*	(5)	191,403.75	171,856	29,118	20,362	10.64	1.4
	Lansing (Diesel)	43-S2	*	(5)	173,504.27	182,179	0	0	-	-
	Lime Creek	43-S2	*	(5)	16,081,555.24	12,539,599	4,346,034	279,335	1.74	15.6
	Dubuque Unit 3 & 4	43-S2	*	(5)	16,374,314.18	15,130,583	2,062,447	1,375,963	8.40	1.5
	Burlington CT Unit 2	43-S2	*	(5)	37,240.61	11,940	27,163	4,940	13.27	5.5
	Burlington CT Units 1 - 4	43-S2	*	(5)	395,138.13	261,719	153,176	27,966	7.08	5.5
	Centerville CT Unit 1	43-S2	*	(5)	329,019.79	280,897	64,574	43,049	13.08	1.5
	Centerville CT Unit 1 & 2	43-S2	*	(5)	938.93	753	233	155	16.51	1.5
	Emery	43-S2	*	(5)	14,717,758.00	3,400,537	12,053,109	676,622	4.60	17.8
	Centerville (Diesel)	43-S2	*	(5)	59,231.73	56,438	5,755	3,837	6.48	1.5
	Grinnell Combustion Turbine	43-S2	*	(5)	13,032.40	10,322	3,362	1,345	10.32	2.5
	Marshalltown Station	43-S2	*	(5)	727,299.51	763,664	0	0	-	-
	TOTAL ACCOUNT 343 - ENGINES				49,100,436.54	32,810,487	18,744,971	2,433,574	4.96	7.7
344.00	GENERATORS									
	Dubuque (Diesel)	50-R3	*	(15)	78,320.00	74,933	15,135	10,438	13.33	1.4
	Lansing (Diesel)	50-R3	*	(15)	28,201.22	32,431	0	0	-	-
	Lime Creek	50-R3	*	(15)	4,302,031.76	3,498,798	1,448,539	84,452	1.96	17.2
	Dubuque Unit 3 & 4	50-R3	*	(15)	4,793,253.76	5,028,842	483,400	322,368	6.73	1.5
	Burlington CT Unit 1	50-R3	*	(15)	99,021.15	100,540	13,334	2,429	2.45	5.5
	Burlington CT Unit 2	50-R3	*	(15)	257,302.60	258,513	37,385	6,818	2.65	5.5
	Burlington CT Unit 3	50-R3	*	(15)	45,557.58	46,256	6,135	1,117	2.45	5.5
	Burlington CT Unit 4	50-R3	*	(15)	10,429.16	10,589	1,405	256	2.45	5.5
	Burlington CT Units 1 - 4	50-R3	*	(15)	14,001,047.19	11,151,041	4,950,163	909,009	6.49	5.4
	Centerville CT Unit 1	50-R3	*	(15)	1,340,013.29	1,376,933	164,082	109,686	8.19	1.5
	Centerville CT Unit 2	50-R3	*	(15)	1,100,561.57	949,609	316,037	211,937	19.26	1.5
	Centerville CT Unit 1 & 2	50-R3	*	(15)	1,515,940.98	1,629,098	114,234	76,168	5.02	1.5
	Emery	50-R3	*	(15)	295,588,003.80	101,042,287	238,883,917	13,199,873	4.47	18.1
	Centerville (Diesel)	50-R3	*	(15)	410,858.18	356,841	115,646	80,120	19.50	1.4
	Grinnell Combustion Turbine	50-R3	*	(15)	4,441,563.22	4,303,617	804,181	323,971	7.29	2.5
	Sutherland CT Unit 1	50-R3	*	(15)	7,314,710.63	7,344,237	1,067,680	245,230	3.35	4.4
	Sutherland CT Unit 2	50-R3	*	(15)	7,306,758.61	7,384,107	1,018,665	234,282	3.21	4.3
	Sutherland CT Unit 3	50-R3	*	(15)	9,433,756.53	7,073,229	3,775,591	855,147	9.06	4.4
	Sutherland CT Units 1 - 3	50-R3	*	(15)	251,712.30	185,938	103,531	23,051	9.16	4.5
	Red Cedar Cogeneration Station	50-R3	*	(15)	13,881,382.41	8,183,385	7,780,205	592,858	4.27	13.1
	Whispering Willow	40-S2.5	*	(5)	319,317,180.59	46,296,191	288,986,849	13,434,989	4.21	21.5
	TOTAL ACCOUNT 344 - GENERATORS				685,517,606.53	206,327,415	550,086,114	30,724,199	4.48	17.9
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	Dubuque (Diesel)	40-S1	*	0	92,036.19	89,525	2,511	1,728	1.88	1.5
	Lansing (Diesel)	40-S1	*	0	38,138.65	38,139	0	0	-	-
	Lime Creek	40-S1	*	0	1,834,547.54	1,278,390	556,158	36,676	2.00	15.2
	Dubuque Unit 3 & 4	40-S1	*	0	5,375,593.16	2,805,911	2,569,682	1,719,715	31.99	1.5
	Burlington CT Units 1 - 4	40-S1	*	0	342,337.02	271,758	70,579	13,310	3.89	5.3
	Centerville CT Unit 2	40-S1	*	0	61,022.02	35,582	25,440	16,960	27.79	1.5
	Centerville CT Unit 1 & 2	40-S1	*	0	929,463.62	607,066	322,398	215,386	23.17	1.5
	Emery	40-S1	*	0	22,505,828.15	5,523,317	16,982,511	992,573	4.41	17.1
	Centerville (Diesel)	40-S1	*	0	133,544.42	114,310	19,234	13,371	10.01	1.4
	Grinnell Combustion Turbine	40-S1	*	0	1,187,865.53	877,305	310,561	125,264	10.55	2.5
	Sutherland CT Units 1 - 3	40-S1	*	0	424,044.07	142,799	281,245	62,747	14.80	4.5
	Marshalltown Station	40-S1	*	0	107,992.16	107,992	0	0	-	-
	Whispering Willow	30-R2.5	*	0	26,566,967.74	3,234,248	23,332,720	1,162,895	4.38	20.1
	TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT				59,599,380.27	15,126,342	44,473,039	4,360,625	7.32	10.2

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	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Dubuque (Diesel)	40-R2	*	0	21,008.90	19,759	1,250	879	4.18	1.4
	Lime Creek	40-R2	*	0	115,730.62	43,187	72,544	4,241	3.66	17.1
	Dubuque Unit 3 & 4	40-R2	*	0	1,865,222.82	1,615,424	249,799	167,319	8.97	1.5
	Burlington CT Units 1 - 4	40-R2	*	0	26,014.64	22,619	3,396	635	2.44	5.3
	Centerville CT Unit 1 & 2	40-R2	*	0	108,176.00	98,697	9,479	6,356	5.88	1.5
	Emery	40-R2	*	0	1,192,579.09	298,133	894,446	51,647	4.33	17.3
	Centerville (Diesel)	40-R2	*	0	1,393.14	1,310	83	58	4.16	1.4
	Grinnell Combustion Turbine	40-R2	*	0	15,310.40	12,696	2,614	1,063	6.94	2.5
	Marshalltown Station	40-R2	*	0	7,782.17	7,782	0	0	-	-
	Red Cedar Cogeneration Station	40-R2	*	0	103,575.10	38,384	65,191	5,032	4.86	13.0
	Whispering Willow	40-R2	*	0	320,286.96	59,044	261,243	12,663	3.95	20.6
	TOTAL ACCOUNT 346 - MISCELLANEOUS POWER PLANT EQUIPMENT				3,777,079.84	2,217,035	1,560,045	249,893	6.62	6.2
	TOTAL OTHER PRODUCTION PLANT				**943,773,243.46**	**291,826,283**	**729,404,541**	**44,022,223**		
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	53-R2.5		(20)	31,546,657.02	4,796,530	33,059,458	739,208	2.34	44.7
362.00	STATION EQUIPMENT	48-R2.5		(5)	284,872,305.03	85,390,900	213,725,020	5,567,080	1.95	38.4
362.40	STATION EQUIPMENT - SYSTEM CONTROL CENTER	10-S4		0	7,936,904.60	7,866,491	70,414	23,164	0.29	3.0
364.00	POLES, TOWERS AND FIXTURES	50-R3		(60)	379,551,092.99	177,532,159	429,749,590	11,145,488	2.94	38.6
365.00	OVERHEAD CONDUCTORS AND DEVICES	55-R3		(40)	449,551,209.08	151,207,632	478,164,061	11,281,557	2.51	42.4
366.00	UNDERGROUND CONDUIT	70-R4		(25)	58,546,413.91	13,659,695	59,523,322	1,058,388	1.81	56.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R3		(10)	244,524,633.97	63,216,034	205,761,063	5,421,950	2.22	37.9
368.00	LINE TRANSFORMERS	45-R3		(5)	286,814,291.05	101,809,836	199,345,170	5,725,196	2.00	34.8
369.00	SERVICES	43-R2		(50)	126,137,699.21	37,959,540	151,247,009	4,563,338	3.62	33.1
370.00	METERS	36-R1		0	86,155,080.09	6,052,207	80,102,873	3,181,653	3.69 **	25.2
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30-R1.5		(20)	59,051,009.67	27,407,484	43,453,728	2,170,044	3.67	20.0
	TOTAL DISTRIBUTION PLANT				**2,014,687,296.62**	**676,898,508**	**1,894,201,708**	**50,877,066**		
	GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	45-R2.5		(5)	39,336,119.84	7,801,204	33,501,722	987,249	2.51	33.9
391.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ		0	3,995,800.95	2,047,413	1,948,388	191,317	4.79	10.2
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ		0	1,628,648.97	489,210	1,139,439	467,187	28.69	2.4
392.00	TRANSPORTATION EQUIPMENT	18-L1.5		15	56,480,673.20	20,443,459	27,565,113	2,275,833	4.03	12.1
393.00	STORES EQUIPMENT	25-SQ		0	117,495.33	58,009	59,486	11,040	9.40	5.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ		0	29,351,002.05	9,383,892	19,967,110	1,189,953	4.05	16.8
395.00	LABORATORY EQUIPMENT	15-SQ		0	159,113.91	57,355	101,759	69,670	43.79	1.5
396.00	POWER OPERATED EQUIPMENT	18-L2.5		10	4,571,641.04	2,075,100	2,039,377	204,759	4.48	10.0
397.00	COMMUNICATION EQUIPMENT									
	ELECTRONIC	12-SQ		0	15,032,253.61	3,307,161	11,725,093	1,684,360	11.20	7.0
	TOWER/BUILDING	25-SQ		0	8,513,237.63	60,486	8,452,752	698,954	8.21	12.1
	TOTAL ACCOUNT 397 - COMMUNICATION EQUIPMENT				23,545,491.24	3,367,647	20,177,845	2,383,314	10.12	8.5
	TOTAL GENERAL PLANT				**159,185,986.53**	**45,723,289**	**106,500,239**	**7,780,322**		
	TOTAL ELECTRIC PLANT				**4,501,535,002.68**	**1,741,175,339**	**3,618,826,711**	**154,506,230**		

