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UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Wisconsin Public Power Inc., Municipal Wholesale Power Group, and Great Lakes Utilities Complainants v. Wisconsin Power & Light Co., Respondent	Docket No. EL07-_____

COMPLAINT OF WISCONSIN PUBLICS

This Complaint is submitted pursuant to Federal Power Act Section 206 and 18 C.F.R. § 385.206 ("Rule 206") by Wisconsin Public Power Inc. ("WPPI"), Municipal Wholesale Power Group ("MWPG"), and Great Lakes Utilities ("GLU") — collectively, "Wisconsin Publics." In Dockets Nos. ER06-1517 and -1518, Wisconsin Power & Light Co. ("WPL") has made filings under Federal Power Act Section 205 to change its rates, terms, and conditions for service to Wisconsin Publics WPL's PR-1 Tariff and W-3A Tariff, respectively. Wisconsin Publics have recently submitted extensive protests regarding both of those filings, including therein requests for consolidation of Dockets Nos. ER06-1517 and -1518 (the "ER Dockets").[1] This Complaint seeks a related investigation and refund effective date under Federal Power Act 206, and asks that this third proceeding be consolidated with both of the ER Dockets.

[1] These protests included individual protests by WPPI and GLU in Docket No. ER06-1517, and a joint protest by Wisconsin Publics in Docket No. ER06-1518. Yesterday, WPL tendered Answers to these protests. Wisconsin Publics reserve their rights to address those Answers at a later date. However, we note here that those Answers neither satisfy nor undermine the validity of the present Complaint.

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I. COMPLAINANTS' DESCRIPTION AND CONTACT INFORMATION

Wisconsin Public Power Inc. ("WPPI") is a municipal joint action agency organized pursuant to Sec. 66.0825 of the Wisconsin Statutes. WPPI provides bulk power and other services to its numerous municipal members, each of which operates a distribution utility and sells electricity at retail to the residences, businesses and industries in and around its municipality.[2] Several of these members are located within the service territories of WPL.

WPPI supplies the bulk power and energy requirements of its municipal members from generation resources owned by WPPI and through power purchases. These purchases include significant purchases from WPL, under WPL's PR-1 Tariff (FERC Tariff Volume No. 11) and W-3A Tariff (FERC Tariff Volume No. 13). Quantification of these purchases for a recent Period I is provided in WPL's recent filings in Dockets Nos. ER06-1517 and ER06-1518.

Municipal Wholesale Power Group ("MWPG") consists of the Wisconsin cities and villages of Belmont, Benton, Black Earth, Elkhorn, Gresham, Hazel Green, Kiel, Mazomanie, Princeton, Sauk City, Sheboygan Falls, Shullsburg, Wisconsin Dells, and Wonewoc. The MWPG members are full requirements wholesale power customers of WPL, taking service under the W-3A tariff. With the exception of Belmont, Sheboygan Falls and Sauk City, MWPG members are served under full requirements "evergreen" contracts executed in 1989 and subject to a ten-year rolling notice provision. Belmont is also an "evergreen" customer, but terminated its contract in 1996. Sheboygan Falls is a former "evergreen" customer which renegotiated a full requirements, 10-year power supply agreement with WPL. Sauk City is a WPL W-3A tariff customer served under a full requirements contract that may be modified on 30 months' notice.

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[2] WPPI members are listed at http://www.wppisys.org/member_utilities/

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All of the current "evergreen" customers, as well as Sauk City and Sheboygan Falls, are in WPL's traditional service territory and were served by WPL dating back prior to the negotiation and execution of the "evergreen" contracts.

Great Lakes Utilities ("GLU") is a municipal electric company formed under sec. 66.0825, Wis. Stats. Its members include[3] Kiel and Wisconsin Rapids. GLU currently provides full requirements power and energy to Wisconsin Rapids and Kiel primarily through contracts with WPL, for full requirements service under the W-3A tariff, that have been assigned to GLU. Wisconsin Rapids, for the portion of its load west of the Wisconsin River, has been a long-standing customer of WPL and was previously served under an "evergreen" contract. The east-side portion of Wisconsin Rapids' load, now served by WPL, was previously served (until 2001) by another provider. Kiel's full requirements contract with WPL dates back to 2000. As indicated above, Kiel and Wisconsin Rapids are also members of MWPG.

