

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

<b>IN RE:</b>  <b>INTERSTATE POWER AND LIGHT COMPANY</b>	<b>DOCKET NO. RPU-2019-0001</b>
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**JOINT STATEMENT OF THE ISSUES AND PROCEDURAL MATTERS**

In accordance with the Order Granting Interventions, Granting Requests for Admission Pro Hac Vice, Addressing Complaint, Denying Motion to Reduce Interim Rates, Providing Notice of Hearing/Establishing Procedural Schedule issued by the Iowa Utilities Board (Board) on April 11, 2019, as well as the Order Scheduling Prehearing Conference on September 12, 2019 (September 12 Order), Interstate Power and Light Company (IPL); the Office of Consumer Advocate (OCA); Large Energy Group (LEG); Iowa Business Energy Coalition (IBEC); Archer Daniels Midland Company (ADM); Large General Service Group (LGSG); Decorah Area Group (DAG); Environmental Law & Policy Center (ELPC); Iowa Environmental Council (IEC); Sierra Club; Jonathan Lipman AIA & Associates, Inc. (Lipman); Walmart Inc. (Walmart); ITC Midwest LLC (ITC); MidAmerican Energy Company (MidAmerican); ChargePoint, Inc. (ChargePoint); and the International Brotherhood of Electrical Workers, Local 204 (IBEW), the parties in the above-captioned proceeding, submit the following statement describing the issues to be determined in this proceeding concerning the Application for Revision of Rates filed by IPL on March 1, 2019. They further provide additional information required by the Board's September 12 Order.

While the parties have made a good faith effort to accurately and concisely identify the matters addressed herein, this Joint Statement of the Issues and Procedural Matters is intended to be merely a guide and not an admission, nor a limitation with respect to any issues which may arise at hearing or may otherwise be addressed by the parties in this proceeding.

**I. Interim Rates: Revenue Requirement, Capital Structure, and Rate of Return<sup>1</sup>**

**A. Should IPL be permitted full recovery of its investment in Advanced Metering Infrastructure (AMI)?**

- IPL Evidence:
  - Direct Testimony of Logan D. Ashenfelter (pp. 42-58)
  - Rebuttal Testimony of Logan D. Ashenfelter (pp. 14-16)
  - Direct Testimony of Randy D. Bauer (pp. 1-24)
  - Rebuttal Testimony of Randy D. Bauer (pp. 1-31, 34-35)
  - Rebuttal Testimony of Zachary D. Fields (pp. 46-49)
- OCA Evidence:
  - Direct Testimony of Scott C. Bents (pp. 10-14)
  - Rebuttal Testimony of Scott C. Bents (pp. 3-6)
  - Direct Testimony of Blake J. Kruger (pp. 12-31)
  - Rebuttal Testimony of Blake J. Kruger (pp. 33-38)
- Lipman Evidence:
  - Direct Testimony of Frederick Swartz (pp. 1-7)
  - Rebuttal Testimony of Frederick Swartz (pp. 1-14)

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<sup>1</sup> Reference to specific testimony includes reference to all associated exhibits.

- Direct Testimony of Dr. Timothy Schoechle (pp.1-18)
  - Rebuttal Testimony of Dr. Timothy Schoechle (pp. 1-6)
  - Direct Testimony of Jonathan Lipman (pp. 3, 5-8)
  - Rebuttal Testimony of Jonathan Lipman (pp. 3-4)
- B. Should depreciation and amortization expenses associated with the M.L. Kapp Generating Station Unit 2 be included in determining the revenue requirement for interim rates?
- IPL Evidence:
    - Direct Testimony of Logan D. Ashenfelter (pp. 23, 57)
    - Rebuttal Testimony of Logan D. Ashenfelter (pp. 16-20)
    - Rebuttal Testimony of Neil E. Michek (pp. 28-32)
    - Rebuttal Testimony of Brent R. Kitchen (pp. 17-22)
  - OCA Evidence:
    - Direct Testimony of Scott C. Bents (pp. 5-10)
    - Rebuttal Testimony of Scott C. Bents (pp. 9-12)
    - Direct Testimony of Blake J. Kruger (pp. 34-35)
    - Rebuttal Testimony of Blake J. Kruger (pp. 8-11)
  - LEG Evidence:
    - Rebuttal Testimony of Robert J. Latham (p. 16)
- C. Is a levelizing adjustment for outside service expenses (FERC Account 923) appropriate in calculating test year operations and maintenance (O&M) expenses?
- IPL Evidence:
    - Direct Testimony of Logan D. Ashenfelter (pp. 7-30)
    - Rebuttal Testimony of Logan D. Ashenfelter (pp. 10-12)

- OCA Testimony
  - Direct Testimony of Blake J. Kruger (pp. 31-32)
  - Rebuttal Testimony of Blake J. Kruger (p. 4-6)
- D. Should long-term incentive compensation pay be included in test year O&M expenses?
  - IPL Evidence:
    - Direct Testimony of Logan D. Ashenfelter (pp. 7-30)
    - Rebuttal Testimony of Logan D. Ashenfelter (pp. 12-14)
  - OCA Evidence:
    - Direct Testimony of Blake J. Kruger (pp. 32-34)
    - Rebuttal Testimony of Blake J. Kruger (pp. 6-8 )
- E. Did IPL use appropriate accumulated depreciation (AD) and accumulated deferred income tax (ADIT) balances to calculate rate base for interim rates?
  - IPL Evidence:
    - Direct Testimony of Logan D. Ashenfelter (pp. 30-58)
    - Rebuttal Testimony of Logan D. Ashenfelter (pp. 20-21)
  - IBEC Evidence:
    - Direct Testimony of Greg Meyer (pp. 21-25)
    - Additional Rebuttal Testimony of Greg Meyer (pp. 22-23)
- F. What is the appropriate 13-month average capital structure to be used in calculating the revenue requirement for interim rates?
  - IPL Evidence:
    - Direct Testimony of Logan D. Ashenfelter (pp. 6, 58-59)

- Rebuttal Testimony of Logan D. Ashenfelter (pp. 8-10)
- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (p. 12)
  - Direct Testimony of Marcos Munoz (pp. 17-21)

G. What is the appropriate return on equity (ROE) for interim rates?

- IPL Evidence:
  - Direct Testimony of Logan D. Ashenfelter (pp. 6, 58-59)
  - Rebuttal Testimony of Logan D. Ashenfelter (pp. 2-8)
- OCA Evidence:
  - Direct Testimony of Marcos Munoz (pp. 7-13)
- IBEC Evidence:
  - Direct Testimony of Greg Meyer (pp. 18-21)
  - Additional Rebuttal Testimony of Greg Meyer (pp. 20-22)

