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December 19, 2014

FILED WITH
Executive Secretary
December 19, 2014
IOWA UTILITIES BOARD

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. EPB-2014-0150
Additional Information – Corrected
Application and Affidavit for Confidentiality

ERRATA FILING

Dear Secretary Conrad:

Enclosed for filing via EFS are Interstate Power and Light Company's (IPL) corrected pages to its Additional Information as initially filed with the Iowa Utilities Board on December 18, 2014, in the above-referenced docket.

Also enclosed is a copy of IPL's Application for Confidential Treatment and Affidavit in Support of Request for Confidentiality.

The corrections include:

- Application and Affidavit for Confidentiality – inadvertently submitted a prior version;
- Additional Information – page 5, line fifteen, removed the sentence "~~*The cost incurred for bottom ash disposal at Ottumwa is driven by waste management requirements in place today.*~~";
- Additional Information – page 7:
  - line 3, removed "*installed ~~its~~ dry scrubber.*"
  - line 4 and 5, removed "~~*dry scrubbers (at some, but not all, of IPL's facilities) may necessitate*~~"
  - lines 6 and 7, removed "*CEMs is ~~done~~*" and added highlighted information in green; and
- Additional Information – page 17, footnote 1 is confidential.

Please discard the complete public and confidential versions of the Additional Information and the Application and Affidavit for Confidentiality as initially filed on December 18, 2014, and replace them with the versions contained in this filing.

Thank you for your attention.

Very truly yours,

/s/ Benjamin M. Clark
Benjamin M. Clark
Attorney – Regulatory

BMC/kjf
Enclosures

STATE OF IOWA

BEFORE THE IOWA UTILITIES BOARD

IN RE: **INTERSTATE POWER AND LIGHT COMPANY**	**DOCKET NO. EPB-2014-0150**

ADDITIONAL INFORMATION

COMES NOW, Interstate Power and Light Company (IPL), and provides its additional information in response to the Iowa Utilities Board's (Board) Order Requiring Additional Information issued on December 3, 2014, (December 3rd Order). In the December 3rd Order, the Board directed IPL to respond to nine questions.

Below, IPL provides its additional information in response to the Board's nine questions contained in the December 3rd Order.

BOARD QUESTIONS

1. **Provide a synopsis of the reasons for any variances in IPL's budget for 2013-2014 (Docket No. EPB-2012-0150) and actual expenditures reported for 2013-2014 (Docket No. EPB-2014-0150).**

Response:

IPL assumes the question is focused on differences between the budget for 2013, as reflected in Docket No. EPB-2012-0150, and the actual spend numbers for 2013, as reflected in Docket No. EPB-2014-0150. Please note that 2013 is the only year in the current filing for which actuals are shown. For this response, IPL is referencing Corrected Confidential Appendix C from Docket No.

EPB-2012-0150, which had been filed with the Board in November 2012, against Revised Appendix C, page 1, from Docket No. EPB-2014-0150

Category	2013 Budget Docket No. EPB-2012-0150	2013 Actual Docket No. EPB-2014-0150
AQCS	$115,864,006	$89,540,905
CAMP	$4,832,312	$2,083,381
Capital – Other	$960,000	$270,137
O&M Direct	$4,385,756	$4,778,037
Emissions Environmental	$1,259,180	$636,868

IPL will provide a general explanation for each of these below.

- AQCS - In 2012, IPL did not have contracts in place or fully negotiated when IPL filed its EPB in Docket No. EPB-2012-0150. Therefore, the annual spend for the individual projects were not known for certain and estimates were used at that time. Subsequent to filing Docket No. EPB-2012-0150, IPL finalized and executed project contracts providing more certainty around cost and timing. The single year spending variances for both AQCS and CAMP merely reflect the timing of the cash flows, rather than changes in the projects total spending. Additionally, the M.L. Kapp

project for compliance with the Utility Mercury and Air Toxics Standards (MATS) did not proceed after the announced fuel switch for M.L. Kapp.

- CAMP– Same explanation as AQCS
- Capital – Other – In Docket No. EPB-2012-0150 the 2013 budget was for the OGS Ottumwa Midland Landfill. Project costs were pushed back to 2014.
- O&M Direct

  2013 actuals reflect additional costs incurred for disposal of coal combustion by-products.
- Emissions Environmental

The actual volume of chemicals for emissions control in 2013 was lower than had been expected due to the timing of emission control projects.

