



Alliant Energy Corporate Services  
Legal Department  
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Michael S. Greiveldinger  
Senior Attorney

July 31, 2014

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

RE: Interstate Power and Light Company  
Docket No. E,G999/CI-13-626  
Additional Comments

Dear Dr. Haar:

Enclosed for e-Filing with the Minnesota Public Utilities Commission, please find Interstate Power and Light Company's Additional Comments in the above-referenced docket.

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.

Respectfully submitted,

/s/ Michael S. Greiveldinger

Michael S. Greiveldinger  
Senior Attorney

MSG/kcb  
Enclosures

cc: Service List

Interstate Power and Light Co.  
An Alliant Energy Company

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

Office: 1.800.822.4348  
www.alliantenergy.com

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

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

Chair  
Commissioner  
Commissioner  
Commissioner  
Commissioner

IN THE MATTER OF A COMMISSION  
INQUIRY INTO DECOMMISSIONING  
POLICIES RELATED TO DEPRECIATION

DOCKET NO. E,G999/CI-13-626

AFFIDAVIT OF SERVICE

STATE OF IOWA            )  
  ) ss.  
COUNTY OF LINN        )

Kathleen C. Balvanz, being first duly sworn on oath, deposes and states:

That on the 31<sup>st</sup> day of July, 2014, copies of the foregoing Affidavit of Service, together with Interstate Power and Light Company's Additional Comments, 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/ Kathleen C. Balvanz  
Kathleen C. Balvanz

Subscribed and Sworn to Before Me  
this 31<sup>st</sup> day of July, 2014.

/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
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street  Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_13-626_Official
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500  Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_13-626_Official
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	Yes	OFF_SL_13-626_Official
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_13-626_Official
Peter	Beithon	pbeithon@otpc.com	Otter Tail Power Company	P.O. Box 496 215 South Cascade Street Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_13-626_Official
Christina	Brusven	cbrusven@fredlaw.com	Fredrikson & Byron, P.A.	200 S 6th St Ste 4000  Minneapolis, MN 554021425	Electronic Service	No	OFF_SL_13-626_Official
Jeffrey A.	Daugherty	jeffrey.daugherty@centerpointenergy.com	CenterPoint Energy	800 LaSalle Ave  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-626_Official
Loyal	Demmer	ldemmer@otpc.com	Otter Tail Power Co.	215 South Cascade Street PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_13-626_Official
Ian	Dobson	ian.dobson@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	OFF_SL_13-626_Official
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500  Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_13-626_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St  Saint Paul, MN 55102	Paper Service	No	OFF_SL_13-626_Official
Elizabeth	Goodpaster	bgoodpaster@mncenter.org	MN Center for Environmental Advocacy	Suite 206 26 East Exchange Street St. Paul, MN 551011667	Electronic Service	No	OFF_SL_13-626_Official
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_13-626_Official
Eric	Jensen	ejensen@iwla.org	Izaak Walton League of America	Suite 202 1619 Dayton Avenue St. Paul, MN 55104	Electronic Service	No	OFF_SL_13-626_Official
Paula	Johnson	paulajohnson@alliantenergy.com	Alliant Energy-Interstate Power and Light Company	P.O. Box 351 200 First Street, SE Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_13-626_Official
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc.	202 South Main Street P.O. Box 68 Le Sueur, MN 56058	Electronic Service	No	OFF_SL_13-626_Official
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W  Farmington, MN 55024	Electronic Service	No	OFF_SL_13-626_Official
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	Yes	OFF_SL_13-626_Official
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E  St. Paul, MN 55106	Electronic Service	No	OFF_SL_13-626_Official
Brian	Meloy	brian.meloy@stinsonleonard.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-626_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	No	OFF_SL_13-626_Official
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-626_Official
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc.	PO Box 68 202 South Main Street Le Sueur, MN 56058	Electronic Service	No	OFF_SL_13-626_Official
Kim	Pederson	kpederson@otpc.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_13-626_Official
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750  St. Paul, MN 55101	Electronic Service	No	OFF_SL_13-626_Official
Erin	Stojan Ruccolo	ruccolo@fresh-energy.org	Fresh Energy	408 Saint Peter St Ste 220  Saint Paul, MN 55102-1125	Electronic Service	No	OFF_SL_13-626_Official
James M.	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	470 U.S. Bank Plaza 200 South Sixth Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-626_Official
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_13-626_Official
SaGonna	Thompson	Regulatory.Records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7  Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_13-626_Official
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW  Rochester, MN 55901	Electronic Service	No	OFF_SL_13-626_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE Cedar Rapids, IA 52401	Electronic Service	No	OFF_SL_13-626_Official
Kurt	Yeager	kyeager@galvinpower.org	Galvin Electricity Initiative	3412 Hillview Avenue Palo Alto, CA 94304	Paper Service	No	OFF_SL_13-626_Official