**II. Final Rates: Revenue Requirement, Capital Structure, and Rate of Return**

A. Should IPL be permitted full recovery of its investment in AMI?

- IPL Evidence:
  - Direct Testimony of Zachary D. Fields (pp. 4-5, 7-9)
  - Rebuttal Testimony of Zachary D. Fields (pp. 40-43, 46-49)
  - Direct Testimony of Randy D. Bauer (pp. 1-24)
  - Rebuttal Testimony of Randy D. Bauer (pp. 1-31, 34-35)
  - Direct Testimony of Neil E. Michek (pp. 16-17)

- OCA Evidence:
  - Direct Testimony of Scott C. Bents (pp. 10-14)
  - Rebuttal Testimony of Scott C. Bents (pp. 3-6)
  - Direct Testimony of Blake J. Kruger (pp. 41-47)
  - Rebuttal Testimony of Blake J. Kruger (pp. 33-38)
- DAG Evidence:
  - Direct Testimony of James B. Martin-Schramm (pp. 114-19)
  - Rebuttal Testimony of James B. Martin-Schramm (pp. 6-7)
  - Surrebuttal Testimony of James B. Martin-Schramm (pp. 3-7)
- Lipman Evidence:
  - Direct Testimony of Frederick Swartz (pp. 1-7)
  - Rebuttal Testimony of Frederick Swartz (pp. 1-14)
  - Direct Testimony of Dr. Timothy Schoechle (pp.1-18)
  - Rebuttal Testimony of Dr. Timothy Schoechle (pp. 1-6)
  - Direct Testimony of Jonathan Lipman (pp. 3, 5-8)
  - Rebuttal Testimony of Jonathan Lipman (pp. 3-4)

B. Are IPL's proposed investments in its base distribution system and grid modernization appropriate for inclusion in rate base?

- IPL Evidence:
  - Direct Testimony of Megan C. Dyer (pp. 1-30)
  - Rebuttal Testimony of Megan C. Dyer (pp. 1-55)
  - Direct Testimony of Neil E. Michek (p. 16-17)
  - Rebuttal Testimony of James P. Brummond (pp. 24-26)

- OCA Evidence:
  - Direct Testimony of Scott C. Bents (pp. 14-31)
  - Rebuttal Testimony of Scott C. Bents (pp. 3-9)
  - Direct Testimony of Scott Norwood (pp. 8-30)
  - Rebuttal Testimony of Scott Norwood (pp. 5-9)
- ELPC/IEC Evidence:
  - Direct Testimony of Curt Volkmann (pp. 3-34)
  - Rebuttal Testimony of Curt Volkmann (pp. 1-7)

C. Is IPL's proposed 13-month average rate base the most appropriate methodology for determining test year rate base in a rate review proceeding using a future test period?

- IPL Evidence:
  - Direct Testimony of Neil E. Michek (pp. 27-29)
  - Rebuttal Testimony of Neil E. Michek (pp. 3-10)
  - Rebuttal Testimony of Jeffrey J. Ripp (pp. 8-12)
- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (pp. 35-38)
  - Rebuttal Testimony of Blake J. Kruger (pp. 11-21)
- IBEC Evidence:
  - Rebuttal Testimony of Greg Meyer (pp. 10-15)

D. How should IPL provide the benefits of the Tax Cuts and Jobs Act related to unprotected excess accumulated deferred income taxes?

- IPL Evidence:
  - Direct Testimony of William C. Brenner (pp. 11-18)
  - Direct Testimony of Neil E. Michek (p. 34)

- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (pp. 42-47)
- E. Should the Board allow inclusion of retired plant in rate base and permit full recovery of the associated amortization expense?
  - IPL Evidence:
    - Rebuttal Testimony of Zachary D. Fields (pp. 43-44)
    - Direct Testimony of Neil E. Michek (pp. 33-37)
    - Rebuttal Testimony of Neil E. Michek (pp. 28-32)
    - Rebuttal Testimony of Brent R. Kitchen (pp. 17-22)
  - OCA Evidence:
    - Direct Testimony of Blake J. Kruger (pp. 47-53)
    - Rebuttal Testimony of Blake J. Kruger (pp. 40-42)
  - Lipman Evidence:
    - Rebuttal Evidence of Frederick Swartz (pp. 8-12)
- F. Should IPL be permitted to recover capital expenditures required to comply with waste and water laws at its Lansing and Ottumwa coal plants?
  - IPL Evidence:
    - Direct Testimony of Matthew C. Cole (p. 8)
    - Direct Testimony of Zachary D. Fields (p. 2)
  - ELPC/IEC Evidence:
    - Direct Testimony of Uday Varadarajan (pp. 3-35)
    - Rebuttal Testimony of Uday Varadarajan (pp. 1-10)
  - Sierra Club Evidence
    - Direct Testimony of Paul Chernick (pp. 1-77)
    - Rebuttal Testimony of Paul Chernick (pp 1-15)



G. Should IPL be permitted to recover the remaining book value of retired meters?

- IPL Evidence:
  - Direct Testimony of Neil E. Michek (pp. 33-37)
  - Rebuttal Testimony of Neil E. Michek (pp. 32-36)
  - Rebuttal Testimony of Zachary D. Fields (pp. 43-44)
- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (pp. 47-53)
  - Rebuttal Testimony of Blake J. Kruger (pp. 39-40)
- Lipman Evidence:
  - Rebuttal Evidence of Frederick Swartz (pp. 8-12)

H. Should construction work-in-progress (CWIP) be included in rate base?

- IPL Evidence:
  - Direct Testimony of Neil E. Michek (pp. 21, 30-33)
  - Rebuttal Testimony of Neil E. Michek (pp. 36-41)
  - Direct Testimony of Neil M. Krebsbach (pp. 5-7)
- OCA Evidence:
  - Direct Testimony of Marcos Munoz (pp. 70-77)
  - Rebuttal Testimony of Marcos Munoz (pp. 15-16)
- IBEC Evidence:
  - Direct Testimony of Greg Meyer (pp. 11-13)
  - Additional Rebuttal Testimony of Greg Meyer (pp. 15-16)
  - Direct Testimony of Chris Walters (pp. 21-22)
- DAG Evidence:

- Rebuttal Testimony of James B. Martin-Schramm (pp. 8-9)
- I. Should IPL be permitted to recover carrying costs at the “all other” pre-tax weighted average cost of capital authorized by the Board in this proceeding associated with PTC (Production Tax Credit) carryforward balances?
  - IPL Evidence:
    - Direct Testimony of William C. Brenner (pp. 22-31, 35)
    - Rebuttal Testimony of William C. Brenner (pp. 1-26)
    - Direct Testimony of Neil E. Michek (pp. 13-16)
    - Rebuttal Testimony of Neil E. Michek (pp. 10-21)
  - OCA Evidence:
    - Direct Testimony of Blake J. Kruger (pp. 82-90)
    - Direct Testimony of Helmuth W. Schultz (pp. 10-26)
    - Rebuttal Testimony of Blake J. Kruger (pp. 46-47)
    - Rebuttal Testimony of Helmuth W. Schultz (pp. 5-12)
  - LEG Evidence:
    - Rebuttal Testimony of Robert J. Latham (pp. 10-11)
  - IBEC Evidence:
    - Direct Testimony of Greg Meyer (pp. 4-11)
    - Direct Testimony of Maurice Brubaker (pp. 4-13)
    - Additional Rebuttal Testimony of Greg Meyer (pp. 3-7)
    - Additional Rebuttal Testimony of Maurice Brubaker (pp. 2-10)

