

November 15, 2021

Iowa Utilities Board

Geri D. Huser, Chair

Richard W. Lozier, Member

Joshua J. Byrnes, Member

Louis VanderStreek, Chief Operating Officer

Jon Tack, General Council

1375 E. Court Avenue

Des Moines, IA, 50319-0069

CC Jennifer Easler, Iowa Consumer Advocate

CC John Anderson, Decorah City Attorney

Customer and Stakeholder Transparency Request

Summary

In May of 2018, the City of Decorah held a referendum on whether to create a municipal electric utility. The vote was extremely close. After a recount, the “NO” choice prevailed by three votes.

The campaign leading up to the vote was very contentious and divisive, due in large part to the highly divergent results of competing feasibility studies. One study was sanctioned by the City in cooperation with a local nonprofit; the other study was contracted by Alliant Energy.

During the 2017 study process, the City of Decorah submitted a request for customer, infrastructure, and rate data to Alliant in order to present accurate results to the community through the city-sanctioned feasibility study. Alliant denied the City’s request.

In December of 2020, in alignment with a newly adopted Sustainability Plan, and on recommendation of the city’s Sustainability Commission, the Decorah City Council created a Municipal Electric Utility Task Force. The Task Force was charged with (among other tasks) commissioning a new feasibility study and requesting the assistance of the Iowa Utilities Board, if necessary, to secure key information from Alliant.

At the request of the Task Force, the City submitted a data request to Alliant in May 2021. Alliant denied the request. In a good faith effort to work with Alliant, the City submitted a second request in August 2021, further explaining the rationale and need for such a data set. Alliant denied the second request as well.

The City believes that access to accurate utility information (and use of the same data and assumptions, if the utility also conducts a study) is critical to the confidence of the City Council

and the Decorah community in any future feasibility study results. The City believes it has a duty to provide its citizens with accurate and unbiased information as they consider potential benefits and drawbacks of a potential Municipal Electric Utility.

The City is therefore requesting that the Board require Alliant to fully and accurately provide the requested information pursuant to its obligations as a regulated, investor-owned monopoly utility. This complaint will:

- Review the 2017-18 Decorah MEU history, data requests, and outcomes
- Review the Board's multiple orders establishing transparency obligations and standards of conduct for regulated monopoly utilities in RPU-2019-0001
- Review the 2020-21 Decorah MEU history, data requests, and status
- Detail the assistance currently requested of the Board by the City, in order to provide the citizens of Decorah with the most accurate and least divisive feasibility study possible

Review of the 2017-2018 Decorah MEU history, data request, and outcomes

Early in 2017, community conversations around the potential for a municipal electric utility led to the formation of a new non-profit corporation to study the issue--Decorah Power. In March of 2017, the Decorah City Council unanimously passed a pair of resolutions:¹

1. To approve of Decorah Power conducting a feasibility study for a Decorah MEU, if accomplished with privately raised funds, and
2. To appoint a council member as liaison to Decorah Power to keep the council apprised of the feasibility study process

On the basis of this support by the City Council, Decorah Power acquired legal and technical assistance for the development of a feasibility study RFP, conducted a national search, and contracted with the firm NewGen to conduct the study.

NewGen made it clear from the outset that in order for results to have the highest integrity both for the community and the Board (if a referendum passed and a service area petition were filed), they would need accurate data from the incumbent utility. NewGen drafted a request for data including customer base and usage, infrastructure inventory and valuation, and rates (current and projected). The City submitted the request to Alliant in April 2017. (Appendix A)

Alliant denied the data request in May 2017, citing confidentiality and "Homeland Security regulations." (Appendix A) The company offered to "have a third party create a feasibility model

¹ Minutes from Decorah City Council meetings prior to 2020 are not posted on the city website, but available upon request. Per the minutes from March 20, 2017: "Motion by Rustad, second by Carlson, to appoint Steve Luse as the council liaison to the Decorah Power Committee. Roll call vote. All voting aye. Motion carried."; and "Motion by Bellrichard, second by Luse to approve completion of a feasibility study with no financial support from the City. Roll call vote. All voting aye. Motion carried."

for Decorah utilizing the data requested.” Alliant said they would then share the results of the study with the City and community, thereby eliminating “the risk of misinterpretation or misuse of the data.”

Alliant proceeded to contract with Concentric Energy Advisors to develop a feasibility study, while NewGen proceeded to conduct an infrastructure inventory and utilize historical and industry standard data in the city-sanctioned study. Because the studies utilized widely varying data around infrastructure valuation, future rates, and other assumptions, the study results differed dramatically. The NewGen study found the economic viability of an MEU to be very strong, while the Concentric study reached the opposite conclusion.

Alliant proceeded to reject the NewGen results and to promote the Concentric results to the City and the community in a major media and PR campaign. The result was high levels of confusion, negativity, and polarization--exactly what the company had ominously warned of early in the process. This intense confusion and polarization derived to a significant degree from the lack of transparency of the incumbent utility in refusing to provide data requested by the City, and of the misleading nature of the claims made by Concentric and supported by Alliant.

Perhaps the most important misleading claim revolved around Concentric’s projection of very low electric rate increases over a long period of time. According to Concentric’s “City of Decorah, Iowa Municipalization Preliminary Feasibility Study”:

Concentric assumed that Alliant’s rates will increase by approximately 6 percent in 2018 based on Alliant’s current rate case request [RPU-2017-0001] and 3.0 percent every third year beginning in 2021 based on analysis of Midwestern rate case frequency and magnitude.²

Alliant representatives did not correct or refute this assumption when the Concentric representative shared this information during a public meeting of the Decorah City Council on February 5, 2018. Three months later the municipalization referendum failed by three votes.

In March 2019 every Alliant customer received a postcard informing them that Alliant had filed a petition with the Board to raise base electric rates (RPU-2019-0001). Residential customers faced a 24.45% increase. Many Decorah citizens and Alliant ratepayers felt betrayed. They had been told to expect increases of no more than 1% per year for the foreseeable future. This sharp reversal in projections quickly revealed many of the assumptions in the Concentric-Alliant study to be highly (and even knowingly) inaccurate.

² Interstate Power and Light Company, [Response to Order Regarding Customer Comment Meeting Questions and Attachments A and B](#), (RPU-2019-0001), August 2, 2019, p. 9.

Review of the Board's multiple orders establishing transparency obligations and standards of conduct for regulated monopoly utilities in RPU-2019-0001

The City of Decorah, Luther College, Winneshiek Medical Center, Northeast Iowa Community College, and Aase Haugen Senior Services formed the Decorah Area Group (DAG) and petitioned the Board to become official intervenors in RPU-2019-0001, the 2019 Alliant Energy (Interstate Power and Light) rate case. The Board approved DAG's petition on May 21, 2019.