On March 6, 2006, GLU gave notice to the Company, pursuant to the Master Power Supply Agreement Between Great Lakes Utilities and Wisconsin Power and Light Company, effective April 1, 2005, to convert the Wisconsin Rapids-West, Wisconsin Rapids-East, and Kiel loads from full requirements service to partial requirements service. Accordingly, effective April 1, 2007, GLU will be taking service under the PR-1 tariff.

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[3] Additional members of GLU include the cities of Manitowoc, Marshfield, Clintonville, Rice Lake, Medford and Shawano.

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II. IDENTIFICATION OF ALLEGED VIOLATION AND ITS CONSEQUENCES NOT REMEDIABLE IN ANOTHER FORUM, PURSUANT TO RULES 206(B)(1)-(6)

The alleged violations are identified in the protests previously filed in the ER Dockets by Wisconsin Publics and its members. Many of those violations' consequences are remediable under FPA Section 205 in those dockets, but others may not be so remediable. Those which may not be so remediable take three forms.

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[4] WPPI requests waiver of Rule 203(3)(b) to permit more than two entries on the official service list in order to enable WPPI, its counsel, and its consultants to receive all communications in the proceeding.

First, it is highly likely that at least some of the charges for the various wholesale requirements services that are at issue in the ER Dockets will, when reset to the updated just and reasonable level, turn out to fall below the level that was established by settlement[5] in Docket No. ER04-1135. That is not just a theoretical possibility. WPL's contemporaneous filing as to its W-2 wholesale tariff in Docket No. ER06-1518 showed a substantial rate decrease to Cooperative wholesale customers. The non-exhaustive, preliminary adjustments identified in the Wisconsin Publics' protest of the W-3A rate increase filed in that docket indicated that total collections through W-3A rates should decrease from present levels by $336,027 per year. See Wisconsin Publics' Docket No. ER06-1518 Protest at Exhibit L, Part A. It also indicated even larger decreases for certain rate components (partially offset by increases to other components to yield the aforementioned total indicated decrease). *Id*. at Part C, Schedule 3. However, under the "last clean rate" doctrine,[6] the Docket No. ER04-1135 settlement rates set a floor under the potential outcome of a proceeding that is conducted solely under Section 205. A related proceeding under Section 206 is necessary and appropriate to eliminate that floor.

Second, WPL is proposing to re-design its rates so as to increase demand charges at the (relative) expense of energy charges. If it is later determined that the increase in effective demand charges should yield lower energy rates than WPL has filed, the last clean energy rate should not place a floor under the energy rate. Instead, whatever energy and capacity rates are

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[5] Wisconsin Publics would have left that rate undisturbed, for the time being, if WPL had done so. But now that WPL has filed to increase the prior PR-1 and W-3A rates and has thereby put its customers to the trouble, uncertainty, and expense of opposing those changes, Wisconsin Publics wish to ensure that future rates, starting today, will be no higher than has become reasonable.

[6] *See Indiana & Michigan Municipal Distributors*, 61 FERC ¶ 61,351 at 62,372 n.8 (1992).

allowed to be effective[7] should be designed to work together, so that the total recovery is cost-based.

Third, as set forth in WPPI's Protest in Docket No. ER06-1517, WPL has placed WPPI in an unreasonable quandary by acting or filing to change tariff terms, conditions, and rate design immediately upon Commission acceptance or even sooner, rather than prospectively from Commission approval as the parties' contracts require.

For example, WPL has unilaterally eliminated WPPI's flexibility to submit intra-day scheduling changes, before the Commission has even accepted its filing, much less approved it. WPPI maintains that this pre-approval change to service terms is contrary to its contractual rights. See WPPI's Protest in Docket No. ER06-1517, Parts II.C and III.A.2. But WPPI is already having to schedule under WPL's unilaterally-instituted new rules.