- ELPC/IEC Evidence:
  - Intervenor Rebuttal Testimony of Uday Varadarajan (pp. 5-6)
- J. Should IPL be permitted to include its Marshalltown Solar Project in rate base?
  - IPL Evidence:
    - Direct Testimony of Matthew C. Cole (p. 7)
    - Rebuttal Testimony of Zachary D. Fields (pp. 44-46)
  - OCA Evidence:
    - Direct Testimony of Blake J. Kruger (pp. 90-92)
    - Rebuttal Testimony of Blake J. Kruger (pp. 42-43)
- K. Should Asset Retirement Obligation (ARO) costs be included in depreciation rates?
  - IPL Evidence:
    - Direct Testimony of Neil E. Michek (pp. 17-20)
    - Rebuttal Testimony of Neil E. Michek (pp. 41-42)
  - OCA Evidence:
    - Direct Testimony of Blake J. Kruger (pp. 64-67)
- L. Is IPL's O&M forecast for FTY 2020 reasonable and appropriately supported by the record?
  - IPL Evidence:
    - Direct Testimony of Zachary D. Fields (pp. 12-21)
    - Rebuttal Testimony of Zachary D. Fields (pp. 21-39)
    - Direct Testimony of Lee C. Stock (pp. 1-9)
    - Rebuttal Testimony of Lee C. Stock (pp. 1-9)
    - Direct Testimony of Randy D. Bauer (pp. 17-22)

- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (pp. 67-81)
  - Direct Testimony of Helmuth W. Schultz (pp. 4-10)
  - Rebuttal Testimony of Blake J. Kruger (pp. 22-25)
  - Rebuttal Testimony of Helmuth W. Schultz (pp. 2-5)
- IBEC Evidence:
  - Rebuttal Testimony of Greg Meyer (pp. 19-20)
- ELPC/IEC Evidence:
  - Direct Testimony of Uday Varadarajan (pp. 3-35)
  - Intervenor Rebuttal Testimony of Uday Varadarajan (pp. 1-4)
  - Rebuttal Testimony of Uday Varadarajan (pp. 1-10)
  - Direct Testimony of Karl Rábago (pp. 65-84)

M. Should short- and long-term incentive compensation pay (also referred to as “variable performance pay”) be included in FTY 2020 O&M expenses?

- IPL Evidence:
  - Direct Testimony of Lee C. Stock (pp. 1-9)
  - Rebuttal Testimony of Lee C. Stock (pp. 1-9)
- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (pp. 53-64)
  - Rebuttal Testimony of Blake J. Kruger (pp. 32-33)
- IBEC Evidence:
  - Rebuttal Testimony of Greg Meyer (pp. 15-16)
  - Additional Rebuttal Testimony of Greg Meyer (pp. 16-17)

- DAG Evidence:
  - Direct Testimony of James B. Martin-Schramm (pp. 14-27)
  - Rebuttal Testimony of James B. Martin-Schramm (pp. 5-6)
  - Surrebuttal Testimony of David Berg (pp. 4-6)

N. What is the appropriate capital structure and common equity ratio for use in determining IPL's FTY 2020 revenue requirement?

- IPL Evidence:
  - Direct Testimony of Neil E. Michek (pp. 21-22)
  - Rebuttal Testimony Neil M. Krebsbach (pp. 1-5)
- OCA Evidence:
  - Direct Testimony of Marcos Munoz (pp. 16-31, 60-70)
  - Rebuttal Testimony of Marcos Munoz (pp. 11-15)
- IBEC Evidence:
  - Direct Testimony of Chris Walters (pp. 5-6, 19-23)
  - Additional Rebuttal Testimony Chris Walters (pp. 2-3)

O. Did IPL appropriately calculate its cash working capital requirement for FTY 2020?

- IPL Evidence:
  - Direct Testimony of Zachary D. Fields (pp. 3-5)
  - Rebuttal Testimony of Zachary D. Fields (pp. 51-52)
- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (pp. 95-97)
  - Rebuttal Testimony of Blake J. Kruger (pp. 43-44)
- IBEC Evidence:
  - Rebuttal Testimony of Greg Meyer (pp. 18-19)

- Additional Rebuttal Testimony of Greg Meyer (pp. 18-19)

P. Should an interest synchronization adjustment be made in calculating the FTY 2020 revenue requirement?

- IPL Evidence:
  - Direct Testimony of Zachary D. Fields (p. 9)
  - Rebuttal Testimony of Zachary D. Fields (pp. 51-52)
- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (pp. 97-98)

Q. What is the appropriate ROE for IPL for all rate base that does not have advanced ratemaking treatment?

- IPL Evidence:
  - Direct Testimony of Dr. Roger A. Morin (pp. 1-67)
  - Rebuttal Testimony of Dr. Roger A. Morin (pp. 1-86)
- OCA Evidence:
  - Direct Testimony of Marcos Munoz (pp. 31-60)
  - Rebuttal Testimony of Marcos Munoz (pp. 3-11)
- IBEC Evidence:
  - Direct Testimony of Chris Walters (pp. 1-66)
  - Additional Rebuttal Testimony of Chris Walters (pp. 3-10)
- DAG Evidence:
  - Direct Testimony of Andrew Johnson (entirety)
- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 63-64)

- Walmart Evidence:
  - Direct Testimony of Steve Chriss (pp. 7-16)

R. Should IPL track the difference in the return of protected excess accumulated deferred income taxes and true-up the difference each year through the tax benefit rider?

- IPL Evidence:
  - Direct Testimony of William C. Brenner (pp. 11-18)
  - Rebuttal Testimony of William C. Brenner (pp. 24-25)
- OCA Evidence:
  - Direct Testimony of Blake J. Kruger (pp. 92-95)
  - Rebuttal Testimony of Blake J. Kruger (pp. 44-45)

S. Should IPL's projected capacity revenue for Wind I and Wind II be imputed to IPL for purposes of calculating test year revenue?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 34-35)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 24-32)

**III. Final Rates: Sales Forecast, Revenue Allocation, Class Cost of Service, Rate Design, and Tariffs**

A. Is IPL's sales forecast for FTY 2020 appropriate?

- IPL Evidence:
  - Direct Testimony of Andrew J. Mendyk (pp. 1-18)
  - Rebuttal Testimony of Andrew J. Mendyk (pp. 1-16)
- OCA Evidence:
  - Direct Testimony of Seth A. Davison (pp.32-39)