ALLIANT ENERGY - IOWA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GAS PLANT									
	TRANSMISSION PLANT									
366.00	STRUCTURES AND IMPROVEMENTS	65-R4		(5)	319,442.02	69,223	266,191	4,909	1.54	54.2
367.00	MAINS	60-R3		(20)	41,071,858.17	17,710,096	31,576,134	733,602	1.79	43.0
369.00	MEASURING AND REGULATING STATION EQUIPMENT	35-R2.5		(5)	4,999,690.27	897,468	4,352,207	155,712	3.11	28.0
	TOTAL TRANSMISSION PLANT				**46,390,990.46**	**18,676,787**	**36,194,532**	**894,223**		
	DISTRIBUTION PLANT									
375.00	STRUCTURES AND IMPROVEMENTS	50-R1		(10)	757,821.13	199,464	634,139	15,460	2.04	41.0
376.00	MAINS	53-R1.5		(35)	167,358,948.25	67,084,970	158,849,610	3,964,237	2.37	40.1
378.00	MEASURING AND REGULATING STATION EQUIPMENT	35-L2		(10)	9,994,157.94	2,640,673	8,352,901	343,815	3.44	24.3
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S0		(10)	4,301,090.97	1,157,256	3,573,944	122,514	2.85	29.2
380.00	SERVICES	41-R1.5		(70)	91,232,570.95	37,253,810	117,841,561	3,924,933	4.30	30.0
381.00	METERS	22-O1		(20)	34,960,140.56	1,007,783	40,944,386	2,626,336	7.51	15.6
382.00	METER INSTALLATIONS	41-R1.5		(70)	27,574,131.04	15,320,966	31,555,057	1,224,697	4.44	25.8
383.00	HOUSE REGULATORS	41-R3		(15)	22,134,118.57	6,412,470	19,041,766	681,409	3.08	27.9
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	32-R2		(5)	2,551,545.61	2,023,165	655,958	39,318	1.54	16.7
387.00	OTHER EQUIPMENT	25-R4		(5)	13,448.96	11,775	2,346	422	3.14	5.6
	TOTAL DISTRIBUTION PLANT				**360,877,973.98**	**133,112,332**	**381,451,668**	**12,943,141**		
	GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	42-R1.5		(10)	1,214,372.27	350,948	984,861	37,885	3.12	26.0
391.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ		0	222,728.46	173,680	49,048	11,169	5.01	4.4
392.00	TRANSPORTATION EQUIPMENT	11-S3		10	3,475,805.33	2,047,055	1,081,170	224,151	6.45	4.8
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ		0	7,357,004.70	2,670,685	4,686,320	299,178	4.07	15.7
395.00	LABORATORY EQUIPMENT	15-SQ		0	9,096.61	7,227	1,870	748	8.22	2.5
396.00	POWER OPERATED EQUIPMENT	19-S1.5		10	1,676,692.16	672,421	836,602	104,947	6.26	8.0
397.00	COMMUNICATION EQUIPMENT	12-SQ		0	714,290.02	621,477	92,813	20,166	2.82	4.6
	TOTAL GENERAL PLANT				**14,669,989.55**	**6,543,493**	**7,732,684**	**698,244**		
	TOTAL GAS PLANT				**421,938,953.99**	**158,332,612**	**425,378,884**	**14,535,608**		
	STEAM UTILITY PLANT									
	PRODUCTION PLANT									
312.00	STRUCTURES AND IMPROVEMENTS	100-S2.5	*	(10)	1,078,106.35	603,472	582,445	46,652	4.33	12.5
313.00	BOILER PLANT AND PUMPING EQUIPMENT	80-S2.5	*	(15)	18,533,179.68	13,194,911	8,118,246	650,287	3.51	12.5
314.00	MISCELLANEOUS STATION EQUIPMENT - PRODUCTION	65-R3	*	0	3,804,415.17	2,084,758	1,719,657	139,246	3.66	12.3
315.00	MISCELLANEOUS STATION EQUIPMENT - OTHER	55-R3	*	0	53,159.02	27,712	25,447	2,097	3.94	12.1
	TOTAL PRODUCTION PLANT				**23,468,860.22**	**15,910,853**	**10,445,795**	**838,282**		

ALLIANT ENERGY - IOWA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	DISTRIBUTION PLANT									
358.00	STRUCTURES AND IMPROVEMENTS	50-R3	*	(5)	12,964.43	3,165	10,448	841	6.49	12.4
359.00	MAINS AND SERVICES	65-R3	*	(50)	11,333,542.19	5,872,960	11,127,353	899,123	7.93	12.4
360.00	METERS	35-S2	*	(5)	106,024.40	17,457	93,869	8,067	7.61	11.6
	TOTAL DISTRIBUTION PLANT				**11,452,531.02**	**5,893,582**	**11,231,670**	**908,031**		
	GENERAL PLANT									
373.00	TRANSPORTATION EQUIPMENT	12-R4		10	27,772.88	21,311	3,685	0	-	-
	TOTAL GENERAL PLANT				**27,772.88**	**21,311**	**3,685**	**0**		
	TOTAL STEAM UTILITY PLANT				**34,949,164.12**	**21,825,746**	**21,681,150**	**1,746,313**		
	COMMON PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	50-R3		(5)	94,523,520.39	24,283,472	74,966,224	1,737,755	1.84	43.1
391.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ		0	15,537,213.32	9,560,231	5,976,982	394,367	2.54	15.2
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ		0	9,629,871.46	4,986,343	4,643,528	2,112,411	21.94	2.2
392.00	TRANSPORTATION EQUIPMENT	12-L3		20	24,881,460.97	10,056,591	9,848,578	1,493,155	6.00	6.6
393.00	STORES EQUIPMENT	25-SQ		0	71,695.56	66,994	4,702	1,041	1.45	4.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ		0	5,070,905.16	2,409,691	2,661,214	164,145	3.24	16.2
396.00	POWER OPERATED EQUIPMENT	18-L3		20	5,854,042.61	2,404,580	2,278,654	195,519	3.34	11.7
397.00	COMMUNICATION EQUIPMENT									
	ELECTRONIC	12-SQ		0	25,644,189.64	8,697,029	16,947,161	2,340,809	9.13	7.2
	TOWER/BUILDING	25-SQ		0	6,249,503.96	1,058,728	5,190,776	261,849	4.19	19.8
	TOTAL ACCOUNT 397 - COMMUNICATION EQUIPMENT				31,893,693.60	9,755,757	22,137,937	2,602,658	8.16	8.5
397.40	COMMUNICATION EQUIPMENT - IDEN									
	ELECTRONIC	10-SQ		0	9,760,056.70	7,186,128	2,573,929	1,556,124	15.94	1.7
	TOWER/BUILDING	25-SQ		0	1,312,295.15	499,918	812,377	48,698	3.71	16.7
	TOTAL ACCOUNT 397.4 - COMMUNICATION EQUIPMENT - IDEN				11,072,351.85	7,686,046	3,386,306	1,604,822	14.49	2.1
398.00	MISCELLANEOUS EQUIPMENT	10-SQ		0	96,870.33	83,522	13,348	5,339	5.51	2.5
	TOTAL COMMON PLANT				**198,631,625.25**	**71,293,227**	**125,917,473**	**10,311,212**		
	NONDEPRECIABLE PLANT									
	ELECTRIC PLANT									
302.00	FRANCHISES AND CONSENTS				295,044.74					
303.00	MISCELLANEOUS INTANGIBLE PLANT				35,425,105.77					
310.00	LAND				1,813,485.06					
340.00	LAND				15,205,575.63					
360.00	LAND				13,100,004.42					
389.00	LAND				2,552,051.77					
	TOTAL ELECTRIC PLANT				**68,391,267.39**					

ALLIANT ENERGY - IOWA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GAS PLANT								
302.00	FRANCHISES AND CONSENTS			150,730.72					
303.00	MISCELLANEOUS INTANGIBLE PLANT			328,971.34					
365.00	LAND			689,684.66					
374.00	LAND			584,493.26					
389.00	LAND			146,269.95					
	TOTAL GAS PLANT			**1,900,149.93**					
	COMMON PLANT								
303.00	LAND			38,319,380.02					
389.00	LAND			3,157,347.76					
	TOTAL COMMON PLANT			**41,476,727.78**					
	TOTAL NONDEPRECIABLE PLANT			**111,768,145.10**					
	TOTAL ELECTRIC, GAS, STEAM UTILITY & COMMON PLANT			**5,268,822,891.14**	**1,992,626,924**	**4,191,804,218**	**181,099,363**		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE
** ACCRUAL RATE FOR ACCOUNT 370.10, METERS - AMI, WILL BE 7.00% WHICH IS BASED ON A 15-YEAR AVERAGE SERVICE LIFE AND NEGATIVE 5% NET SALVAGE

ALLIANT ENERGY - MINNESOTA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT									
	STEAM PRODUCTION PLANT									
311.00	STRUCTURES AND IMPROVEMENTS									
	Fox Lake Unit 1	100-S2	*	(20)	530,218.05	638,736	(2,474)	0	-	-
	Fox Lake Unit 3	100-S2	*	(20)	2,866,334.03	3,373,553	66,048	14,678	0.51	4.5
	Fox Lake Units 1 & 3	100-S2	*	(20)	67,758.73	38,450	42,860	9,525	14.06	4.5
	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS				3,464,310.81	4,050,739	106,434	24,203	0.70	4.4
312.00	BOILER PLANT EQUIPMENT									
	Fox Lake Unit 1	75-S2	*	(20)	973,684.20	1,168,421	0	0	-	-
	Fox Lake Unit 3	75-S2	*	(20)	12,925,615.40	14,411,108	1,099,630	245,546	1.90	4.5
	Fox Lake Units 1 & 3	75-S2	*	(20)	101,582.82	67,161	54,738	12,164	11.97	4.5
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT				14,000,882.42	15,646,690	1,154,368	257,710	1.84	4.5
314.00	TURBOGENERATOR UNITS									
	Fox Lake Unit 1	75-S3	*	(10)	760,756.92	836,833	0	0	-	-
	Fox Lake Unit 3	75-S3	*	(10)	4,012,870.09	4,252,569	161,588	36,242	0.90	4.5
	Fox Lake Units 1 & 3	75-S3	*	(10)	10,422.84	8,568	2,897	644	6.18	4.5
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS				4,784,049.85	5,097,970	164,485	36,886	0.77	4.5
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	Fox Lake Unit 1	65-R4	*	(5)	238,294.84	250,210	0	0	-	-
	Fox Lake Unit 3	65-R4	*	(5)	1,689,253.47	1,695,139	78,577	17,462	1.03	4.5
	Fox Lake Units 1 & 3	65-R4	*	(5)	696,394.52	644,075	87,139	19,364	2.78	4.5
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT				2,623,942.83	2,589,424	165,716	36,826	1.40	4.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Fox Lake Unit 1	60-S1.5	*	(5)	29,649.78	31,132	0	0	-	-
	Fox Lake Unit 3	60-S1.5	*	(5)	545,896.32	469,013	104,178	23,300	4.27	4.5
	Fox Lake Units 1 & 3	60-S1.5	*	(5)	451,226.24	312,093	161,695	35,987	7.98	4.5
	TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT				1,026,772.34	812,238	265,873	59,287	5.77	4.5
	TOTAL STEAM PRODUCTION PLANT				**25,899,958.25**	**28,197,061**	**1,856,876**	**414,912**		

ALLIANT ENERGY - MINNESOTA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	OTHER PRODUCTION PLANT									
342.00	OIL SYSTEM									
	Hills	50-S0.5	*	(5)	97,782.11	102,671	0	0	-	-
	TOTAL ACCOUNT 342 - OIL SYSTEM				97,782.11	102,671	0	0	-	-
343.00	ENGINES									
	Hills	40-L4	*	(5)	230,720.54	231,319	10,938	3,134	1.36	3.5
	TOTAL ACCOUNT 343 - ENGINES				230,720.54	231,319	10,938	3,134	1.36	3.5
344.00	GENERATORS									
	Hills	60-S2.5	*	0	207,873.71	204,387	3,487	996	0.48	3.5
	TOTAL ACCOUNT 344 - GENERATORS				207,873.71	204,387	3,487	996	0.48	3.5
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	Hills	30-R1.5	*	(5)	324,856.45	325,715	15,384	4,536	1.40	3.4
	TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT				324,856.45	325,715	15,384	4,536	1.40	3.4
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	Hills	30-R4	*	0	15,085.26	15,085	0	0	-	-
	TOTAL ACCOUNT 346 - MISCELLANEOUS POWER PLANT EQUIPMENT				15,085.26	15,085	0	0	-	-
	TOTAL OTHER PRODUCTION PLANT				**876,318.07**	**879,177**	**29,809**	**8,666**		
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	50-R2.5		(5)	651,703.89	208,870	475,419	11,754	1.80	40.4
362.00	STATION EQUIPMENT	25-O1		(10)	23,655,287.07	9,815,557	16,205,259	773,865	3.27	20.9
364.00	POLES, TOWERS AND FIXTURES	47-R1		(50)	36,174,282.58	21,950,463	32,310,961	845,571	2.34	38.2
365.00	OVERHEAD CONDUCTORS AND DEVICES	42-R1		(40)	38,075,041.70	14,861,619	38,443,439	1,183,562	3.11	32.5
366.00	UNDERGROUND CONDUIT	40-R3		(5)	956,605.70	286,423	718,013	25,415	2.66	28.3
367.00	UNDERGROUND CONDUCTORS AND DEVICES	42-R2		(25)	16,450,763.98	4,580,539	15,982,916	495,439	3.01	32.3
368.00	LINE TRANSFORMERS	39-R1		(5)	16,078,598.95	6,496,671	10,385,858	333,651	2.08	31.1
369.00	SERVICES	40-O1		(50)	9,624,775.46	2,071,725	12,365,438	355,067	3.69	34.8
370.00	METERS	43-R1.5		(5)	2,966,769.05	(996,797)	4,111,905	222,854	7.51 **	18.5
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	23-L1		(20)	4,346,965.75	1,631,564	3,584,795	222,506	5.12	16.1
	TOTAL DISTRIBUTION PLANT				**148,980,794.13**	**60,906,634**	**134,584,003**	**4,469,684**		

