



Alliant Energy Corporate Services, Inc.
Legal Department
319-786-4686 – Phone
319-786-4533 – Fax

Benjamin M. Clark
Attorney

February 11, 2015

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

RE: Interstate Power and Light Company
Docket No. P- **0892**
Petition for Pipeline Permit for the Transportation of Natural Gas in Story
County, Iowa - Ames Lateral

Dear Secretary Conrad:

Enclosed please find Interstate Power and Light Company's Petition for Pipeline Permit for the Transportation of Natural Gas in Story County, Iowa – Ames Lateral, as filed today on EFS.

Very truly yours,

/s/ Benjamin M. Clark

Benjamin M. Clark
Attorney - Regulatory

BMC/tab
Enclosure

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

**FILED WITH
Executive Secretary**

February 11, 2015

IOWA UTILITIES BOARD

STATE OF IOWA
DEPARTMENT OF COMMERCE
IOWA UTILITIES BOARD

IN RE:

Interstate Power and Light Company

DOCKET NO. P- 0892
AMES LATERAL

PETITION FOR PIPELINE PERMIT

COMES NOW Interstate Power and Light Company, Petitioner and pursuant to Iowa Code chapter 479 (2015) states:

I

Petitioner is a corporation existing under the laws of the State of Iowa. It is authorized to transact business in the State of Iowa. Its principal office is at 200 First Street SE, Cedar Rapids, Iowa 52401-1409.

II

Petitioner proposes to construct approximately 2.36 miles of 10 inch diameter pipeline for the transportation of natural gas in Story County, Iowa. Attached as Exhibit "A" and incorporated by reference is a legal description, by county, of the route over which the proposed pipeline will be constructed.

III

Attached as Exhibit "B" and incorporated by reference is a map showing the starting point, route and terminus of the proposed pipeline, the location of all public roads, railroad rights-of-way, buildings and streams along the route of the proposed pipeline and other pertinent features of the route.

IV

Attached as Exhibit "C" and incorporated by reference are engineering specifications covering materials and manner of construction of the proposed pipeline, maximum and normal operating pressures, and other pertinent information as requested upon the form provided by the Utilities Board.

V

Petitioner owns property in the State of Iowa (exclusive of pipelines) subject to execution, of a value of at least \$250,000, or posts a surety bond or other security to be approved by the Utilities Board in like amount, to cover damages which may be legally recovered against it and which result from the operation of this pipeline within the State of Iowa, as shown by Exhibit "D", attached to and incorporated by reference.

VI

Unless otherwise indicated, no part of the proposed facilities will be constructed longitudinally on, over or under any public road or railroad right-of-way or at other than an approximate right angle.

Where such construction is contemplated, attached as Exhibit "E" and incorporated by reference are consents or other showings of right from the appropriate public road authorities or railroad companies.

If, during construction, it is found that longitudinal occupancy or an other than approximate right angle crossing not contemplated is necessary, and written consent or other showing of right is required, evidence showing consent will be filed with the Utilities Board.

VII

Attached as Exhibit "F" and incorporated by reference is (1) a statement of the purpose of the project and a description of how the services rendered by the pipeline will promote the public convenience and necessity; (2) a general statement covering each of the following topics: the nature of the lands, waters, and public or private facilities to be crossed; the possible use of alternative routes; the relationship of the proposed pipeline to present and future land use and zoning ordinances; and the inconvenience or undue injury which may result to property owners as a result of the proposed project; and (3) for an existing pipeline, the year of original construction and a description of any amendments or reportable changes since the permit or latest renewal permit was issued.

VIII

~~* Attached as Exhibit "G" and incorporated by reference is an affidavit that informational meetings, where required by Iowa Code § 479.5, were held in each county affected by the proposed pipeline and stating the time and place of each meeting. Exhibit "G" includes copies of the mailed notice letter and published notice(s) for each meeting.~~

IX

Petitioner will advise the Utilities Board at least one week prior to the commencement of the construction contemplated. If the construction requires one week or more, Petitioner will furnish to the Utilities Board a progress report at the end of each week showing the progress of the various phases of construction.

Petitioner will allow Utilities Board personnel full access to construction sites and records for the purpose of inspecting the manner and progress of construction activities, and to all facilities and records after the pipeline is placed in service for the purpose of inspecting the manner in which it is operated and maintained.

X

Unless otherwise indicated, all design, construction, operation and maintenance will be in accordance with the appropriate federal and state regulations and standards.

Petitioner will test the proposed facilities upon completion in accordance with the appropriate regulations and standards. Petitioner will notify the Utilities Board prior to testing, and after completion of testing will file with the Utilities Board a report setting forth the method of testing and results of the test.

XI

* Petitioner is requesting the use of the right of eminent domain for securing right-of-way for the proposed pipeline project. Specific description of the lands sought to be condemned is shown in Exhibit "H", attached and incorporated by reference.

XII

Petitioner is filing with the Utilities Board a statement as to how damage claims will be determined and paid, and copies will be provided to affected parties in accordance with the rules of the Utilities Board. (Attached as Exhibit "J")

XIII

Petitioner will comply with the provisions of Iowa Code § 479.29 and the rules and regulations promulgated by the Utilities Board for the restoration of agricultural lands during and after pipeline construction. Attached as Exhibit "I" and incorporated by reference is a Land Restoration Plan which shall include but not be limited to (1) a brief description of the purpose and nature of the pipeline construction project; (2) a description of the sequence of events that will occur during pipeline construction; (3) a description of how compliance with 199 Iowa Administrative Code 9.4(1) to 9.4(10)

will be accomplished; and (4) the plan should include the point of contact for landowner inquiries or claims as provided for in 199 Iowa Administrative Code 9.5.

WHEREFORE, Petitioner requests that:

1. The Utilities Board set a time and place for hearing on the Petition for Permit, and that proper notice be prepared for publication once a week for two consecutive weeks in a newspaper of general circulation in Story County, Iowa. Petitioner will make available to the public a map of the route, a copy of which is attached to this Petition, and requests the notice for publication state: (Indicate which)

- a. A map showing the proposed route is published with the notice; or,
- b. A map of the proposed route may be obtained free of charge by calling 319-786-4923

or by writing to:

Dan Kovoichich

Team Lead Real Estate and ROW

200 First Street SE

Cedar Rapids, IA 52401

2. Petitioner be granted a Permit pursuant to Iowa Code chapter 479 to construct, operate and maintain a pipeline for the transportation of natural gas, and for such purpose to lay pipes, place pumps, pressure apparatus or other stations, devices or equipment used in or upon such pipeline which are necessary, under, along, over or across any public and private highways, grounds, waters or streams of any kind in the State of Iowa, or the lands of any person, company or corporation in the State of Iowa.

* 3. Petitioner be granted the right of eminent domain to acquire necessary interests in land.

Dated this 11th day of February, 2015.

INTERSTATE POWER AND LIGHT COMPANY

By: /s/ Benjamin M. Clark

Benjamin M. Clark
Attorney – Regulatory
Interstate Power and Light Company
200 First Street SE
Cedar Rapids, Iowa 52401
(319) 786-3714
BenjaminClark@alliantenergy.com

(* Strike if not applicable.)

AFFIDAVIT

STATE OF Iowa

COUNTY OF Linn

}

ss:

I, Adam Marxen, state under oath that I am Manager, Gas Engineering of Petitioner named above and that I have authority to execute this instrument and that I have read the Petition, know the contents, and that the statements are true and correct.

/s/ Adam Marxen
Adam Marxen
Manager, Gas Engineering
Interstate Power and Light Company

Subscribed and sworn to before me by this 11th day of February, 2015.