2. Provide an update on the status of the Activated Carbon Injection System (ACI) and baghouse at the Lansing Generating Station.

Response:

IPL has completed testing at Lansing and validated the ability of the Activated Carbon Injection System (ACI) and baghouse to remove mercury and particulate matter to the levels required by the 2015 MATS rule.

3. **In Section II, page 51, IPL states that it is not seeking approval for Operation and Maintenance (O&M) expenses related to compliance with effluent limitation guidelines and on page 58 that IPL is only seeking approval for O&M expenses related to interim landfill closure at the Ottumwa-Midland Landfill (OML) and not other expenses related to compliance with the coal combustion residue (CCR) rule. In both cases, IPL states that it cannot reasonably estimate these costs at this time.**

   In Revised Appendix C, under O&M costs on page 2, IPL projected costs for the seventh unnumbered line-item; and under O&M costs on page 3, for the seventh and the eighth unnumbered line-items.

   a. **Explain the activities involved in IPL's projected O&M costs for the three line-items.**

   b. **Provide an explanation of the purpose of these projected expenditures and specify the environmental regulation that is driving these costs if it is not the pending effluent limitation guidelines or the CCR rule.**

Response:

a. The seventh unnumbered line item on page 2 of Revised Appendix C represents the Lansing dry scrubber solids management cost. The seventh unnumbered line item on page 3 of Revised Appendix C represents the Ottumwa dry scrubber solids management cost. The eighth unnumbered line item on page 3 of Revised Appendix C represents the Ottumwa bottom ash management cost. These items assume the cost for transportation and disposal at an approved landfill.

b. Each of IPL's coal-fired facilities produces byproducts resulting from the combustion of coal, including fly ash and bottom ash. When IPL can beneficially use such byproducts in accordance with Iowa Administrative Code 567-108, such as fly ash in cement or bottom ash as a construction sub-base, IPL may not incur an associated disposal cost. However, when there is no

beneficial use option, IPL incurs a disposal cost. Because both Lansing and Ottumwa have, or will soon have, dry scrubber equipment to remove sulfur dioxide (SO_2), they each have a new byproduct that must be managed. Since there currently is no beneficial use market for SO_2 dry scrubber solids, IPL has assumed a cost for disposal of these materials. The cost incurred for bottom ash disposal at Ottumwa is driven by waste management requirements in place today, including Iowa Administrative Code 567-108 which limits the amount of ash that can be stored on-site. In addition, there are existing operational considerations that result in ash disposal costs. For example, when ash is sluiced to a pond it can remain in the pond or it can be dredged from the pond. When ash remains in the pond, the settling capacity of the pond is diminished, which can result in wastewater discharge and pond management issues. IPL makes it a practice across the fleet of maintaining its ash ponds by dredging ash from the ponds which results in the need for disposal, assuming the ash cannot be beneficially used. Neither the impending Coal Combustion Residuals (CCR) rule nor the effluent limitation guidelines are reflected in coal combustion byproduct management costs presented in the EPB. However, these rules may impact future costs for management of coal combustion byproducts when they are issued in their final form. IPL currently anticipates that the United States Environmental Protection Agency (EPA) will sign the final rule will on December 19, 2014; EPA will subsequently publish the final rule in the Federal Register.

4. **In Revised Appendix C, pages 2 through 7, explain why the first unnumbered line item under projected O&M costs varies among generating stations and varies year to year for the same generating station.**

Response:

The O&M costs presented in Revised Appendix C, pages 2 through 7, varies among generating stations because stations may have different equipment configurations as discussed below. Costs may vary year to year for the same generating station because 1) there may be differences in compliance testing requirements or equipment maintenance, and/or 2) a cost escalation factor has been used to represent potential cost increases over time, i.e., budget numbers used to support the filing may increase in future years, which may result in a small increase from one year to the next.