As an official intervenor, DAG gained access to all filings in the docket including confidential documents. DAG witness David A. Berg asserted in his Direct Testimony that Alliant had to know during the Decorah municipalization effort that the company would petition to raise base rates and that "they would have known that CEA's [Concentric Energy Advisors] assumption of no rate filing until 2021 was not accurate."³

IPL Witness Randy D. Bauer rebutted Berg's claims:

IPL engaged Concentric Energy Advisors, Inc. (CEA) in late 2017 to prepare a feasibility study (the CEA Feasibility Study) to show the costs to Decorah of municipalizing. This engagement was 14-15 months prior to IPL filing the current rate review. At that time, IPL had not made a decision on whether to file a rate review, what the timing of such a filing would be, and the magnitude of any such filing.⁴

Drawing on official strategic planning documents furnished by Alliant Energy in response to Data Request 464 by the Office of the Consumer Advocate, DAG witness James B. Martin-Schramm provided proof in the confidential version of his Surrebuttal Testimony that Alliant Energy knew during the Decorah municipalization effort that it planned to file a rate increase proposal in 2019 but chose not to divulge this information to the citizens of Decorah. Martin-Schramm also drew on Alliant's strategic planning documents to prove the company expected its compound annual growth rate for average retail electric rates to be significantly higher than the rate projected by Concentric.⁵ The Board summoned Martin-Schramm to testify further about this matter during a closed and confidential portion of the public hearing in RPU-2019-0001.

The Board addressed Alliant's behavior during the Decorah municipalization effort in a section of their Final Decision and Order in RPU-2019-0001 devoted to matters related to management efficiency:

³ Decorah Area Group, [Berg Direct Testimony](#), (RPU-2019-0001), August 1, 2019, p. 13.

⁴ Interstate Power and Light Company, [Bauer Rebuttal Testimony](#), (RPU-2019-0001), August 30, 2019, p. 35, l. 15-20.

⁵ Decorah Area Group, [Martin-Schramm Surrebuttal Testimony](#), (RPU-2019-0001), September 10, 2019, pp. 8-11.

In addition, the actions taken by IPL in opposition to the Decorah municipalization effort demonstrate a lack of management efficiency by withholding from and not providing to the citizens of Decorah accurate information about anticipated rate increases. Because a rate-regulated electric utility is a monopoly in its service territory, it has a duty to be transparent and to provide accurate information to customers and communities in that service territory. The evidence in this case regarding IPL's behavior during the Decorah municipalization campaign shows that IPL did not fulfill this responsibility and failed to meet the expected standard of conduct for a regulated monopoly. The facts of the study performed by CEA with regard to costs to residents of Decorah may have been true at the time of the study; however, there was further information with regard to timing of rate cases and expected rate increases that was known prior to the municipalization vote. IPL's management decided not to share, incorporate or update its messaging with Decorah residents. The lack of transparency and misrepresentation in the Decorah municipalization vote is of significant concern to the Board. . . . Accurate information is particularly important for communities considering municipalization.⁶

In a non-unanimous decision, the Board decided not to impose a financial penalty for management inefficiency, but did require Alliant "to submit a plan to ensure that information presented to communities considering any anticipated rate changes is accurate and current."⁷ In addition, the Board required Alliant "to place an emphasis on customer impact going forward" and required the company "to file a comprehensive plan addressing how it intends [to] improve its relationships with its customers."⁸

Alliant filed its Customer Satisfaction and Stakeholder Engagement Plan on April 6, 2020. The Board responded to Alliant's proposed plan in an Order issued on October 29, 2020, the Board concluded that "[w]hile IPL's Plan regarding customer service is generally satisfactory, Luther and Decorah's concerns that the Plan fails to ensure accurate information is presented to communities considering municipalization are warranted."⁹ More specifically, the Board said:

IPL's proposal is to create a webpage on its existing website that would contain information detailing applications filed with the IUB regarding proposed or approved rate increases; however, it is unclear whether the proposal would prevent situations similar to what happened during the Decorah municipalization vote. In the Board's order, the Board expressed significant concern over the lack of transparency and inaccurate information in the Decorah municipalization vote. As expressed in the context of municipalization efforts, it is necessary that IPL and its affiliated contractors present accurate information based on IPL's current

⁶ Iowa Utilities Board, [Final Decision and Order](#), (RPU-2019-0001), January 8, 2020, pp. 103-104.

⁷ *Id.* p. 104.

⁸ *Id.* p. 105.

⁹ Iowa Utilities Board, [Order Regarding Customer Satisfaction and Stakeholder Engagement Plan](#), October 29, 2020, p. 4.

plans and expectations. Under IPL's Plan as proposed, no such method exists. As such, IPL's proposal is not consistent with the Board's requirement that IPL ensure that information presented to communities considering any anticipated rate increases is accurate and current. Accordingly, the Board will require that IPL modify its Plan to specifically address how it will ensure that any information presented during the municipalization process (by it or its affiliate contractors) is accurate and current.¹⁰

In its response to requests by the City of Decorah and Luther College to consider a rule-making to govern the conduct of the information presented during municipalization meetings, the Board took the following stance in the same Order:

While the Board is not involved in the municipalization vote itself, the Board possesses the authority over regulated entities to ensure the accuracy of information presented during the municipalization process. While the Board is not considering a rulemaking at this time, parties that want to bring specific issues regarding a municipalization process before the Board may do so through the Board's complaint procedures in accordance with Iowa Code § 476.3.

This Customer and Stakeholder Transparency Request by the City of Decorah has been developed in response to this instruction by the Board.

Alliant filed a Supplement to their Customer Satisfaction and Stakeholder Engagement Plan on November 30, 2020. The Board recently issued a second Order to address Alliant's Supplement:

The Board has reviewed the Plan and Supplemental Plan and filings by other parties related to each document. Based upon that review, the Board is not satisfied with the Plan and Supplemental Plan's compliance with the requirement to present accurate information to customers. The Board finds that the Plan and Supplemental Plan do not properly address the Board's requirement in that neither plan contains any statements, commitments, assurances, or guarantees that IPL will present accurate information to customers. Additionally, the Board finds that the Plan and Supplemental Plan do not demonstrate to the Board how IPL will ensure information presented to customers is consistent with internal documents . . .

The Board will require IPL to update its Plan consistent with this order. The Board is not satisfied that IPL has taken the Board's concerns about the information provided to customers as seriously as required by the Board. The Board considers IPL's inability to formulate a plan that addresses the Board's concerns regarding providing accurate information to Iowa customers to be

¹⁰ *Id.* p. 5.

unacceptable and inconsistent with the conduct expected of a rate-regulated utility.¹¹

The City of Decorah appreciates the Board's insistence that rate-regulated utilities like Alliant present accurate information to customers. The next section of our Customer and Stakeholder Transparency Request outlines our failed attempts to secure information from Alliant over recent months.