/s/ Tonya A. O'Rourke
Tonya A. O'Rourke
Notary Public
My commission expires January 28, 2017

**EXHIBIT A
LEGAL DESCRIPTION
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____**

Story County, Iowa

A ten inch diameter pipeline beginning at the interconnection with the Interstate Power and Light Company DuPont regulation station in the Southeast Quarter of Section 30, T-84N, R-23W, of the 5th P.M. Story County, Iowa, thence in a Southerly direction through the Southeast Quarter of Section 30, T-84N, R-23W, Northeast Quarter of Section 31, T-84N, R-23W, Southeast Quarter of Section 31, T-84N, R-23W and Northeast Quarter of Section 06, T-83N, R-23W. Continuing is a Southerly direction into the Southeast Quarter of Section 06, T-83N, R-23W, thence in a Westerly direction in the Southeast Quarter of Section 06, T-83N, R-23W, thence in a Southerly direction and thence in a Westerly direction terminating at the Interstate Power and Light Company Barilla regulation station in the Southeast Quarter of Section 06, T-83N, R-23W of the 5th P.M. Story County, Iowa.

The pipeline will be constructed on private easements in Story County, IA, except where it crosses a public road and a railroad.

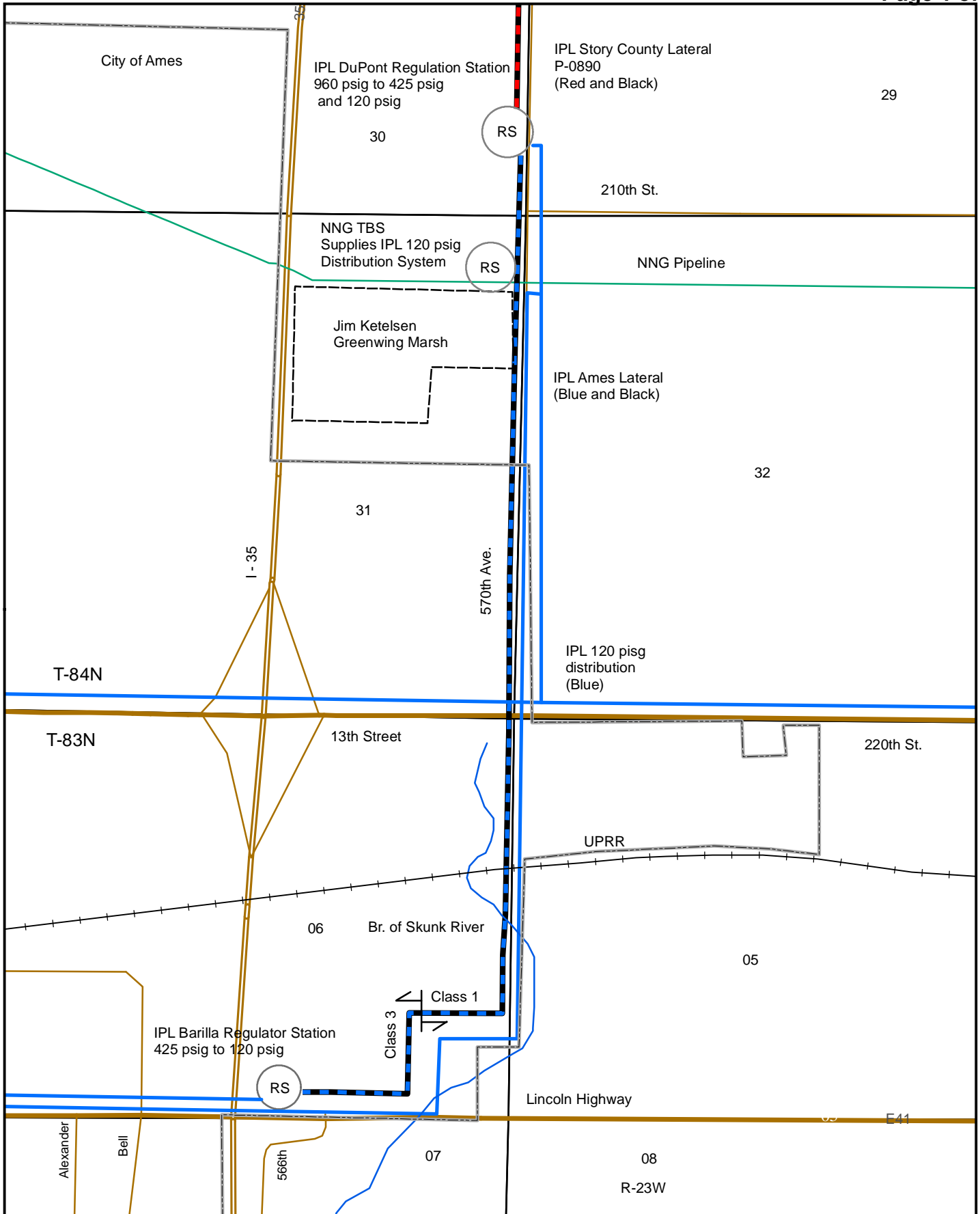


EXHIBIT B
AMES LATERAL
P-_____



IOWA UTILITIES BOARD
SPECIFICATIONS FOR PIPELINE
DOCKET NO. P-____ EXHIBIT "C"
Ames Lateral

1. The proposed line will transport natural gas from the IPL DuPont Regulation Station in SE Quarter of Sec. 30, T84N, R23W, Story Co., Iowa, to a proposed IPL Regulation Station in SE Quarter of Sec. 6, T83N, R23W, Story Co., Iowa.
The maximum actual operating pressure of the line will be 425 psig. (See a.)
When operated at an inlet pressure of 425 psig and an outlet pressure of 353 psig it will transport 52,000 (mcf) per day.
2. PIPE: Total length (mi) 2.36
Length in Location Class 1 1.96 2 0.40 3 _____ 4 _____ (See b.)
If more than one location class attach a map or description showing the locations of each class. (See Exhibit B)
3. PIPE SPECIFICATIONS: Line Pipe
External diameter (in) 10.75 Wall thickness (in) 0.250
Weight per foot (lb) 28.06 Minimum yield psi (SMYS) 52,000
Longitudinal seam type ERW Pipe Specification (API, ASME) API-5L, PSL 2
Type of coating Fusion Bonded Epoxy Manufacturer of pipe Stupp or Equivalent
% SMYS at MAOP 17.57%

PIPE SPECIFICATIONS: Directional Drilled Pipe
External diameter (in) 10.75 Wall thickness (in) 0.365
Weight per foot (lb) 40.52 Minimum yield psi (SMYS) 52,000
Longitudinal seam type ERW Pipe Specification (API, ASME) API-5L, PSL 2
Type of coating FBE and ARO Manufacturer of pipe Stupp or Equivalent
% SMYS at MAOP 12.03%
If more than one type of pipe is used provide specifications for each type and attach a map or description showing where each is located. (See Exhibit C, Attachment 4)
4. Test Pressure (psig) 638 Test medium Air/Nitrogen or Water
For existing lines, the date(s) of the test N/A
5. Maximum allowable operating pressure (MAOP), psig 425 (See c, d.)
Attach calculations showing how the MAOP was determined (See Exhibit C Attachment 2 and 3)
6. Type of cathodic protection. Anodes X Rectifier _____ Other (explain) _____
7. VALVES AND FLANGES:
Valves: API class 300 or pressure rating _____
Flanges: ASME or MSS class 300 or pressure rating _____
Type of valve (plug, gate, ball, etc.) Ball
Method of valve connection (Flanged, screwed or welded) Flanged and Welded
Valve manufacturer's name and reference No. Cameron T31 or Equivalent
Valve spacing 2.36 miles.
Attach a map showing or describe the valve locations. (See Exhibit C, Attachment 1)
8. The contents of this pipeline are/will be odorized. Yes X No _____

9. The pipeline is/will be designed and constructed to accommodate the passage of instrumented internal inspection devices. Yes X No (See e.)
If not, attach an explanation of why the pipeline cannot accommodate internal inspection devices, and a description of the measures and degree of difficulty that would be necessary to allow the line to accommodate such devices.