ALLIANT ENERGY - MINNESOTA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	50-S3	(5)	4,007,634.08	826,626	3,381,390	83,133	2.07	40.7
391.10	OFFICE FURNITURE AND EQUIPMENT - EXCEPT COMPUTERS	20-SQ	0	181,075.65	63,196	117,880	8,606	4.75	13.7
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	0	36,578.33	28,115	8,463	4,718	12.90	1.8
392.00	TRANSPORTATION EQUIPMENT - TRUCKS, TRAILERS AND VANS	13-L3	10	8,035,158.09	3,623,385	3,608,257	569,462	7.09	6.3
393.00	STORES EQUIPMENT	25-SQ	0	16,419.74	12,117	4,303	615	3.75	7.0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	972,127.90	364,947	607,181	37,317	3.84	16.3
395.00	LABORATORY EQUIPMENT	15-SQ	0	35,684.18	31,827	3,857	2,571	7.20	1.5
396.00	POWER OPERATED EQUIPMENT	13-L3	10	1,410,598.37	940,633	328,906	77,058	5.46	4.3
397.00	COMMUNICATION EQUIPMENT								
	ELECTRONIC	12-SQ	0	1,107,115.15	753,701	353,414	59,758	5.40	5.9
	TOWER/BUILDING	25-SQ	0	2,796,927.06	1,330,661	1,466,266	102,598	3.67	14.3
	TOTAL ACCOUNT 397 - COMMUNICATION EQUIPMENT			3,904,042.21	2,084,362	1,819,680	162,356	4.16	11.2
	TOTAL GENERAL PLANT			**18,599,318.55**	**7,975,208**	**9,879,917**	**945,836**		
	TOTAL ELECTRIC PLANT			**194,356,389.00**	**97,958,080**	**146,350,605**	**5,839,098**		
	GAS PLANT								
	DISTRIBUTION PLANT								
375.00	STRUCTURES AND IMPROVEMENTS	40-S1	0	3,469.96	1,067	2,403	64	1.84	37.5
376.00	MAINS	56-S2	(30)	8,062,945.25	3,698,717	6,783,112	169,602	2.10	40.0
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL	32-S1.5	(10)	128,113.04	22,061	118,863	6,220	4.86	19.1
379.00	MEASURING AND REGULATING EQUIPMENT - CITY GATE	16-S2.5	(10)	442,847.59	212,138	274,994	24,239	5.47	11.3
380.10	SERVICES	38-R4	(80)	4,346,548.73	2,338,557	5,485,231	254,188	5.85	21.6
381.00	METERS	28-R2	(50)	2,036,989.62	628,638	2,426,846	137,952	6.77	17.6
382.00	METER INSTALLATIONS	38-R4	(80)	1,618,276.73	875,026	2,037,872	85,886	5.31	23.7
383.00	HOUSE REGULATORS	32-L3	(15)	413,729.06	96,581	379,207	27,310	6.60	13.9
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	15-S0.5	0	38,782.48	37,384	1,398	304	0.78	4.6
	TOTAL DISTRIBUTION PLANT			**17,091,702.46**	**7,910,169**	**17,509,926**	**705,765**		
	GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	30-S3	0	259,524.05	103,483	156,041	9,361	3.61	16.7
392.20	TRANSPORTATION EQUIPMENT - TRUCKS	11-L4	5	23,837.99	12,246	10,400	2,670	11.20	3.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	122,322.78	61,574	60,749	6,779	5.54	9.0
395.00	LABORATORY EQUIPMENT	15-SQ	0	4,910.58	2,707	2,204	882	17.96	2.5
	TOTAL GENERAL PLANT			**410,595.40**	**180,010**	**229,394**	**19,692**		
	TOTAL GAS PLANT			**17,502,297.86**	**8,090,179**	**17,739,320**	**725,457**		

ALLIANT ENERGY - MINNESOTA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	COMMON PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	50-R3	(5)	271,932.72	34,551	250,978	5,797	2.13	43.3
391.00	OFFICE FURNITURE AND EQUIPMENT								
	EXCEPT COMPUTERS	20-SQ	0	41,676.35	23,037	18,639	2,029	4.87	9.2
	COMPUTERS	5-SQ	0	3,714.27	1,354	2,360	944	25.42	2.5
392.00	TRANSPORTATION EQUIPMENT								
	TRUCKS, TRAILERS AND VANS	12-S3	20	3,267,870.28	1,425,177	1,189,119	216,703	6.63	5.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	81,329.43	25,129	56,200	3,073	3.78	18.3
396.00	POWER OPERATED EQUIPMENT	12-L2.5	10	595,372.38	329,654	206,181	38,577	6.48	5.3
397.00	COMMUNICATION EQUIPMENT								
	ELECTRONIC	12-SQ	0	909,777.99	410,108	499,670	83,551	9.18	6.0
	TOWER/BUILDING	25-SQ	0	246,071.23	118,953	127,118	6,625	2.69	19.2
	TOTAL ACCOUNT 397 - COMMUNICATION EQUIPMENT			1,155,849.22	529,061	626,788	90,176	7.80	7.0
397.40	COMMUNICATION EQUIPMENT - IDEN								
	ELECTRONIC	10-SQ	0	6,104,539.23	4,813,661	1,290,878	778,535	12.75	1.7
	TOWER/BUILDING	25-SQ	0	1,491,163.66	533,690	957,474	55,007	3.69	17.4
	TOTAL ACCOUNT 397.4 - COMMUNICATION EQUIPMENT - IDEN			7,595,702.89	5,347,351	2,248,352	833,542	10.97	2.7
	TOTAL COMMON PLANT			**13,013,447.54**	**7,715,314**	**4,598,617**	**1,190,841**		
	NONDEPRECIABLE PLANT								
	ELECTRIC PLANT								
302.00	FRANCHISES AND CONSENTS			3,905.29					
303.00	MISCELLANEOUS PLANT			36,151.30					
310.10	LAND			26,781.89					
310.20	LAND RIGHTS			2,883.60					
340.10	LAND			15,597.05					
340.20	LAND RIGHTS			5.30					
360.00	LAND			200,298.43					
389.10	LAND			230,209.25					
389.20	LAND RIGHTS			452.75					
	TOTAL ELECTRIC PLANT			**516,284.86**					

ALLIANT ENERGY - MINNESOTA
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2012

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GAS PLANT								
374.00	LAND			4,194.36					
389.10	LAND			86,508.01					
	TOTAL GAS PLANT			**90,702.37**					
	COMMON PLANT								
303.00	MISCELLANEOUS PLANT			2,326.45					
389.10	LAND			43,323.56					
	TOTAL COMMON PLANT			**45,650.01**					
	TOTAL NONDEPRECIABLE PLANT			**652,637.24**					
	TOTAL ELECTRIC, GAS & COMMON PLANT			**225,524,771.64**	**113,763,573**	**168,688,542**	**7,755,396**		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE
** ACCRUAL RATE FOR ACCOUNT 370.10, METERS - AMI, WILL BE 7.00% WHICH IS BASED ON A 15-YEAR AVERAGE SERVICE LIFE AND NEGATIVE 5% NET SALVAGE

Part 3: Plant in service for the State of Minnesota, electric, gas and common for 2012

INTERSTATE POWER AND LIGHT COMPANY
ELECTRIC UTILITY PLANT IN SERVICE - MINNESOTA

Account	1/1/2012 Beginning_Balance	Additions	Retirements	Transfers	Adjustments	12/31/2012 Ending_Balance
302 - Franchises and consents	3,905.29	-	-	-	-	3,905.29
303 - Misc intangible plant	36,151.30	-	-	-	-	36,151.30
Intangible Plant Electric	40,056.59	-	-	-	-	40,056.59
310 - Land and land rights	29,665.49	-	-	-	-	29,665.49
311 - Structures and Improvements	3,467,298.22	(2,987.41)	-	-	-	3,464,310.81
312 - Boiler plant equipment	13,984,282.10	25,219.55	(8,620.43)	-	-	14,000,881.22
312.1 - Boiler plant equipment - unit train	-	-	-	-	-	-
312.5 - Boiler plant equipment (combustion initiative)	-	-	-	-	-	-
314 - Turbogenerator units	4,784,049.85	-	-	-	-	4,784,049.85
315 - Accessory electric equipment	2,618,362.03	9,669.29	(4,088.50)	-	-	2,623,942.82
316 - Misc power plant equipment	1,026,772.37	-	-	-	-	1,026,772.37
316.8 - Misc power plant equip (combustion initiative)	-	-	-	-	-	-
Fossil Generation Plant	25,910,430.06	31,901.43	(12,708.93)	-	-	25,929,622.56
340 - Land and land rights	15,602.35	-	-	-	-	15,602.35
341 - Structures and improvements	146,913.97	-	(146,913.97)	-	-	-
342 - Fuel holders,producrs,accessr	254,949.36	-	(157,167.25)	-	-	97,782.11
343 - Prime movers	1,354,253.57	-	(1,123,533.03)	-	-	230,720.54
344 - Generators	861,102.50	-	(653,228.79)	-	-	207,873.71
345 - Accessory electric equipment	432,373.85	-	(107,517.40)	-	-	324,856.45
346 - Misc power plant equipment	25,125.44	-	(10,040.18)	-	-	15,085.26
Other Generation Plant	3,090,321.04	-	(2,198,400.62)	-	-	891,920.42
360 - Land and land rights	200,846.46	(548.03)	-	-	-	200,298.43
361 - Structures and improvements	614,655.32	37,048.57	-	-	-	651,703.89
362 - Station equipment	20,059,932.60	3,773,836.83	(24,286.28)	(154,196.07)	-	23,655,287.08
362.4 - Station equipment - System Control Center	-	-	-	-	-	-
364 - Poles, towers and fixtures	33,932,637.51	2,674,908.47	(433,263.38)	-	-	36,174,282.60
365 - Overhead conductors, devices	36,576,271.61	1,582,067.57	(164,119.29)	80,821.71	-	38,075,041.60
366 - Underground conduit	932,283.95	24,321.75	-	-	-	956,605.70
367 - Undergrnd conductors, devices	15,757,844.73	784,326.45	(91,407.20)	-	-	16,450,763.98
368 - Line transformers	14,786,523.12	-	(135,124.49)	1,427,200.32	-	16,078,598.95
369 - Services	8,947,006.94	777,102.03	(99,333.51)	-	-	9,624,775.46
370 - Meters	2,769,401.08	-	(101,476.89)	298,844.86	-	2,966,769.05
373 - Street lighting,signal system	4,210,978.85	380,838.50	(244,851.60)	-	-	4,346,965.75
Distribution Plant - Electric	138,788,382.17	10,033,902.14	(1,293,862.64)	1,652,670.82	-	149,181,092.49
389 - Land and land rights	230,662.00	-	-	-	-	230,662.00
390 - Structures and improvements	3,544,480.98	484,850.14	(32,679.57)	10,982.53	-	4,007,634.08
390.1 - Leasehold improvements	10,982.53	-	-	(10,982.53)	-	-
391 - Office furniture, equipment	91,322.34	102,138.19	(12,384.88)	-	-	181,075.65
391.4 - Computer equipment	36,578.33	-	-	-	-	36,578.33
392 - Transportation equipment	8,144,972.76	-	(89,166.15)	(20,648.52)	-	8,035,158.09
393 - Stores equipment	16,419.74	-	-	-	-	16,419.74
394 - Tools, shop, garage equipment	949,585.62	25,785.20	(3,242.92)	-	-	972,127.90
395 - Laboratory equipment	35,684.18	-	-	-	-	35,684.18
396 - Power operated equipment	1,410,598.37	-	-	-	-	1,410,598.37
397.0 - Communication equipment - Electronic	1,109,544.96	(2,429.81)	-	-	-	1,107,115.15
397.1 - Communication equipment - Structures	2,796,927.06	-	-	-	-	2,796,927.06
398 - Miscellaneous equipment	-	-	-	-	-	-
General Plant - Electric	18,377,758.87	610,343.72	(137,473.52)	(20,648.52)	-	18,829,980.55
Total Minnesota Electric UPIS	186,206,948.73	10,676,147.29	(3,642,445.71)	1,632,022.30	-	194,872,672.61

INTERSTATE POWER AND LIGHT COMPANY
GAS UTILITY PLANT - MINNESOTA

Account	1/1/2012 Beginning_Balance	Additions	Retirements	Transfers	12/31/2012 Ending_Balance
302 - Franchises and consents		-	-	-	-
303 - Misc intangible plant		-	-	-	-
Intangible Plant Gas	-	-	-	-	-
304 - Gas Land and land rights	-	-	-	-	-
305 - Gas Structures + Improvements	-	-	-	-	-
311 - Liquified petroleum gas equip	-	-	-	-	-
319 - Gas mixing equipment	-	-	-	-	-
320 - Other equipment	-	-	-	-	-
Manufactured Gas Production Plant	-	-	-	-	-
365 - Land and land rights	-	-	-	-	-
366 - Structures and improvements	-	-	-	-	-
367 - Mains	-	-	-	-	-
369 - Measure/reg station equip	-	-	-	-	-
Transmission Plant - Gas	-	-	-	-	-
374 - Land and land rights	4,194.36	-	-	-	4,194.36
375 - Structures and Improvements	2,750.89	719.07	-	-	3,469.96
376 - Mains	7,831,090.75	221,632.58	(14,681.97)	24,903.89	8,062,945.25
378 - Meas. and reg. stat. eq.-Gen	130,276.03	1,437.78	(3,600.77)	-	128,113.04
379 - Meas. and reg. stat. eq.-City	429,147.42	35,233.33	(21,533.16)	-	442,847.59
380 - Services	5,790,477.84	268,828.01	(69,576.50)	(1,643,180.62)	4,346,548.73
381 - Meters	1,687,689.09	-	(8,701.54)	358,002.07	2,036,989.62
382 - Meter installations	-	-	-	1,618,276.73	1,618,276.73
383 - House regulators	410,416.91	-	(6,237.49)	9,549.64	413,729.06
385 - Ind. measuring and regulating	38,782.48	-	-	-	38,782.48
387 - Other equipment	-	-	-	-	-
Distribution Plant - Gas	16,324,825.77	527,850.77	(124,331.43)	367,551.71	17,095,896.82
389 - Land and land rights	86,508.01	-	-	-	86,508.01
390 - Structures and improvements	259,524.05	-	-	-	259,524.05
391 - Office furniture and equip	-	-	-	-	-
391.4 - Computer equipment	-	-	-	-	-
392 - Transportation equipment	23,837.99	-	-	-	23,837.99
394 - Tools, shop and garage equip	125,083.10	1,494.11	(4,254.43)	-	122,322.78
395 - Laboratory equipment	4,910.58	-	-	-	4,910.58
396 - Power operated equipment	-	-	-	-	-
397 - Communication equipment	-	-	-	-	-
398 - Miscellaneous equipment	-	-	-	-	-
General Plant - Gas	499,863.73	1,494.11	(4,254.43)	-	497,103.41
Total Minnesota Gas UPIS	16,824,689.50	529,344.88	(128,585.86)	367,551.71	17,593,000.23