Review of the 2021 Decorah MEU history, data requests, and outcomes

In February of 2020, the Decorah City Council approved and adopted a Sustainability Plan, which is a “multi-prong approach to sustainability that views economic prosperity, environmental integrity and community resilience as essential ingredients to our vision for Decorah – one that is healthy, resilient, adaptable, and safe.”¹² A few months later the Council established the Decorah Sustainability Commission to help the City implement the plan.

One of the action items in the Sustainability Plan called for establishing a Municipal Electric Utility Task Force. In December 2020, the City Council established the Decorah Municipal Electric Utility (MEU) Task Force¹³ and charged it with:

- Conducting a community listening and learning process, together with a wide range of stakeholders and the public at large.
- Commissioning a feasibility study, and requesting assistance of the Iowa Utilities Board if deemed necessary for accuracy and transparency.
- Providing a recommendation to the City Council about whether and when to hold a second referendum about establishing an MEU.

With the 2018 history in mind, the Task Force determined early on that its obligation to provide Decorah citizens with correct and unbiased information meant that any new or revised feasibility study should utilize a common set of maximum-integrity data and assumptions. In May of 2021, the Task Force drafted a data request to Alliant Energy similar to the 2017 request. In addition to the specific list of data requested, the letter stated the following (Appendix B):

The [2018] study conclusions were divergent in large part because of very different data inputs and assumptions. Unfortunately, neither study had access to infrastructure and revenue data, nor near to mid-term future rate plans, of the utility. This information was requested by the city for the NewGen study, but was at that time denied by IPL/Alliant.

¹¹ Iowa Utilities Board, [Second Order Regarding Customer Satisfaction and Stakeholder Engagement Plan](#), (RPU-2019-0001), September 23, 2021, pp. 4, 6.

¹² [Decorah Sustainability Plan](#); p1

¹³ Decorah City Council, [Minutes](#), December 7, 2020

The new city council-appointed MEU Task Force has been conducting extensive outreach and listening efforts with community stakeholders, and is committed to a clear, transparent, and less polarizing study process. We strongly believe that confusion and polarization can be significantly reduced by ensuring that any future feasibility studies or study updates use a common set of data consistent with actual utility records on file with the Iowa Utilities Board (IUB). We hope you share our goal of maximum transparency, and study outcomes grounded in the best available data . . .

We understand most of this information is routinely included in rate proceedings and other dockets filed with the Iowa Utilities Board, and some is granted confidential status. We are open to discussing non-disclosure agreements for information the company deems proprietary.

Alliant responded in June by calling the request “a significant distraction.” The company referred the City to its FERC filings, and gave various reasons for why it would provide none of the specifically requested information (Appendix C). The City replied in August with a reiteration and expansion of the original data request, emphasizing its responsibility to the citizens and ratepayers of Decorah (Appendix D):

Long-standing relationships with rate-regulated utilities provide a strong benefit of stability. However, in situations without robust competitive market pressure, it is necessary for long-term customers to validate that costs remain competitive. When costs are reviewed and they appear competitive, it promotes and strengthens the trust between the customer and the service provider. When costs are reviewed and they appear uncompetitive, it allows the customer to raise appropriate questions with the service provider or consider potential competitive alternatives. It is the City’s responsibility to the citizens and ratepayers of Decorah to fully understand the costs and alternatives in service monopolies.

Alliant’s reply again called the request a “distraction.” It referred the city not only to FERC filings and other publicly available data but also to the discredited 2018 Concentric study. Finally, it provided another long list of additional excuses for why it would provide none of the requested information specific to the Decorah grid and market (Appendix E).

The City of Decorah has twice in recent months requested a robust data set from Alliant, in order to provide the foundation for a feasibility study of maximum integrity for the citizens and ratepayers of Decorah. In addition, the City has offered to discuss a non-disclosure agreement for truly confidential or proprietary information. Given Alliant Energy’s repeated rejection of these good faith efforts to reach a resolution, the City feels compelled to turn to the Iowa Utilities Board for assistance in acquiring the data necessary for a feasibility study or study update, and prior to determining any future course of action.

Decorah request for Board assistance with utility transparency and data access

Iowa code sections § 476.23¹⁴ and § 388.2¹⁵ clearly grant municipal governments the right to pursue municipalization of their electric utility, and outline the process to be followed.

This right - and the defining portions of state law - would clearly be meaningless if the incumbent investor-owned utilities are allowed to refuse communities the information necessary to conduct informed analysis, debate, and decision-making. This is especially true if an investor-owned utility simultaneously presents misleading information to the community in ways that prevent, subvert, or corrupt such local analysis and decision-making among the citizenry.

As we note above, the Board has repeatedly established in no uncertain terms that “accurate information is particularly important for communities considering municipalization,”¹⁶ and that refusal to provide accurate information is “unacceptable and inconsistent with the conduct expected of a rate-regulated utility.”¹⁷

Access to accurate information is not limited to information about future rates. As the board shared with the Decorah MEU Task Force on September 29th, 2021 (Appendix F), the bar is high for a community to bring a petition to the Board for a certificate of authority to serve its community; it clearly requires a full-scope feasibility study. Such a study requires the full range of information outlined in Decorah’s requests, including rate projections, asset inventory and valuation, customer base and usage data, etc. Little of this should be confidential information, but what is could be provided under a non-disclosure agreement, which Decorah has offered.

Access to accurate information also must not be restricted until after a community brings a municipalization petition to the Board, as the incumbent utility has suggested. That timing is in conflict with the Board’s expectation that an accurate feasibility study would accompany a municipalization petition. Decorah’s task force cannot complete its charge of conducting a feasibility study and making a recommendation to the City Council without accurate information. The City Council cannot make an informed decision on holding a referendum without accurate information. A community cannot have an informed debate and the citizens cannot make informed decisions on how to vote without accurate information.

For these reasons, and in light of the historical information provided above, the City of Decorah respectfully requests the following of the Board:

1. That the Board clarify that community access to accurate and specific information about utility infrastructure, valuation, customer base, usage, future rate plans, and other

¹⁴ Iowa Code §476.23, at [476.23.pdf \(iowa.gov\)](#)

¹⁵ Iowa Code §388.2, at [388.2.pdf \(iowa.gov\)](#)

¹⁶ Iowa Utilities Board, [Final Decision and Order](#), (RPU-2019-0001), January 8, 2020, pp. 103-104.