The first unnumbered line item under projected O&M on pages 2 through 7 of Revised Appendix C represents the O&M costs for Continuous Emissions Monitoring Systems (CEMS), which are used to capture certified emissions data from the generating station. This data is used for reporting and demonstrating compliance with required emission limits contained in each facility's air permit. The O&M costs include the cost to operate and maintain the CEMS (such as calibration gases, replacement parts, and in some cases vendor support) as well as the cost to perform certification and compliance testing.

As a result of new compliance requirements (e.g., MATS) and increased air permit requirements, IPL has been installing CEMS to collect SO_2, mercury, particulate matter, and carbon monoxide emissions data. The installed CEMS equipment varies among the facilities for various reasons, including the

compliance and permit requirements applicable to the facility and the installed emission controls. For example, Ottumwa has two SO_2 CEMS due to the recently installed dry scrubber. The installation of the dry scrubber necessitated the installation of new CEMS ahead of the dry scrubber so that IPL could measure pollutant inlet concentrations to more-efficiently operate the equipment. The second SO_2 CEMS is located at the stack to measure compliance with SO_2 emission limits. In comparison, the Burlington Generating Station (Burlington) does not have a scrubber and only has one SO_2 CEMS located at the stack. Ottumwa will incur more costs to maintain and test this equipment than Burlington.

Some of the testing and certification requirements, as well as equipment replacement, may be different from one year to the next at a given facility. For example, if the CEMS equipment manufacturer recommends replacement of the mercury CEMS umbilical every 3 years, and this replacement falls into the EPB timeframe, then IPL accounted for the replacement cost for that facility; the O&M budget for other years will not include the umbilical replacement. This would result in differences in O&M budgets over time at a given facility. IPL has attempted to account for these differences in the O&M costs presented in Revised Appendix C. Further, as mentioned above, the costs also assume an escalation factor which can result in differences at a given facility for each year.

5. **Provide a summary of the analysis that IPL relied upon to conclude that fuel switching to natural gas is the most cost-effective path for the M.L. Kapp Generating Station to achieve mercury and air toxic standards compliance.**

Response:

As discussed in previous filings with the IUB, IPL introduced the concept of a tiered approach to evaluating its power plants. The Tier concept consists of 3 tiers – Tier 1, Tier 2, and Tier 3.

- Tier 1 Units are larger, newer, and more efficient units that the company plans to install emissions controls upon as environmental rules dictate, improve the efficiency of the units and prepare for an additional 20+ years of operations. Tier 1 Units are: Ottumwa and Lansing Unit 4
- Tier 2 Units are units that likely cannot withstand the economics of a full set of controls to meet environmental rules. Some Tier 2 Units may be able to withstand low-cost emissions controls, others may be candidates for fuel switching, and others may be candidates for retirement. Tier 2 Units are: Burlington, M.L Kapp Unit 2 and Prairie Creek
- Tier 3 Units are units that are typically older, smaller, and less efficient and cannot economically withstand any expenditure associated with environmental controls. Tier 3 units may be candidates for fuel switching and are expected to be retired as dictated by operational considerations and environmental rules.

M.L Kapp is considered a Tier 2 unit and was evaluated to determine how IPL would ensure compliance with MATS. The following describes the related analysis at M.L. Kapp with regards to MATS compliance.

IPL reviewed four options with regards to M.L Kapp and its compliance with the MATS. The analysis in Confidential Attachment A delineates all four options:

Option 1: Continue operating on coal as the primary fuel with MATS compliance improvements.

Option 2: Switch to natural gas as the primary fuel with no natural gas supply system upgrades.

Option 3: Switch to natural gas as the primary fuel with an upgrade to the natural gas supply system eliminating bottlenecks.

Option 4: Switch to natural gas as the primary fuel with upgrades to the natural gas supply system to eliminate bottlenecks and increase available pressure.

Options 3 and 4 were both natural gas conversions with varying degrees of additional natural gas system upgrades. These options would have required significant upgrades to the natural gas distribution system. The cost of these options would have been significant and the anticipated lower capacity factors would not substantiate that large of an investment just to maintain a level near the current capacity of 200MW. Therefore, these were not chosen due to cost considerations including risk of escalating expense for natural gas system upgrades.

The remaining two options, which were considered the preferable alternatives, were the following:

Option 1: Continue operating on coal as the primary fuel with MATS compliance improvements.

Option 2: Switch to natural gas as the primary fuel with no natural gas supply system upgrades.