INTERSTATE POWER AND LIGHT COMPANY
COMMON UTILITY PLANT - MINNESOTA

Account	1/1/2012 Beginning_Balance	Additions	Retirements	Transfers	12/31/2012 Ending_Balance
303 - Misc intangible plant	2,326.45	-	-	-	2,326.45
389 - Land and land rights	43,323.56	-	-	-	43,323.56
390 - Structures and improvements	271,932.72	-	-	-	271,932.72
390.1 - Leasehold improvements	-	-	-	-	-
391 - Office furniture, equipment	41,676.35	-	-	-	41,676.35
391.4 - Computer equipment	3,714.27	-	-	-	3,714.27
392 - Transportation equipment	2,933,368.75	334,501.53	-	-	3,267,870.28
393 - Stores equipment	-	-	-	-	-
394 - Tools, shop, garage equipment	81,329.43	-	-	-	81,329.43
395 - Laboratory equipment	-	-	-	-	-
396 - Power operated equipment	573,571.48	21,800.90	-	-	595,372.38
397.0 - Communication Equipment - Electronics	853,995.35	55,782.64	-	-	909,777.99
397.1 - Communication Equipment - Structures	241,715.22	4,356.01	-	-	246,071.23
397.4 - Communication equipment - IDEN Electronics	6,104,539.23	-	-	-	6,104,539.23
397.5 - Communication equipment - IDEN Structures	1,491,163.66	-	-	-	1,491,163.66
398 - Miscellaneous equipment	-	-	-	-	-
Total Minnesota Common UPIS	12,642,656.47	416,441.08	-	-	13,059,097.55

Part 4: Accumulated Reserve for Depreciation for the State of Minnesota electric, gas and common for 2012

INTERSTATE POWER AND LIGHT COMPANY
ACCUMULATED DEPRECIATION
ELECTRIC UTILITY - MINNESOTA

ACCOUNT MAJ	MIN	BEGINNING BALANCE 12/31/2011	Depreciation Expense	Retirements	Salvage	Removal Cost	Other	ENDING BALANCE 12/31/2012
311	00	4,028,162	23,389	-	-	-	(814)	4,050,737
312	00	15,682,448	51,799	(8,620)	-	(372)	(78,564)	15,646,690
312	50	-						-
314	00	5,067,800	32,805	-	-	-	(2,635)	5,097,970
315	00	2,571,527	23,206	(4,089)	-	(1,144)	(77)	2,589,424
316	00	756,568	58,368	-	-	-	(2,697)	812,239
316	80	-						-
		28,106,505	189,566	(12,709)	-	(1,516)	(84,787)	28,197,059
341	00	146,914	-	(146,914)	-	-	-	-
342	00	267,697	-	(157,167)	-	-	(7,858)	102,671
343	00	1,355,076	1,708	(1,123,533)	-	-	(1,932)	231,319
344	00	841,398	6,483	(653,229)	-	-	9,735	204,387
345	00	432,470	707	(107,517)	-	-	55	325,715
346	00	25,125	-	(10,040)	-	-	-	15,085
		3,068,680	8,898	(2,198,401)	-	-	-	879,177
361	00	197,397	11,473	-	-	-	-	208,870
362	00	9,305,307	668,059	(24,286)	-	(39,335)	(94,188)	9,815,557
362	10	-						-
364	00	21,896,115	816,242	(433,263)	1,337	(329,969)	-	21,950,463
365	00	14,104,941	1,168,638	(164,119)	8,827	(257,988)	1,321	14,861,619
366	00	261,167	25,256	-	-	-	-	286,423
367	00	4,228,593	479,295	(91,407)	22	(35,963)	-	4,580,539
368	00	6,215,063	361,796	(135,124)	40,735	(69,679)	83,880	6,496,671
369	00	1,956,060	330,905	(99,334)	793	(116,699)	-	2,071,725
370	00	(678,829)	224,897	(101,477)	-	(447,330)	5,942	(996,797)
373	00	1,682,559	213,789	(244,852)	1	(19,933)	-	1,631,564
		59,168,373	4,300,350	(1,293,863)	51,716	(1,316,896)	(3,045)	60,906,634
390	00	796,932	77,527	(32,680)	-	(17,724)	2,571	826,626
390	10	2,603			-		(2,603)	-
391	00	69,167	6,439	(12,385)	-	(26)	-	63,196
391	40	22,147	5,967	-	-	-	-	28,115
392	00	3,105,450	618,078	(89,166)	-	-	(10,977)	3,623,385
393	00	11,502	615	-	-	-	-	12,117
394	00	322,150	38,232	(3,243)	7,832	-	(24)	364,947
395	00	29,554	2,273	-	-	-	-	31,827
396	00	860,210	80,423	-	-	-	-	940,633
397	00	682,754	70,946	-	-	-	-	753,701
397	10	1,226,161	104,500	-	-	-	-	1,330,661
398	00	0	-	-		-	-	0
		7,128,632	1,005,000	(137,474)	7,832	(17,750)	(11,033)	7,975,207
		97,472,189	5,503,814	(3,642,446)	59,548	(1,336,163)	(98,865)	97,958,077

INTERSTATE POWER AND LIGHT COMPANY
ACCUMULATED DEPRECIATION
GAS UTILITY - MINNESOTA

ACCOUNT MAJ	ACCOUNT MIN	BEGINNING BALANCE 12/31/2011	Depreciation Expense	Retirements	Salvage	Removal Costs	Other	ENDING BALANCE 12/31/2012
305	00	-	-	-	-	-	-	-
311	00	-	-	-	-	-	-	-
319	00	-	-	-	-	-	-	-
320	00	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
366	00	-	-	-	-	-	-	-
367	00	-	-	-	-	-	-	-
369	00	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
375	00	883	184	-	-	-	-	1,067
376	00	3,551,436	163,244	(14,682)	-	(7,933)	6,652	3,698,717
378	00	21,022	5,396	(3,601)	-	(756)		22,061
379	00	221,678	22,152	(21,533)	-	(10,159)		212,138
380	00	3,009,086	310,641	(69,577)	(220)	(38,002)	(873,371)	2,338,557
381	00	521,435	128,286	(8,702)	-	-	(12,381)	628,638
382	00	-	7,680	-	-	-	867,346	875,026
383	00	75,459	27,244	(6,237)	463	(460)	113	96,581
385	00	37,195	189	-	-	-	-	37,384
387	00	-	-	-	-	-	-	-
		7,438,194	665,016	(124,331)	243	(57,311)	(11,641)	7,910,169
390	00	94,101	9,382	-	-			103,483
391	00	-	-	-	-			-
391	40	-	-	-	-			-
392	00	10,359	1,887	-	-			12,246
394	00	55,109	10,719	(4,254)	-			61,574
395	00	2,589	118	-	-			2,707
396	00	-	-	-	-			-
397	00	-	-	-	-			-
398	00	-	-	-	-			-
		162,159	22,106	(4,254)	-	-	-	180,010
		7,600,353	687,121	(128,586)	243	(57,311)	(11,641)	8,090,179

INTERSTATE POWER AND LIGHT COMPANY
ACCUMULATED DEPRECIATION
COMMON UTILITY - MINNESOTA

ACCOUNT		BEGINNING BALANCE	Depreciation			Removal		ENDING BALANCE
MAJ	MIN	12/31/2011	Expense	Retirements	Salvage	Costs	Other	12/31/2012
390	00	28,750	5,801	-	-	-	-	34,551
391	00	21,006	2,031	-	-	-		23,037
391	40	2,523	(1,169)	-	-	-		1,354
392	00	1,211,559	213,618	-	-	-		1,425,177
393	00	-	-	-	-	-		-
394	00	22,056	3,073	-	-	-		25,129
395	00	-	-	-	-	-		-
396	00	290,793	38,861	-	-	-		329,654
397	00	349,173	40,514	-	-	-	20,420	410,108
397	10	136,736	2,636	-	-	-	(20,420)	118,953
397	40	3,908,792	793,409	-	-	-	111,460	4,813,661
397	50	598,812	46,338	-	-	-	(111,460)	533,690
398	00	-	-	-	-	-		-
		6,570,200	1,145,113	-	-	-	-	7,715,312

Part 5: Major changes to property in 2012 and future major additions or retirements in 2013

INTERSTATE POWER AND LIGHT COMPANY
Major Changes to Property, Plant and Equipment in 2012

During the fourth quarter of 2012, the Montgomery CT was retired and Dubuque Units 3 & 4 were transferred from Steam Production accounts to Other Production accounts.

INTERSTATE POWER AND LIGHT COMPANY
Major Future Additions or Retirements in 2013

Lansing Unit 3 was retired in the second quarter of 2013.

The Neal Unit 4 scrubber and baghouse project is estimated to be place in-service in the fourth quarter of 2013. The Neal 3 scrubber and baghouse project is estimated to be placed in-service in the second quarter of 2014.

Part 6: Summary of changes of estimated survivor curves, net salvage, and composite remaining life (excluding one year passage of time)

INTERSTATE POWER AND LIGHT COMPANY - IOWA
PROPOSED CHANGE IN ESTIMATED SURVIVOR CURVES AND COMPOSITE REMAINING LIFE

	ACCOUNT	PROPOSED SURVIVOR CURVE		CURRENT SURVIVOR CURVE	PROPOSED COMPOSITE REMAINING LIFE	CURRENT COMPOSITE REMAINING LIFE	COMPOSITE REMAINING *Change*
	ELECTRIC PLANT						
	STEAM PRODUCTION PLANT						
311.00	STRUCTURES AND IMPROVEMENTS						
	Neal Unit 4	100-S2.5	*	100-S2.5	27.0	12.4	*14.6*
	Lansing Unit 4	100-S2.5	*	100-S2.5	24.1	25.1	*(1.0)*
	Louisa Unit 1	100-S2.5	*	100-S2.5	27.1	28.3	*(1.2)*
	Clinton Unit 2	100-S2.5	*	100-S2.5	11.5	12.5	*(1.0)*
	Lansing Unit 3	100-S2.5	*	100-S2.5	-	-	-
	Lansing Units 3 & 4	100-S2.5	*	100-S2.5	24.5	25.5	*(1.0)*
	Burlington Station	100-S2.5	*	100-S2.5	11.5	12.5	*(1.0)*
	Neal Unit 3	100-S2.5	*	100-S2.5	22.1	15.4	*6.7*
	Ottumwa	100-S2.5	*	100-S2.5	21.3	22.2	*(0.9)*
	Prairie Creek Unit 4	100-S2.5	*	100-S2.5	22.5	23.5	*(1.0)*
	Prairie Creek Units 1 - 4	100-S2.5	*	100-S2.5	22.4	23.4	*(1.0)*
	Sutherland 3	100-S2.5	*	100-S2.5	11.5	12.5	*(1.0)*
	Sutherland 1 - 3	100-S2.5	*	100-S2.5	11.5	12.5	*(1.0)*
312.00	BOILER PLANT EQUIPMENT						
	Neal Unit 4	75-R2	*	75-R2	25.6	12.2	*13.4*
	Lansing Unit 4	75-R2	*	75-R2	23.7	24.7	*(1.0)*
	Louisa Unit 1	75-R2	*	75-R2	26.3	26.7	*(0.4)*
	Clinton Unit 2 (ML KAPP)	75-R2	*	75-R2	11.3	12.3	*(1.0)*
	Lansing Unit 3	75-R2	*	75-R2	-	-	-
	Lansing Units 3 & 4	75-R2	*	75-R2	23.8	24.7	*(0.9)*
	Burlington Station	75-R2	*	75-R2	11.3	12.3	*(1.0)*
	Neal Unit 3	75-R2	*	75-R2	21.5	15.0	*6.5*
	Ottumwa	75-R2	*	75-R2	20.6	21.5	*(0.9)*
	Prairie Creek Unit 4	75-R2	*	75-R2	21.9	22.8	*(0.9)*
	Prairie Creek Units 1, 2 & 3	75-R2	*	75-R2	21.9	22.9	*(1.0)*
	Prairie Creek Units 1 - 4	75-R2	*	75-R2	22.0	23.0	*(1.0)*
	Sutherland 1	75-R2	*	75-R2	1.5	2.5	*(1.0)*
	Sutherland 3	75-R2	*	75-R2	11.3	12.3	*(1.0)*
	Sutherland 1 & 3	75-R2	*	75-R2	11.4	12.3	*(0.9)*
312.10	BOILER PLANT EQUIPMENT - UNIT TRAIN						
	Prairie Creek Units 1 - 4	25-R2		25-R2	21.9	22.8	*(0.9)*
	Sutherland 1 - 3	25-R2		25-R2	21.0	21.9	*(0.9)*
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE						
	Lansing Unit 4	10-SQ		10-SQ	2.2	3.2	*(1.0)*
	Clinton Unit 2 (ML KAPP)	10-SQ		10-SQ	4.2	4.7	*(0.5)*
	Burlington Station	10-SQ		10-SQ	1.5	2.5	*(1.0)*
	Ottumwa	10-SQ		10-SQ	4.7	5.7	*(1.0)*
	Prairie Creek Unit 4	10-SQ		10-SQ	1.5	-	*1.5*
	Prairie Creek Units 1, 2 & 3	10-SQ		10-SQ	6.6	7.6	*(1.0)*
	Sutherland 3	75-R2	*	75-R2	11.4	12.4	*(1.0)*