¹⁷ Iowa Utilities Board, [Second Order Regarding Customer Satisfaction and Stakeholder Engagement Plan](#), (RPU-2019-0001), September 23, 2021, pp. 4, 6.

information necessary for an industry-standard, full-scope feasibility study is inherent in the standards of a regulated monopoly and implied in Iowa municipalization law.

2. That the Board order Alliant to fully and without delay meet the City's requests for information, so that the Decorah MEU Task Force can fulfill its charge by the City Council and so the City Council can fulfill its obligation to the citizenry.
3. That the Board order Alliant to ensure that it or any contractors utilize the same specific information in any study, conclusions, and messaging it presents to the community; and that Alliant immediately provide updated information to the community if it is using updated data or assumptions in its own study, conclusions, or messaging.
4. That the Board ensure that Alliant's compliance with Decorah's data request includes providing a full plan of work and investments for the next five years, including the scale of and reasons for those investments during this particular time frame compared to investments made throughout the company's service territory. The City of Decorah is concerned that Alliant may try to ramp up the purchase price via unnecessary, accelerated, or previously unplanned investments in the Decorah service territory.

Respectfully submitted,

Travis Goedken
City Manager

Appendix A: 2017 Decorah Data Request And Alliant Response

C I T Y O F D E C O R A H

P.O. Box 138
400 Claiborne Dr.
Decorah, Iowa
52101
Phone
(563) 382-3651
Fax
(563) 382-6525

April 25, 2017

Alliant Energy
Attn. Patricia Kampling, Chairman, President, Chief Executive Officer
Alliant Energy
4902 North Biltmore Lane
Madison, WI 53718

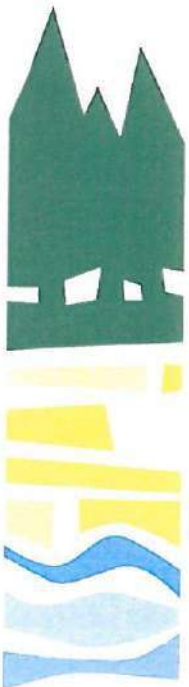
Re: City of Decorah, IA Request for System Information

Dear Ms. Kampling,

As you may be aware, the City of Decorah is interested in learning about options for the provision of electric services subsequent to the May 2018 expiration of the current franchise agreement with Alliant Energy's subsidiary Interstate Power and Light Company. The city council has taken no position on the eventual outcome, but has expressed support for a feasibility study investigating challenges and opportunities involved in creation of a municipal electric utility.

As part of that study and learning process, and in order to insure that the feasibility study incorporates the correct information about the current electrical distribution system, I am requesting, on behalf of the city, the following information from IPL/Alliant by May 8, 2017. *For each question, please provide information for both the city and the area outside the city but within two miles of the city boundaries.*

1. Infrastructure information
 - a. Number of distribution poles, distribution transformers, and miles of both overhead and underground conductor, by size
 - b. Revenue from third-party attachments to facilities, by type
 - c. GIS file showing transmission access points, substations, and distribution circuits
2. Usage and revenue information
 - a. Number of customers and meters by rate class
 - b. Total annual kWh sales for each customer class, for each calendar year 2012-2016
 - c. Total revenue for each customer class, for each calendar year 2012-2016
3. The load profile at the Decorah substation, including monthly peak and baseline, for each of the past five years



Ms. Patricia Kampling
April 26, 2017
Page 2

4. An itemized cost of the distribution system including the substation, showing both original cost new less depreciation, and current book value
5. An indication of whether – and under what circumstances – Alliant would consider a voluntary sale of distribution infrastructure to a municipal electric utility

If you have any questions about this information, please don't hesitate to reach out and call.

Thank you very much for your cooperation,

A handwritten signature in blue ink, appearing to read "Chad Bird", written over a circular stamp or seal.

Chad Bird
City Manager



Alliant Energy
1031 Iowa Street
Dubuque, IA 52001-4817

1-800-ALLIANT (800-255-4268)
alliantenergy.com

May 12, 2017

Chad Bird
City Manager
City of Decorah
400 Claiborne Drive
Decorah, Iowa 52101

RE: Request for Alliant Energy System Information

Dear Mr. Bird:

I am in receipt of your request, sent to Ms. Kampling on April 25, 2017.

We have enjoyed our longstanding relationship with the community of Decorah. We appreciate the success we've already had in partnering with the community on sustainability projects and we greatly value the opportunity to serve our Decorah-area customers. While we don't have an interest in selling our system, we remain invested in our partnership and our common vision for a clean energy future. We are confident that working together is the best way to help Decorah reduce its environmental impacts.

We are proud to be a partner in the city's path to sustainability. We began on this path several decades ago when we launched our first energy efficiency programs. Over the years, customers in Decorah have successfully used these programs to reduce and manage their energy usage.

Currently, our renewable energy generation expansion plans will help Decorah to reach its sustainability goals years ahead of what a new municipal utility would be able to do, and at a much lower cost. Additionally, our ongoing system upgrades in Decorah will provide a smoother, lower-cost path to increasing customer-owned renewable installations.

As part of our commitment to clean energy, we will soon announce details of a community renewable project that will allow customers to purchase a share of the project's energy output. We are hopeful Decorah residents will participate. Beyond that, Decorah remains among the top choices for siting a utility-scale solar project, which would provide a great opportunity for the community and, potentially, solar installers in the region who would want to bid on such a project.

As you know, we have also been working over the last couple of years on plans for a \$7 million investment in a new operations center for Decorah. We are continuing our plans to implement these activities in your community.

Mr. Chad Bird
Page 2 of 2

In your April 25 letter, you requested certain specific information about our system and customers in the Decorah area. We strive to be as helpful as possible as you make your evaluation; unfortunately, we are not able to provide many of the details that you requested.

Much of the information requested is not public in nature, and some specific requests are covered by Homeland Security regulations. As I'm sure you understand, the confidentiality and security of our customers' personal information is a top priority.

Because we highly value our continued partnership with Decorah, we would like to offer two alternative options:

First, Alliant Energy, at its cost, is willing to have a third party create a feasibility model for Decorah utilizing the data requested. We will share the outputs of that analysis with city staff, the city council and Decorah Power representatives. This eliminates the risk of misinterpretation or misuse of the data and allows for protection of private customer and company information.

As an alternative, if Decorah Power determines that it is necessary to complete its own study, Alliant Energy will provide review of the results based on the information we are not able to publicly disclose. This review has been a valuable process for other communities following feasibility studies, as it helps community leadership understand the range of potential outcomes, determine any biases in the study and better quantify the risks of municipalization for citizens.

Again, we appreciate working with you, the city council, our customers and the city as a whole. We look forward to our continued partnership, and invite productive discussions about how we can achieve the city's sustainability goals together.

