

**STATE OF IOWA**  
**BEFORE THE IOWA UTILITIES BOARD**

<b>IN RE:</b>  <b>REVIEW OF ASSESSMENTS RULES [199 IAC CHAPTER 17]</b>	<b>DOCKET NO. RMU-2016-0025</b>
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**JOINT COMMENTS**

Interstate Power and Light Company (IPL) and MidAmerican Energy Company (MidAmerican), by and through undersigned counsel, submits joint comments in response to the Order Requesting Stakeholder Comment on Potential Rule Changes issued by the Iowa Utilities Board (Board) in this docket on February 21, 2018 (Feb 21 Order).

199 IAC 17.2(2) “Industry direct assessment”

The Board’s proposed changes split the remainder assessment charges, which are invoiced annually, into two categories of invoices going forward—“industry direct assessment” and “remainder assessment.” IPL and MidAmerican seek confirmation that “industry direct assessments” are anticipated to be issued quarterly alongside direct assessments, rather than annually alongside remainder assessments.

199 IAC 17.2(3) “Remainder assessment”

IPL and MidAmerican note that references in 199 IAC 17.6(2)“e” to remainder assessments being “estimates” have been deleted with the Board’s proposed changes. IPL and MidAmerican seek confirmation that the Board intends to include two components to remainder assessments going forward—a forward-looking estimate for the upcoming FY as well as a true-up for actual costs incurred in the prior year.

199 IAC 17.2(4) "Overhead expenses"

The Board's proposed changes make clear that overhead expenses will be included in direct and industry direct assessments. IPL and MidAmerican seek clarity as to whether any overhead expenses would also potentially be included in remainder assessments.

199 IAC 17.3(3) Consultants etc.

It is IPL and MidAmerican's understanding that costs identified in this section ["...consultants, contractors, facilities, and equipment"] have been included in historical direct assessments. IPL and MidAmerican seek clarity as to whether the proposed changes to this section will result in new costs being included in direct assessments, or prior costs being removed from direct assessments.

199 IAC 17.5 Annual report

On page 4 of the February 21 Order the Board indicates that it has proposed a change to this section of the rules to enable use of "an electronic version of the report that may be filed separately from the annual report." IPL and MidAmerican believe that it would be inefficient to create a separate form and reporting requirement apart from the requirements for rate-regulated utilities at 199 IAC 23.2(6), which already provides this same information. If the Board pursues this change, IPL and MidAmerican respectfully request the addition of the following language to this section to denote the opportunity to comply via existing reporting:

On or before April 1 of each year, every public utility shall file with the board a report that includes the utility's gross operating revenues from Iowa intrastate operations during the preceding calendar year. Such revenues are to be reported on the accrual basis or the cash basis consistent with the report file with the board. Rate-regulated utilities that submit gross operating revenues on April 1 of each year in compliance with 199 IAC 23.2(6) are exempt from this requirement.

**WHEREFORE**, Interstate Power and Light Company and MidAmerican Energy Company respectfully request that the Iowa Utilities Board give due consideration to these Joint Comments regarding 199 IAC Chapter 17 Assessments Rules.

DATED this 23<sup>rd</sup> day of March, 2018.

Respectfully submitted,

**INTERSTATE POWER AND LIGHT  
COMPANY**

By: /s/ Samantha C. Norris  
Samantha C. Norris  
Senior Attorney  
Alliant Energy Corporate Services, Inc.  
200 First Street S.E.  
P.O. Box 351  
Cedar Rapids, IA 52406-0351  
Phone: (319) 786-4236  
[samanthanorris@alliantenergy.com](mailto:samanthanorris@alliantenergy.com)

**MIDAMERICAN ENERGY COMPANY**

By: /s/ Brian J. Rybarik  
Brian J. Rybarik  
Deputy General Counsel  
MidAmerican Energy Company  
666 Grand Avenue, Suite 500  
P.O. Box 657  
Des Moines, IA 50306-0657  
Phone: (515) 281-2559  
[bjrybarik@midamerican.com](mailto:bjrybarik@midamerican.com)