- IBEC Evidence:
    - Direct Testimony of Greg Meyer (pp. 13-18)
    - Additional Rebuttal Testimony of Greg Meyer (pp. 7-15)
- B. Should the Average and Excess Demand (AED) allocator be weighted using 2016 and 2018 AED results or solely consider load research data from 2018?
- IPL Evidence:
    - Direct Testimony of David Vognsen (pp. 43-48)
    - Rebuttal Testimony of David Vognsen (pp. 13-14)
  - OCA Evidence:
    - Direct Testimony of Seth A. Davison (pp. 10-15)
    - Rebuttal Testimony of Seth A. Davison (pp. 4-9)
  - IBEC Evidence:
    - Rebuttal Testimony of Maurice Brubaker (pp. 4-6)
  - ADM Evidence:
    - Rebuttal Testimony of Robert Stephens (pp. 4-5)
  - LGSG Evidence:
    - Direct Testimony of Geoffrey Inge (pp. 6-7)
    - Rebuttal Testimony of Geoffrey Inge (pp. 5-7)
- C. Does IPL's revised Class Cost of Service Study (CCS) properly allocate FERC Account 908 costs in the development of the labor allocator?
- IPL Evidence:
    - Direct Testimony of David Vognsen (pp. 43-48)
    - Rebuttal Testimony of David Vognsen (pp. 14-16)



- OCA Evidence:
    - Direct Testimony of Seth A. Davison (pp. 17-18)
  - IBEC Evidence:
    - Rebuttal Testimony of Maurice Brubaker (p. 10)
- D. Does IPL's CCS appropriately allocate expenses related to key account managers (KAMs)?
- IPL Evidence:
    - Rebuttal Testimony of David Vognsen (pp. 14-16)
  - OCA Evidence:
    - Direct Testimony of Seth A. Davison (pp. 15-24)
    - Rebuttal Testimony of Seth A. Davison (p. 9)
  - IBEC Evidence:
    - Rebuttal Testimony of Maurice Brubaker (p. 10)
- E. Does IPL's revised CCS properly allocate uncollectible expense based on customer class-specific data?
- IPL Evidence:
    - Direct Testimony of David Vognsen (pp. 43-48)
    - Rebuttal Testimony of David Vognsen (pp. 16-17)
  - OCA Evidence:
    - Direct Testimony of Seth A. Davison (pp. 24-28)
    - Rebuttal Testimony of Seth A. Davison (p. 10)
  - IBEC Evidence:
    - Rebuttal Testimony of Maurice Brubaker (pp. 6-9)
  - LGSG Evidence:
    - Rebuttal Testimony of Geoffrey Inge (pp. 2-5)

F. Should grid modernization costs be allocated on the basis of reduced customer outage benefits?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 43-48)
  - Rebuttal Testimony of David Vognsen (p. 17)
- OCA Evidence:
  - Direct Testimony of Scott Norwood (pp. 26-28)

G. Does IPL's CCS properly allocate transmission costs?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 43-48)
  - Rebuttal Testimony of David Vognsen (pp. 17-19)
- OCA Evidence:
  - Direct Testimony of Seth A. Davison (pp. 10-15)
  - Rebuttal Testimony of Seth A. Davison (pp. 4-9)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 21-22)
- IBEC Evidence:
  - Direct Testimony of M. Brubaker (p. 17)
- ADM Evidence:
  - Direct Testimony of Robert Stephens (pp. 2, 15-37; Exh. RRS-3, RRS-4, RRS-5, RRS-6, RRS-7)
  - Rebuttal Testimony of Robert Stephens (pp. 2-5; Exh. RRS-9)
  - Additional Rebuttal Testimony of Robert Stephens (pp. 2, 3-6)

H. Is IPL's proposed revised revenue allocation appropriate?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 48-54)
  - Rebuttal Testimony of David Vognsen (pp. 20-24)
- OCA Evidence:
  - Direct Testimony of Seth A. Davison (pp. 29-32)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (p. 23)
- ADM Evidence:
  - Direct Testimony of Robert Stephens (pp. 2-3, 37-41; Exh. RRS-7)
  - Rebuttal Testimony of Robert Stephens (pp. 5-6)
  - Additional Rebuttal Testimony of Robert Stephens (pp. 7-8)
- LGSG Evidence:
  - Direct Testimony of Geoffrey Inge (pp. 1-9)
- Walmart Evidence:
  - Direct Testimony of Steve Chriss (pp. 17-20)

I. Should IPL's proposed Renewable Energy Rider (Rider RER) be approved?

- IPL Evidence:
  - Direct Testimony of Neil E. Michek (pp. 37-39)
  - Rebuttal Testimony of Neil E. Michek (pp. 21-28)
  - Direct Testimony of David Vognsen (pp. 28-41)
  - Rebuttal Testimony of David Vognsen (pp. 3-9)

- OCA Evidence:
    - Direct Testimony of Marcos Munoz (pp. 85-95)
    - Rebuttal Testimony of Marcos Munoz (pp. 16-21)
    - Direct Testimony of Blake J. Kruger (pp. 36-39)
    - Rebuttal Testimony of Blake J. Kruger (pp. 11-21)
  - LEG Evidence:
    - Direct Testimony of Robert J. Latham (pp. 17-19)
    - Rebuttal Testimony of Robert J. Latham (pp. 12-13)
  - IBEC Evidence:
    - Direct Testimony of Maurice Brubaker (pp. 13-17)
    - Additional Rebuttal Testimony of Maurice Brubaker (p. 11)
- J. Should declining summer energy blocks for residential customers be adopted?
- IPL Evidence:
    - Direct Testimony of David Vognsen (pp. 19-21)
    - Rebuttal Testimony of David Vognsen (pp. 26-31)
  - OCA Evidence:
    - Direct Testimony of Seth A. Davison (pp. 49-60)
    - Rebuttal Testimony of Seth A. Davison (pp. 11-14)
  - LEG Evidence:
    - Direct Testimony of Robert J. Latham (pp. 6-7)
    - Rebuttal Testimony of Robert J. Latham (pp. 7-10)
  - DAG Evidence:
    - Surrebuttal Testimony of David A. Berg (pp. 6-8)
    - Direct Testimony of David Osterberg (pp. 11-13)

- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 7-12)
  - Rebuttal Testimony of Karl Rábago (pp. 9-10)

K. Should a four-month summer pricing season be adopted?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 15-17)
  - Rebuttal Testimony of David Vognsen (pp. 32-33)
- OCA Evidence:
  - Direct Testimony of Ashley M. Taylor (pp. 4-7)
  - Rebuttal Testimony of Ashley M. Taylor (p. 8)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 4-5)
  - Rebuttal Testimony of Robert J. Latham (p. 14)

L. Is IPL's proposed customer charge appropriate?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 17-19)
  - Rebuttal Testimony of David Vognsen (pp. 33-40)
- OCA Evidence:
  - Direct Testimony of Seth A. Davison (p. 61)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 5-6)
- DAG Evidence:
  - Direct Testimony of David Osterberg (pp. 1-11)
  - Surrebuttal Testimony of David Osterberg (pp. 1-3)

- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 12-35)
  - Rebuttal Testimony of Karl Rábago (pp. 10-12)