10. STANDARDS: Unless otherwise indicated, all design, construction, operation and maintenance records will be in accordance with the appropriate federal and state regulations and standards. (See f.)

11. CROSSINGS: Listed on an attached sheet is the name and location (legal description) of each feature being crossed. (See Exhibit C, Attachment 5)

Railroads	Number of crossings <u> 1 </u>	(See g.)
Federal or State Highways	Number of crossings <u> 0 </u>	
Foreign Pipelines	Number of crossings <u> 1 </u>	
Rivers, Streams, Bodies of Water	Number of crossings <u> 1 </u>	(See h.)

12. CONSTRUCTION:

If applicable, attached is information on any special design, construction, or test measures contemplated due to route conditions, environmentally sensitive areas, or other unusual circumstance.

The project has been designed and will be constructed to minimize the risk of damage to other utilities or disruption of service by those utilities. Petitioner will notify other utilities and exercise caution during construction in compliance with Iowa Code chapter 480.

The pipeline will be tested upon completion in accordance with the applicable provisions of 49 CFR Part 192, latest or replacement issue. The Utilities Board will be notified prior to testing, and after completion a written report will be filed showing the test method and results.

Name of applicant Interstate Power and Light Company Date 2/11/2015

Signed by /s/ Dan teDuits
Dan teDuits, Senior Engineer - Gas

Rev. 3/07

**EXHIBIT C, ATTACHMENT 1
VALVE LOCATIONS
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____**

1. NORTHERLY TERMINUS

THE INTERSTATE POWER AND LIGHT COMPANY DUPONT REGULATION STATION, ON THE WEST SIDE OF 570TH AVENUE IN THE SOUTHEAST QUARTER OF SECTION 30, TOWNSHIP 84 NORTH, RANGE 23 WEST OF THE FIFTH PRINCIPAL MERIDIAN, STORY COUNTY, IOWA.

2. SOUTHERLY TERMINUS

AN INTERSTATE POWER AND LIGHT COMPANY BARILLA REGULATION STATION ON PRIVATE PROPERTY IN THE SOUTHEAST QUARTER OF SECTION 06, TOWNSHIP 83 NORTH, RANGE 23 WEST OF THE FIFTH PRINCIPAL MERIDIAN, STORY COUNTY, IOWA.

**DETERMINATION OF
MAXIMUM ALLOWABLE OPERATING PRESSURE
IN NATURAL GAS PIPELINES**

Pressure Zone: PZ1166

Identity of Pipeline/Distribution Area: AMES LATERAL

A. Maximum Allowable Operating Pressure: Steel or Plastic Pipelines (Part 192.619) and
Maximum Allowable Operating Pressure: High-Pressure Distribution Systems (Part 192.621)

Part 192.619(a)(1): Design pressure: Lowest design pressure for any of the following system elements.

Pipe (including service lines)	1209 PSIG
Valves	740 PSIG
Flanges	740 PSIG
Fittings	813 PSIG
Mechanical Couplings	N/A
Leak Clamps	N/A
Instruments	740 PSIG
Odorizers	N/A
Overpressure Protection Devices	740 PSIG
Upstream Regulator(s)-Outlet Pressure Rating	740 PSIG
Downstream Regulators-Inlet Pressure Rating	740 PSIG
Other (list) _____	N/A
_____	N/A

Part 192.619(a)(2): Pressure Test

Plastic Pipe: Test Pressure divided by 1.5	N/A
Steel Pipe operated at or over 100 psi: Test Pressure divided by Class Location Factor	425 PSIG

Part 192.619(a)(3): Historic Operations

Highest operating pressure between 7/1/65 and 7/1/70 <u>UNLESS</u> the pressure test in 192.619(a)(2) was after 7/1/65 OR an uprating in accordance with Subpart K has been conducted.	N/A
--	-----

B. Part 192.621: High Pressure Distribution Systems Only

Part 192.621(a)(2) 60 psig unless all services have overpressure protection	N/A
Part 192.621(a)(3) 25 psig for any cast iron pipe with unreinforced joints	N/A
Part 192.621(a)(4) Pressure limit on joints	N/A

C. Part 192.619(a)(4) and Part 192.621(a)(5):

Additional Consideration for Transmission or High Pressure Distribution Lines: Highest operating pressure considered safe based on operating history	N/A
---	-----

Pressure Zone: PZ1166
Identity of Pipeline/Distribution Area: AMES LATERAL

D. Part 192.623: Low Pressure Distribution Systems
Highest delivery pressure which can be safely applied to customer piping and properly adjusted gas appliances N/A

E. Part 192.619(c): Alternate consideration for transmission lines
Highest operating pressure between 7/1/65 and 7/1/70 (7/1/71 and 7/1/76 for offshore gathering lines) N/A

F. Determination of MAOP:
Either item E., where applicable, or the lowest pressure on any of the above lines is the MAOP

MAOP: 425 PSIG

By: Dan teDuits

Date: 12/16/2014

Supersedes (By): _____

Supersedes (Date): _____

Comments:

EXHIBIT C, ATTACHMENT 3
DATA SHEET
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____

MAOP Calculation Data Sheet:

	<u>Line Pipe</u>	<u>Directional Drilled Crossings</u>
MAOP Required:	425 psig	425 psig
Pipe Specification:	API 5L, PLS 2	API 5L, PSL 2
Longitudinal Seam Type:	ERW	ERW
SMYS: 192.107(a)	52,000 psig	52,000 psig
Pipe External Diameter (D):	10.75 in.	10.75 in.
Pipe Wall Thickness (t):	0.250 in.	0.365 in.
Pressure P @ 100 % SMYS:	2418 psig	3531 psig
% Hoop Stress @ MAOP	17.57%	12.03%
Design Factor (F): 192.111	0.5	0.5
Longitudinal Joint Factor (E): 192.113	1.0	1.0
Temperature Derating Factor (T): 192.115	1.0	1.0
Pipe Design Pressure (P): 192.105(a)	1209 psig	1765 psig
Minimum Required Test Pressure: 192.619(a)(2)(ii)	638 psig	638 psig

Pipe Design Pressure (Line Pipe)

$$P = (2St/D) \times F \times E \times T$$

$$P = \frac{2(52,000(0.250))}{10.75} \times 0.5 \times 1.0 \times 1.0$$

$$P = 1209 \text{ psig}$$

$$\text{Minimum Test Pressure} = 425 \text{ psig} \times 1.5 = 638 \text{ psig}$$

Pipe Design Pressure (Directional Drilled Crossings)

$$P = (2St/D) \times F \times E \times T$$

$$P = \frac{2(52,000(0.365))}{10.75} \times 0.5 \times 1.0 \times 1.0$$

$$P = 1765 \text{ psig}$$

$$\text{Minimum Test Pressure} = 425 \text{ psig} \times 1.5 = 638 \text{ psig}$$

**EXHIBIT C, ATTACHMENT 4
LOCATION OF PIPE
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____**

HORIZONTAL DIRECTIONAL DRILL PIPE, 0.365 INCH THICKNESS

- UNION PACIFIC RAILROAD IN THE SOUTHEAST QUARTER OF SECTION 06, TOWNSHIP 83 NORTH, RANGE 23 WEST OF THE FIFTH PRINCIPAL MERIDIAN, STORY COUNTY, IOWA.
- CREEK CROSSING IN THE SOUTHEAST QUARTER OF SECTION 06, TOWNSHIP 83 NORTH, RANGE 23 WEST OF THE FIFTH PRINCIPAL MERIDIAN, STORY COUNTY, IOWA.