The economic analysis was completed for the two options above to review the impact on customers from a cost perspective in the fourth quarter of 2013. Within the analysis, IPL considered the following cost categories:

1. Estimated costs associated with the MATS compliance capital investments;
2. Estimated chemical costs;
3. Estimated operations and maintenance expense impacts of the two options;
4. Estimated fuel margin impacts; and
5. Estimated capacity purchase costs.

Some of the risks associated with the two options that IPL considered along with the economic analysis are as follows:

1. M.L. Kapp remains on coal:
    a. Additional capital projects are necessary due to new environmental rules;
    b. Chemical cost increase;
    c. Fuel Margins decline;

d. Increased coal related O&M projects; and

e. Reduced capacity factors.

2. M.L. Kapp is converted to natural with no natural gas system upgrades:

a. New environmental rules that impact natural gas operated units become effective that require additional capital projects;

b. Future capacity purchase cost increase;

c. Increased natural gas related O&M projects; and

d. Reduced accredited generating capacity.

Based on customer cost impacts, as noted in the economic analysis, and qualitative risks as noted above, IPL made the decision to convert M.L. Kapp from coal to natural gas.

Ultimately, IPL selected Option 2, based on both cost considerations and risk assessments of all options.

6. IPL indicates that the M.L. Kapp Generating Station's current capacity with coal as its fuel source is 200 MW, and the switch to natural gas would limit the unit's capacity to approximately 95 MW because of limited fuel availability.

a. Was the decreased capacity a part of IPL's cost-effectiveness evaluation in its decision to switch fuels at M.L. Kapp? Explain.

b. Is the limited fuel availability a long-term constraint? Will IPL pursue options to increase fuel availability? Explain.

c. How will the decrease in capacity affect grid reliability? How will the decreased capacity affect IPL's power costs?

d. Will IPL need to address the decreased capacity in another venue, such as another proceeding before the Board or in another state or with the Midcontinent Independent System Operator, Inc?

Response:

a. Yes, the decreased capacity as a result of solely fueling M.L. Kapp with natural gas was reviewed as part of economic analysis that was described in Question 5 above. IPL has also considered the reduced capacity at M.L. Kapp relative to IPL's overall capacity position.

b. Yes, without a change in the natural gas infrastructure in the Clinton area, the limited fuel availability is a long-term constraint.

c. The Midcontinent Independent System Operator, Inc. (MISO) began conducting quarterly surveys of generator owners in late 2011. The studies were first prompted by concerns about the effects of the Cross-State Air Pollution Rules (CSAPR) on generation capacity, and later by concerns about MATS rules on generation capacity. IPL first began reporting the planned conversion of M.L. Kapp to solely natural gas fueling in the January, 2014

survey, stating an expected capacity of 90 MW. Attachment Y notices are required for the suspension of a unit for more than two months or for the retirement of a unit. The conversion of M.L. Kapp to natural gas-only operation does not fit either of these circumstances. Currently, MISO does not have a formal mechanism to study the potential reliability impacts resulting from a net output decrease from a generator refueling project. However, IPL informed ITC-Midwest LLC (ITC-M) of its intent to convert M.L. Kapp to natural gas-firing only, and the resultant decrease in capacity. IPL anticipates being engaged with ITC-M and MISO to ensure the conversion of M.L. Kapp can be accomplished without threat to the reliability of the Bulk Electric System.

Decreased capacity was considered in IPL's cost-effectiveness evaluation in its decision to switch fuels at M.L. Kapp. See IPL's response to question 6a above for an explanation on how the decreased capacity at M.L. Kapp will affect IPL's power costs. The financial analysis explained in question 5 addressed the impact of capacity and energy costs. IPL's analysis indicates that fueling M.L. Kapp solely on natural gas is the most cost-effective compliance method.