Respectfully,



Terry Kouba
Vice President Operations -Iowa

Appendix B: Decorah Alliant Data Request May 2021

C I T Y O F D E C O R A H

May 13, 2021

Alliant Energy
Attn. John Larsen, Chair, President, Chief Executive Officer
PO Box 14720
Madison, WI, 53718-0729

Terry Kouba, President, Interstate Power and Light
200 First St SE
Alliant Energy Tower
Cedar Rapids IA 52401

Re: City of Decorah, IA, Request for Information

Dear Mr. Larsen and Mr. Kouba,

In February of 2020, the City of Decorah adopted a Sustainability Plan, and in June of the same year created a Sustainability Commission, with a resolution stating that the city “has adopted a multi-prong approach to sustainability that views economic prosperity, environmental integrity and community resilience as essential ingredients to our vision for Decorah – one that is healthy, resilient, adaptable, and safe.”

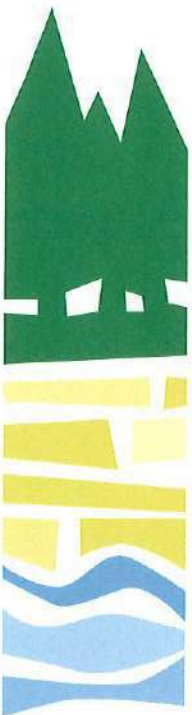
In December 2020, in alignment with the Plan and on recommendation of the Commission, the City Council established a Municipal Electric Utility (MEU) Task Force, charged with

- Conducting a community listening and learning process, together with a wide range of stakeholders and the public at large
- Commissioning a feasibility study, and requesting assistance of the Iowa Utilities Board if deemed necessary for accuracy and transparency
- Providing a recommendation to the City Council about whether and when to hold a second referendum about establishing an MEU

You may be aware that the community held a referendum about establishing an MEU in May of 2018, and by a margin of three votes said “no” at that time. The debate in the community prior to that referendum was highly contentious and polarizing, due in large part to the widely divergent results of two feasibility studies: the NewGen study commissioned by Decorah Power (in a process approved by and with participation of the City Council), and the Concentric study commissioned by Alliant.

The study conclusions were divergent in large part because of very different data inputs and assumptions. Unfortunately, neither study had access to infrastructure and revenue data,

P.O. Box 138
400 Claiborne Dr.
Decorah, Iowa
52101
Phone
(563) 382-3651
Fax
(563) 382-6525



nor near to-mid-term future rate plans, of the utility. This information was requested by the city for the NewGen study, but was at that time denied by IPL/Alliant.

The new city council-appointed MEU Task Force has been conducting extensive outreach and listening efforts with community stakeholders, and is committed to a clear, transparent, and less polarizing study process. We strongly believe that confusion and polarization can be significantly reduced by ensuring that any future feasibility studies or study updates use a common set of data consistent with actual utility records on file with the Iowa Utilities Board (IUB). We hope you share our goal of maximum transparency, and study outcomes grounded in the best available data.

To that end, the City of Decorah requests the following information from IPL/Alliant by June 4, 2021. *For each question, please provide information for both the city and the area outside the city but within two miles of the city boundaries.*

1. Infrastructure information
 - a. Number of distribution poles, distribution transformers, and miles of both overhead and underground conductor, by size
 - b. Revenue from third-party attachments to facilities, by type
 - c. GIS file showing transmission access points, substations, and distribution circuits
 - d. The extent to which SF6 gas is utilized in transformers and breakers
2. Usage and revenue information
 - a. Number of customers and meters by rate class
 - b. Total annual kWh sales for each customer class, for each calendar year 2016-2020
 - c. Total revenue for each customer class, for each calendar year 2016-2020
3. The hourly and monthly load profile at the Decorah substation, including monthly peak and baseline, for each of the past five years
4. An itemized cost of the entire distribution system – including the substation and infrastructure covered in “1.a” above – showing both original cost new less depreciation, and current book value, and identifying all such investments made since January 1, 2017
5. An itemized cost list and schedule of all investments anticipated by the company through 2025, including anticipated year of investment and rate base (or non-rate base) status
6. A schedule of anticipated rate increases based on corporate strategic planning for the foreseeable future (at minimum five years)
7. An indication of whether – and under what circumstances – Alliant would consider a voluntary sale of the distribution infrastructure to a municipal electric utility

We understand most of this information is routinely included in rate proceedings and other dockets filed with the Iowa Utilities Board, and some is granted confidential status. We are open to discussing non-disclosure agreements for information the company deems proprietary.

The MEU Task Force may or may not recommend a second community referendum, and the Council is not committed to a predetermined course of action. We are firm, however, in our desire that a common data set meeting standards, for IUB dockets, underpin any future feasibility studies or updates. Use of a common data set will reduce study discrepancies (if the city were to contract for an updated or new study, and if IPL/Alliant were to do the same), reduce confusion, and promote rational discussion.

We believe IPL/Alliant shares our desire for maximum transparency, and belief that ratepayers deserve nothing less. We look forward to your cooperation,

Sincerely,



Wanda Hemesath

Acting City Manager

Appendix C: Alliant Data Request Response June 2021



Alliant Energy
200 First Street SE
P.O. Box 351
Cedar Rapids, IA 52406-0351

1-800-ALLIANT (800-255-4268)
alliantenergy.com

June 17, 2021

Wanda Hemsath
Acting City Manager
City of Decorah
400 Claiborne Drive
Decorah, Iowa 52101

Dear Ms. Hemsath,

We're writing in response to your letter of May 13, 2021, that requests information regarding Alliant Energy's electric distribution system in Decorah and in response to our conference call on June 11, 2021.

Alliant Energy is proud to serve the residents and businesses of the City of Decorah and appreciates the ongoing efforts with the City of Decorah to collaborate on projects that bring us together on our collective path to sustainability. Alliant Energy provides safe, reliable, and increasingly cleaner energy to our customers in the City of Decorah. The city is served by a local staff of 18, and a broader team of more than 1,900 employees across Iowa. Over the last several years, we have frequently engaged and collaborated with Decorah's local leaders and local customers on customer-focused and collaborative solutions.

Unfortunately, the effort to once again study municipalization is a significant distraction from the work we could be focusing on to bring additional sustainability initiatives to Decorah. While the city states in its letter that it has not determined whether it will proceed with a feasibility study, we can think of no other use for such a substantial request of granular information.

We respectfully ask the sustainability committee and city council to reconsider the cost, lost time and progress that comes from continuing down this path, and instead commit to working with Alliant Energy on unique, low-risk and high-reward sustainability projects. A perfect example comes from Perry, Iowa where city leadership partnered with us to help the city on its path toward a goal of 100 percent renewable energy by installing a local solar field on city property. This partnership will likely make it easier for the City of Perry to reach its sustainability goals than it would if the city was on its own.