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger  
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Chair  
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IN THE MATTER OF A COMMISSION  
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DOCKET NO. E,G-999/CI-13-626

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INTERSTATE POWER AND LIGHT COMPANY'S  
ADDITIONAL COMMENTS

**COMES NOW**, Interstate Power and Light Company (IPL), and hereby submits to the Minnesota Public Utilities Commission (Commission) its *Additional Comments* in the above-referenced docket.

**I. INTRODUCTION**

On March 6, 2014, the Commission issued a *Notice of Comment Period on Decommissioning Cost Investigation* (March 6<sup>th</sup> Notice) seeking comments on decommissioning policies related to depreciation.

On April 7, 2014, IPL filed *Comments* in response to the Commission's specific questions and requests for information included in the March 6<sup>th</sup> Notice.

On May 16, 2014, the Commission issued a *Notice of Comment Period on Decommissioning Cost Investigation* (May 16<sup>th</sup> Notice) providing the following additional topics open for comment:

- Provide reasons and descriptions of why the Utility does or does not adjust decommissioning estimates based on expected inflation, and what impact this has on decommissioning estimates over time.
- Provide the following data, reaching as far back in time as practicable, for each of IPL's plants and units:
  - Annual decommissioning accruals by plant or unit;
  - The decommissioning estimate used to calculate each annual accrual; and
  - The decommissioning probability used to calculate each accrual.

Additionally, the Commission May 16<sup>th</sup> Notice also included specific questions to Xcel Energy and Minnesota Power.

IPL provides its response to the Commission's *May 16<sup>th</sup> Notice* below.

## **II. IPL'S ADDITIONAL COMMENTS**

### **1. Provide reasons and descriptions of why the Utility does or does not adjust decommissioning estimates based on expected inflation, and what impact this has on decommissioning estimates over time.**

The net salvage percent for generating facilities is based on two components: interim net salvage and terminal net salvage. Interim net salvage refers to the net cost of removal and gross salvage related to interim retirements. Terminal net salvage refers to the net decommissioning costs and gross salvage of a plant or unit at final retirement. The interim net salvage amounts are based primarily on historical interim retirements and the associated cost of removal and gross salvage incurred related to such retirements. Terminal net salvage amounts are projected based upon a review of the site-specific decommissioning costs and gross salvage estimates of other



companies. The terminal net salvage amounts (decommissioning costs and gross salvage) are determined based on today's dollars. IPL includes no additional escalation of costs or inflation in the terminal net salvage amounts given the unknown date of the decommissioning and unknown value of the plant to be retired at each plant. The terminal net salvage amounts (total decommissioning costs and gross salvage) for final retirements will be adjusted once the date and costs are fully identified closer to actual decommissioning date. This net salvage method described above generally results in an under estimation of the total cost of terminal net salvage assuming the net salvage percent is not adjusted before final retirement and the terminal net salvage amounts (decommissioning costs and gross salvage) increase over time.

**2. Provide the following data, reaching as far back in time as practicable, for each of the Utility's plants and units:**

- **Annual decommissioning accruals by plant or unit;**

Please see attached Exhibit A.