LINE PIPE, 0.250 INCH THICKNESS

- 0.250 INCH THICKNESS PIPE TO BE UTILIZED ALONG THE ENTIRE ROUTE EXCEPT FOR THE UNION PACIFIC RAILROAD CROSSING AND THE CREEK CROSSING, AS INDICATED ABOVE.

**EXHIBIT C, ATTACHMENT 5
LEGAL DESCRIPTION OF CROSSINGS
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____**

RAILROAD CROSSING

- UNION PACIFIC RAILROAD IN THE SOUTHEAST QUARTER OF SECTION 06, TOWNSHIP 83 NORTH, RANGE 23 WEST OF THE FIFTH PRINCIPAL MERIDIAN, STORY COUNTY, IOWA.

CREEK CROSSING

- BRANCH OF THE SKUNK RIVER IN THE SOUTHEAST QUARTER OF SECTION 06, TOWNSHIP 83 NORTH, RANGE 23 WEST OF THE FIFTH PRINCIPAL MERIDIAN, STORY COUNTY, IOWA.

PIPELINE CROSSING

- NORTHERN NATURAL GAS (NNG) PIPELINE IN THE NORTHEAST QUARTER OF SECTION 31, TOWNSHIP 84 NORTH, RANGE 23 WEST OF THE FIFTH PRINCIPAL MERIDIAN, STORY COUNTY, IOWA.

EXHIBIT D
PROOF OF SOLVENCY
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
DOCKET NO. P-_____

AFFIDAVIT

STATE OF Iowa }
COUNTY OF Linn } ss:

I, Douglas R. Kopp, state under oath:

1. That I am the President of Interstate Power and Light Company.
2. That Interstate Power and Light Company has property in Iowa, other than pipelines, subject to execution, of a value in excess of \$250,000 as evidenced within the attached Consolidated Balance Sheets (see Exhibit D-1).
3. That said facts are true and correct to the best of my knowledge and belief as of the date of this Affidavit.

/s/ Douglas R. Kopp
Douglas R. Kopp

Subscribed and sworn to before me by Douglas R. Kopp, President,
this 11th day of February, 2015.

/s/ Linda L. Kipp
Linda L. Kipp
Notary Public
My commission expires on September 6, 2017

CONSOLIDATED BALANCE SHEETS

	December 31,	
	2013	2012
	(in millions)	
ASSETS		
Property, plant and equipment:		
Utility:		
Electric plant	\$9,415.7	\$9,070.7
Gas plant	909.9	878.4
Other plant	547.9	506.2
Accumulated depreciation (accum. depr.)	(3,726.2)	(3,513.0)
Net plant	<u>7,147.3</u>	<u>6,942.3</u>
Construction work in progress:		
Columbia Energy Center Units 1 and 2 emission controls (WPL)	265.0	130.4
Ottumwa Generating Station Unit 1 emission controls (IPL)	135.1	73.7
George Neal Generating Station Unit 3 emission controls (IPL)	54.6	26.5
Other	223.2	188.2
Other, less accum. depr. of \$5.6 for both periods	22.3	21.2
Total utility	<u>7,847.5</u>	<u>7,382.3</u>
Non-regulated and other:		
Non-regulated Generation, less accum. depr. of \$40.0 and \$31.0	249.4	258.6
Alliant Energy Corporate Services, Inc. and other, less accum. depr. of \$214.2 and \$200.2	229.6	197.1
Total non-regulated and other	<u>479.0</u>	<u>455.7</u>
Total property, plant and equipment	<u>8,326.5</u>	<u>7,838.0</u>
Current assets:		
Cash and cash equivalents	9.8	21.2
Accounts receivable, less allowance for doubtful accounts:		
Customer	81.8	94.9
Unbilled utility revenues	92.3	81.4
Other	299.2	209.4
Production fuel, at weighted average cost	103.6	103.1
Materials and supplies, at weighted average cost	69.6	63.1
Gas stored underground, at weighted average cost	38.6	37.7
Regulatory assets	53.9	83.5
Prepaid gross receipts tax	40.8	40.4
Deferred income tax assets	136.7	170.2
Other	84.9	89.4
Total current assets	<u>1,011.2</u>	<u>994.3</u>
Investments:		
Investment in American Transmission Company LLC	272.1	257.0
Other	57.5	62.0
Total investments	<u>329.6</u>	<u>319.0</u>
Other assets:		
Regulatory assets	1,359.3	1,528.9
Deferred charges and other	85.8	105.3
Total other assets	<u>1,445.1</u>	<u>1,634.2</u>
Total assets	<u><u>\$11,112.4</u></u>	<u><u>\$10,785.5</u></u>

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements.

CONSOLIDATED BALANCE SHEETS (Continued)

	December 31,	
	2013	2012
	(in millions, except per share and share amounts)	
CAPITALIZATION AND LIABILITIES		
Capitalization:		
Alliant Energy Corporation common equity:		
Common stock - \$0.01 par value - 240,000,000 shares authorized; 110,943,669 and 110,987,400 shares outstanding	\$1.1	\$1.1
Additional paid-in capital	1,507.8	1,511.2
Retained earnings	1,780.7	1,630.7
Accumulated other comprehensive loss	(0.2)	(0.8)
Shares in deferred compensation trust - 227,469 and 216,030 shares at a weighted average cost of \$35.25 and \$33.61 per share	(8.0)	(7.3)
Total Alliant Energy Corporation common equity	3,281.4	3,134.9
Cumulative preferred stock of Interstate Power and Light Company	200.0	145.1
Noncontrolling interest	1.8	1.8
Total equity	3,483.2	3,281.8
Cumulative preferred stock of Wisconsin Power and Light Company	—	60.0
Long-term debt, net (excluding current portion)	2,977.8	3,136.6
Total capitalization	6,461.0	6,478.4
Current liabilities:		
Current maturities of long-term debt	358.5	1.5
Commercial paper	279.4	217.5
Accounts payable	365.0	339.3
Regulatory liabilities	196.6	189.7
Accrued taxes	50.0	48.0
Accrued interest	50.7	48.0
Other	133.1	176.0
Total current liabilities	1,433.3	1,020.0
Other long-term liabilities and deferred credits:		
Deferred income tax liabilities	2,112.7	1,934.2
Regulatory liabilities	624.9	726.4
Pension and other benefit obligations	206.6	364.0
Other	273.9	262.5
Total long-term liabilities and deferred credits	3,218.1	3,287.1
Commitments and contingencies (Note 16)		
Total capitalization and liabilities	\$11,112.4	\$10,785.5

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements.

**EXHIBIT E
OCCUPANCY CONSENTS
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____**

1. IPL to apply for the permit to cross 220th/13th St from the City of Ames.
2. IPL to submit notification of intent to cross under the Union Pacific Railroad.

**EXHIBIT F
PURPOSE
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____**

Statement of Purpose

Interstate Power and Light Company (IPL) proposes to construct the Ames Lateral, a high pressure distribution pipeline that will supply 425 psig natural gas from the 960 psig Story County Lateral (SCL) via the existing DuPont Regulation Station facility in the Southeast Quarter of Section 30, Township 84 North, Range 23 West of the 5th P.M., of Story County, Iowa, southwesterly to a proposed terminus point at the Barilla Regulation Station facility located in the Southeast Quarter of Section 06, Township 83 North, Range 23 West of the 5th P.M., Story County, Iowa.