Similarly, under its PSA, WPPI is required to submit its next finalized nomination of PR-1 capacity in December 2006, for the contract year that begins in June 2007. (WPPI has already submitted forecasts of that nomination, but in December it will need to change those forecasts to nominations that the PSA contemplates will be binding.) Given the timing of WPL's filing, this requirement will likely result in WPPI having to nominate capacity without knowing what rate design and narrative terms it is nominating to take service under. WPL is proposing that capacity nominations obligate the nominator to take and pay for energy in the amount of the nominated capacity (at a profiled or 100% load factor). Docket No. ER06-1517 should be the principal forum for determining whether that proposal is subject to the "public interest necessity" or "just and reasonable" standard for rate changes, and whether the applicable standard has been

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[7] We here assume a logically prior finding that the rates ultimately allowed to be effective are consistent with contractual parameters.

shown to be satisfied. But WPPI will have to take action based on WPL's as-filed tariff language, even if it has not been approved, and subsequently is disapproved.

The Commission has broad authority under Section 205 to remedy any consequences of a unilateral action or Section 205 filing that is ultimately found to fall short of statutory standards. *See, e.g., Niagara Mohawk Power Corp. v. FPC,* 379 F.2d 153, 159 (DC Cir. 1967) (Commission's authority is at its "zenith" in crafting remedies); *Connecticut Valley Electric Company, Inc.* v. *FERC,* 208 F.3d 1037, 1044 (DC Cir. 2000) (same); *Louisiana Public Service Commission* v. *FERC,* 174 F.3d 218, 225 (DC Cir. 1999) (same). This broad authority includes the authority to remedy terms and conditions that are found to be barred by contract or otherwise unreasonable. *See, e.g, Mesa Petroleum Co. v. Federal Power Commission*, 441 F.2d 182, 190 (5th Cir. 1971); *Cox v. Federal Energy Regulatory Com'n*, 581 F.2d 449, 551 (5th Cir. 1978).

Of particular significance here, it should include the authority to require that WPL make PR-1 customers whole for the costs that result from being improperly denied the opportunity to make intra-day schedule changes. It may also prove appropriate for a remedy to take the form of an exception to terms and conditions, such as nomination timing requirements that were on file prior to WPL's Docket No. ER06-1517 filing. Such make-whole payments and quasi-injunctive relief may well prove necessary to make PR-1 customers whole for the adverse consequences that result *pendente lite* from scheduling or nomination practices subsequently found to be unreasonable.

However, such remedies for unreasonable terms and conditions would go beyond the more common form of Section 205 refunds, in which a utility returns dollars paid under a unit

rate later found to be excessive.[8] Out of an abundance of caution, Wisconsin Publics wish to ensure that the Commission's authority to provide a complete remedy is not hamstrung by the "last clean rate" doctrine.

None of these three grounds requires a separate paper or trial-type hearing. This complaint proceeding should be consolidated or otherwise linked with the ER Dockets for purposes of decision by the Commission proper, and for hearing by an Administrative Law Judge to the extent of any issues not properly resolved summarily. All three dockets involve a common nucleus of operative facts.

A Section 206 refund effective date should be established and published. The Commission has indicated that where, as here, separate evidentiary hearings are not required because a congruent Section 205 rate determination is underway, the formal step of establishing a refund effective date is appropriate whenever the last clean rate *may* be excessive. *See, e.g., Xcel Energy Services Inc.,* 109 FERC ¶ 61, 284, P 21 (2004) (instituting Section 206 investigation where the just and reasonable rate "may be lower" than the last clean rate); *see also Maine Public Utilities Commission v. Central Maine Power Company,* 111 FERC ¶ 61,283 (2005).