Our sustainability efforts can help Decorah reach its goals in much the same way. Alliant Energy's Iowa Clean Energy Blueprint is accelerating our transition to renewable energy and includes additional solar power and battery storage. In less than three years, nearly 50 percent of our Iowa generation portfolio is anticipated to come from renewables. We've also set sustainability goals to eliminate coal-powered generation and reach net-zero for carbon emissions from the power we generate. This work compliments our \$1.8 billion investment in Iowa wind energy, our three solar gardens and our efforts to connect thousands of customer-owned solar panels to the grid. We have also filed approval of a new Community Solar Program, that will allow customers to offset a portion of their electric bills by purchasing a subscription to electricity produced at a solar facility built specifically for the program.

In addition, recent and upcoming projects in Decorah have helped improve the safety, reliability, and affordability of the local energy system. We've buried power lines along Sanford Road, Minowa Heights, and Locust Road, the local substation is being upgraded and we're establishing new charging stations to support the growing use of electrified vehicles. We have also deployed a battery storage project in

Decorah, located in Vennehjem Park. Plans continue for our new state-of-the-art operations center in Decorah.

Our Foundation is also active in the community with recent gifts for park improvements in Vennehjem and Carlson Parks, the new Sunflower Child Development Center, and the Decorah Fire Department's Regional Training Center. Alliant Energy has spent \$2.2 million in the last three years on goods and services with area businesses and suppliers.

As noted in the city's information request, much of the information it requested is publicly available. In addition, Alliant Energy provided more than 140 pages of Decorah-specific information to the city, less than three years ago. We've attached two additional documents responsive to your request – specifically our annual FERC Form 1 and our Cost-of-Service study. We also direct you to alliantenergy.com/lowaRates, a webpage we created specifically to provide further information about our historical rates and energy price outlook.

We would like to address a few specific items specific items in the city's request:

Strategic documents: The public availability of corporate strategic planning documents is extremely limited due to Securities and Exchange Commission disclosure rules. There are numerous factors that impact if and when a rate case is filed and what it will look like, such as investments in significant projects including generation projects. As we have seen over the last year, renewable resources also reduce fuel costs which is a significant component of a customer's overall bill.

Local valuation: Our system is not valued on a city-by-city or part-by-part basis, but it is instead part of the whole. Systemwide data would be available publicly in our most recent FERC 1 filing.

Two-mile radius: As we noted in 2018, we don't maintain data or value information in such a manner. Gathering that information would come at a considerable cost. Additionally, a municipality cannot take over territory outside of its city limits. Any study that assumes this is feasible, would not provide citizens with a reasonable expectation of financial outcomes for the new utility.

Conditions to sell: As shared on previous occasions, we appreciate the opportunity to serve the community of Decorah and are planning and investing with an expectation that this will continue for decades to come. We regularly hear from customers in Decorah that they want to maintain their service with us. We believe the citizens and taxpayers of Decorah benefit from our continued operation in the community by providing them a low-risk and reliable clean-energy future.

Sincerely,



Scott Drzycimski
Director of Customer, Community and Economic Development
Alliant Energy



Jacob Semann
Key Account Manager
Alliant Energy

Appendix D: Decorah Alliant Data Request August 2021

C I T Y O F D E C O R A H

August 2, 2021

P.O. Box 138
400 Claiborne Dr.
Decorah, Iowa

52101

Phone

(563) 382-3651

Fax

(563) 382-6525

Alliant Energy
Attn. John Larsen, Chair, President, Chief Executive Officer
PO Box 14720
4209 North Biltmore Lane
Madison WI 53718

Terry Kouba, President, Interstate Power and Light Company (Alliant-Iowa)
200 First St SE
Alliant Energy Tower
Cedar Rapids IA 52401

RE: City of Decorah, IA, Request for Information

Dear Mr. Larsen,

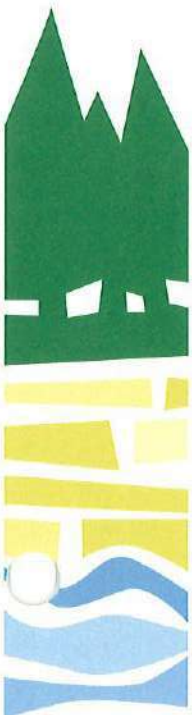
Thank you for your June 17 response to our initial request for information dated May 13, 2021.

We appreciate the consistent service provided by Alliant and the company's recent investments in Decorah. It was interesting to learn that the City of Perry, Iowa, is partnering with Alliant on installing a solar array on city property. As you know, the City of Decorah gave serious consideration to Alliant's proposal to install a ~200 kW solar array at the city's wastewater treatment plant under Alliant's new Customer-Hosted Renewables Program. After multiple weeks of consideration, the city ultimately declined due to maintenance work in the short term and possible expansion of the facility in the long-term. Additionally, the engineering firm advising the plant manager thought the city's financial returns would be higher by owning such a facility outright or via a third-party power-purchase agreement.

The purpose of our data request on May 13 was to review whether the services provided by Alliant represent a competitive cost compared with establishing a municipal electric utility. As you are aware, the last attempt to understand these costs was ultimately unsuccessful due to vastly different assumptions in the feasibility studies produced by NewGen and Concentric Energy Advisors. After further discussion and review, it was determined that the only reliable way to understand the competitive costs would be to use real data from Alliant's service territory in the Decorah area.

Long-standing relationships with rate-regulated utilities provide a strong benefit of stability. However, in situations without robust competitive market pressure, it is necessary for long-term customers to validate that costs remain competitive. When costs are reviewed and they appear competitive, it promotes and strengthens the trust between the customer and the service provider. When costs are reviewed and they appear uncompetitive, it allows the customer to raise appropriate questions with the service provider or consider potential competitive alternatives. It is the City's responsibility to the citizens and ratepayers of Decorah to fully understand the costs and alternatives in service monopolies.