INTERSTATE POWER AND LIGHT COMPANY - IOWA
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	ACCOUNT	PROPOSED SURVIVOR CURVE		CURRENT SURVIVOR CURVE	PROPOSED COMPOSITE REMAINING LIFE	CURRENT COMPOSITE REMAINING LIFE	COMPOSITE REMAINING *Change*
314.00	TURBOGENERATOR UNITS						
	Neal Unit 4	70-R2.5	*	70-R2.5	25.7	12.2	*13.5*
	Lansing Unit 4	70-R2.5	*	70-R2.5	23.4	24.3	*(0.9)*
	Louisa Unit 1	70-R2.5	*	70-R2.5	26.2	27.2	*(1.0)*
	Clinton Unit 2 (ML KAPP)	70-R2.5	*	70-R2.5	11.4	12.4	*(1.0)*
	Lansing Unit 3	70-R2.5	*	70-R2.5	-	-	-
	Lansing Units 3 & 4	70-R2.5	*	70-R2.5	24.0	24.9	*(0.9)*
	Burlington Station	70-R2.5	*	70-R2.5	11.3	12.3	*(1.0)*
	Neal Unit 3	70-R2.5	*	70-R2.5	21.6	15.1	*6.5*
	Ottumwa	70-R2.5	*	70-R2.5	20.6	21.5	*(0.9)*
	Prairie Creek Unit 4	70-R2.5	*	70-R2.5	22.1	23.1	*(1.0)*
	Prairie Creek Units 1, 2 & 3	70-R2.5	*	70-R2.5	21.9	22.9	*(1.0)*
	Prairie Creek Units 1 - 4	70-R2.5	*	70-R2.5	22.1	23.1	*(1.0)*
	Sutherland 1	70-R2.5	*	70-R2.5	1.5	2.5	*(1.0)*
	Sutherland 3	70-R2.5	*	70-R2.5	11.4	12.4	*(1.0)*
	Sutherland 1 & 3	70-R2.5	*	70-R2.5	11.4	12.4	*(1.0)*
315.00	ACCESSORY ELECTRIC EQUIPMENT						
	Neal Unit 4	70-R3	*	70-R3	25.5	12.2	*13.3*
	Lansing Unit 4	70-R3	*	70-R3	23.0	24.2	*(1.2)*
	Louisa Unit 1	70-R3	*	70-R3	26.1	27.0	*(0.9)*
	Clinton Unit 2 (ML KAPP)	70-R3	*	70-R3	11.4	12.4	*(1.0)*
	Lansing Unit 3	70-R3	*	70-R3	-	-	-
	Lansing Units 3 & 4	70-R3	*	70-R3	23.0	23.9	*(0.9)*
	Burlington Station	70-R3	*	70-R3	11.4	12.4	*(1.0)*
	Neal Unit 3	70-R3	*	70-R3	21.9	15.3	*6.6*
	Ottumwa	70-R3	*	70-R3	20.6	21.6	*(1.0)*
	Prairie Creek Unit 4	70-R3	*	70-R3	22.3	23.3	*(1.0)*
	Prairie Creek Units 1, 2 & 3	70-R3	*	70-R3	22.3	23.3	*(1.0)*
	Prairie Creek Units 1 - 4	70-R3	*	70-R3	22.3	23.3	*(1.0)*
	Sutherland 1	70-R3	*	70-R3	1.5	2.5	*(1.0)*
	Sutherland 1 & 3	70-R3	*	70-R3	11.1	12.1	*(1.0)*
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
	Neal Unit 4	60-R2	*	60-R2	25.1	12.1	*13.0*
	Lansing Unit 4	60-R2	*	60-R2	23.1	24.0	*(0.9)*
	Louisa Unit 1	60-R2	*	60-R2	25.8	26.7	*(0.9)*
	Clinton Unit 2 (ML KAPP)	60-R2	*	60-R2	11.3	12.3	*(1.0)*
	Lansing Unit 3	60-R2	*	60-R2	-	-	-
	Lansing Units 3 & 4	60-R2	*	60-R2	23.5	24.4	*(0.9)*
	Burlington Station	60-R2	*	60-R2	11.2	12.2	*(1.0)*
	Neal Unit 3	60-R2	*	60-R2	21.6	15.1	*6.5*
	Ottumwa	60-R2	*	60-R2	20.2	21.2	*(1.0)*
	Prairie Creek Unit 4	60-R2	*	60-R2	21.7	22.7	*(1.0)*
	Prairie Creek Units 1, 2 & 3	60-R2	*	60-R2	21.0	22.0	*(1.0)*
	Prairie Creek Units 1 - 4	60-R2	*	60-R2	21.7	22.7	*(1.0)*
	Sutherland 1 & 3	60-R2	*	60-R2	11.3	12.2	*(0.9)*

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ACCOUNT		PROPOSED SURVIVOR CURVE		CURRENT SURVIVOR CURVE	PROPOSED COMPOSITE REMAINING LIFE	CURRENT COMPOSITE REMAINING LIFE	COMPOSITE REMAINING *Change*
	OTHER PRODUCTION PLANT						
341.00	STRUCTURES AND IMPROVEMENTS						
	Dubuque (Diesel)	50-S2	*	50-S2	1.4	6.4	*(5.0)*
	Lansing (Diesel)	50-S2	*	50-S2	-	1.0	*(1.0)*
	Lime Creek	50-S2	*	50-S2	16.9	17.8	*(0.9)*
	Dubuque Unit 3 & 4	50-S2	*	100-S2.5	1.5	2.5	*(1.0)*
	Burlington CT Units 1 - 4	50-S2	*	50-S2	5.5	6.5	*(1.0)*
	Centerville CT Unit 1	50-S2	*	50-S2	1.5	2.5	*(1.0)*
	Centerville CT Unit 2	50-S2	*	50-S2	1.5	2.5	*(1.0)*
	Centerville CT Unit 1 & 2	50-S2	*	50-S2	1.5	2.5	*(1.0)*
	Emery	50-S2	*	50-S2	18.1	19.1	*(1.0)*
	Grinnell Combustion Turbine	50-S2	*	50-S2	2.5	3.5	*(1.0)*
	Sutherland CT Units 1 - 3	50-S2	*	50-S2	4.3	5.2	*(0.9)*
	Marshalltown Station	50-S2	*	50-S2	-	-	-
	Red Cedar Cogeneration Station	50-S2	*	50-S2	13.4	14.4	*(1.0)*
	Whispering Willow	SQUARE	*	SQUARE	22.0	23.0	*(1.0)*
342.00	OIL SYSTEM						
	Dubuque (Diesel)	55-R2.5	*	55-R2.5	1.5	6.8	*(5.3)*
	Lansing (Diesel)	55-R2.5	*	55-R2.5	-	1.0	*(1.0)*
	Lime Creek	55-R2.5	*	55-R2.5	17.3	18.2	*(0.9)*
	Burlington CT Units 1 - 4	55-R2.5	*	55-R2.5	5.5	6.4	*(0.9)*
	Centerville CT Unit 1 & 2	55-R2.5	*	55-R2.5	1.5	2.5	*(1.0)*
	Emery	55-R2.5	*	55-R2.5	18.0	19.0	*(1.0)*
	Centerville (Diesel)	55-R2.5	*	55-R2.5	1.5	2.4	*(0.9)*
	Grinnell Combustion Turbine	55-R2.5	*	55-R2.5	2.5	3.5	*(1.0)*
	Sutherland CT Units 1 - 3	55-R2.5	*	55-R2.5	4.5	5.5	*(1.0)*
	Marshalltown Station	55-R2.5	*	55-R2.5	-	-	-
343.00	ENGINES						
	Dubuque (Diesel)	43-S2	*	43-S2	1.4	5.8	*(4.4)*
	Lansing (Diesel)	43-S2	*	43-S2	-	1.0	*(1.0)*
	Lime Creek	43-S2	*	43-S2	15.6	16.4	*(0.8)*
	Dubuque Unit 3 & 4	43-S2	*	75-R2	1.5	2.5	*(1.0)*
	Burlington CT Unit 2	43-S2	*	43-S2	5.5	6.5	*(1.0)*
	Burlington CT Units 1 - 4	43-S2	*	43-S2	5.5	6.5	*(1.0)*
	Centerville CT Unit 1	43-S2	*	43-S2	1.5	2.5	*(1.0)*
	Centerville CT Unit 1 & 2	43-S2	*	43-S2	1.5	2.5	*(1.0)*
	Emery	43-S2	*	43-S2	17.8	18.8	*(1.0)*
	Centerville (Diesel)	43-S2	*	43-S2	1.5	2.5	*(1.0)*
	Grinnell Combustion Turbine	43-S2	*	43-S2	2.5	3.5	*(1.0)*
	Marshalltown Station	43-S2	*	43-S2	-	-	-
344.00	GENERATORS						
	Dubuque (Diesel)	50-R3	*	50-R3	1.4	6.4	*(5.0)*
	Lansing (Diesel)	50-R3	*	50-R3	-	1.0	*(1.0)*
	Lime Creek	50-R3	*	50-R3	17.2	18.0	*(0.8)*
	Dubuque Unit 3 & 4	50-R3	*	70-R2.5	1.5	2.5	*(1.0)*
	Burlington CT Unit 1	50-R3	*	50-R3	5.5	6.5	*(1.0)*
	Burlington CT Unit 2	50-R3	*	50-R3	5.5	6.5	*(1.0)*
	Burlington CT Unit 3	50-R3	*	50-R3	5.5	6.5	*(1.0)*
	Burlington CT Unit 4	50-R3	*	50-R3	5.5	6.5	*(1.0)*
	Burlington CT Units 1 - 4	50-R3	*	50-R3	5.4	6.4	*(1.0)*
	Centerville CT Unit 1	50-R3	*	50-R3	1.5	-	*1.5*
	Centerville CT Unit 2	50-R3	*	50-R3	1.5	-	*1.5*
	Centerville CT Unit 1 & 2	50-R3	*	50-R3	1.5	2.5	*(1.0)*
	Emery	50-R3	*	50-R3	18.1	19.1	*(1.0)*
	Centerville (Diesel)	50-R3	*	50-R3	1.4	2.4	*(1.0)*
	Grinnell Combustion Turbine	50-R3	*	50-R3	2.5	3.5	*(1.0)*
	Sutherland CT Unit 1	50-R3	*	50-R3	4.4	5.3	*(0.9)*
	Sutherland CT Unit 2	50-R3	*	50-R3	4.3	5.3	*(1.0)*
	Sutherland CT Unit 3	50-R3	*	50-R3	4.4	5.4	*(1.0)*
	Sutherland CT Units 1 - 3	50-R3	*	50-R3	4.5	5.5	*(1.0)*
	Red Cedar Cogeneration Station	50-R3	*	50-R3	13.1	14.1	*(1.0)*
	Whispering Willow	40-S2.5	*	40-S2.5	21.5	22.5	*(1.0)*
345.00	ACCESSORY ELECTRIC EQUIPMENT						