III. SPECIFIC RELIEF OR REMEDY REQUESTED, PURSUANT TO RULE 206(B)(7)

Wisconsin Publics request the prompt establishment of a refund effective date timed to afford maximum consumer protection. Under Section 206 as amended by Section 1285 of the Energy Policy Act of 2005, the date must fall within a five-month window that opens upon "the

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[8] Pursuant to the Rule 206(b)(4) requirement for a good faith effort to quantify financial impact or burden, Wisconsin Publics state as follows. The direct financial impact of excessive rates is preliminarily quantified in Wisconsin Publics' adjusted cost of service in the ER Dockets. The financial impact of the contested changes to terms and conditions cannot be quantified at this stage.

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date of the filing of such complaint," *i.e.,* today. Some of the adverse consequences of the complained-of conduct are already being experienced, due to WPL's unilateral and unauthorized termination of the right to make reasonable intra-day scheduling changes, pursuant to the "October 2002 Protocol"[9] or otherwise.

Accordingly, Wisconsin Publics request that the refund effective date be today, November 1, 2006. The terms of service during the refund period should be deemed to have been as they stood prior to WPL's filing, including applicability of the WPPI-WPL October 2002 Protocol, except to the extent changes thereto are determined in the ER Dockets to have been reasonable and reasonably timed. To the extent that such after-the-fact changes to the terms of service fail to substantially vindicate Wisconsin Publics' rights, as where they have the effect of restoring scheduling or nomination options for times that have already passed, WPL should be ordered to hold each of the Wisconsin Publics harmless, *i.e.,* place them in the position they would have occupied in the absence of the conduct found to be unlawful.[10]

IV. SUPPORTING DOCUMENTS, PURSUANT TO RULE 206(B)(8)

Copies of the protests filed in the ER Dockets are provided as Attachments 1 and 2. Copies of the exhibits that were filed by separate motion the same evening, are provided as Attachments 3 and 4.

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[9] This protocol is identified and discussed in WPPI's Docket No. ER06-1517 Protest, at 11. It was memorialized in the WPL-WPPI October 14, 2002 Letter Agreement that was an exhibit to the settlement agreement filed in Docket No. ER02-977 on November 6, 2002, and approved by the Commission by letter order dated April 25, 2003. *Wisconsin Power & Light Co.*, 102 F.E.R.C. ¶ 61,035 (2003).

[10] In doing so, the risk of any difficulty in monetizing that concept should fall on WPL. *See Bigelow v. RKO Radio Pictures, Inc.,* 327 U.S. 251, 265 (1946) ("The most elementary conceptions of justice and public policy require that the wrongdoer shall bear the risk of the uncertainty which his own wrong has created.").

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V. STATEMENT REGARDING ALTERNATIVE DISPUTE RESOLUTION, PURSUANT TO RULE 206(B)(9)

Because this complaint seeks to apply the to-be-adjudicated outcome of the ER Dockets while avoiding potential problems involving the last clean rate and the form of refunds, it is not amenable to alternative dispute resolution on a stand-alone basis. We note, however, that the Badger Energy Group, in its October 12, 2006 consolidated comments in the ER Dockets (at 1), "requests … that the Commission appoint a settlement judge and convene a settlement conference in advance of any hearing so that the parties may attempt to resolve any disputes under the Commission's settlement procedures." If such an appointment is made for the ER Dockets, it should encompass this new EL docket as well. But WPPI is not affirmatively requesting a Settlement Judge for any of these dockets, for the following reasons.

WPPI has been able to settle numerous past WPL rate cases, and most recently has done so under Settlement Judge auspices. However, WPPI believes that in this case Settlement Judge mediation would be productive if and only if the Commission first resolves, or at least provides substantive guidance regarding, certain threshold legal issues. As set forth in Part II above and in WPPI's protests in the ER Dockets, the rates that WPL would have take effect subject to refund would change rate design and the terms and conditions of energy and capacity purchasing and scheduling, in ways that WPPI maintains would be contrary to contract. Settlement Judge mediation should not serve to lengthen the under bond period unless it is first freed of that taint.

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VI. CONCLUSION

For the foregoing reasons, WPPI asks that a Section 206 refund effective date be established and published, and that this new docket be consolidated with or otherwise linked to the ER Dockets.