- **The decommissioning estimate used to calculate each annual accrual;**

As stated above, the net salvage component includes both an interim and terminal net salvage component. The net salvage percentage is calculated using a combination of historical removal costs as well as estimated decommissioning costs. The estimated decommissioning costs are based on a combination of both actual plant retirements as well as various decommissioning studies on similar type electric. IPL does not separately break out the interim and terminal net salvage amounts. The current net salvage factors which include both the interim and terminal components are as follows:

FERC	Plants Physically Located in Iowa	Plants Physically Located in Minnesota	
311	30%	20%	
312	20%	20%	
314	10%	10%	
315	5%	5%	
316	5%	5%	
341	3%	0%	
342	10%	5%	
343	5%	5%	
344	15%	0%	Other Generation
344	5%	0%	Wind Generation
345	0%	5%	

- **The decommissioning probability used to calculate each accrual.**

IPL does not utilize a probability in establishing decommissioning cost estimates.

### III. CONCLUSION

IPL respectfully requests the Commission give IPL's *Additional Comments* due consideration.

DATED this 31<sup>st</sup> day of July 2014.

Respectfully submitted,

INTERSTATE POWER AND LIGHT COMPANY

By: /s/ Michael S. Greiveldinger

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Interstate Power and Light Company  
Annual Decommissioning Accruals by Plant

<u>Generating Station</u>	<u>Ferc</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Anamosa Hydro									
	331	154.15							
	332	9.52							
	333	1,120.51							
		1,284.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Burlington Generating Station									
Unit 1	311	74,189.71	81,727.68	87,624.09	101,926.39	114,562.07	131,521.52	135,762.86	140,287.69
Unit 1	312	291,695.36	310,899.44	324,477.65	342,259.14	372,184.10	344,577.95	353,981.25	353,596.79
Unit 1	314	14,347.20				24,769.46	28,573.34	28,514.64	28,514.64
Unit 1	315	275.37	3,767.78	5,055.61	5,849.51	6,864.99	11,171.81	11,220.09	11,139.60
Unit 1	316						8,292.08	8,237.31	8,170.57
		380,507.64	396,394.90	417,157.35	450,035.04	518,380.62	524,136.70	537,716.15	541,709.29
Burlington Combustion Turbines									
Unit 1	344						759.48	759.48	759.48
Unit 2	343						126.24	126.24	126.24
Unit 2	344						1,973.52	1,973.52	1,973.52
Unit 3	344						349.44	349.44	349.44
Unit 4	344						80.04	80.04	80.04
Units 1-4	341						45.60	45.60	45.60
Units 1-4	342						7,829.40	8,681.37	8,803.08
Units 1-4	343						1,339.56	1,339.56	1,339.56
Units 1-4	344						107,388.00	107,388.00	107,388.00
		0.00	0.00	0.00	0.00	0.00	119,891.28	120,743.25	120,864.96
Centerville Combustion Turbines									
Unit 1	341						8.76	8.76	8.76
Unit 1	343						2,155.08	2,155.08	2,155.08
Unit 1	344						5,078.64	5,078.64	5,078.64
Unit 2	341						160.08	160.08	160.08
Unit 2	344						4,171.08	4,171.08	4,171.08
Units 1-2	341						330.00	330.00	330.00
Units 1-2	342						399.24	399.24	399.24
Units 1-2	343						6.12	6.12	6.12
Units 1-2	344						5,745.36	5,745.36	5,745.36
		0.00	0.00	0.00	0.00	0.00	18,054.36	18,054.36	18,054.36