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	ACCOUNT	PROPOSED SURVIVOR CURVE		CURRENT SURVIVOR CURVE	PROPOSED COMPOSITE REMAINING LIFE	CURRENT COMPOSITE REMAINING LIFE	COMPOSITE REMAINING *Change*
	Dubuque (Diesel)	40-S1	*	40-S1	1.5	7.2	*(5.7)*
	Lansing (Diesel)	40-S1	*	40-S1	0.0	1.0	*(1.0)*
	Lime Creek	40-S1	*	40-S1	15.2	15.6	*(0.4)*
	Dubuque Unit 3 & 4	40-S1	*	70-R3	1.5	2.5	*(1.0)*
	Burlington CT Units 1 - 4	40-S1	*	40-S1	5.3	6.2	*(0.9)*
	Centerville CT Unit 2	40-S1	*	40-S1	1.5	2.5	*(1.0)*
	Centerville CT Unit 1 & 2	40-S1	*	40-S1	1.5	2.5	*(1.0)*
	Emery	40-S1	*	40-S1	17.1	18.1	*(1.0)*
	Centerville (Diesel)	40-S1	*	40-S1	1.4	2.3	*(0.9)*
	Grinnell Combustion Turbine	40-S1	*	40-S1	2.5	3.5	*(1.0)*
	Sutherland CT Units 1 - 3	40-S1	*	40-S1	4.5	5.5	*(1.0)*
	Marshalltown Station	40-S1	*	40-S1	-	-	-
	Whispering Willow	30-R2.5	*	30-R2.5	20.1	21.0	*(0.9)*
346.00	MISCELLANEOUS PLANT EQUIPMENT						
	Dubuque (Diesel)	40-R2	*	40-R2	1.4	5.7	*(4.3)*
	Lime Creek	40-R2	*	40-R2	17.1	18.3	*(1.2)*
	Dubuque Unit 3 & 4	40-R2	*	60-R2	1.5	2.5	*(1.0)*
	Burlington CT Units 1 - 4	40-R2	*	40-R2	5.3	6.3	*(1.0)*
	Centerville CT Unit 1 & 2	40-R2	*	40-R2	1.5	2.5	*(1.0)*
	Emery	40-R2	*	40-R2	17.3	18.2	*(0.9)*
	Centerville (Diesel)	40-R2	*	40-R2	1.4	2.3	*(0.9)*
	Grinnell Combustion Turbine	40-R2	*	40-R2	2.5	3.4	*(0.9)*
	Marshalltown Station	40-R2	*	40-R2	-	-	-
	Red Cedar Cogeneration Station	40-R2	*	40-R2	13.0	13.9	*(0.9)*
	Whispering Willow	40-R2		40-R2	20.6	21.7	*(1.1)*
	DISTRIBUTION PLANT						
361.00	STRUCTURES AND IMPROVEMENTS	53-R2.5		53-R2.5	44.7	44.6	*0.1*
362.00	STATION EQUIPMENT	48-R2.5		48-R2.5	38.4	38.5	*(0.1)*
362.40	STATION EQUIPMENT - SYSTEM CONTROL CENTER	10-S4		10-S4	3.0	3.4	*(0.4)*
364.00	POLES, TOWERS AND FIXTURES	50-R3		50-R3	38.6	38.6	-
365.00	OVERHEAD CONDUCTORS AND DEVICES	55-R3		55-R3	42.4	42.7	*(0.3)*
366.00	UNDERGROUND CONDUIT	70-R4		70-R4	56.2	56.1	*0.1*
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R3		48-R3	37.9	38.0	*(0.1)*
368.00	LINE TRANSFORMERS	45-R3		45-R3	34.8	35.2	*(0.4)*
369.00	SERVICES	43-R2		43-R2	33.1	33.2	*(0.1)*
370.00	METERS	36-R1		36-R1	25.2	25.6	*(0.4)*
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30-R1.5		30-R1.5	20.0	20.1	*(0.1)*
	GENERAL PLANT						
390.00	STRUCTURES AND IMPROVEMENTS	45-R2.5		45-R2.5	33.9	34.9	*(1.0)*
391.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ		20-SQ	10.2	10.6	*(0.4)*
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ		5-SQ	2.4	2.8	*(0.4)*
392.00	TRANSPORTATION EQUIPMENT	18-L1.5		18-L1.5	12.1	12.6	*(0.5)*
393.00	STORES EQUIPMENT	25-SQ		25-SQ	5.4	6.5	*(1.1)*
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ		25-SQ	16.8	17.3	*(0.5)*
395.00	LABORATORY EQUIPMENT	15-SQ		15-SQ	1.5	2.0	*(0.5)*
396.00	POWER OPERATED EQUIPMENT	18-L2.5		18-L2.5	10.0	10.1	*(0.1)*
397.00	COMMUNICATION EQUIPMENT						
	ELECTRONIC	12-SQ		12-SQ	7.0	7.3	*(0.3)*
	TOWER/BUILDING	25-SQ		25-SQ	12.1	11.1	*1.0*

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	ACCOUNT	PROPOSED SURVIVOR CURVE	CURRENT SURVIVOR CURVE	PROPOSED COMPOSITE REMAINING LIFE	CURRENT COMPOSITE REMAINING LIFE	COMPOSITE REMAINING *Change*
	GAS PLANT					
	TRANSMISSION PLANT					
366.00	STRUCTURES AND IMPROVEMENTS	65-R4	65-R4	54.2	55.3	*(1.1)*
367.00	MAINS	60-R3	60-R3	43.0	43.7	*(0.7)*
369.00	MEASURING AND REGULATING STATION EQUIPMENT	35-R2.5	35-R2.5	28.0	27.5	*0.5*
	TOTAL TRANSMISSION PLANT					
	DISTRIBUTION PLANT					
375.00	STRUCTURES AND IMPROVEMENTS	50-R1	50-R1	41.0	38.1	*2.9*
376.00	MAINS	53-R1.5	53-R1.5	40.1	40.4	*(0.3)*
378.00	MEASURING AND REGULATING STATION EQUIPMENT	35-L2	35-L2	24.3	25.6	*(1.3)*
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S0	35-S0	29.2	26.4	*2.8*
380.00	SERVICES	41-R1.5	41-R1.5	30.0	29.1	*0.9*
381.00	METERS	22-O1	22-O1	15.6	15.7	*(0.1)*
382.00	METER INSTALLATIONS	41-R1.5	41-R1.5	25.8	29.1	*(3.3)*
383.00	HOUSE REGULATORS	41-R3	41-R3	27.9	28.0	*(0.1)*
385.00	IND. MEASURING AND REGULATING STATION EQUIPMENT	32-R2	32-R2	16.7	17.3	*(0.6)*
387.00	OTHER EQUIPMENT	25-R4	25-R4	5.6	6.2	*(0.6)*
	GENERAL PLANT					
390.00	STRUCTURES AND IMPROVEMENTS	42-R1.5	42-R1.5	26.0	26.5	*(0.5)*
391.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	20-SQ	4.4	5.6	*(1.2)*
392.00	TRANSPORTATION EQUIPMENT	11-S3	11-S3	4.8	5.5	*(0.7)*
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	25-SQ	15.7	16.0	*(0.3)*
395.00	LABORATORY EQUIPMENT	15-SQ	15-SQ	2.5	2.8	*(0.3)*
396.00	POWER OPERATED EQUIPMENT	19-S1.5	19-S1.5	8.0	8.5	*(0.5)*
397.00	COMMUNICATION EQUIPMENT	12-SQ	12-SQ	4.6	4.3	*0.3*
	COMMON PLANT					
390.00	STRUCTURES AND IMPROVEMENTS	50-R3	50-R3	43.1	43.6	*(0.5)*
391.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	20-SQ	15.2	16.6	*(1.4)*
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	5-SQ	2.2	2.5	*(0.3)*
392.00	TRANSPORTATION EQUIPMENT	12-L3	12-L3	6.6	6.4	*0.2*
393.00	STORES EQUIPMENT	25-SQ	25-SQ	4.5	-	*4.5*
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	25-SQ	16.2	16.6	*(0.4)*
396.00	POWER OPERATED EQUIPMENT	18-L3	18-L3	11.7	12.0	*(0.3)*
397.00	COMMUNICATION EQUIPMENT					
	ELECTRONIC	12-SQ	12-SQ	7.2	7.8	*(0.6)*
	TOWER/BUILDING	25-SQ	25-SQ	19.8	21.4	*(1.6)*
397.40	COMMUNICATION EQUIPMENT - IDEN					
	ELECTRONIC	10-SQ	10-SQ	1.7	2.4	*(0.7)*
	TOWER/BUILDING	25-SQ	25-SQ	16.7	17.7	*(1.0)*
398.00	MISCELLANEOUS EQUIPMENT	10-SQ	10-SQ	2.5	3.5	*(1.0)*

INTERSTATE POWER AND LIGHT COMPANY - MINNESOTA
PROPOSED CHANGE IN ESTIMATED SURVIVOR CURVES AND COMPOSITE REMAINING LIFE

	ACCOUNT	PROPOSED SURVIVOR CURVE		CURRENT SURVIVOR CURVE	PROPOSED COMPOSITE REMAINING LIFE	CURRENT COMPOSITE REMAINING LIFE	COMPOSITE REMAINING *Change*
	ELECTRIC PLANT						
	STEAM PRODUCTION PLANT						
311.00	STRUCTURES AND IMPROVEMENTS						
	Fox Lake Unit 1	100-S2	*	100-S2	-	-	-
	Fox Lake Unit 3	100-S2	*	100-S2	4.5	5.5	(1.0)
	Fox Lake Units 1 & 3	100-S2	*	100-S2	4.5	5.5	(1.0)
312.00	BOILER PLANT EQUIPMENT						
	Fox Lake Unit 1	75-S2	*	75-S2	-	-	-
	Fox Lake Unit 3	75-S2	*	75-S2	4.5	5.5	(1.0)
	Fox Lake Units 1 & 3	75-S2	*	75-S2	4.5	5.5	(1.0)
314.00	TURBOGENERATOR UNITS						
	Fox Lake Unit 1	75-S3	*	75-S3	-	-	-
	Fox Lake Unit 3	75-S3	*	75-S3	4.5	5.4	(0.9)
	Fox Lake Units 1 & 3	75-S3	*	75-S3	4.5	5.5	(1.0)
315.00	ACCESSORY ELECTRIC EQUIPMENT						
	Fox Lake Unit 1	65-R4	*	65-R4	-	-	-
	Fox Lake Unit 3	65-R4	*	65-R4	4.5	5.5	(1.0)
	Fox Lake Units 1 & 3	65-R4	*	65-R4	4.5	5.5	(1.0)
316.00	MISCELLANEOUS PLANT EQUIPMENT						
	Fox Lake Unit 1	60-S1.5	*	60-S1.5	-	-	-
	Fox Lake Unit 3	60-S1.5	*	60-S1.5	4.5	5.5	(1.0)
	Fox Lake Units 1 & 3	60-S1.5	*	60-S1.5	4.5	5.5	(1.0)
	OTHER PRODUCTION PLANT						
342.00	OIL SYSTEM						
	Hills	50-S0.5	*	50-S0.5	-	-	-
343.00	ENGINES						
	Hills	40-L4	*	40-L4	3.5	4.5	(1.0)
344.00	GENERATORS						
	Hills	60-S2.5	*	60-S2.5	3.5	4.5	(1.0)
345.00	ACCESSORY ELECTRIC EQUIPMENT						
	Hills	30-R1.5	*	30-R1.5	3.4	4.3	(0.9)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
	Hills	30-R4	*	30-R4	-	-	-
	DISTRIBUTION PLANT						
361.00	STRUCTURES AND IMPROVEMENTS	50-R2.5		50-R2.5	40.4	40.7	(0.3)
362.00	STATION EQUIPMENT	25-O1		25-O1	20.9	20.3	0.6
364.00	POLES, TOWERS AND FIXTURES	47-R1		47-R1	38.2	38.1	0.1
365.00	OVERHEAD CONDUCTORS AND DEVICES	42-R1		42-R1	32.5	32.7	(0.2)
366.00	UNDERGROUND CONDUIT	40-R3		40-R3	28.3	28.8	(0.5)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	42-R2		42-R2	32.3	32.6	(0.3)
368.00	LINE TRANSFORMERS	39-R1		39-R1	31.1	31.0	0.1
369.00	SERVICES	40-O1		40-O1	34.8	35.0	(0.2)
370.00	METERS	43-R1.5		43-R1.5	18.5	18.2	0.3
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	23-L1		23-L1	16.1	16.0	0.1
	GENERAL PLANT						
390.00	STRUCTURES AND IMPROVEMENTS	50-S3		50-S3	40.7	41.1	(0.4)
391.10	OFFICE FURNITURE AND EQUIPMENT - EXCEPT COMPUTERS	20-SQ		20-SQ	13.7	5.1	8.6
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ		5-SQ	1.8	2.8	(1.0)