Respectfully submitted,

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ATTACHMENT 1
PROTEST OF WISCONSIN PUBLIC POWER
FILED IN ER06-1517

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UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Wisconsin Power & Light Co.	Docket No. ER06-1518

PROTEST OF WISCONSIN PUBLICS WITH REQUESTS FOR REJECTION, SUMMARY DISPOSITIONS, MAXIMUM SUSPENSION, HEARING, AND CONSOLIDATION

On September 22, 2006, Wisconsin Power & Light Co. ("WPL") filed to adopt formula rates for charges to Wisconsin Public Power Inc. ("WPPI"), the Municipal Wholesale Power Group ("MWPG"), and Great Lakes Utilities ("GLU") (collectively, "Wisconsin Publics" or "WP") under WPL's W-3A Tariff; do so in a manner that substantially increases Wisconsin Publics' charges, and change the rate design and terms and conditions of service. Each member of Wisconsin Publics has previously filed or joined in an early and unopposed motion to intervene. They now present their protest and recommended dispositions of WPL's filing.

I. SUMMARY

WPL's rate proposals are unjust and unreasonable. In fact, even just the preliminary and non-exhaustive[1] adjustments identified in the short time since receiving the filing indicate that WPL is due for a W-3A rate decrease, not increase. Listing highlights without being exhaustive, they include:

- A complete absence of the Period II information that is required by the Commission's filing regulations and necessary to adequately review the proposed formula. See Part II.A below.

[1] For example, an issue regarding WPL's calculation of the cost of long-term debt was identified too late to be included in the attached adjustment calculations, but is discussed in the text below.

- Formula rates for almost all charges, with no informational filing or customer auditing right, and with several errors that are probably typographic in origin, but which have the effect of making the formula seriously unintelligible. See Part II.B below.

- A formula that, contrary to both decades-old Commission policy and its own Notes, is apparently intended to mismatch a year-end ratebase with a rate divisor based on year-long-average load. See Part II.C.

- An unsupported increase in the distribution demand charge. See Part II.D.

- An unsupported and unspecified treatment of losses on low-voltage facilities. See Part II.E.

- An apparent failure to true up the prior-year "coincidence factors" that substitute for coincident-demand-based billing. See Part II.F.

- Formulaic collection of Construction Work In Progress ("CWIP"), without even attempting to fulfill the binding requirements of the CWIP filing regulation, 18 C.F.R. § 35.25. See Part II.G.

- An abnormally thick capital structure, approaching 7/10 equity, that serves to financially cover the risks of unregulated Alliant activities. See Part II.H.1

- A return on equity that is 170 to 300 basis points above that indicated by a properly-performed DCF analysis of either WPL's parent or WPL's own proxy group. See Part II.H.2.

- An overstated calculation of the cost of long-term debt. See Part II.H.3.

- Purchased power capacity charges left in cash working capital to garner a return, contrary to Commission policy. See Part II.H.3.

- Double-recovery of working capital associated with a license fee, for which customers will prepay through a rate adder. See Part II.J.

- An improperly calculated "Amortization Expense – Wholesale Specific" that is many times too large. See Part II.K

For the reasons set forth herein, the Commission should respond to WPL's filing with the following actions or alternative[2] actions:

1. Reject it because it violates generally-applicable Commission policy and filing regulations that should not be waived.

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[2] Where the listed recommended dispositions are inconsistent, the later-listed recommendation is presented in the alternative. For example, the items that involve acceptance of the filing apply only in the alternative, in case the filing is not rejected.

2. Reject it as patently deficient for lack of adequate cost support, revenue projections, and mathematically coherent tariff sheets.

3. Summarily modify the formula so as to make its rate treatments just and reasonable.

4. Impose a maximum suspension, of five months from the date on which the rate would otherwise go into effect, to June 1, 2007.