The outlet of the proposed Barilla Regulation Station will tie into the existing Ames 120 psig gas distribution system which will provide the supply needed to serve the City of Ames Municipal Power Plant ("Ames Power Plant") as well as increase the gas reliability of the Ames natural gas distribution system. The proposed 2.36 mile Ames Lateral will be designed to deliver up to 52,000 Mcf/day and constructed in Story County, Iowa. The nominal diameter of the pipeline will be 10 inches. The pipeline will be welded steel with a maximum allowable operating pressure (MAOP) of 425 psig, resulting in a hoop stress of 17.57% specified minimum yield strength (SMYS) at MAOP.

The existing DuPont Regulation Station site, which is served from the existing SCL, contains the regulation facilities that currently serve the 120 psig Ames gas distribution system. This site will also contain regulation facilities that will supply the 425 psig Ames Lateral. IPL considers the DuPont Regulation Station site to be the distribution center providing the main source of gas for the east side of the Ames natural gas distribution system. IPL defines "Distribution Center" as the point at which gas first enters a distribution system. The Ames Lateral does not meet the definition of a transmission pipeline as provided in 49 CFR 192.3 and ASME B31.8 for the following reasons: the pipeline 1) will operate at less than 20% SMYS at MAOP; 2) is downstream of a distribution center; 3) will not transport gas to a single downstream customer; and 4) is designed to operate as an integral part of a natural gas distribution system. Therefore, IPL submits that the Ames Lateral is not a transmission pipeline and should be classified as a distribution pipeline.

Public Convenience and Necessity

The purpose of the Ames Lateral is to supply natural gas to meet the needs of the Ames Power Plant and to increase IPL's distribution system capacity for existing load and future growth.

Construction of the proposed pipeline promotes the public convenience and necessity by allowing IPL to fulfill its obligation to meet the natural gas supply needs of its existing and future customers, and to enhance reliability. Switching the Ames Power Plant's fuel source from coal to natural gas will reduce plant emissions which will benefit the public.

Construction of the proposed pipeline will further promote the public convenience and necessity by:

- Allowing for future business growth in the Ames and Nevada corridor so future jobs may be created; and
- Anticipating the potential for increased natural gas growth due to a 580-acre industrial park with rail access in the Ames area.

Economic benefits to the local economy will be realized during construction/conversion of the Ames Power Plant, as well as during the construction of the pipeline. The project workforce required during construction will create economic benefits during the construction period. These benefits will include; expenditures for construction material, workforce lodging, fuel and grocery purchases, and restaurant patronage.

Nature of Lands, Waters and Public or Private Facilities to be Crossed

The nature of the land along the majority of this proposed pipeline is agricultural, however; there is a Story County Conservation area in the Northeast Quarter of Section 31, T-84N, R-23W which will have to be crossed.

IPL is working with the Iowa Department of Natural Resources (IDNR) and the US Army Corps of Engineers (USACE) to determine if environmental permits will be required. If required, all appropriate permits will be obtained and installation will be performed in accordance with permit specifications.

The proposed pipeline will cross one local road. The road crossing will be completed by boring or directional drilling to avoid disruption of traffic and minimize damage to the road bed and surfaces, and will comply with state and county requirements. IPL will apply for the appropriate road crossing permit from the City of Ames.

The proposed pipeline does not cross any state highways, however; it does cross one railroad in the Northeast Quarter of Section 06, Township 83 North, Range 23 West, an NNG pipeline in the Northeast Quarter of Section 31, Township 84 North, Range 23 West, and a branch of the Skunk River in the Southeast Quarter of Section 06, Township 83 North, Range 23 West all of the 5th P.M., of Story County, Iowa.

The pipeline will be constructed entirely on private right-of-way, with the exception of the aforesaid road crossing and railroad crossing.

Pipeline Route

IPL believes the pipeline route included in this Petition is the most practical and feasible route between the DuPont Regulation Station site and the terminus point at the proposed Barilla Regulation Station site. Natural and man-made features were taken into consideration during the routing process to develop a route that minimizes the impact upon the natural environment and local landowners as specified below:

- Where applicable, utilizing portions of existing pipeline easements to route the pipeline.
- The pipeline will attempt to maintain a minimum distance of 153 feet from existing residential homes and commercial and industrial buildings.

Interstate 35, the National Animal Disease Center and other large industrial facilities limit the routing of the lateral to the east side of Interstate 35.

IPL is currently in the process of negotiating the voluntary easements needed to construct the 2.36 miles of this pipeline.

Relationship of the Pipeline to Present and Future Land Use and Zoning Ordinances.

The proposed pipeline is located in land zoned as: Agricultural (A-1); Planned Regional Commercial (PRC); and Planned Industrial Zone (PI), although much of the property is currently used for agricultural purposes. Information related to directional boring of water crossings will be relayed to USACE and IDNR and will be a factor in determining potential permit requirements. If directional drilling bore pits are located within in the Federal Emergency Management Agency (FEMA) floodplain, IPL will notify Story County Planning and Development to obtain a permit for this work.

The proposed pipeline will have no negative impact on present and future land use, except for areas with fenced-in, above-grade facilities at the northern and southern terminus of the pipeline.

The majority of the proposed route is in a Class 1 Location however; there is a small portion in Class 3 Location. The pipeline is being designed for Class 3 Location to accommodate any additional development in the future, resulting in a reclassification of this pipeline.

To the best of IPL's knowledge, the proposed pipeline and its location are consistent with existing and future Story County land use and zoning ordinances.

Inconvenience/Undue Injury Which May Result as A Result of the Proposed Project

The presence of the Ames Lateral, as well as its construction, will not result in any undue injury to property owners. Although landowners may be periodically inconvenienced during the construction of the pipeline, the land will return to its original use after the pipeline installation process. The pipeline will be constructed at a depth which will not interfere with farming operations. Pipeline markers will be placed in locations along the pipeline in compliance with applicable code requirements and where the markers will have minimal effect on normal farming practices as agreed upon with landowners. During construction, IPL and its contractors will work with landowners regarding issues of access, fencing for protection of livestock, and other concerns the landowners might raise. Pursuant to the Land Restoration Plan filed with the Iowa Utilities Board (Board) (attached as "Exhibit I"), construction methods and procedures will be in compliance with the Iowa Administrative Code, thus insuring minimal inconvenience and injury to the property owners. Practices that will be employed include:

- Topsoil separation and replacement;
- Temporary and permanent repair of drain tile;
- Removal of rocks and debris from the right-of-way;
- Restoration after soil compaction and elimination of rutting;
- Restoration of terraces, waterways and other erosion control structures;
- Re-vegetation of untilled land;
- Restoration of land slope and contour;
- Restoration of areas used for field entrances and temporary roads; and
- Avoidance of construction in wet conditions.

IPL will compensate landowners for damages that occur as a result of pipeline construction in compliance with the Damage Settlement Policy filed as Exhibit J to this Petition.

**EXHIBIT H
REQUEST FOR EMINENT DOMAIN
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____**

Interstate Power and Light Company (IPL) requests the right of eminent domain. As of the filing date of this Petition, IPL is currently negotiating with landowners for voluntary easements. Accordingly, the extent of IPL's eminent domain request is uncertain at this time. To the extent necessary, IPL will file an amended Exhibit H containing the information required by Iowa Administrative Code 199-10.2(1)h for each parcel over which the right of eminent domain is requested.