Interstate Power and Light Company  
Annual Decommissioning Accruals by Plant

Generating Station	Ferc	2006	2007	2008	2009	2010	2011	2012	2013
Centerville Diesels									
Units 1-3	342						20.76	20.76	20.76
Units 1-3	343						106.56	106.56	106.56
Units 1-3	344						7,074.96	7,074.96	7,074.96
		0.00	0.00	0.00	0.00	0.00	7,202.28	7,202.28	7,202.28
Dubuque Generating Station									
Unit 2	311		783.00	1,044.37	1,555.92	486.46	613.24		
Unit 2	312						1,054.86		
Units 2-4	311	23.87	497.00	1,746.97	3,250.02	2,350.74	443.26		
Units 2-4	312	3,051.20	3,862.35	8,547.71	14,027.43	7,533.69	1,787.74	11.58	
Units 2-4	314					26.85	4.12		
Units 2-4	315	24.87	86.44	333.65	381.70	518.34	53.70		
Units 2-4	316						80.43		
Units 3-4	311	810.00	5,695.80	10,633.34	14,963.22	12,846.77	36,039.23	34,714.17	
Units 3-4	312	22,844.72			89,010.78	49,651.90	166,488.75	131,444.37	9.29
Units 3-4	314	75.02							6.05
Units 3-4	315	3,253.68	3,611.36	4,678.99	3,280.68	4,036.68	8,126.71	8,926.15	
Units 3-4	316						2,518.21	2,023.08	
Units 3-4	341							3,187.24	38,230.92
Units 3-4	343							10,275.15	123,253.88
Units 3-4	345							810.82	9,729.84
Units 3-4	346							180.30	2,147.15
		30,083.36	14,535.95	26,985.03	126,469.75	77,451.43	217,210.25	191,572.86	173,377.13
Dubuque Diesels									
Units 1-2	341						2.16	2.16	2.16
Units 1-2	342						42.24	42.24	42.24
Units 1-2	343						65.04	65.04	65.04
Units 1-2	344						194.28	194.28	194.28
		0.00	0.00	0.00	0.00	0.00	303.72	303.72	303.72
Emery Generating Station									
Units 1-2	341						72,703.72	72,687.17	73,009.93
Units 1-2	342						67,437.84	67,486.21	67,687.89
Units 1-2	343						31,937.52	31,937.52	31,937.52
Units 1-2	344						1,616,375.47	1,642,963.29	1,650,323.11
		0.00	0.00	0.00	0.00	0.00	1,788,454.55	1,815,074.19	1,822,958.45

Interstate Power and Light Company  
Annual Decommissioning Accruals by Plant

Generating Station	Ferc	2006	2007	2008	2009	2010	2011	2012	2013
Fox Lake Generating Station									
Units 1-2	312	952.54							
Units 1-2	314	8,803.27							
Units 1-3	311	4.27	25.70	37.00	88.82	41.32	46.66	1,266.64	1,323.37
Units 1-3	312	172.19	197.54	147.24	88.19	147.14	185.84	1,658.81	1,768.81
Units 1-3	314	135.06	276.84	148.81	139.68	8.28	8.28	69.28	69.12
Units 1-3	315					388.19	383.67	1,035.31	1,034.15
Units 1-3	316					1,272.57	1,272.48	1,811.33	1,809.83
Unit 3	311	1,158.40					799.30	272.38	628.38
Unit 3	312	22,411.23	20,177.78	20,877.02	21,986.87	23,270.98	23,431.47	31,082.77	32,561.77
Unit 3	314	52,754.30	54,751.04	55,106.58	53,748.48				
Unit 3	315					927.31	926.04	483.39	518.00
Unit 3	316					1,543.69	1,539.09	984.65	987.83
		86,391.26	75,428.90	76,316.65	76,052.04	27,599.48	28,592.83	38,664.56	40,701.26
Grinnel Combustion Turbines									
Units 1-2	341						268.92	268.92	268.92
Units 1-2	342						469.92	469.92	469.92
Units 1-2	343						55.08	55.08	55.08
Units 1-2	344						34,510.92	34,510.92	34,510.92
		0.00	0.00	0.00	0.00	0.00	35,304.84	35,304.84	35,304.84
Hills Diesels									
Units 1-2	342	-24.20							
Units 1-2	343					85.32	85.32	118.27	122.50
Units 1-2	345					123.48	123.48	173.00	178.96
		-24.20	0.00	0.00	0.00	208.80	208.80	291.27	301.46
Lansing Diesels									
Units 1-2	341						5.40	5.40	5.40
Units 1-2	342						7.44	7.44	7.44
Units 1-2	343						175.20	175.20	175.20
Units 1-2	344						227.04	227.04	227.04
		0.00	0.00	0.00	0.00	0.00	415.08	415.08	415.08