5. Set it for trial-type evidentiary hearing, consolidated with Docket No. ER06-1517.

II. PROTEST

A. By Omitting the Period II Information that the Commission's Regulations Require, the Filing Unreasonably Obscures the Effects of Its Rate Design and Other Proposed Changes

The Commission's filing regulations establish a $1 million ceiling for rate increases that can use abbreviated filing procedures if all customers consent, and a $200,000 ceiling for rate increases that can use abbreviated filing procedures over customer objection. 18 C.F.R. § 35.13(a)(2). By its own estimation (according to the Period I information that WPL did include), WPL is requesting a rate increase from W-3A customers of $ 1.9 million per year,[3] greatly exceeding both ceilings. Wisconsin Publics therefore object to the use of abbreviated filing procedures. Accordingly, WPL should be required to provide full rate filing information, including the Period II information that is required by 18 C.F.R. § 35.13(d)(2).

WPL requests a discretionary waiver of this requirement. It asserts that Period II information is unnecessary because WPL is proposing formula rates that will utilize actual future data as inputs.[4] However, the Commission has not issued a blanket waiver of its filing regulations such that formula rate filings can omit Period II data. Rather, it has insisted on Period II information where that information will shed light on whether the proposed formula is just and

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[3] See Statements BH and BG. As shown in ~___, this statement of the increase is understated by almost $800,000, mainly because it omits interruptible revenue and a proposed increase in distribution related revenue.

[4] Filing Letter at 4 & n.3 (citing *Idaho Power Co.*, 115 F.E.R.C. ¶ 61,281 (2006)).

reasonable. *See Southern Co. Servs., Inc.* 99 F.E.R.C. ¶ 61,069 (2002) (requiring projections of formula rate billing determinants and revenues, both upon initial filing and to accompany annual updates, while permitting aggregate revenue projections as among short-term transactions); *Florida Power & Light Co.*, 67 F.E.R.C. ¶ 61,326, at 62,147 (1994) (requiring filing of Period I and II data in a proceeding where the filing utility proposed to adopt formula rates).

Here, proposed changes to terms, conditions, and rate design make Period II information essential, notwithstanding the formulaic nature of the proposed rates. For example, WPL is proposing formulaic recovery of CWIP, but has not provided Period II information on the CWIP at issue or on how it would flow through. This omission comes even though WPL admits that Period I will not be representative of Period II in this regard — or rather, vigorously asserts this lack of representativeness as the basis for allowing CWIP rather than AFUDC treatment. Compare Statement BM at 1 (qualitatively asserting "significant increases in electric generation construction starting in the near future, but providing no data) with Statement AM (showing CWIP balances only for year-beginning and year-end 2005). Part II.G below further discusses the patent deficiencies of WPL's filing regard CWIP.

B. The Filing Omits, But Commission Policy Requires, a Protocol for Customer and Regulator Review of the Formula's Inputs and Outputs, Which Is Especially Problematic Given the Formula's Serious Internal-Cross-Referencing Errors

In WPL's formula rate filing, WPL has failed to include any protocol whatsoever pursuant to which customers are provided information and an opportunity to review and verify WPL's annual implementation of the formula. The failure to include a review and verification

protocol is inconsistent with the Commission's policy that formula rates be transparent.[5] In addition, the Commission has recently ruled that the absence of a review and verification protocol was ripe for summary disposition. Accordingly, the Commission should grant summary disposition and require that WPL file protocols consistent with Wisconsin Publics' recommendation included at Part II.B.2 below. Prompt Commission action is also necessary regarding the internal cross reference errors identified in Part II.B.3. The fact that these errors were caught by customer representatives underscores the need for customer involvement in formula administration.

1. The Commission requires customer review provisions to be included as part of a formula rate filing.

The Commission has as recently as this Spring explicitly made clear that customer review provisions must be included in a formula rate filing. In Commission Docket No. ER06-787, Idaho Power Co. submitted revisions to its OATT, including a new formula rate.[6] Idaho Power, like WPL here, failed to include a protocol for reviewing and verifying the formula's annual implementation. The Commission summarily disposed of this issue and required Idaho Power to file a protocol in thirty days.[7] In fact, the Commission viewed this issue as so clear, it addressed the issue in a single paragraph which is worth repeating in full here:

> Idaho Power's formula rate methodology does not include procedures for an informational filing that would provide supporting documentation for the charges resulting from its formula rate. The Commission finds that customer safeguards should be specified in the form of an informational filing by Idaho Power in its OATT. This requirement should detail protocols for

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[5] *See, e.g.*, *CAISO*, 107 F.E.R.C. ¶ 61,048, P 14 (2004) (requiring the CAISO to make FPA § 205 filings because the formula rate "lacks sufficient detail and transparency to warrant its automatic application as an informational filing").