**EXHIBIT I
LAND RESTORATION PLAN
PETITION FOR PIPELINE PERMIT
INTERSTATE POWER AND LIGHT COMPANY
STORY COUNTY, IOWA
Docket No. P-_____**

1. Description of Pipeline Project

Interstate Power and Light Company (IPL or Company) proposes to install a nominal 10-inch steel natural gas pipeline, operating at 425 psig from the IPL DuPont regulation station located in the Southeast Quarter of Section 30, Township 84 North, Range 23 West of the Fifth Principal Meridian, Story County, Iowa approximately 2.36 miles through portions of Story County to the IPL Barilla regulation station on private property in the Southeast Quarter of Section 6, Township 83 North, Range 23 West of the Fifth Principal Meridian, Story County, Iowa.

The purpose of this pipeline is to increase capacity for IPL's Ames distribution system for existing load and future growth.

2. Sequence of Events

After all the required permits have been obtained from local, state and federal governmental agencies, and easements have been secured from private landowners, construction will be proceed. Topsoil will be removed and separated in accordance with the soil restoration plan below—see Number 3 below. The pipeline will be welded together above ground. A trench will be dug in the subsoil and the pipe will be lowered into the open trench. The pipe trench will be backfilled with subsoil first followed by the topsoil. If any drain tiles have been damaged or broken, they will be repaired or replaced during pipeline construction. After the pipeline has been installed, the facilities at each end will be fabricated. Next, the pipeline and certain sections of the facilities will be pressure tested. After the pressure test is complete, the pipeline will be purged and put into service. A painting contractor will be retained to paint the above-ground facilities. To complete the project, the entire pipeline route will be reviewed with the landowner to ensure lands have been restored to his or her satisfaction.

3. Compliance with 199 IAC Chapter 9.4, sections (1) through (10)

IPL, pursuant to Iowa Code Section 479.29, relating to land restoration standards for pipelines, adopts this Land Restoration Plan, which is intended to outline the manner and methods by which IPL and/or its contractors, will comply with relevant statutory and regulatory requirements concerning the restoration of agricultural lands during and after pipeline construction.

Existing IUB rules concerning protection of underground improvements and soil conservation structures and restoration of agricultural lands after pipeline construction appear in the 199 IAC 9.4(1) to 9.4(10), Restoration of agricultural lands. IPL will comply with and incorporates herein the provisions of said plan, as the same may be amended from time to time.

A. Topsoil separation and replacement. [199-9.4(1)]

In accordance with current rules, the actual depth of topsoil, not to exceed 36 inches, will be stripped from the area to be excavated above the pipeline. In addition, the topsoil will be stripped to a maximum of 12 inches from the adjacent subsoil storage area. Topsoil will be removed and replaced in accordance with these rules at any location where land slope or contour is significantly altered to facilitate construction. IPL and/or its contractor shall, upon the landowner's request, measure the topsoil at selected locations before and after construction.

All topsoil and subsoil will be separated, stockpiled and preserved during all phases of construction to prevent mixing during storage. The stored topsoil and subsoil will have sufficient separation to prevent mixing during the storage period. Topsoil will not be used to construct field entrances, nor will topsoil be located in an area to be traveled by construction equipment. No topsoil will be removed from the property without consent of the landowner.

Topsoil removal will not be required in areas where the pipeline is installed by other methods such as boring that does not require an open trench. If provided for in a written agreement with the landowner, topsoil removal will not be required if the pipeline trench has a top width of 18 inches or less.

The backfilled topsoil will be replaced so that the upper portion of the pipeline excavation, crowned surface, and cover layer of the area used for subsoil storage contain only the topsoil originally removed. The depth of the replaced topsoil will conform, as nearly as possible to the depth removed. Where excavations are made for road, stream, drainage ditch, or other crossings, the original depth of topsoil will be replaced as near as possible.

B. Temporary and permanent repair of drain tile. [199-9.4(2)]

Where a drain tile is encountered, the pipeline will be installed in such a manner that the permanent tile repair can be installed with at least 12 inches of clearance from the pipeline. Any damaged drain tile will be repaired temporarily to retain its proper function. If temporary repair is determined not to be necessary, the exposed tile will be screened to prevent entry of foreign materials into the drain tile system. Damaged drain tile will be marked with a highly visible flag in the trench spoil bank until permanent repairs can be made. This marker will not be removed until the tile has been permanently repaired and the repairs have been approved and accepted by the county inspector. If proper notice is given, construction will not be delayed due to an inspector's failure to be present on the site.

Permanent repairs will be made to all broken or cracked tile to its original or better condition. Permanent repairs will be completed as soon as is practical after the pipeline is installed in the trench and prior to backfilling of the trench over the tile line.

Repairs will include the following:

- (1) All damaged, broken, or cracked tile will be removed.
- (2) Only unobstructed tile will be used for replacement.
- (3) The tile furnished for replacement purposes will be of quality, size and flow capacity at least equal to that of the tile being replaced.
- (4) Tile will be replaced so that its original gradient and alignment are restored, except where relocation or rerouting is required for angled crossings. Tile lines at a sharp angle to the trench will be repaired in the manner shown on Drawing No. 1 at the end of this document.
- (5) The replaced tile will be firmly supported to prevent loss of gradient or alignment due to soil settlement. The method used will be comparable to that shown on Drawing No. 1 at the end of this document.

The backfill surrounding the permanently repaired drain tile will be completed at the time of the repair and in a manner that ensures that any further backfilling will not damage or misalign the repaired section of the tile line. The backfill will be inspected for compliance by the county inspector. If proper notice is given, construction will not be delayed due to an inspector's failure to be present on the site.

If after construction, it becomes apparent that a drain tile is not functioning properly due to construction damage; further repairs will be completed by IPL and/or its contractors.

C. Removal of rocks and debris from the right-of-way. [199-9.4(3)]

Topsoil, when backfilled and the easement area will be free of rocks larger than three (3) inches in diameter. In areas where there are rocks larger than three (3) inches in diameter their size and frequency will be similar to adjacent soil not disturbed by construction. The top 24 inches of the trench backfill will not contain rocks in any greater concentration or size than exist in the adjacent natural soils. Consolidated rock removed by blasting or mechanical means will not be placed in the backfill above the natural bedrock profile or above the frost line. IPL will examine areas adjacent to the easement and along access roads and will remove any large rocks or debris which may have rolled or blown from the right-of-way or fallen from vehicles.

Rock which cannot remain in or be used as backfill will be disposed of at location and in a manner mutually satisfactory to the landowner. Soil from which excess rock has been removed may be used for backfill. All debris attributable to the pipeline construction and related activities will be removed and disposed of properly. For the purposes of this requirement, debris will include spilled oil, grease, fuel, or other petroleum or chemical products. Such products and any contaminated soil will be removed for proper disposal or treated by appropriate in situ remediation.

D. Restoration after soil compaction and rutting. [199-9.4 (4)]

All agricultural land, including off right-of-way access roads traversed by heavy construction equipment that will be removed after construction, will be deep tilled to alleviate soil compaction upon completion. If the topsoil was removed from the area to be tilled, the tillage will precede replacement of the topsoil.

At least three passes with deep tillage equipment will be made. Tillage will be at least 18 inches deep in land used for crop production and 12 inches deep on other lands, and will be performed under soil moisture conditions, which permit effective working of the soil. Upon agreement, the landowners or tenants may perform this tillage using their own equipment.

All rutted lands will be tilled to its pre-construction condition. On land where topsoil was removed, all rutting will be remedied before topsoil is replaced.