M. Are separate rates for the Large General Service (LGS) Supplementary class supported?

- IPL Evidence:
  - Rebuttal Testimony of David Vognsen (pp. 40-43)
- DAG Evidence:
  - Direct Testimony of James B. Martin-Schramm (p. 21-22)
  - Direct Testimony of David A. Berg (pp. 3-7)
  - Surrebuttal Testimony of David A. Berg (pp. 8-11)
- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 36-38)

N. Should IPL's proposed changes to the Regional Transmission Service (Rider RTS) tariff be approved?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 27-28)
  - Rebuttal Testimony of David Vognsen (pp. 43-48)
- OCA Evidence:
  - Direct Testimony of Marcos Munoz (pp. 79-84)
  - Rebuttal Testimony of Marcos Munoz (pp. 21-22)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 9-10)
  - Rebuttal Testimony of Robert J. Latham (p. 12)

- DAG Evidence:
  - Direct Testimony of David Osterberg (pp. 13-15)
  - Surrebuttal Testimony of David Osterberg (pp. 3-4)
- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 49-63)
  - Direct Testimony of Kerri Johannsen (pp. 15-21)
  - Rebuttal Testimony of Karl Rábago (pp. 2-3, 12-13)
  - Rebuttal Testimony of Kerri Johannsen (pp. 3-4)

O. Should IPL's proposed changes to the Energy Efficiency Cost Recovery (Rider EECR) tariff be approved?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 42-43)
  - Rebuttal Testimony of David Vognsen (pp. 43-48)
- DAG Evidence:
  - Rebuttal Testimony of James B. Martin-Schramm (pp. 9-10)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 19-20)
- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 49-63)
  - Direct Testimony of Kerri Johannsen (pp. 15-21)
  - Rebuttal Testimony of Karl Rábago (pp. 2-3, 12-13)

P. Should IPL's proposed changes to the Energy Adjustment Clause (EAC) be approved?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 41-42)

- Rebuttal Testimony of David Vognsen (pp. 48-49)
  - OCA Evidence:
    - Direct Testimony of Seth A. Davison (pp. 41-43)
    - Rebuttal Testimony of Seth A. Davison (pp. 14-16)
  - LEG Evidence:
    - Direct Testimony of Robert J. Latham (p. 19)
- Q. Should IPL continue to offer the Optional Demand Rate pilot for Residential and General Service customers?
- IPL Evidence:
    - Rebuttal Testimony of David Vognsen (pp. 49-50)
  - ELPC/IEC Evidence:
    - Direct Testimony of Karl Rábago (pp. 35-36)
- R. Should IPL's proposed Individual Customer Rate (ICR) tariff be approved?
- IPL Evidence:
    - Direct Testimony of David Vognsen (pp. 24-25)
    - Rebuttal Testimony of David Vognsen (p. 50)
  - OCA Evidence:
    - Direct Testimony of Seth A. Davison (pp. 40-41)
  - LEG Evidence:
    - Direct Testimony of Robert J. Latham (pp. 8-9)
    - Rebuttal Testimony of Robert J. Latham (pp. 13-14)
  - DAG Evidence:
    - Rebuttal Testimony of James B. Martin-Schramm (pp. 10-11)



S. Should IPL's proposed Non-Standard Meter Alternative (NSMA) charge be approved?

- IPL Evidence:
  - Direct Testimony of David Vognsen (pp. 25-26)
  - Supplemental Direct Testimony of David Vognsen (pp. 1-10)
  - Rebuttal Testimony of David Vognsen (pp. 50-53)
- OCA Evidence:
  - Direct Testimony of Seth A. Davison (pp. 43-49)
- DAG Evidence:
  - Surrebuttal Testimony of James B. Martin-Schramm (pp. 7-8)
- Lipman Evidence:
  - Lipman Direct Testimony (pp. 8-16)
  - Lipman Rebuttal Testimony (pp. 4-10)
  - Rainforth Rebuttal Testimony (pp. 2-13)

T. Should IPL's Standby tariff be modified?

- IPL Evidence:
  - Direct Testimony of David Vognsen (p. 23)
  - Rebuttal Testimony of David Vognsen (pp. 53-61)
- IBEC Evidence:
  - Direct Testimony of Maurice Brubaker (p. 18)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (p. 8)
- ADM Evidence:
  - Direct Testimony of Bret Balke (pp. 5-9)

- Direct Testimony of Robert Stephens (pp. 2, 3-14; Exh. RRS-1, RRS-2, RRS-8)
- Additional Rebuttal Testimony of Robert Stephens (pp. 2, 9-18; Exh. RRS-8, RRS-10)

U. Should IPL's proposed Community Solar Program be approved?

- IPL Evidence:
  - Direct Testimony of Jason P. Nielsen (pp. 3-15)
  - Rebuttal Testimony of Jason P. Nielsen (pp. 12-17)
  - Rebuttal Testimony of James P. Brummond (pp. 14-17)
- OCA Evidence:
  - Direct Testimony of Marcos Munoz (pp. 77-79)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 10-11)
- DAG Evidence:
  - Direct Testimony of Warren McKenna (entirety)
- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (p. 48)
  - Direct Testimony of Kerri Johannsen (pp. 4-11)
  - Direct Testimony of Will Kenworthy (pp. 6-31)
  - Rebuttal Testimony of Karl Rábago (pp. 2-3)
  - Rebuttal Testimony of Will Kenworthy (pp. 2-7)
  - Rebuttal Testimony of Kerri Johannsen (pp. 3-4)

V. Should IPL's proposed Renewable Energy Partner Program be approved?

- IPL Evidence:
  - Direct Testimony of Jason P. Nielsen (pp. 15-19)

- Rebuttal Testimony of Jason P. Nielsen (pp. 17-19)
- Rebuttal Testimony of James P. Brummond (pp. 14-17)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 11-13)
- ELPC/IEC Evidence:
  - Direct Testimony of Kerri Johannsen (pp. 13-15)
  - Direct Testimony of Will Kenworthy (pp. 6-17, 31-37)
  - Rebuttal Testimony of Kerri Johannsen (p. 3, 5)
- Walmart Evidence:
  - Direct Testimony of Steve Chriss (pp. 21-30)

W. Should IPL's proposed Customer-Hosted Renewables Program be approved?

- IPL Evidence:
  - Direct Testimony of Jason P. Nielsen (pp. 19-24)
  - Rebuttal Testimony of Jason P. Nielsen (pp. 19-21)
  - Rebuttal Testimony of James P. Brummond (pp. 14-17)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 13-14)
- ELPC/IEC Evidence:
  - Direct Testimony of Kerri Johannsen (pp. 11-13)
  - Direct Testimony of Will Kenworthy (pp. 6-17, 37-44)
  - Rebuttal Testimony of Kerri Johannsen (p. 3)
- Walmart Evidence:
  - Direct Testimony of Steve Chriss (pp. 30-32)