[6] *Idaho Power Co.*, 115 F.E.R.C. ¶ 61,281, P1 (2006).

[7] *Id.* at P 29.

> information exchange and provide Idaho Power's customers with the ability to review and challenge the inputs to the formula. We summarily dispose of this issue and require that Idaho Power file revised tariff sheets, within 30 days of the date of this order, providing tariff requirements for an informational filing with the Commission detailing protocols for information exchange and the inputs to the formula, along with supporting workpapers.[8]

Customer review provisions have been equally important in several other recent Commission proceedings. For example, the Commission emphasized the importance of customer review provisions in its Docket No. ER06-1006.[9] Customer review provisions were also a key element of the settlement that the Commission approved in Docket No. ER05-515.[10] We also note that WPL's fellow Wisconsin utility, Wisconsin Electric Power Co. ("WEPCo"), has recently filed a formula rate in Docket No. ER06-1320. That filing included a customer review provision.[11] Although Wisconsin Publics view WEPCo's customer review provisions as insufficient,[12] at least WEPCo acknowledged the need for review provisions.

Despite the Commission's clear policy that a customer review provision must be included as part of a proposal to adopt formula rates, WPL failed to include any such provision. Accordingly, Wisconsin Publics request that the Commission grant summary disposition and require WPL to file reasonable customer review provisions. The summary disposition may properly stay at the general level of the *Idaho Power* ruling quoted above. However, should the

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[8] *Id.*

[9] *International Transmission Co.*, 116 F.E.R.C. ¶ 61,036, at 21 (2006).

[10] *Baltimore Gas & Elec. Co.*, 115 F.E.R.C. ¶ 63,003, PP 3, 8, 34 (2006) (ALJ certification of the uncontested settlement), *approved by the Commission*, 115 F.E.R.C. ¶ 61,066 (2006).

[11] Wisconsin Electric Power Co., Third Revised Rate Schedule FERC No. 90 at Original Sheet 54.

[12] Protest, Request For Summary Dispositions, And Request For Settlement Procedures, Suspension, And Hearing Of Wisconsin Public Power Inc. And City Of Crystal Falls, Michigan, at 37-44 (filed Sept. 1, 2006) (eLibrary Accession No. 20060901-5085).

Commission wish to go further and in order to advance the ball, we provide specific recommendations regarding the contents of those provisions in Part II.B.2 below.

2. Recommended elements of a proper customer review protocol

A protocol for review of how a formula rate is operating should meet several goals. It should provide for full transparency, such that every formula rate calculation is explicitly traced back to audited Form 1 data, or at least to verified and verifiable supplemental information that is provided to customers and the Commission. It should balance timely finality with procedures for assuring that charges are correct when finalized. And it should enable thorough verification without placing an undue burden on either WPL or its customers. Those design goals commend the following descriptive protocol.

Annual Informational Filing. Each year upon updating its formula inputs, WPL would make an informational filing (preferably in a subdocket of this proceeding) that show the derivation of the rate to be charged during the succeeding year, tracing it to verified Form 1 data. As a public filing, it would be available to WPL's customers and any other interested parties.[13] The filing would include electronic copies of the formula with the current inputs populated and with all underlying formula live and viewable, along with all supporting workpapers.

Notice of material accounting changes. In order to enable transparent understanding of the source of changes to formula inputs and consideration of whether the existing formula jibes with changed accounting, WPL would have to provide notice and information explaining relevant and material changes in accounting policies and practices. Such notices would be due as soon as practicable and before implementation in the formula. Whether those changes should

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[13] We do not anticipate that the filing would have to include any commercially sensitive information properly subject to a protective order, but if it did, WPL would be allowed to file that information under seal with service to eligible representatives of WPL's PR-1 customer(s).

lead to related changes in the formula would then become addressable through an audit, as discussed below.