E. Restoration of terraces, waterways, and other erosion control structures. [199-9.4(5)]

Any soil conservation practices and structures damaged by construction will be restored to the existing elevation and grade. Any drain line or flow diversion devices impacted by the pipeline construction will be repaired or modified as needed. Soil used for restoration of embankments will be well compacted and vegetation will be reestablished.

Disturbed vegetation will be reestablished, including a cover crop when appropriate. Restoration of terraces will be in accordance with Drawing No. 2 at the end of this document. Such restoration shall be inspected for compliance by the county inspector. If proper notice is given, construction shall not be delayed due to an inspector's failure to be present on the site.

IPL is working with the USACE and the IDNR to determine if environmental permits will be required for stream crossings. If required, all appropriate permits will be obtained and installation will be performed in accordance with permit specifications. Pipeline construction at the stream crossings may include installation by bore or directional drill to minimize any disturbance to the banks of the creeks and prevent erosion.

F. Re-vegetation of untilled land. [199-9.4(6)]

Any agriculture land not in crop production at time of construction such as hay ground and land in conservation or set aside programs, will be reseeded, after deep tillage and replacement of topsoil, with a comparable ground cover unless otherwise requested by the landowner. The seed mix used shall restore the original or a comparable ground cover unless otherwise requested by the landowner. If the land is to be placed in crop production the following year, the paragraph below shall apply.

Agricultural land used for row crop or small grain production which will not be planted in that calendar year due to the pipeline construction will be seeded with an appropriate cover crop following replacement of the topsoil and completion of deep tillage. However, cover crop seeding may be delayed if construction is completed too late in the year for a cover crop to become established and in such instances is not required if the landowner or tenant proposes to till the land the following year. The landowner may request ground cover where the construction is completed too late in the year for a cover crop to become established to prevent soil erosion.

G. Future installation of drain tile or soil conservation structures. [199-9.4(7)]

At locations where the proposed installation of underground drain tile is made known in writing to the Company prior to the securing of an easement on the property and has been defined by a qualified technician, the pipeline will be installed at a depth which will permit proper clearance between the pipeline and the proposed tile installation. IPL will consult with the landowner concerning the landowner's plans for future installation of soil conservation practices and structures.

At locations where the proposed installation of soil conservations practices and structures is made known in writing to the Company prior to the securing of an

easement on the property and has been defined by a qualified technician, the pipeline shall be installed at a depth which will allow for future installation of such soil conservation practices and structures and retain the integrity of the pipeline. The Company will consult with the landowner concerning the landowner's plans for future installation of soil conservation practices and structures.

Any known future drain tile locations made known to the Company or its contractors prior to construction will have proper clearance incorporated into the pipeline construction.

H. Restoration of land slope and contour. [199-9.4(8)]

Upon completion of construction, the slope, contour, grade, and drainage pattern of the disturbed area will be restored as nearly as possible to its pre-construction condition, except as may be necessary to allow for anticipated settlement of the backfill area.

However, the trench may be crowned to allow for anticipated settlement of the backfill. Excessive or insufficient settlement of the trench area, which visibly affects land contour or undesirably alters surface drainage, shall be remediated by means such as regarding and, if necessary, import of appropriate fill material. Disturbed areas in which erosion causes formation of rills or channels, or areas of heavy sediment deposition, shall be regarded as needed. On steep slopes, methods such as sediment barriers, slope breakers, or mulching shall be used as necessary to control erosion until vegetation can be reestablished.

I. Restoration of areas used for field entrances and temporary roads. [199-9.4(9)]

Upon completion of construction and land restoration, field entrances or temporary roads built as part of the construction project shall be removed and the land made suitable for return to its previous use. Areas affected shall be regarded as required by Section H above and deep tilled as required by Section D above. If by agreement or landowner requires, and subject to any necessary approval by local public road authorities, a filed entrance or road is to be left in place, it shall be left in a graded and serviceable condition.

J. Construction in wet conditions. [199-9.4(10)]

Construction in wet soil conditions shall not commence or continue at times when or locations where the passage of heavy construction equipment may cause rutting to the extent that the topsoil and subsoil are mixed, or underground drainage structures may be damaged. To facilitate construction in soft soils, the pipeline company may elect to remove and stockpile the topsoil from the traveled way, install mats or padding, or use other methods acceptable

to the county inspector. Topsoil removal, storage, and replacement shall comply with Section A above.

4. Compliance with Iowa Code Section 479. 29

Pursuant to Iowa Code Section 479.29(2), the appropriate county board of supervisors shall cause an on-site inspection for compliance with the standards adopted under this section to be performed at this pipeline construction project. A professional engineer familiar with the standards adopted under this section and licensed under Iowa Code Chapter 542B shall be responsible for the inspection. The appropriate county board of supervisors may contract for the services of a licensed professional engineer for the purposes of the inspection. The reasonable costs of the inspection shall be borne by IPL.

Prior to pipeline construction, IPL will coordinate with Story County regarding this inspection. IPL will allow landowners and the inspector to view the proposed center line of the pipeline prior to commencing trenching operations to insure that construction takes place in its proper location.

IPL will comply with all aspects of Iowa Code Section 479.29.

5. Point of contact for inquiries per 199 Iowa Administrative Code 9.5

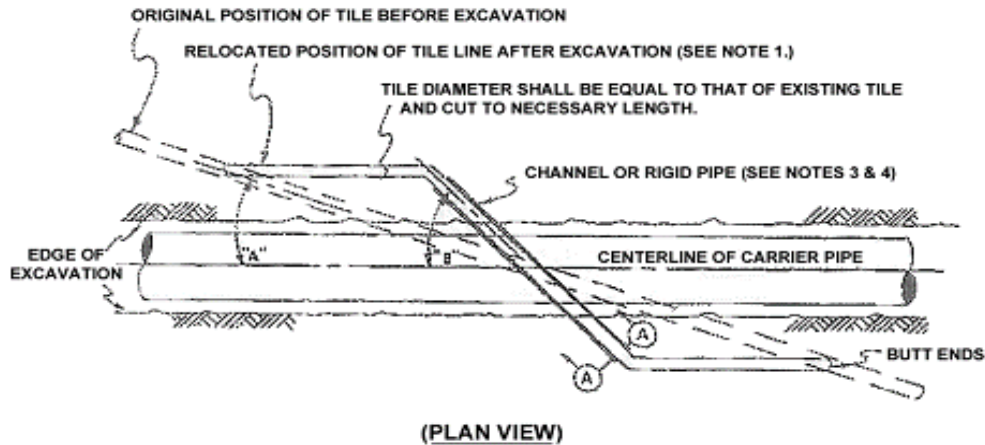
Any questions regarding landowner inquiries or claims may be directed to:

Dan Kovoich
Real Estate and Right of Way Representative
Interstate Power and Light Company
200 First Street SE
Cedar Rapids, Iowa 52401
Toll Free Number 1-800-255-4268

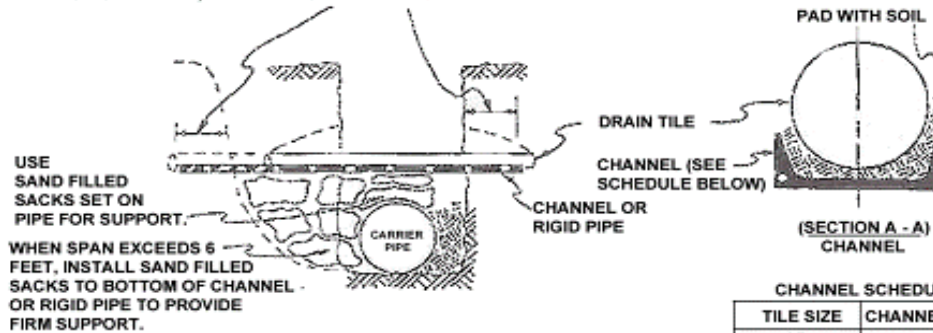
Copies of this Land Restoration Plan will be delivered to all landowners of property that will be disturbed by the construction of the proposed pipeline.