Interstate Power and Light Company  
Annual Decommissioning Accruals by Plant

Generating Station	Ferc	2006	2007	2008	2009	2010	2011	2012	2013
Lansing Generating Station									
Units 1-2	311	300.24	3,729.48	5,199.48	8,248.08	10,497.08			
Units 1-2	312	4,247.33							
Units 1-4	311	197.28	176.89	266.98	314.33	333.55	948.28	893.45	365.00
Units 1-4	312	9,041.00	9,430.02	10,877.99	10,853.37	6,726.40	10,831.10	11,310.94	4,712.95
Units 1-4	314			103.50	330.12	192.12	181.32	181.32	75.55
Units 1-4	315		841.14	1,549.00	1,732.73	986.52	959.57	941.64	392.35
Units 1-4	316						2,874.10	3,264.24	1,395.14
Unit 3	311	2,314.68	2,140.80	2,117.05	2,363.32	4,715.76	17,819.83	17,735.04	7,389.60
Unit 3	312	16,927.61		5,177.97	5,453.36		64,232.28	64,232.28	26,763.45
Unit 3	314	3,798.76							
Unit 3	315	108.84	74.52					47.43	26.35
Unit 3	316						1,536.48	1,536.48	640.20
Unit 4	311	97,519.13	98,401.47	98,120.12	98,116.00	53,773.19	104,264.86	107,156.73	110,695.53
Unit 4	312	297,369.87	310,072.40	334,451.46	342,492.03	414,298.44	984,368.61	1,862,721.41	1,915,743.27
Unit 4	314	39,935.57		31,559.76	50,300.91	29,584.39	29,148.67	29,837.21	30,214.61
Unit 4	315	6,744.24	6,639.72	8,914.47	9,741.40	5,605.68	5,646.46	5,592.55	6,142.18
Unit 4	316						4,927.92	4,990.61	7,000.56
		478,504.55	431,506.44	498,337.78	529,945.65	526,713.13	1,227,739.48	2,110,441.33	2,111,556.74
Lime Creek Combustion Turbines									
Units 1-2	341						1,020.48	1,020.48	1,020.48
Units 1-2	342						1,221.00	1,221.00	1,221.00
Units 1-2	343						13,186.92	13,186.92	13,186.92
Units 1-2	344						11,332.68	11,335.50	11,400.36
		0.00	0.00	0.00	0.00	0.00	26,761.08	26,763.90	26,828.76
Louisa Generating Station									
Unit 1	311	25,505.40	25,417.93	52,066.84	55,466.61	65,535.66	102,416.64	69,186.39	49,826.43
Unit 1	312	46,629.37	51,830.78	56,732.15	55,613.07	37,728.27	52,033.56	65,279.34	73,995.59
Unit 1	314	7,477.10	7,257.74	8,843.13	9,024.72	7,327.94	8,671.41	9,017.07	8,991.01
Unit 1	315	2,468.07	2,457.93	2,613.32	3,702.17	2,204.06	2,291.30	2,279.87	2,274.76
Unit 1	316						150.22	148.69	149.05
		82,079.94	86,964.38	120,255.44	123,806.57	112,795.93	165,563.13	145,911.36	135,236.84