X. Should IPL's Fixed Amount Bill pilot program be approved?

- IPL Evidence:
  - Direct Testimony of Jason P. Nielsen (pp. 24-29)
  - Rebuttal Testimony of Jason P. Nielsen (pp. 22-26)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 14-15)
  - Rebuttal Testimony of Robert J. Latham (p. 14)
- OCA Evidence:
  - Rebuttal Testimony of Sheila J. Parker (p. 11)
  - Direct Testimony of Ashley M. Taylor (pp. 8-12)
  - Rebuttal Testimony of Ashley M. Taylor (pp. 3-5)
- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 38-41)
  - Rebuttal Testimony of Karl Rábago (pp. 3-4)

Y. Should IPL's Transportation Electrification Plan be approved?

- IPL Evidence:
  - Direct Testimony of Matthew C. Cole (pp. 12-13)
  - Direct Testimony of Jason P. Nielsen (pp. 29-39)
  - Rebuttal Testimony of Jason P. Nielsen (pp. 26-30)
- OCA Evidence:
  - Direct Testimony of Ashley M. Taylor (pp. 12-14)
  - Rebuttal Testimony of Ashley M. Taylor (pp. 5-8)
- LEG Evidence:
  - Direct Testimony of Robert J. Latham (pp. 15-17)
  - Rebuttal Testimony of Robert J. Latham (pp. 15-16)

- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 41-45)
- ChargePoint Evidence:
  - Revised Direct Testimony of Justin Wilson (pp. 2-13)
  - Cross Rebuttal Testimony of Justin Wilson (pp. 2-8)
  - Rebuttal Testimony to IPL of Justin Wilson (pp. 2-5)

#### **IV. Other Issues**

##### **A. Has IPL appropriately managed its generation resources?**

- IPL Evidence:
  - Direct Testimony of Matthew D. Cole (pp. 4-9)
  - Rebuttal Testimony of Brent R. Kitchen (pp. 1-22)
  - Rebuttal Testimony of James P. Brummond (pp. 19-24)
- OCA Evidence:
  - Direct Testimony of Sheila J. Parker (p. 36)
  - Rebuttal Testimony of Sheila J. Parker (p. 13)
  - Direct Testimony of Scott C. Bents (p. 5-10)
  - Rebuttal Testimony of Scott C. Bents (p. 3, 9-12)
- LEG Evidence:
  - Rebuttal Testimony of Robert J. Latham (pp. 2-7)
- ELPC/IEC Evidence:
  - Direct Testimony of Uday Varadarajan (pp. 3-35)
  - Intervenor Rebuttal Testimony of Uday Varadarajan (pp. 1-4)
  - Rebuttal Testimony of Uday Varadarajan (pp. 1-10)

- Sierra Club Evidence:
  - Direct Testimony of Paul Chernick (pp. 1-77)
  - Rebuttal Testimony of Paul Chernick (pp. 1-15)
- B. Should the Board take any action with respect to IPL's coal units other than as proposed by IPL in this docket?
  - IPL Evidence:
    - Direct Testimony of Matthew D. Cole (pp. 4-9)
    - Rebuttal Testimony of Brent R. Kitchen (pp. 1-22)
    - Rebuttal Testimony of James P. Brummond (pp. 19-24)
  - OCA Evidence:
    - Rebuttal Testimony to Intervenors of Scott Bents (Aug. 15, 2019) (pp.1-4)
  - DAG Evidence:
    - Rebuttal Testimony of James B. Martin-Schramm (p. 11)
    - Rebuttal Testimony of Andrew Johnson (entirety)
  - ELPC/IEC Evidence:
    - Direct Testimony of Uday Varadarajan (pp. 3-35)
    - Intervenor Rebuttal Testimony of Uday Varadarajan (pp. 2-3)
    - Rebuttal Testimony of Uday Varadarajan (pp. 1-10)
  - Sierra Club Evidence:
    - Direct Testimony of Paul Chernick (pp. 1-77)
    - Rebuttal Testimony of Paul Chernick (pp 1-15)
- C. Should IPL be subject to a management efficiency remedy?

- IPL Evidence:
  - Rebuttal Testimony of James P. Brummond (pp. 2-7, 17-31)
  - Rebuttal Testimony of Jeffrey J. Ripp (pp. 2-8)
- OCA Evidence:
  - Direct Testimony of Sheila J. Parker (pp. 2-40)
  - Rebuttal Testimony of Sheila J. Parker (pp. 2-21)
  - Direct Testimony of Scott C. Bents (pp. 5-10, 24-31)
  - Rebuttal Testimony of Scott C. Bents (pp. 6-12)
  - Direct Testimony of Blake J. Kruger (pp. 12-31, 41-47, 54-55)
  - Rebuttal Testimony of Blake J. Kruger (pp. 7-8, 33-38)
- LEG Evidence:
  - Rebuttal Testimony of Robert J. Latham (p. 17)
- IBEC Evidence:
  - Rebuttal Testimony of Greg Meyer (pp. 3-7)
- DAG Evidence
  - Direct Testimony of James B. Martin-Schramm (pp. 4-14, 20, 22-27))
  - Rebuttal Testimony of James B. Martin-Schramm (pp. 4-5)
  - Surrebuttal Testimony of James B. Martin-Schramm (pp. 8-14, 19-21)
  - Direct Testimony of David A. Berg (pp. 11-15)
  - Surrebuttal Testimony of David A. Berg (pp. 1-4)
  - Direct Testimony of Andrew Johnson (entirety)
  - Direct Testimony of David Osterberg (pp. 15-17)

D. What framework should be used for the “subsequent proceeding” contemplated by Iowa Code § 476.33(4)“b.” for rates established in this docket?

- IPL Evidence:
  - Rebuttal Testimony of Jeffrey J. Ripp (pp. 13-21)
  - Rebuttal Testimony of Neil E. Michek Rebuttal (pp. 42-46;
  - Rebuttal Testimony of Andrew J. Mendyk (pp. 18-21)
- OCA Evidence:
  - Direct Testimony of Seth A. Davison (pp. 36-37)
  - Rebuttal Testimony of Seth A. Davison (pp. 17-20)
  - Direct Testimony of Sheila J. Parker (pp. 25 and 35)
  - Rebuttal Testimony of Sheila J. Parker (p. 18)
  - Rebuttal Testimony of Blake J. Kruger (p. 16)

E. Should IPL be required to conduct a study on the value of solar or should the Board create a new docket for the purpose of conducting such a proceeding?

