

STATE OF IOWA
DEPARTMENT OF COMMERCE
BEFORE THE IOWA UTILITIES BOARD

**FILED WITH
Executive Secretary
December 21, 2012
IOWA UTILITIES BOARD**

IN RE:

INTERSTATE POWER AND LIGHT
COMPANY

DOCKET NOS. ARU-2010-0001
RPU-2010-0001

RESPONSE

The Office of Consumer Advocate (OCA), a division of the Iowa Department of Justice, states it has reviewed and does not object to the Report on Regulatory Liabilities Related to Tax Benefit Rider filed by Interstate Power and Light Company on December 14, 2012.

Respectfully submitted,

Mark R. Schuling
Consumer Advocate

/s/ Ronald C. Polle

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OFFICE OF CONSUMER ADVOCATE