INTERSTATE POWER AND LIGHT COMPANY - MINNESOTA
PROPOSED CHANGE IN ESTIMATED SURVIVOR CURVES AND COMPOSITE REMAINING LIFE

	ACCOUNT	PROPOSED SURVIVOR CURVE	CURRENT SURVIVOR CURVE	PROPOSED COMPOSITE REMAINING LIFE	CURRENT COMPOSITE REMAINING LIFE	COMPOSITE REMAINING *Change*
392.00	TRANSPORTATION EQUIPMENT - TRUCKS, TRAILERS AND VANS	13-L3	13-L3	6.3	6.8	(0.5)
393.00	STORES EQUIPMENT	25-SQ	25-SQ	7.0	8.0	(1.0)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	25-SQ	16.3	16.9	(0.6)
395.00	LABORATORY EQUIPMENT	15-SQ	15-SQ	1.5	2.5	(1.0)
396.00	POWER OPERATED EQUIPMENT	13-L3	13-L3	4.3	4.5	(0.2)
397.00	COMMUNICATION EQUIPMENT					
	ELECTRONIC	12-SQ	12-SQ	5.9	6.8	(0.9)
	TOWER/BUILDING	25-SQ	25-SQ	14.3	15.3	(1.0)
	GAS PLANT					
	DISTRIBUTION PLANT					
375.00	STRUCTURES AND IMPROVEMENTS	40-S1	40-S1	37.5	19.9	17.6
376.00	MAINS	56-S2	56-S2	40.0	40.4	(0.4)
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL	32-S1.5	32-S1.5	19.1	19.7	(0.6)
379.00	MEASURING AND REGULATING EQUIPMENT - CITY GATE	16-S2.5	16-S2.5	11.3	11.9	(0.6)
380.10	SERVICES	38-R4	38-R4	21.6	22.5	(0.9)
381.00	METERS	28-R2	28-R2	17.6	16.4	1.2
382.00	METER INSTALLATIONS	38-R4	38-R4	23.7	22.5	1.2
383.00	HOUSE REGULATORS	32-L3	32-L3	13.9	14.2	(0.3)
385.00	IND. MEASURING AND REGULATING STATION EQUIPMENT	15-S0.5	15-S0.5	4.6	4.7	(0.1)
	GENERAL PLANT					
390.00	STRUCTURES AND IMPROVEMENTS	30-S3	30-S3	16.7	17.6	(0.9)
392.20	TRANSPORTATION EQUIPMENT-TRUCKS	11-L4	11-L4	3.9	4.5	(0.6)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	25-SQ	9.0	8.5	0.5
395.00	LABORATORY EQUIPMENT	15-SQ	15-SQ	2.5	3.5	(1.0)
	COMMON PLANT					
390.00	STRUCTURES AND IMPROVEMENTS	50-R3	50-R3	43.3	44.3	(1.0)
391.00	OFFICE FURNITURE AND EQUIPMENT					
	EXCEPT COMPUTERS	20-SQ	20-SQ	9.2	10.2	(1.0)
	COMPUTERS	5-SQ	5-SQ	2.5	3.5	(1.0)
392.00	TRANSPORTATION EQUIPMENT					
	TRUCKS, TRAILERS AND VANS	12-S3	12-S3	5.5	5.4	0.1
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	25-SQ	18.3	19.3	(1.0)
396.00	POWER OPERATED EQUIPMENT	12-L2.5	12-L2.5	5.3	5.5	(0.2)
397.00	COMMUNICATION EQUIPMENT					
	ELECTRONIC	12-SQ	12-SQ	6.0	7.1	(1.1)
	TOWER/BUILDING	25-SQ	25-SQ	19.2	20.3	(1.1)
397.40	COMMUNICATION EQUIPMENT - IDEN					
	ELECTRONIC	10-SQ	10-SQ	1.7	2.5	(0.8)
	TOWER/BUILDING	25-SQ	25-SQ	17.4	18.4	(1.0)

INTERSTATE POWER AND LIGHT COMPANY - IOWA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
	ELECTRIC PLANT		
	STEAM PRODUCTION PLANT		
311.00	STRUCTURES AND IMPROVEMENTS		
	Neal Unit 4	(30)	(30)
	Lansing Unit 4	(30)	(30)
	Louisa Unit 1	(30)	(30)
	Clinton Unit 2 (ML KAPP)	(30)	(30)
	Lansing Unit 3	(30)	(30)
	Lansing Units 3 & 4	(30)	(30)
	Burlington Station	(30)	(30)
	Neal Unit 3	(30)	(30)
	Ottumwa	(30)	(30)
	Prairie Creek Unit 4	(30)	(30)
	Prairie Creek Units 1, 2 & 3	(30)	(30)
	Prairie Creek Units 1 - 4	(30)	(30)
	Sutherland 3	(30)	(30)
	Sutherland 1 & 3	(30)	(30)
312.00	BOILER PLANT EQUIPMENT		
	Neal Unit 4	(20)	(20)
	Lansing Unit 4	(20)	(20)
	Louisa Unit 1	(20)	(20)
	Clinton Unit 2 (ML KAPP)	(20)	(20)
	Lansing Unit 3	(20)	(20)
	Lansing Units 3 & 4	(20)	(20)
	Burlington Station	(20)	(20)
	Neal Unit 3	(20)	(20)
	Ottumwa	(20)	(20)
	Prairie Creek Unit 4	(20)	(20)
	Prairie Creek Units 1, 2 & 3	(20)	(20)
	Prairie Creek Units 1 - 4	(20)	(20)
	Sutherland 1	(20)	(20)
	Sutherland 3	(20)	(20)
	Sutherland 1 & 3	(20)	(20)
312.10	BOILER PLANT EQUIPMENT - UNIT TRAIN		
	Prairie Creek Unit 4	20	20
	Sutherland 1 & 3	20	20

INTERSTATE POWER AND LIGHT COMPANY - IOWA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
312.50	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE		
	Lansing Unit 4	0	0
	Clinton Unit 2 (ML KAPP)	0	0
	Burlington Station	0	0
	Ottumwa	0	0
	Prairie Creek Unit 4	0	0
	Prairie Creek Units 1, 2 & 3	0	0
	Sutherland 3	0	0
314.00	TURBOGENERATOR UNITS		
	Neal Unit 4	(10)	(10)
	Lansing Unit 4	(10)	(10)
	Louisa Unit 1	(10)	(10)
	Clinton Unit 2 (ML KAPP)	(10)	(10)
	Lansing Unit 3	(10)	(10)
	Lansing Units 3 & 4	(10)	(10)
	Burlington Station	(10)	(10)
	Neal Unit 3	(10)	(10)
	Ottumwa	(10)	(10)
	Prairie Creek Unit 4	(10)	(10)
	Prairie Creek Units 1, 2 & 3	(10)	(10)
	Prairie Creek Units 1 - 4	(10)	(10)
	Sutherland 1	(10)	(10)
	Sutherland 3	(10)	(10)
	Sutherland 1 & 3	(10)	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT		
	Neal Unit 4	(5)	(5)
	Lansing Unit 4	(5)	(5)
	Louisa Unit 1	(5)	(5)
	Clinton Unit 2 (ML KAPP)	(5)	(5)
	Lansing Unit 3	(5)	(5)
	Lansing Units 3 & 4	(5)	(5)
	Burlington Station	(5)	(5)
	Neal Unit 3	(5)	(5)
	Ottumwa	(5)	(5)
	Prairie Creek Unit 4	(5)	(5)
	Prairie Creek Units 1, 2 & 3	(5)	(5)
	Prairie Creek Units 1 - 4	(5)	(5)
	Sutherland 1	(5)	(5)
	Sutherland 1 & 3	(5)	(5)

INTERSTATE POWER AND LIGHT COMPANY - IOWA
PROPOSED CHANGE IN NET SALVAGE

ACCOUNT		PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT		
	Neal Unit 4	(5)	(5)
	Lansing Unit 4	(5)	(5)
	Louisa Unit 1	(5)	(5)
	Clinton Unit 2 (ML KAPP)	(5)	(5)
	Lansing Unit 3	(5)	(5)
	Lansing Units 3 & 4	(5)	(5)
	Burlington Station	(5)	(5)
	Neal Unit 3	(5)	(5)
	Ottumwa	(5)	(5)
	Prairie Creek Unit 4	(5)	(5)
	Prairie Creek Units 1, 2 & 3	(5)	(5)
	Prairie Creek Units 1 - 4	(5)	(5)
	Sutherland 1 & 3	(5)	(5)
	OTHER PRODUCTION PLANT		
341.00	STRUCTURES AND IMPROVEMENTS		
	Dubuque (Diesel)	(3)	(3)
	Lansing (Diesel)	(3)	(3)
	Lime Creek	(3)	(3)
	Dubuque Unit 3 & 4	(3)	(30)
	Burlington CT Units 1 - 4	(3)	(3)
	Centerville CT Unit 1	(3)	(3)
	Centerville CT Unit 2	(3)	(3)
	Centerville CT Unit 1 & 2	(3)	(3)
	Emery	(3)	(3)
	Grinnell Combustion Turbine	(3)	(3)
	Sutherland CT Units 1 - 3	(3)	(3)
	Marshalltown Station	(3)	(3)
	Red Cedar Cogeneration Station	(3)	(3)
	Whispering Willow	0	0
342.00	OIL SYSTEM		
	Dubuque (Diesel)	(10)	(10)
	Lansing (Diesel)	(10)	(10)
	Lime Creek	(10)	(10)
	Burlington CT Units 1 - 4	(10)	(10)
	Centerville CT Unit 1 & 2	(10)	(10)
	Emery	(10)	(10)
	Centerville (Diesel)	(10)	(10)
	Grinnell Combustion Turbine	(10)	(10)
	Sutherland CT Units 1 - 3	(10)	(10)
	Marshalltown Station	(10)	(10)

INTERSTATE POWER AND LIGHT COMPANY - IOWA
PROPOSED CHANGE IN NET SALVAGE

ACCOUNT		PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
343.00	ENGINES		
	Dubuque (Diesel)	(5)	(5)
	Lansing (Diesel)	(5)	(5)
	Lime Creek	(5)	(5)
	Dubuque Unit 3 & 4	(5)	(20)
	Burlington CT Unit 2	(5)	(5)
	Burlington CT Units 1 - 4	(5)	(5)
	Centerville CT Unit 1	(5)	(5)
	Centerville CT Unit 1 & 2	(5)	(5)
	Emery	(5)	(5)
	Centerville (Diesel)	(5)	(5)
	Grinnell Combustion Turbine	(5)	(5)
	Marshalltown Station	(5)	(5)
344.00	GENERATORS		
	Dubuque (Diesel)	(15)	(15)
	Lansing (Diesel)	(15)	(15)
	Lime Creek	(15)	(15)
	Dubuque Unit 3 & 4	(15)	(10)
	Burlington CT Unit 1	(15)	(15)
	Burlington CT Unit 2	(15)	(15)
	Burlington CT Unit 3	(15)	(15)
	Burlington CT Unit 4	(15)	(15)
	Burlington CT Units 1 - 4	(15)	(15)
	Centerville CT Unit 1	(15)	(10)
	Centerville CT Unit 2	(15)	(15)
	Centerville CT Unit 1 & 2	(15)	(15)
	Emery	(15)	(15)
	Centerville (Diesel)	(15)	(15)
	Grinnell Combustion Turbine	(15)	(15)
	Sutherland CT Unit 1	(15)	(15)
	Sutherland CT Unit 2	(15)	(15)
	Sutherland CT Unit 3	(15)	(15)
	Sutherland CT Units 1 - 3	(15)	(15)
	Red Cedar Cogeneration Station	(15)	(15)
	Whispering Willow	(5)	(5)

INTERSTATE POWER AND LIGHT COMPANY - IOWA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
345.00	ACCESSORY ELECTRIC EQUIPMENT		
	Dubuque (Diesel)	0	0
	Lansing (Diesel)	0	0
	Lime Creek	0	0
	Dubuque Unit 3 & 4	0	(5)
	Burlington CT Units 1 - 4	0	0
	Centerville CT Unit 2	0	0
	Centerville CT Unit 1 & 2	0	0
	Emery	0	0
	Centerville (Diesel)	0	0
	Grinnell Combustion Turbine	0	0
	Sutherland CT Unit 1	0	0
	Sutherland CT Units 1 - 3	0	0
	Marshalltown Station	0	0
	Whispering Willow	0	0
346.00	MISCELLANEOUS PLANT EQUIPMENT		
	Dubuque (Diesel)	0	0
	Lime Creek	0	0
	Dubuque Unit 3 & 4	0	(5)
	Burlington CT Units 1 - 4	0	0
	Centerville CT Unit 1 & 2	0	0
	Emery	0	0
	Centerville (Diesel)	0	0
	Grinnell Combustion Turbine	0	0
	Marshalltown Station	0	0
	Red Cedar Cogeneration Station	0	0
	Whispering Willow	0	0
	DISTRIBUTION PLANT		
361.00	STRUCTURES AND IMPROVEMENTS	(20)	(20)
362.00	STATION EQUIPMENT	(5)	(5)
362.40	STATION EQUIPMENT - SYSTEM CONTROL CENTER	0	0
364.00	POLES, TOWERS AND FIXTURES	(60)	(60)
365.00	OVERHEAD CONDUCTORS AND DEVICES	(40)	(40)
366.00	UNDERGROUND CONDUIT	(25)	(25)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	(10)	(10)
368.00	LINE TRANSFORMERS	(5)	(5)
369.00	SERVICES	(50)	(50)
370.00	METERS	0	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	(20)	(20)