- IPL Evidence:
  - Rebuttal Testimony of Jason Nielsen (pp.8-12)
- DAG Evidence:
  - Direct Testimony of Warren McKenna (entirety)
  - Surrebuttal Testimony of Warren McKenna (pp. 5-8)
- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 47-48)
  - Direct Testimony of Will Kenworthy (pp. 23-24)
  - Direct Testimony of Kerri Johannsen (pp. 4-6)
  - Rebuttal Testimony of Karl Rábago (pp. 1-2)



- Rebuttal Testimony of Will Kenworthy (pp. 1-3)
- Rebuttal Testimony of Kerri Johannsen (pp. 4-5)

F. Should the Board conduct an integrated distribution planning effort with Iowa utilities?

- IPL Evidence:
  - Rebuttal Testimony of Megan Dyer (p. 54)
- OCA Evidence:
  - Direct Testimony of Scott Norwood (pp. 8-28)
  - Rebuttal Testimony of Scott Norwood (pp. 5-17)
  - Direct Testimony of Scott C. Bents (pp. 14-19)
  - Rebuttal Testimony of Scott C. Bents (pp. 6-9)
- ELPC/IEC Evidence:
  - Direct Testimony of Curt Volkmann (pp. 25-34)
  - Rebuttal Testimony of Curt Volkmann (pp. 13-17)

G. Should IPL be required to undertake future pilots, demonstration projects, and studies to enhance customer benefits?

- IPL Evidence:
  - Rebuttal Testimony of Megan Dyer (pp. 14, 26-27, 50-53)
- OCA Evidence:
  - Direct Testimony of Scott Norwood (pp. 8-28)
  - Rebuttal Testimony of Scott Norwood (pp. 5-17)
  - Direct Testimony of Scott C. Bents (pp. 10-19)
  - Rebuttal Testimony of Scott C. Bents (pp. 3-6)

- ELPC/IEC Evidence:
  - Direct Testimony of Curt Volkmann (pp. 12-17, 25-28)
  - Rebuttal Testimony of Curt Volkmann (pp. 13-17)

### **PROPOSED ISSUES WITHOUT CONSENSUS**

The following are items proposed as issues by one or more parties but which have not received consensus because one or more parties contends that such is not an issue in this proceeding and/or is fairly encompassed by the consensus statement of issues presented above. Notwithstanding this objection, the parties have provided citations to record evidence they believe may be relevant.

#### **I. DAG Proposed Issues**

A. Should IPL's proposed changes to Rate Codes 440 and 800 be approved?

- IPL Evidence:
  - Rebuttal Testimony of David Vognsen (pp. 40-43)
- DAG Evidence:
  - Direct Testimony of David A. Berg (pp. 1-7)
  - Surrebuttal Testimony of David A. Berg (pp. 8-11)

B. Should IPL's proposed changes to its Net-metering (NEM) tariff for residential and general service DG customers be approved?

- DAG Evidence:
  - Surrebuttal Testimony of Warren McKenna (pp. 4-5)

C. Is IPL doing enough to address customer affordability issues?

- IPL Evidence:
  - Direct Testimony of Matthew P. Cole (pp. 11-13)
  - Rebuttal Testimony of James P. Brummond (pp. 2-7, 10-17, 26-31)

- DAG Evidence:
  - Rebuttal Testimony of James B. Martin-Schramm (pp. 2-4)
  - Surrebuttal Testimony of James B. Martin-Schramm (pp. 15-21)
  - Direct Testimony of David A. Berg (pp. 8-11)
  - Surrebuttal Testimony of David A. Berg (pp. 4-6)
  - Direct Testimony of Andrew Johnson (entirety)
  - Direct Testimony of David Osterberg (pp. 15-17)
  - Direct Testimony of Steven Holland (entirety)

## II. ELPC/IEC and/or Sierra Club Issues

A. Should IPL be permitted to recover operations and maintenance expenses for Burlington, Neal 3, and Neal 4 plants?

- IPL Evidence:
  - Direct Testimony of Matthew D. Cole (pp. 4-9)
  - Rebuttal Testimony of Brent R. Kitchen (pp. 1-22)
  - Rebuttal Testimony of James P. Brummond (pp. 19-24)
- ELPC/IEC Evidence:
  - Direct Testimony of Uday Varadarajan (pp. 3-35)
  - Intervenor Rebuttal Testimony of Uday Varadarajan (pp. 1-4)
  - Rebuttal Testimony of Uday Varadarajan (pp. 1-10)
- Sierra Club Evidence:
  - Direct Testimony of Paul Chernick (pp. 1-77)
  - Rebuttal Testimony of Paul Chernick (pp 1-15)

B. Should IPL be allowed to recover trade dues for organizations that conduct lobbying and advocacy?

- IPL Evidence:
  - Rebuttal Testimony of Zachary D. Fields (pp. 36-39)
- ELPC/IEC Evidence:
  - Direct Testimony of Karl Rábago (pp. 65-84)

### **III. Lipman Proposed Issues**

A. Are analog meters a prudent choice from a cost perspective?

- Lipman Evidence:
  - Rainforth Rebuttal Testimony (pp. 2-13)
  - Lipman Direct Testimony (pp. 16-18)
  - Lipman Rebuttal Testimony (pp. 4-7)

### **ADDITIONAL STIPULATIONS AND WITNESS PRESENTATION**

The parties stipulate to the admission of all prefiled testimony, exhibits, schedules, and workpapers. The parties are not able to stipulate to the waiving of cross-examination of any witnesses at this time, though they will continue to discuss such waiver prior to the hearing.

The parties further provide a list of witnesses for the hearing, and the order of testimony, in Attachment A. Attachment A indicates whether a witness is testifying in only the electric docket, or both the electric and natural gas dockets. Witnesses testifying in both electric and natural gas dockets have some, but not necessarily complete, overlap in the issues they are addressing between the two dockets. The parties agree that only issues which have an overlap between the two dockets should be the subject of cross-examination at the hearing beginning on October 7, 2019, and

that the hearing, as to those issues and that specific examination of witnesses, will suffice as the necessary hearing for such issues in Docket Nos. RPU-2019-0001 and RPU-2019-0002. The parties reserve their right in the natural gas rate review hearing in Docket No. RPU-2019-0002 to cross-examine based on issues that are uniquely in that docket alone.

The parties further stipulate that, subject to witness scheduling difficulties or unavailability, the order of testimony presentation and cross-examination should be as follows: IPL, OCA, Lipman, LEG, IBEC, ADM, LGSG, DAG, ELPC/IEC, Sierra Club, Walmart, ITC, MidAmerican, ChargePoint, and IBEW. As specified in Attachment A, certain witnesses request to testify on October 7<sup>th</sup> in order to observe Yom Kippur (the evening of October 8<sup>th</sup> through October 9<sup>th</sup>). IPL has consulted with WoodRiver Energy LLC (WoodRiver), and is authorized to represent through this filing that WoodRiver does not want to participate in the hearing in Docket No. RPU-2019-0001.<sup>2</sup>

Finally, the parties will make diligent efforts to address the issues in this proceeding within the three days set aside by the Board for hearing. At this time, the parties do not have any recommendations on venues to conduct the hearing.

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<sup>2</sup> Counsel for WoodRiver represents that it intends to cross-examine IPL witness Adrienne L. Iano as part of the natural gas rate review hearing in Docket No. RPU-2019-0002 on issues that are unique to that docket alone. Counsel for WoodRiver further represents that they are unavailable for the hearing dates for Docket No. RPU-2019-0001 if the unique gas issues in Docket No. RPU-2019-0002 were to be heard as part of the hearing in Docket No. RPU-2019-0001.