Interstate Power and Light Company  
Annual Decommissioning Accruals by Plant

Generating Station	Ferc	2006	2007	2008	2009	2010	2011	2012	2013
ML Kapp Generating Station									
Unit 1	311	4,601.16	5,124.96	5,207.16	5,207.16	4,754.42			
Unit 1	312	24,607.82	31,622.76	31,172.61	19,184.90				
Unit 1	315					9.63			
Unit 2	311	30,086.05	34,708.67	39,159.84	54,219.29	38,003.40	85,085.56	84,460.73	85,135.94
Unit 2	312	181,133.61	180,366.56	196,281.52	222,143.23	181,685.54	279,952.83	286,631.46	283,843.28
Unit 2	314	14,625.58			12,755.50	33,341.26	91,941.07	91,353.96	91,372.23
Unit 2	315	1,798.58	2,395.08	3,551.63	6,304.00	5,789.02	6,079.66	5,937.12	5,937.12
Unit 2	316						6,327.67	7,304.98	7,637.04
		256,852.80	254,218.03	275,372.76	319,814.08	263,583.27	469,386.79	475,688.25	473,925.61
Montgomery Combustion Turbine									
Unit 1	342	26.59							
Unit 1	343					325.80	325.80	339.90	
Unit 1	345					30.46	30.12	34.71	
		26.59	0.00	0.00	0.00	356.26	355.92	374.61	0.00
Neal Generating Station									
Unit 3	311	19,347.39	19,533.54	19,511.46	19,694.33	20,535.13	27,623.23	28,489.71	28,835.31
Unit 3	312	178,276.00	196,973.39	200,749.48	194,623.22	194,836.54	173,293.22	174,790.37	177,499.57
Unit 3	314	22,192.58	21,627.94	22,838.88	28,799.21	29,724.24	23,051.78	20,768.72	1,283.40
Unit 3	315		4,311.55	4,482.43	5,747.82	8,642.96	9,732.78	9,669.45	9,712.74
Unit 4	311	52,720.33	54,300.09	56,206.38	63,494.55	64,034.52	109,216.42	110,309.77	113,389.94
Unit 4	312	193,401.26	193,187.06	208,896.63	211,215.81	214,245.98	311,647.35	311,867.20	328,246.59
Unit 4	314	33,674.16	18,112.52		2,839.74	2,403.93	6,711.05		5,740.82
Unit 4	315	8,948.52	8,782.26	8,831.96	9,078.30	9,021.01	9,119.14	9,127.51	9,222.10
Unit 4	316						1,398.00	1,433.69	1,434.00
		508,560.24	516,828.35	521,517.22	535,492.98	543,444.31	671,792.97	666,456.42	675,364.47
Ottumwa Generating Station									
Unit 1	311	164,306.74	174,292.38	176,677.08	180,752.14	183,466.37	269,595.39	275,624.09	288,659.63
Unit 1	312	321,817.00	356,662.13	395,024.41	436,041.93	445,553.63	563,394.11	588,808.66	608,954.07
Unit 1	314	48,575.19	32,977.34	55,474.79	66,722.59	75,234.45	72,083.07	72,187.91	73,484.81
Unit 1	315		20,577.59	21,524.14	21,803.95	21,637.55	19,678.27	19,705.27	20,210.12
Unit 1	316						4,361.15	4,586.44	4,607.76
		534,698.93	584,509.44	648,700.42	705,320.61	725,892.00	929,111.99	960,912.37	995,916.39

Interstate Power and Light Company  
Annual Decommissioning Accruals by Plant

Generating Station	Ferc	2006	2007	2008	2009	2010	2011	2012	2013
Prairie Creek Generating Station									
Unit 4	311	57,380.19	59,943.84	62,109.62	55,046.08	28,979.14	41,545.01	3,324.48	3,323.28
Unit 4	312	304,888.84	320,409.81	328,137.11	287,477.54	170,232.34	192,740.09	195,190.09	197,880.84
Unit 4	314	14,135.49	15,009.80	16,536.02	12,092.48	17,990.68	25,957.17	26,362.92	26,601.36
Unit 4	315	641.71	8,280.60	8,244.76	6,836.41	18,859.67	11,281.41	10,835.81	10,565.28
Unit 4	316						1,240.08	1,240.08	1,240.08
Units 1-3	311	17,997.84	18,435.00	18,409.16	17,326.11	9,483.37	9,102.05		
Units 1-3	312	111,812.96	112,845.12	117,014.79	130,028.76	126,151.64	229,661.53	232,519.20	236,533.09
Units 1-3	314	15,761.37			11,447.41	16,768.54	17,496.19	17,248.32	17,245.13
Units 1-3	315		5,236.44	5,368.04	20,184.41	13,029.03	18,552.16	18,745.32	18,745.32
Units 1-3	316						371.16	387.60	387.60
Units 1-4	311	2,571.82	4,327.27	6,402.25	25,913.18	31,754.33	107,207.66	154,461.79	154,879.26
Units 1-4	312	17,595.71	26,034.90	27,542.03	63,544.67	52,104.52	61,413.67	62,878.87	65,730.13
Units 1-4	314	502.65	453.71	759.94	10,517.19	8,047.11	3,842.20	3,929.52	3,934.42
Units 1-4	315		1,266.90	2,167.20	52,962.82	106,640.78	50,379.69	52,517.88	52,517.88
Units 1-4	316						6,566.06	6,545.16	6,569.48
		543,288.58	572,243.39	592,690.92	693,377.06	600,041.15	777,356.13	786,187.04	796,153.15
Red Cedar Combustion Turbine									
Unit 1	341						157.55	155.76	155.76
Unit 1	344						76,069.92	76,069.92	76,069.92
		0.00	0.00	0.00	0.00	0.00	76,227.47	76,225.68	76,225.68
Sixth Street Generating Station									
	311	24,619.25	50,181.35	54,194.38	63,668.15	78,890.62			
	312	247,075.02	269,816.27	359,071.81	268,988.34	350,850.71			
	314	230.52	230.52	212.16	11.94				
	315		4,698.23	4,686.36	914.21	4,322.96			
		271,924.79	324,926.37	418,164.71	333,582.64	434,064.29	0.00	0.00	0.00