Unfortunately, while the FERC filings provided in Alliant's June 17 response to Decorah's data request are robust, the information does not sufficiently address the questions pertaining to Decorah-specific assets. As a result, we reiterate the request for Decorah-specific information articulated in our May 13 request. (See attached)



In addition, in your reply to our initial request for information you noted that Alliant has already furnished Decorah with some city-specific information in [Concentric Energy Advisors' 25-page feasibility analysis](#), [Concentric's Iowa Municipalization Preliminary Feasibility Study](#), and [Alliant's 49-page set of answers to questions](#) posed by the City Council and others in the Decorah community in 2018. We agree. However, since this data is now nearly four years old, we ask you to update the following information for each calendar year, 2016-2020:

- Alliant Energy Actual Customers and Sales Within Decorah City Limits (Feasibility Analysis, pg. 11)
- Average Retail Rate by Class, kWh Load, % of Customers by Load for Decorah, Weighted Average Rate (Feasibility Analysis, pg. 12; Q+A, pg. 36)
- Customer Counts by Customer Type Inside and Outside Decorah City Limits (Q+A, pg. 11)
- Historical Capital Expenditures in Decorah (Q+A, pgs. 22, 31, 34)
- Rates for Various Customer Classes - Decorah (Q+A, pg. 22)
- Detailed Inventory of all physical transmission and distribution system assets valued in the feasibility study (Q+A, pgs 32-33)
- MWh Energy Sales, Decorah City Limits (Q+A. pg. 47)

The updating of this data will be helpful, but still only satisfies a portion of the original data request we submitted to you on May 13 of this year. As you know, the Iowa Utilities Board recently stated that rate-regulated utilities have "a duty to be transparent and to provide accurate information to customers and communities in that service territory." ([Final Decision and Order, RPU-2019-0001, p. 103](#)). The Board also stated that "While the Board is not involved in the municipalization vote itself, the Board possesses the authority over regulated entities to ensure the accuracy of the information presented during the municipalization process." ([Order Regarding Customer Satisfaction and Stakeholder Engagement Plan, RPU-2019-0001, p. 6](#))

In order to fulfill our aforementioned responsibility to the citizens and ratepayers of Decorah, we reiterate our May 13 request in full. We look forward to your timely response to our repeated and supplemented request for information.

Sincerely,

Wanda Hemesath, MMC
City Clerk, Tr/Interim City Manager

Cc: Scott Drzycimski
Jacob Semann

Appendix E: Alliant Data Request Response August 2021



Alliant Energy
200 First Street SE
P.O. Box 351
Cedar Rapids, IA 52406-0351

1-800-ALLIANT (800-255-4268)
alliantenergy.com

August 31, 2021

Wanda Hemesath
City Clerk and Interim City Manager
City of Decorah
400 Claiborne Drive
Decorah, Iowa 52101

Dear Ms. Hemesath,

We are writing in response to your letter of August 4, 2021, that requests additional information regarding Alliant Energy's electric distribution system in Decorah. As we noted in our June 17 letter, Alliant Energy is proud to serve the residents and businesses of the city of Decorah and appreciates the ongoing efforts with the city of Decorah to collaborate on projects that bring us together on our collective path to sustainability.

We have been excited to work with Decorah's local leaders and local customers on customer-focused and collaborative solutions over the last several years. The city now has an excellent opportunity to shift the focus of the Sustainability Committee to explore how, together, Alliant Energy can continue to assist Decorah's efforts to meet electric sustainability goals without the unnecessary cost and distraction of another municipalization effort. We believe that these goals can be met quickly, while a municipalization effort could take several more years and substantial taxpayer costs that could be invested in more productive efforts.

To that end, we were disappointed to learn from your letter that the city has decided not to pursue a solar array under our new Customer-Hosted Renewables Program. The program offers new and unique opportunities for customers who wish to obtain the benefits of solar power, including the opportunity for the city to aggregate its energy usage from multiple city facilities. As we have shared previously, we continue to welcome the opportunity to explore this option with the city in another location.

Alliant Energy is committed to working with the city of Decorah to meet its energy needs and improve the local community. By working together, we can continue the progress we've made by engaging and collaborating with Decorah's local leaders and local customers on customer-focused and collaborative solutions.

Regarding your request for additional granular information about Alliant Energy's electric distribution system in Decorah, the level of detail the city has requested requires significant manual work to collect, calculate and verify.

As we discussed in previous replies, our system in Decorah is not valued on a city-by-city or part-by-part basis, but it is instead part of the whole. One example is the request for a detailed breakdown of the more than 50 miles of distribution lines in Decorah. Alliant Energy staff would need to break down GIS mapping to isolate our local network and then walk our Decorah system pole by pole to verify the

information. While this is not normally the methodology for a preliminary feasibility study, we believe this extra attention would be necessary as we believe the city would use this same data in its proceedings before the Iowa Utilities Board.

As you are aware, Alliant Energy has already provided more than 430 pages of Decorah-specific information in response to Decorah's requests. This includes our 2018 feasibility study summary and full report, Question and Answer documents in response to questions from the city council in 2018, our latest FERC Form 1, Alliant Energy's current Cost of Service study that was filed with the Iowa Utilities Board and a new franchise agreement that includes franchise fee information.

We have also provided additional information to members of Decorah's Sustainability Committee who attended both of our recent pricing webinars through verbal and follow-up written responses. Since our last rate case, Alliant Energy has also worked hard to provide additional information about current and forecast rates. We have also provided highly transparent information about forecast energy prices on our website at alliantenergy.com/iowaRates.

It seems the main area of concern raised by the Decorah Area Group (DAG) in the last rate proceeding and by the city in its current requests for information centers around future rate case plans. We do not currently have a date that we would expect to file an electric rate review in the future and are working hard to hold rates stable for customers. Executive Vice President and Chief Financial Officer Robert Durian publicly addressed this topic during our 2020 Q4 earnings call when he said, "In our Iowa jurisdiction, we expect to manage our business to allow us to stay out of rate cases for the next couple of years."

Many factors determine when a change in rate is necessary, including the investments a utility must make to serve customers safely and reliably. As outlined in our Iowa Clean Energy Blueprint, we are planning to add up to 400 MW of solar in Iowa, which will provide significant benefits to customers as part of the transition to clean energy. The actual customer impacts of any future rate cases would not be known until after the Iowa Utilities Board renders its final decision in a case. Accordingly, feasibility study consultants will likely use historical data to estimate the cost impacts of future rate cases. The annual average increase from the past ten years has been made available on our webpage at alliantenergy.com/iowaRates.

Based on our participation in Decorah's Sustainability Committee and Municipal Electric Utility Task Force meetings, it's not clear that the city has retained a firm to complete a municipalization feasibility study. We would note that each firm may have different rationale and methods for valuing a system and counting equipment. Thus, it seems premature to be requesting highly granular data from Alliant Energy under deadline, as each consultant has different methods to collect data and utilize it as part of their models and methodology.

Moreover, while the raw data used in feasibility studies has an impact on outcomes, the rationale and methodology of the study's author also has a significant impact on the outcomes of a feasibility study. As such, we are also concerned that if forced to provide data for a feasibility study, the conclusions of a city study could be misperceived as being accurate simply because Alliant Energy data was used in its calculations. This could also lead to significant confusion with customers believing Alliant Energy conducted the analysis or supported any results.