Drawing No. 1

RESTORATION OF DRAIN TILE



20" MINIMUM LENGTH OF CHANNEL OR RIGID PIPE SUPPORT ON SOLID SOIL, EACH SIDE OF EXCAVATION.

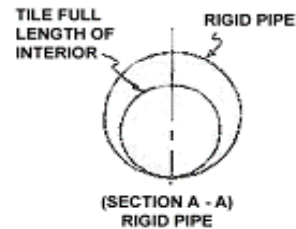


CHANNEL SCHEDULE

TILE SIZE	CHANNEL SIZE
3"	4" AT 5.4#
4" - 5"	5" AT 6.7#
6" - 9"	7" AT 9.8#
10" & LARGER	10" AT 15.3#

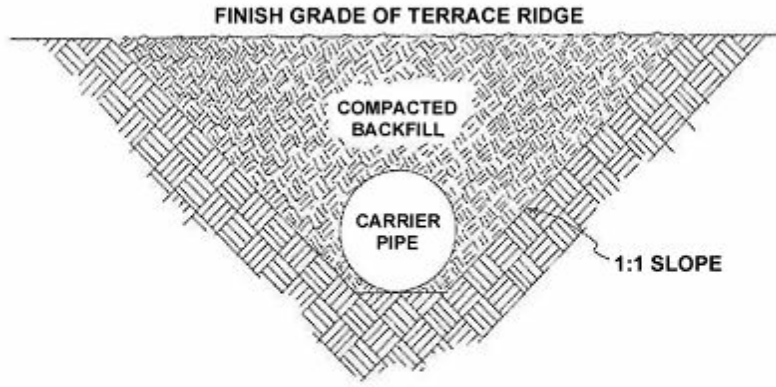
NOTES:

1. TILE SHALL BE RELOCATED AS SHOWN WHEN ANGLE "A" BETWEEN PIPELINE AND ORIGINAL TILE IS LESS THAN 20° UNLESS OTHERWISE AGREED TO BY LANDOWNER AND COMPANY.
2. ANGLE "B" SHALL BE 45° FOR USUAL WIDTHS OF TRENCH. FOR EXTRA WIDTHS, IT MAY BE GREATER.
3. DIAMETER OF RIGID PIPE SHALL BE OF ADEQUATE SIZE TO ALLOW FOR THE INSTALLATION OF THE TILE FOR THE FULL LENGTH OF THE RIGID PIPE.
4. OTHER METHODS OF SUPPORTING DRAIN TILE MAY BE USED IF THE ALTERNATE PROPOSED IS EQUIVALENT IN STRENGTH TO THE CHANNEL SECTIONS SHOWN AND IF APPROVED BY THE LANDOWNER.



Drawing No. 2

RESTORATION OF TERRACE



NOTE:

COMPACTION OF BACKFILL TO BE EQUAL TO THAT OF THE UNDISTURBED ADJACENT SOIL.

IUB PL-2

**INTERSTATE POWER AND LIGHT COMPANY POLICY STATEMENT
CONCERNING SETTLEMENT OF DAMAGE CLAIMS
(GAS LINES)**

During construction of a gas pipeline, damage is sometimes caused to a landowner's and/or tenant's property. If Interstate Power and Light Company causes physical damage to property, the landowner and/or tenant, as their respective interests appear, (Landowner/Tenant) will be compensated by Interstate Power and Light Company in the following manner consistent with Iowa Code 479.45:

I. Crop Loss Due to Pipeline Construction

- A. If a crop has been planted prior to construction of the gas pipeline or if a crop normally would have been planted before the finish of construction, Interstate Power and Light Company will pay the following percentages on the crop ground lost to production:

The area that was trenched for the pipe, being 20 feet wide X length of pipe:	The remainder of the damaged easement area,
First Year: 100% of crop loss	First Year: 100% of crop loss
Second Year: 80% of crop loss	Second Year: 50% of crop loss
Third Year: 60% of crop loss	Third Year: 30% of crop loss
Fourth Year: 40% of crop loss	
Fifth Year: 20% of crop loss	

- B. If no crop was planted or in cultivation prior to completion of construction, Interstate Power and Light Company will pay the following percentages on the crop ground lost to production:

The area that was trenched for the pipe, being 20 feet wide X length of pipe:	The remainder of the damaged easement area,
First Year: 100% of crop value	First Year: 67% of crop value
Second Year: 80% of crop loss	Second Year: 50% of crop loss
Third Year: 60% of crop loss	Third Year: 30% of crop loss
Fourth Year: 40% of crop loss	
Fifth Year: 20% of crop loss	

- C. Computation of crop loss/value is based upon annual yield and current market price to be determined at the time of damage settlement after construction restoration has taken place.
- D. Crop loss or reduced yield of crop calculations will include the pipeline right of way or land near the right of way whether caused directly by construction or from disturbance of usual farm operations or resulting from lack of timely access to the land or interference with irrigation.

II. Damages Due to Compaction, Ruts, Erosion and/or Washing

- A. Interstate Power and Light Company will repair damage incurred due to compaction, ruts, erosion, and/or washing of soil caused by pipeline construction. If by mutual agreement, the Landowner/Tenant repairs the damages, Interstate Power and Light Company will reimburse the Landowner/Tenant for the reasonable cost of labor and the use of equipment to repair damage incurred due to compaction, ruts, erosion, and/or washing of soil caused by pipeline construction. Payment will be made by Interstate Power and Light Company within a reasonable period of time upon presentation of a statement.
- B. Interstate Power and Light Company will pay for the reasonable cost of repairs to the Landowner's/Tenant's equipment where in repairing compaction, ruts, erosion, and/or washing of soil, damage to equipment is caused by materials or debris left on the right of way during construction.

III. Other Damages

Interstate Power and Light Company will pay for all damages to pastures, timber, fences, improvements, livestock, terraces, field tiles, and equipment caused by Interstate Power and Light Company's entry, use or occupation of lands, both on and off an easement area, due to gas pipeline construction. Fertilizer, lime, or organic material applied by the landowner/tenant to restore land disturbed by construction to its full productivity will be treated as a compensable loss as will erosion on lands attributable to pipeline construction. If by mutual agreement, the Landowner/Tenant repairs the damages, Interstate Power and Light Company will pay the actual costs of repairs. Payment for assets replaced, due to pipeline construction, by the Landowner/Tenant will be computed based upon the replacement cost of the assets replaced. Livestock production losses are

compensable losses, as determined by Iowa Code 479.45, and will be paid by Interstate Power and Light Company within a reasonable period of time upon presentation of a statement.

IV. Manner of Damage Payments

Payment of damages to the Landowner/Tenant will be made in one lump sum and not as an annual payment by Interstate Power and Light Company within a reasonable period of time following completion of pipeline construction.

V. Dispute Resolution Procedure

If the parties cannot agree on a settlement and no other means of resolving disputes has been agreed to, not less than ninety days after completion of installation, the landowner or tenant may petition the County Board of Supervisors to have the damages determined by a Compensation Commission (Iowa Code Chapter 6B and Iowa Code section 479.46).

(This policy statement is filed with the Iowa Utilities Board pursuant to Iowa Administrative Code 199-Chapter 10.2(3).