Interstate Power and Light Company  
Annual Decommissioning Accruals by Plant

Generating Station	Ferc	2006	2007	2008	2009	2010	2011	2012	2013
Sutherland Generating Station									
Unit 1	311		632.83	760.04					
Unit 1	312	30,411.87	35,370.88	38,109.54	38,291.78	22,149.32	67,267.98	61,219.82	58,964.63
Unit 1	314	3,487.92							
Unit 1	315		6.90	1,211.15	2,742.92	3,366.24	9,604.32	9,604.32	9,604.32
Unit 2	311	148.20	146.28	174.84	212.40	92.40			
Unit 2	312	16,131.81	18,512.18	19,882.62	21,766.02	12,019.51			
Unit 2	314	2,675.32							
Unit 2	315				724.23	2,272.09			
Unit 3	311	374.16	590.51	1,434.60	1,770.96	840.96	4,660.93	4,657.44	4,508.16
Unit 3	312	67,819.81	76,567.89	81,629.25	90,832.69	53,463.16	71,520.91	72,681.88	73,896.78
Unit 3	314	11,598.86		1,038.97	13,928.40	12,757.82	21,325.77	21,273.84	21,273.84
Unit 3	315			0.41	10.85		31.35	23.10	
Units 1-3	311	58,749.17	59,351.22	71,882.34	88,231.59	42,106.63	77,218.61	79,972.06	83,204.00
Units 1-3	312	41,784.68	47,552.10	49,266.29	62,443.28	35,399.56	74,703.69	75,772.39	76,338.80
Units 1-3	314	5,725.85							
Units 1-3	315	122.08	1,623.84	3,478.18	3,939.20	5,197.19	3,769.40	4,072.63	4,074.12
Units 1-3	316						5,173.95	5,071.80	4,944.39
		<u>239,029.73</u>	<u>240,354.63</u>	<u>268,868.23</u>	<u>324,894.32</u>	<u>189,664.88</u>	<u>335,276.91</u>	<u>334,349.28</u>	<u>336,809.04</u>
Sutherland Combustion Turbines									
Unit 1	344						46,607.34	46,667.88	46,667.88
Unit 2	344						46,624.90	46,617.12	46,617.12
Unit 3	344						60,343.44	60,187.32	60,187.32
Units 1-3	341						64.30	62.28	62.28
Units 1-3	342						5,190.96	5,190.96	5,190.96
Units 1-3	344						1,722.14	1,605.96	1,605.96
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>160,553.08</u>	<u>160,331.52</u>	<u>160,331.52</u>
Whispering Willow Wind Farm									
	344						663,408.50	648,191.29	648,794.72
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>663,408.50</u>	<u>648,191.29</u>	<u>648,794.72</u>
Total Generation									
		<u>3,413,208.39</u>	<u>3,497,910.78</u>	<u>3,864,366.51</u>	<u>4,218,790.74</u>	<u>4,020,195.55</u>	<u>8,243,308.14</u>	<u>9,157,175.61</u>	<u>9,198,335.75</u>

Note: Only a portion of the above decommissioning accruals are allocated to Minnesota ratepayers.

For other generation (FERC accounts 34 1– 346), prior to 2011 it was generally assumed that removal and salvage amounts would net to \$0.