It should also be noted that in any other situation where a municipal government condemns privately held assets, the value of those assets is determined through a formal legal process. In the case of municipalization, that process would occur only after a vote by the citizens of Decorah and as part of a contested case proceeding before the Iowa Utilities Board. While we have provided highly transparent

information about current and future rate expectations, requesting the Iowa Utilities Board to force us to provide granular distribution system data to be used in a local election is without precedent.

Based on our conversations with the citizens of Decorah, and the report out of conversations held by the MEU task force and shared with the city council, we believe the majority of citizens in Decorah prefer to continue service with Alliant Energy.

Thus, we again respectfully ask the Sustainability Committee and city council members to reconsider the cost, lost time and progress that comes from continuing down this path, and instead commit to working with Alliant Energy on unique, low-risk and high-reward sustainability projects.

Sincerely,

A handwritten signature in black ink, appearing to read "Marty Mensen". The signature is fluid and cursive, with a long horizontal stroke at the end.

Marty Mensen
Director of Operations
Alliant Energy

A handwritten signature in black ink, appearing to read "Jacob Semann". The signature is cursive and somewhat stylized, with a long horizontal stroke at the end.

Jacob Semann
Key Account Manager
Alliant Energy



Iowa Utilities Board

The following steps are required to establish a new municipal electric utility:

1. A city council passes a resolution calling for an election to decide whether to establish a municipal electric utility. *Iowa Code § 388.2(1)(b)*
2. The Mayor or Council gives notice of the election to the existing utility and to the county commissioner of elections at least 60 days before the election. *Iowa Code § 388.2(1)(c)*
3. The election is held and the majority vote determines the result. *Iowa Code § 388.2(2)(a)*
Note: If the measure fails, a new vote cannot occur for 4 years. *Iowa Code § 388.2(2)(b)*
4. If the vote approves establishment of a municipal electric utility, the mayor appoints a utility board. By resolution, the city council provides for staggered terms and sets compensation. *Iowa Code § 388.3*
5. The municipal utility board files a petition with the Iowa Utilities Board (IUB) for a certificate of authority to furnish electricity to customers currently receiving electricity from another utility. *Iowa Code § 476.23(1)*. This petition will be filed in an SPU docket.
6. Notice of the petition is provided by the IUB to the existing utility. *Iowa Code § 476.23(1)*
7. If an objection is filed, the IUB must determine, after notice and an opportunity for hearing, that service to the customers by the new municipal utility is in the public interest, which includes the consideration of any unnecessary duplication of facilities. *Iowa Code § 476.23(1)*

Iowa Code § 476.23(1) states, in part:

Whether or not an objection is filed, any certificate issued shall require that the petitioner pay to the electric utility presently serving the customer, the reasonable price of for facilities serving the customer. This price determination by the board shall include due consideration of the cost of the facilities being acquired; any necessary generating capacity and transmission capacity dedicated to the customer, including, but not limited to, electric power generating facilities and alternate energy production facilities not yet in service but for which the board has issued an order pursuant to section 476.53, and electric power generating facility emissions plan budgets approved by the board pursuant to section 476.6, subsection 19, depreciation; loss of revenue; and the cost of facilities necessary to reintegrate the system of the utility after detaching the portion sold.

Pursuant to *Iowa Code § 476.25*:

It is declared to be in the public interest to encourage the development of coordinated statewide electric service at retail, to eliminate or avoid unnecessary duplication of electric utility facilities, and to promote economical, efficient, and adequate electric service to the public. In order to effect that public interest, the board may establish service areas within which specified electric utilities shall provide electric service to customers on an exclusive basis.

For public interest review by the Board, *City of Sheldon, Iowa v. Iowa Public Service Company* provides the factors used in subsequent Board review. See SPU-88-7, 114 P.U.R.4th 482, 1990 WL 488831 (1990). The Board stated "it has an affirmative duty to determine whether service by a newly-created municipal utility is in the public interest." (In re *City of Everly v. Interstate Power and Light Co., et al.*, SPU-06-5, Final Decision and Order, July 11, 2008; see also *Sheldon*.) This broad review includes all costs, benefits, and other factors, not merely the vote of the municipality's residents. When analyzing a municipalization vote, however, there needs to be a review including the vote margin, the voting turnout, and how the municipality presented information to the voters. (*Everly* at 44.)

- a. **Economical.** When reviewing the economical service of municipalization, a negative net present value simply means the municipal service may be more expensive than the current service; however, if a municipality shows a non-financial reason for the municipalization, the negative net present value will have lighter weight in the public interest determination.
- b. **Efficient service.** The Board must determine whether municipalization promotes efficient service. *Sheldon* states that "it is reasonable to assume that economies of scale and scope contribute to efficiency." (*Sheldon* at *15.)
- c. **Avoid unnecessary duplication of facilities.** The Iowa Code and previous Board decisions routinely reference the unnecessary duplication of facilities.
- d. **Adequate and reliable service.** Adequate service requires the proposed municipal electric utility to complete due diligence with respect to prospective operations and maintenance plans, and that the proposed municipal electric utility could provide adequate service at reasonable prices. The Board has found that to be within the public interest, the municipality would need to "be able to furnish adequate and reasonable service from the first day of operation." (*Everly* at 44.) Further, the Board stated there needs to be a "reasonable plan ready to implement." (*Id.*)
- e. **Due diligence.** To find that municipalization is within the public interest, the municipality must show "due diligence on one or more issues important to municipalization, such as operations and maintenance, energy efficiency, and the ability to offer safe and reliable service from day one." (*Id.* at 45.)

In later reviews, the Board has looked at additional factors; however, not all of the factors are dispositive (particularly when the factors are changeable) to being within the public interest. Those additional public interest factors that have been discussed include: (1) Energy Efficiency; (2) Renewable Energy Programs; (3) Regional Transmission Organizations; (4) Economic Development; (5) Consistent Service Throughout the City and Community Control; (6) Preservation of Existing Service Areas and Right to Serve Existing Customers; (7) Natural and Physical Barriers; and (8) Reasonable Price for Facilities. See In re: Independence Light & Power, Telecommunications, Petitioner, v. East-Central Iowa Rural Electric Cooperative, Respondent, Docket No. SPU-08-10, 2010 WL 5144905 (Iowa U.B.) (Dec. 15, 2010).

8. Any certificate of authority granted by the IUB must require the petitioner pay to the existing electric utility the reasonable price for the facilities of the existing utility. The IUB shall determine the reasonable price. *Iowa Code* § 476.23(1).

9. The IUB must also approve the discontinuation of service by the existing utility. *Iowa Code* § 476.20(1)