d. IPL addressed the decreased capacity at M.L. Kapp in this EPB docket. The decreased capacity at M.L. Kapp was also addressed in IPL's 2014 Integrated Resource Plan filed with the Minnesota Public Utilities Commission in Docket No. E001/RP-14-77 of which a copy was also provided to the Board. M.L. Kapp has recently been tested on natural gas and a Generator Verification Test Capability (GVTC) test was completed of which the results were submitted to the MISO. IPL anticipates M.L. Kapp will begin commercial operation solely

on natural gas in the second quarter of 2015. Prior to commercial operation on natural gas, IPL will file a change to the MISO commercial model (Attachment B) indicating the fuel switch. IPL is also required to submit a Generation Change Template form to MISO, indicating the new fuel type and the new minimum and maximum output values for M.L. Kapp. The Independent Market Monitor (IMM) will also be notified and related changes to reference prices and operating parameters will be updated. The planned outage for conversion to natural gas-only operation in the second quarter of 2015 will timely be entered into MISO's outage scheduling system (Control Room Operating Window, or "CROW").

IPL is currently evaluating its regulatory options and requirements with regard to obtaining IUB approval of the M.L. Kapp fuel conversion from duel fuel capability to only natural gas. Such evaluation includes the IUB's April 23, 2012 Declaratory Ruling and Order Denying Request for Waiver Moot (DRU-2012-0002).

IPL is currently evaluating its regulatory requirements with regard to obtaining IUB approval of the M.L. Kapp fuel conversion from duel fuel capability to only natural gas. Such evaluation includes the IUB's April 23, 2012 Declaratory Ruling and Order Denying Request for Waiver Moot (DRU-2012-0002)

7. **IPL indicates that the Selective Catalytic Reduction (SCR) project at the Lansing Generating Station went into service in 2010 and that the original SCR installation consisted of two layers of catalyst. Currently, IPL plans are to add a third layer of catalyst in 2014 and replace an existing layer in 2015. After evaluating SCR performance / nitrogen oxide reduction, IPL may replace additional catalyst layers between 2016 and 2019. Elaborate on why the original two layers of catalyst and the third may need to be replaced within 10 years of installation.**

Response:

The catalyst layer addition and replacements are required to maintain efficient operation. Catalyst reactivity decreases over time and requires routine replacement of catalyst layers. [redacted] At the time of the original filing, the SCR and associated catalyst layers had been in operation for greater than 26,500 hours.

The SCR was designed to hold three layers of catalyst. During the construction of the SCR and subsequent installation of the catalyst layers, the decision was made to only install two layers. Given that these two layers were new, the catalyst was highly reactive and able to achieve design level NOx reduction. As time progressed and the SCR operating hours increased, the catalyst experienced anticipated deactivation. The catalyst deactivates for various operational reasons. Some of these reasons include the hours in contact with flue gas, poisoning, and pluggage. As the catalyst deactivates, this reduces the ability of the SCR to achieve design level NOx reduction.

The operational plan was to install the third catalyst layer once the SCR could no longer achieve design level NOx reduction. Based on the SCR

operation, the catalyst layers were showing signs of routine deactivation and required replacement to maintain SCR removal efficiency. Scheduling replacement is driven by the lead time (up to 12 months) to procure the catalyst as well as outage scheduling constraints. An additional layer was purchased and installed in September of 2014. Additionally, a replacement catalyst layer is being purchased for installation in the spring of 2015.

IPL's strategy has two benefits. First, IPL was able to delay the purchase and installation of the third layer of catalyst until it became an operational necessity. Second, the timing of the installation of the third catalyst layer enabled the plant to extend the life expectancy of the installed/aging catalyst to the high-end of the manufacturer's estimated replacement window.

8. Describe the process that IPL uses to solicit and acquire the services of contractors for environmental emissions projects.

Response:

Alliant Energy's (AE) Supply Chain uses a robust and comprehensive competitive bidding process for selecting contractors associated with AE'sEAE's environmental emissions projects. This process has two distinct phases in which contractors are evaluated.

Phase 1 of AE's process is the Prequalification Phase. In this phase, AE's Supply Chain asks prospective bidders for the work to provide extensive data associated with the prospective contractor's: (i) experience in performing similar work; (ii) financial stability and position in the market; (iii) safety performance record; (iv) insurance and/or bonding capacity; (v) union affiliation; and (vi) other project-specific factors about the potential contractor's performance. This

information is analyzed, vetted, and distilled by the project team to determine the contractors that qualify to receive the Request for Proposal (RFP).