INTERSTATE POWER AND LIGHT COMPANY - IOWA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
	GENERAL PLANT		
390.00	STRUCTURES AND IMPROVEMENTS	(5)	(5)
391.00	OFFICE FURNITURE AND EQUIPMENT	0	0
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	0	0
392.00	TRANSPORTATION EQUIPMENT	15	15
393.00	STORES EQUIPMENT	0	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0
395.00	LABORATORY EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	10	10
397.00	COMMUNICATION EQUIPMENT		
	ELECTRONIC	0	0
	TOWER/BUILDING	0	0
	GAS PLANT		
	TRANSMISSION PLANT		
366.00	STRUCTURES AND IMPROVEMENTS	(5)	(5)
367.00	MAINS	(20)	(20)
369.00	MEASURING AND REGULATING STATION EQUIPMENT	(5)	(5)
	DISTRIBUTION PLANT		
375.00	STRUCTURES AND IMPROVEMENTS	(10)	(10)
376.00	MAINS	(35)	(35)
378.00	MEASURING AND REGULATING STATION EQUIPMENT	(10)	(10)
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	(10)	(10)
380.00	SERVICES	(70)	(70)
381.00	METERS	(20)	(20)
382.00	METER INSTALLATIONS	(70)	(70)
383.00	HOUSE REGULATORS	(15)	(15)
385.00	IND. MEASURING AND REGULATING STATION EQUIPMENT	(5)	(5)
387.00	OTHER EQUIPMENT	(5)	(5)

INTERSTATE POWER AND LIGHT COMPANY - IOWA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
	GENERAL PLANT		
390.00	STRUCTURES AND IMPROVEMENTS	(10)	(10)
391.00	OFFICE FURNITURE AND EQUIPMENT	0	0
392.00	TRANSPORTATION EQUIPMENT	10	10
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0
395.00	LABORATORY EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	10	10
397.00	COMMUNICATION EQUIPMENT	0	0
	COMMON PLANT		
390.00	STRUCTURES AND IMPROVEMENTS	(5)	(5)
391.00	OFFICE FURNITURE AND EQUIPMENT	0	0
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	0	0
392.00	TRANSPORTATION EQUIPMENT	20	20
393.00	STORES EQUIPMENT	0	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	20	20
397.00	COMMUNICATION EQUIPMENT		
	ELECTRONIC	0	0
	TOWER/BUILDING	0	0
397.40	COMMUNICATION EQUIPMENT - IDEN		
	ELECTRONIC	0	0
	TOWER/BUILDING	0	0
398.00	MISCELLANEOUS EQUIPMENT	0	0
	TOTAL COMMON PLANT		

INTERSTATE POWER AND LIGHT COMPANY - MINNESOTA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
	ELECTRIC PLANT		
	STEAM PRODUCTION PLANT		
311.00	STRUCTURES AND IMPROVEMENTS		
	Fox Lake Unit 1	(20)	(20)
	Fox Lake Unit 3	(20)	(20)
	Fox Lake Units 1 & 3	(20)	(20)
312.00	BOILER PLANT EQUIPMENT		
	Fox Lake Unit 1	(20)	(20)
	Fox Lake Unit 3	(20)	(20)
	Fox Lake Units 1 & 3	(20)	(20)
314.00	TURBOGENERATOR UNITS		
	Fox Lake Unit 1	(10)	(10)
	Fox Lake Unit 3	(10)	(10)
	Fox Lake Units 1 & 3	(10)	(10)
315.00	ACCESSORY ELECTRIC EQUIPMENT		
	Fox Lake Unit 1	(5)	(5)
	Fox Lake Unit 3	(5)	(5)
	Fox Lake Units 1 & 3	(5)	(5)
316.00	MISCELLANEOUS PLANT EQUIPMENT		
	Fox Lake Unit 1	(5)	(5)
	Fox Lake Unit 3	(5)	(5)
	Fox Lake Units 1 & 3	(5)	(5)

INTERSTATE POWER AND LIGHT COMPANY - MINNESOTA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
	OTHER PRODUCTION PLANT		
342.00	OIL SYSTEM		
	Hills	(5)	(5)
343.00	ENGINES		
	Hills	(5)	(5)
344.00	GENERATORS		
	Hills	0	0
345.00	ACCESSORY ELECTRIC EQUIPMENT		
	Hills	(5)	(5)
	Montgomery	(5)	(5)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT		
	Hills	0	0
	Montgomery	0	0
	DISTRIBUTION PLANT		
361.00	STRUCTURES AND IMPROVEMENTS	(5)	(5)
362.00	STATION EQUIPMENT	(10)	(10)
364.00	POLES, TOWERS AND FIXTURES	(50)	(50)
365.00	OVERHEAD CONDUCTORS AND DEVICES	(40)	(40)
366.00	UNDERGROUND CONDUIT	(5)	(5)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	(25)	(25)
368.00	LINE TRANSFORMERS	(5)	(5)
369.00	SERVICES	(50)	(50)
370.00	METERS	(5)	(5)
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	(20)	(20)

INTERSTATE POWER AND LIGHT COMPANY - MINNESOTA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
	GENERAL PLANT		
390.00	STRUCTURES AND IMPROVEMENTS	(5)	(5)
390.10	LEASEHOLD IMPROVEMENTS	0	0
391.10	OFFICE FURNITURE AND EQUIPMENT - EXCEPT COMPUTERS	0	0
391.40	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	0	0
392.00	TRANSPORTATION EQUIPMENT - TRUCKS, TRAILERS AND VANS	10	10
393.00	STORES EQUIPMENT	0	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0
395.00	LABORATORY EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	10	10
397.00	COMMUNICATION EQUIPMENT		
	ELECTRONIC	0	0
	TOWER/BUILDING	0	0
	GAS PLANT		
	DISTRIBUTION PLANT		
375.00	STRUCTURES AND IMPROVEMENTS	0	0
376.00	MAINS	(30)	(30)
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL	(10)	(10)
379.00	MEASURING AND REGULATING EQUIPMENT - CITY GATE	(10)	(10)
380.10	SERVICES	(80)	(80)
381.00	METERS	(50)	(50)
382.00	METER INSTALLATIONS	(80)	(80)
383.00	HOUSE REGULATORS	(15)	(15)
385.00	IND. MEASURING AND REGULATING STATION EQUIPMENT	0	0
	GENERAL PLANT		
390.00	STRUCTURES AND IMPROVEMENTS	0	0
392.20	TRANSPORTATION EQUIPMENT-TRUCKS	5	5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0
397.00	COMMUNICATION EQUIPMENT	0	0

INTERSTATE POWER AND LIGHT COMPANY - MINNESOTA
PROPOSED CHANGE IN NET SALVAGE

	ACCOUNT	PROPOSED NET SALVAGE PERCENT	CURRENT NET SALVAGE PERCENT
	COMMON PLANT		
390.00	STRUCTURES AND IMPROVEMENTS	(5)	(5)
391.00	OFFICE FURNITURE AND EQUIPMENT		
	EXCEPT COMPUTERS	0	0
	COMPUTERS	0	0
392.00	TRANSPORTATION EQUIPMENT		
	TRUCKS, TRAILERS AND VANS	20	20
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	10	10
397.00	COMMUNICATION EQUIPMENT		
	ELECTRONIC	0	0
	TOWER/BUILDING	0	0
397.40	COMMUNICATION EQUIPMENT - IDEN		
	ELECTRONIC	0	0
	TOWER/BUILDING	0	0

Part 7: A table comparing the resource planning lives and remaining lives for purposes of depreciation

IPL Depreciation Filing
Resource Plan Comparison
Electric Utility

STEAM PRODUCTION PLANT - IOWA	2013 Depreciation Study Date	2012 IRP Retirement Date	RATIONALE FOR DIFFERENCE BETWEEN DEPRECIATION LIFE AND RESOURCE PLANNING PERIOD
Burlington Generating Station	2024	2024	No reconciliation is required as the retirement dates are equal. No formal decision to retire unit, but retirement date assumed for modeling purposes.
Clinton Unit 2 (ML Kapp)	2024	2024	No reconciliation is required as the retirement dates are equal. No formal decision to retire unit, but retirement date assumed for modeling purposes.
Dubuque Unit 3	2014	2014	No reconciliation is required as the retirement dates are equal.
Dubuque Unit 4	2014	2014	No reconciliation is required as the retirement dates are equal.
Lansing Unit 4	2037	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Louisa Unit 1	2040	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Neal Unit 3	2035	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Neal Unit 4	2040	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Ottumwa	2034	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Prairie Creek Units 1 & 3	2035	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Prairie Creek Unit 4	2035	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Sutherland Unit 1	2014	2016*	No formal decision to retire unit. The depreciation life is shorter to assure that the current investment is recovered in the event that the company does not choose to operate the facility beyond the current depreciable remaining life thus protecting customers from material increases in costs.
Sutherland Unit 3	2024	2016*	No formal decision to retire unit. IPL will review the Iowa Utilities Board (IUB) Marshalltown Generating Station (MGS) RPU/GCU decision to further evaluate the potential retirement date of this unit. The capacity addition of MGS allows for flexibility to potentially retire this unit earlier than the depreciation study date.

IPL Depreciation Filing
Resource Plan Comparison
Electric Utility

OTHER PRODUCTION PLANT - IOWA	2013 Depreciation Study Date	2012 IRP Retirement Date	RATIONALE FOR DIFFERENCE BETWEEN DEPRECIATION LIFE AND RESOURCE PLANNING PERIOD
Burlington Combustion Turbines	2018	2016*	No formal decision to retire unit. IPL will review the IUB MGS RPU/GCU decision to further evaluate the potential retirement date of this unit. The capacity addition of MGS allows for flexibility to potentially retire this unit earlier than the depreciation study date.
Centerville Diesels	2014	2016*	No formal decision to retire unit. The depreciation life is shorter to assure that the current investment is recovered in the event that the company does not choose to operate the facility beyond the current depreciable remaining life thus protecting customers from material increases in costs.
Centerville Combustion Turbines	2014	2016*	No formal decision to retire unit. The depreciation life is shorter to assure that the current investment is recovered in the event that the company does not choose to operate the facility beyond the current depreciable remaining life thus protecting customers from material increases in costs.
Dubuque Diesels	2014	2014	No reconciliation is required as the retirement dates are equal.
Emery Generating Station	2031	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Grinnell Combustion Turbines	2015	2016*	No formal decision to retire unit. The depreciation life is shorter to assure that the current investment is recovered in the event that the company does not choose to operate the facility beyond the current depreciable remaining life thus protecting customers from material increases in costs.
Lime Creek Combustion Turbines	2031	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.
Sutherland Combustion Turbines	2017	2027 (full study period)	No formal decision to retire unit. The depreciation life is shorter to assure that the current investment is recovered in the event that the company does not choose to operate the facility beyond the current depreciable remaining life thus protecting customers from material increases in costs.
Red Cedar Station	2026	2027 (full study period)	No formal decision to retire unit. The depreciation life is shorter to assure that the current investment is recovered in the event that the company does not choose to operate the facility beyond the current depreciable remaining life thus protecting customers from material increases in costs.

IPL Depreciation Filing
Resource Plan Comparison
Electric Utility

WIND GENERATION - IOWA	2013 Depreciation Study Date	2012 IRP Retirement Date	RATIONALE FOR DIFFERENCE BETWEEN DEPRECIATION LIFE AND RESOURCE PLANNING PERIOD
Whispering Willow Wind Farm - East	2034	2027 (full study period)	The Resource Plan uses a 15 year Planning Period. As the actual depreciation life is beyond the Resource Planning Period, IPL sees no need for further reconciliation.

STEAM PRODUCTION PLANT - MINNESOTA	2013 Depreciation Study Date	2012 IRP Retirement Date	RATIONALE FOR DIFFERENCE BETWEEN DEPRECIATION LIFE AND RESOURCE PLANNING PERIOD
Fox Lake Unit 3	2017	2016*	No formal decision to retire unit. IPL will review the IUB MGS RPU/GCU decision to further evaluate the potential retirement date of this unit. The capacity addition of MGS allows for flexibility to potentially retire this unit earlier than the depreciation study date.

OTHER PRODUCTION PLANT - MINNESOTA	2013 Depreciation Study Date	2012 IRP Retirement Date	RATIONALE FOR DIFFERENCE BETWEEN DEPRECIATION LIFE AND RESOURCE PLANNING PERIOD
Hills Diesels	2016	2016*	No reconciliation is required as the retirement dates are equal.

*Note –Estimated retirement dates are contingent upon the other portions of the supply plan, including the proposed MGS, as well as receiving MISO approval that the resources are not needed for system reliability. If IPL builds MGS, IPL would need to reconsider all of its supply options, including whether to make investments to extend the lives of units described above or retire the units earlier.