**CONCURRENCE**

Counsel for all parties to this proceeding have authorized the undersigned to state that counsel for all parties have read and approved this Joint Statement of the Issues and Procedural Matters.

Dated this September 16, 2019.

Respectfully submitted,

Interstate Power and Light Company

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Outside Counsel for IPL

**October 7, 2019 Hearing – Docket Nos. RPU-2019-0001 and RPU-2019-0002  
Witness Information**

Witness Order	Party	Witness Name	Electric Only or Electric and Gas	Topic	Required Presence at Hearing	Attorney at Hearing
1	IPL	Brummond	Both	Management	His Testimony Only	Eric Callisto
2	IPL	Ripp	Both	FTY	Entire Hearing	Andrew Cardon
3	IPL	Ashenfelter	Electric Only	Interim Rates	Entire Hearing	Callisto
4	IPL	Mendyk	Both	Sales Forecast	Entire Hearing	Cardon
5	IPL	Fields	Both	FTY/Rev. Req.	Entire Hearing	Callisto
6	IPL	Michek	Both	Rev. Req.	Entire Hearing	Callisto
7	IPL	Brenner	Both	Tax	Entire Hearing	Callisto
8	IPL	Krebsbach	Both	ROE/Capital	Entire Hearing	Callisto
9	IPL	Morin	Both	ROE	ROE Witnesses' Testimony Only – Request for 10/9/19 Appearance	Callisto
10	IPL	Stock	Both	Variable Pay	Variable Pay Testimony Only – not available morning of 10/8/19	Cameron Field
11	IPL	Dyer	Electric Only	Distribution Investment	Entire Hearing	Callisto
12	IPL	Bauer	Both	AMI	Entire Hearing	Callisto
13	IPL	Cole	Electric Only	Generation	Entire Hearing	Field
14	IPL	Hanson	Electric Only	Wind	Entire Hearing	Field
15	IPL	Kitchen	Electric Only	Generation	Entire Hearing	Field
16	IPL	Nielsen	Electric Only	Rates/Programs	Entire Hearing	Cardon
17	IPL	Vognsen	Both	Rates/AMI	Entire Hearing	Callisto
1	OCA	Parker	Both	Management Efficiency	Entire hearing	Jennifer Easler

2	OCA	Kruger	Both	Interim and Final Revenue Requirement, AMI, FTY, RER	Entire hearing	Easler
3	OCA	Schultz	Electric Only	FTY Revenue Requirement, PTC Carryforward	10/8-10/9	Easler
4	OCA	Munoz	Both	ROE/Cap Structure, RER, TCA, Solar	Entire hearing	John Long
5	OCA	Bents	Both	Generation, IRP, distribution, AMI	Entire hearing	Long
6	OCA	Norwood	Electric Only	Distribution, Grid Modernization	10/8-10/9	Long
7	OCA	Davison	Both	CCOSS, Sales Forecast, Rates	Entire hearing	Jeff Cook
8	OCA	Taylor	Electric Only	Rates	Entire hearing	Cook
1	Lipman	Lipman	Electric Only	Cost prudence of analogs, NSMA costs, AMI costs generally	His Testimony Only – Request for Appearance 10/7 or Morning 10/8 due to Yom Kippur	Jay Marcus
2	Lipman	Swartz	Electric Only	AMI costs generally, retired meter amortization	His Testimony Only – Request for Appearance 10/7 due to Yom Kippur	Marcus
3	Lipman	Rainforth	Electric Only	Prudence of analog costs, including faulty failed lot analysis	His Testimony Only	Marcus
4	Lipman	Schoechle	Electric Only	AMI costs generally, life of AMI	His Testimony Only	Marcus
--	LEG	Latham	Electric Only	Multiple	Entire Hearing	Haley Van Loon
1	IBEC	Brubaker	Electric Only	PTCs, Class Cost of Service, Rate Design	Entire Hearing	Thomas Goodhue
2	IBEC	Meyer	Electric Only	Incomes tax; Sales; CWIP; Interim Rates; Management Efficiency	Entire Hearing	Goodhue



3	IBEC	Waters	Electric Only	Return on Equity; Capital Structure	Available Afternoon of the 10/9/19 only	Goodhue
1	ADM	Balke	Electric	Standby Rates	Entire Hearing	Daniel Frank
2	ADM	Stephens	Electric	Standby Rates / Tariff, Cost Allocation	Entire Hearing	Frank
--	LGSG	Inge	Electric Only	<ul style="list-style-type: none"> <li>• Weighted AED Allocator</li> <li>• Uncollectible Expense allocation under revised CCS</li> <li>• Revised revenue allocation</li> </ul>	Entire Hearing	Amanda James
1	DAG	Johnson	Electric Only	General/Policy/Overview/ management efficiency	Entire	Sheila Tipton
2	DAG	Holland	Electric Only	Economic Impact	Available only 1 day that week (the day is flexible if he knows ahead of time) – Not available on 10/11	Tipton
3	DAG	Berg	Electric Only	Rate Design/Management Efficiency/Rate Base/Revenue Requirement	Entire – unavailable on 10/11	Tipton
4	DAG	Martin-Schramm	Electric Only	Rate Design/Management Efficiency/ Rate Base/Revenue requirement	Available only 2 days that week – either the 7th and 8th or the 8th and 9th	Tipton
5	DAG	Osterberg	Electric Only	Rate Design	Available any day that week but would like to know ahead of time when he needs to be there	Tipton

6	DAG	McKenna	Electric Only	Community Solar/VOS	Available any day that week but would like to know ahead of time when he needs to be there	Tipton
1	ELPC/IEC	Varadarajan	Electric Only	Rates/Generation	Witness Testimony only – preference for 8th	Josh Mandelbaum
2	ELPC/IEC	Johannsen	Electric Only	Rates/Programs	Available entire Hearing	Mandelbaum
3	ELPC/IEC	Rábago	Electric Only	Rates/Programs	Witness Testimony only – available 9th	Mandelbaum
4	ELPC/IEC	Kenworthy	Electric Only	Solar Programs	Witness Testimony only – coordinating w/another hearing and may need flexibility	Mandelbaum
5	ELPC/IEC	Volkman	Electric Only	Grid Modernization	Witness Testimony only	Mandelbaum
6	Sierra Club	Chernick	Electric Only	Coal generation	Witness Testimony only – available 7th	Laurie Williams
--	Walmart	Chriss	Electric Only	Return on equity; class cost of service / revenue allocation; LGS rate design; Renewable Energy Partner Program; and Customer-Hosted Renewables Pilot Program		David Woodsmall
--	ITC Midwest	Paquette	Electric Only	Transmission ROE Assumptions		Bret Dublinske
--	Charge Point	Wilson	Electric Only	Transportation Electrification Program	Transportation Electrification Only	Scott Dunbar