In Phase 2, AE's Supply Chain sends to the pre-qualified prospective bidders, a comprehensive RFP, including the following: (i) Instructions to Bid, (ii) proposed Contract terms and conditions, (iii) a Scope of Work Specification, and (iv) project-specific exhibits that include predictive equipment performance guarantees.

In order to ensure AE is fair and objective throughout the evaluation process, AE has established criteria for confidentially controlling access to the respective bids, and all bid evaluation criteria and standards for scoring are determined before any bids are received. The bid response data received by AE is then evaluated

9. **Court decisions affecting coal plant emissions were issued subsequent to the April 1, 2014, filing. The potential impact of the cooling water intake rule making was addressed by the IDNR in its testimony. Specify whether and how the following decisions impact IPL's environmental plan and budget.**

   a. **The June 23, 2014, U.S. Supreme Court ruling partially invalidating the Tailoring Rule.**

   b. **The April 29, 2014, U.S. Supreme Court reversal of the D.C. Circuit Court's decision vacating the Cross State Air Pollution Rule (CSAPR) and the D.C. Circuit Court's October 23, 2014, decision that lifted the stay on CSAPR.**

Response:

a. No material impacts to IPL's EPB are expected related to the U.S. Supreme Court's recent decision on EPA's Tailoring Rule. In 2010, EPA issued the Tailoring Rule, which established a greenhouse gas (GHG) emissions threshold for major sources under the Prevention of Significant Deterioration (PSD) construction permit and Title V air operation permit programs. On June 23, 2014, the Supreme Court ruled that the EPA may not treat GHG emissions as "air pollutants" for determining whether a major source is required to obtain a PSD or Title V permit, but held that the EPA can continue requiring Best Available Control Technology (BACT) for GHG emissions from sources otherwise subject to review under the PSD program, also known as an "anyway sources."

IPL evaluates changes to GHGs resulting from various plant modifications, including many of those identified in the EPB Update, and, when required, submits PSD air permit applications to the IDNR on a project-specific basis. On

January 12, 2012, the IDNR issued a PSD permit (No. 78-A-019-P10) for the Ottumwa construction of air pollution controls, including a baghouse/carbon injection and scrubber system, and for the completion of power plant operating efficiency improvements. An evaluation of BACT was completed for this permit including consideration of GHGs and resulted in emission limits for CO_2 and CO_2e. IPL does not expect any changes to the Ottumwa PSD permit as a consequence of this court decision, because this project also triggered permitting thresholds for carbon monoxide (CO) and volatile organic compounds (VOCs), making it an anyway source. IPL will continue evaluating plant modifications on a case-by-case basis and submit GHG BACT determinations as needed for other projects triggering PSD emissions thresholds as an anyway source.

b. The April 29, 2014 decision by the U.S. Supreme Court to reverse the D.C. Circuit Court's decision to vacate the Cross-State Air Pollution Rule (CSAPR) and subsequent decision by the D.C. Circuit Court on October 23, 2014 to lift the stay on CSAPR have no material impact on the emissions plan and budget filed by IPL. IPL described the uncertainty surrounding CSAPR and listed anticipated potential outcomes in Section I, page 12 of its 2014 filing, which included a potential reinstatement of CSAPR in 2015. IPL continues to maintain, as originally stated in Section II, page 41 of the 2014 filing, that no request is necessary for the approval of any additional expenditure associated with the purchase of nitrogen oxide (NO_x) or sulfur dioxide (SO_2) allowances at this time. In addition, IPL continues to expect that it will receive sufficient NO_x and SO_2 allowances in its allocation from the EPA to comply with CSAPR requirements.

On November 21, 2014, EPA issued a ministerial rule that updates the CSAPR compliance dates and emission allocations for Phase I of the rule to 2015 and Phase II of the rule in 2017. EPA also confirmed in this rule that the Clean Air Interstate Rule (CAIR) will no longer be applicable beginning in 2015.

WHEREFORE, IPL requests that the Board accept IPL's additional information to the questions found in the Board's December 3rd Order.

Dated this 19th day of December, 2014.

Respectfully Submitted,

INTERSTATE POWER AND LIGHT COMPANY

By: */s/ Benjamin M. Clark*

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Attachment A
Pages 1 – 10

Additional Information

Public notice of additional confidential documents included in this filing