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Interstate Power and Light Co.
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December 20, 2016

Executive Secretary
Iowa Utilities Board
1375 East Court Avenue, Room 69
Des Moines, IA 50319-0069

RE: Interstate Power and Light Company
Docket No. AEP-2016-0130
Application for Certification of Eligibility for Renewable Energy Tax Credit Under
Iowa Code Chapter 476C

Dear Executive Secretary:

Please find enclosed Interstate Power and Light Company's (IPL's) response (see Attachment A) to the Iowa Utilities Board's letter dated December 6, 2016 requesting additional information regarding IPL's Application for Certification of Eligibility for Renewable Energy Tax Credits under Iowa Code Chapter 476C. IPL has also updated the system's expected capacity following selection of the Engineering, Procurement and Construction contractor. The new information, responsive to the Board's letter, is underlined.

Please do not hesitate to contact me if you have any questions.

Very truly yours,

/s/ Samantha C. Norris

Samantha C. Norris
Senior Attorney

SCN/tab
Enclosures

APPLICATION FOR SOLAR ENERGY TAX CREDITS UNDER IOWA CODE CHAPTER 476C

1. **Name of Applicant.** Interstate Power and Light Company

Street Address: 200 First St. SE, Cedar Rapids, Iowa, 52406-0351
Telephone Number: 608-458-3226
Electronic Mail Address: RickZimmerman@alliantenergy.com
2. **Ownership Information.** Interstate Power and Light Company (IPL) is a regulated utility providing electric and natural gas service to industrial, commercial, and residential customers in the state of Iowa and is organized pursuant to Iowa Code Chapter 476. IPL will hold a 100% equity ownership interest in this solar facility. IPL attests that it meets the eligibility requirements of Iowa Code Supplement section 476C.1(6)(b)(4) and does not have an ownership interest in more than two eligible renewable energy facilities that are eligible for 476C tax credits.
3. **Description of Facility.** Interstate Power and Light is planning to construct a 4.0 MW (ac) solar facility that will be located at 42°29'29.4"N 90°47'24.5"W in Dubuque County, Iowa. This solar generation facility meets the definition of a “solar energy conversion facility” set forth in Iowa Code Chapter 476C.1 in that the facility will collect and convert incident solar radiation into energy to generate electricity, and is anticipated to be placed in service on or about August 31, 2017. The completed project would consist of a solar array with a nameplate capacity rating of 4.0 MW.

Project Milestones / Timeline, as of November 11, 2016:
 - September 19, 2016: Site identified and property lease obtained. (Complete)
 - May 2, 2016: Proper zoning confirmed from City of Dubuque (Complete)
 - July 1, 2016: Request for Proposal (RFP) for Engineering, Procurement and Construction of solar facility issued. (Complete)
 - December 1, 2016: Contract for RFP award anticipated.
 - March 1, 2017: Civil, Electrical and Foundation engineering and design anticipated to be completed.
 - August 31, 2017: Project to be substantially complete and able to generate power.
4. **Onsite Power Consumption.** All of the power produced by this facility will be delivered to the IPL-owned Seippel Substation and will be used to offset local energy consumption needs.
5. **Renewable Energy Tax Credits.** With this application, IPL is seeking to apply for tax credits pursuant to Iowa Code chapter 476C as amended (1.5 cent per kWh, wind and other renewable energy tax credits). Since IPL is an entity as described in Iowa Code 476C.1, subsection 6, paragraph "b", subparagraph 4, the facility should be eligible for the reserved capacity described in Iowa Code section 476C.3, subsection 4, paragraph "b", subparagraph 3 adopted in House File 645.

IPL is not seeking tax credits under the “10 MW Solar Reserve” category for this particular application, as the project size is larger than the 1.5 MW cap prescribed in Iowa Code § 476C.3(4)(b)(3). IPL does not own any other 476C-eligible renewable energy facilities at this time, however, a second solar site—a smaller array of .99 MW—that may be an eligible

facility in the future is being developed in Dubuque County. IPL is a subsidiary of Alliant Energy Corporation (AEC). AEC is the only shareowner of IPL common stock. AEC has common stock that is publically traded on the New York Stock Exchange (NYSE) under the LNT trading symbol. In 2013 IPL issued 5.10% Series D Cumulative Preferred Stock. AEC common stock shareowners with greater than or equal to 10 percent of its outstanding shares are disclosed in an annual proxy statement.¹ AEC's March 2016² proxy filing indicates that BlackRock, Inc. holds 10.5% of AEC common stock. BlackRock, Inc. is not a utility customer of IPL and IPL is not aware of BlackRock having ownership interest in any other renewable energy facilities that have applied for, or intend to apply for, renewable energy tax credits under Iowa Code chapter 476C.

Furthermore, IPL understands that total eligibility for a single owner—such as IPL—is limited to 2.5 MW. Depending on the remaining capacity within the queue at the time this application for eligibility is submitted, there may not be remaining availability for the full 2.5 MW of renewable energy tax credits for this project.

INTERSTATE POWER AND LIGHT

By: /s/ Rick Zimmerman

Date Updated: December 20, 2016

Rick Zimmerman, Strategic Project Manager II

¹ Proxy Statement Pursuant to Section 14(a) of the Securities Exchange Act.

² Available: [http://services.corporate-](http://services.corporate-ir.net/SEC/Document.Service?id=P3VybD1hSF1wY0RvdkwyRndhUzUwWlc1cmQybDZZWEprTG1OdmJTOWtiM2R1Ykc5aFpDNXdhSEEvWVdOMGFQXVQVkJFUmlacGNHRm5aVDB4TURnME56Y3lPQ1p6ZFdKemFXUTIOVGM9JnR5cGU9MiZmbj1BbGxpYW50RW5lcmd5X0RFRjE0QV8yMDE2MDEzMS5wZGY=)

[ir.net/SEC/Document.Service?id=P3VybD1hSF1wY0RvdkwyRndhUzUwWlc1cmQybDZZWEprTG1OdmJTOWtiM2R1Ykc5aFpDNXdhSEEvWVdOMGFQXVQVkJFUmlacGNHRm5aVDB4TURnME56Y3lPQ1p6ZFdKemFXUTIOVGM9JnR5cGU9MiZmbj1BbGxpYW50RW5lcmd5X0RFRjE0QV8yMDE2MDEzMS5wZGY=](http://services.corporate-ir.net/SEC/Document.Service?id=P3VybD1hSF1wY0RvdkwyRndhUzUwWlc1cmQybDZZWEprTG1OdmJTOWtiM2R1Ykc5aFpDNXdhSEEvWVdOMGFQXVQVkJFUmlacGNHRm5aVDB4TURnME56Y3lPQ1p6ZFdKemFXUTIOVGM9JnR5cGU9MiZmbj1BbGxpYW50RW5lcmd5X0RFRjE0QV8yMDE2MDEzMS5wZGY=)