Notice of changes to the Form 1. Similarly, WPL would have to provide notice of ministerial changes to the formula related to ministerial, house-keeping changes to the Form 1, such as changed page references when the pagination of Form 1 changes. These changes to the formula would have to be filed with the Commission, with an effective date synchronous with that of the ministerial change, so that the Commission's records always reflect the actual filed rate. As with changes in accounting policies and practices, changes to the formula based on ministerial, house-keeping changes to the Form 1 would be verifiable through customer audits.

Audit Procedures. These annual updates would become subject in due course to customer audit. An audit would be a structured but practical process, as follows. An audit would be triggered by a written notice delivered to WPL by the auditing customer. Following delivery of that written notice, customers would have a 120 day audit period, extensible by mutual agreement of the parties or for good cause. (We note that this audit period is consistent with the timelines in the ER05-515 settlement accepted by the Commission earlier this year.[14]) During the audit, WPL would be obliged to make a good faith effort to respond to information requests in 15 business days. (Again, we note that these timelines are consistent with the timelines in the ER05-515 settlement accepted by the Commission.[15]) Recognizing that the audit procedures are not litigation, these procedures compare favorably to the Commission's time standards for discovery which require parties to use best efforts to respond fully in only 10 business days.[16]

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[14] *See, e.g.*, PJM Tariff, at Original Sheet 298Z (formula for Atlantic City Electric Co.).

[15] *Id.*

[16] http://www.ferc.gov/legal/admin-lit/time-dis.asp.

At the conclusion of the audit period, the customer would have 60 days within which to raise any concerns, in writing. Again, this period would be extensible by agreement, or for good cause.

Limitations on audits. Rather than set up a regimen under which WPL would stand to gain if it implemented the formula incorrectly, Wisconsin Publics prefer to encourage WPL to correctly implement the formula. Moreover, Wisconsin Publics believe it is not in any party's interest to have time-consuming audits conducted every year. Accordingly, Wisconsin Publics propose that the customer review provisions not require the customer to immediately raise or waive complaints that bills do not conform to the filed formula. Rather, Wisconsin Publics seek to balance the desire for closure with what should be a mutual desire for efficient verification of the proper formula implementation. Specifically, we would establish a three-year window (half of Wisconsin's six-year statute of limitations for debt collections on an account, *see* Wis. Stat. § 893.43 (2005)), during which customer claims for proper formula implementation would remain alive. However, each service year would be subject to audit only once, and once audited, would become subject to a speedy but practicable deadline for raising of concerns. Thus, for example, if a customer audited the 2008 service year starting in mid-2009, it could not audit 2008 again, and would generally have to raise any concerns related to 2008 by a date preceding the end of 2009. But it could then wait until 2011 or 2012 to conduct an audit related to 2009. This approach would conserve both parties' resources while still providing a strong incentive to implement the formula correctly.

Wisconsin Publics believe that the foregoing procedures will provide a framework that will allow complete and thorough audits without the mutually undesirable need to conduct an audit every year. As such, we recommend that the Commission require that WPL file customer

review provisions within 30 days of the Commission's order and that those provisions contain, at minimum, the elements identified above.

3. The Proposed Formula Is Riddled With Errors that, Although Probably Typographic In Origin, Would Make the Filed Rate Operate Improperly

Under formula rates, in theory, a clearly specified set of inputs and transparent arithmetic operations thereon replaces stated unit rates. Customers and the public are supposed to remain able to ascertain the utility's charges by applying the arithmetic to the inputs. Here, several errors— apparently typographic in their cause, but serious in their effect— stand in the way.

- The "Gross Revenue Requirement" is specified at proposed First Revised Sheet No. 10,[17] line 1, as an amount picked up from Page 3, line 29. Turning two pages, that quantity is "Fuel Stock," input from WPL's Form 1 at "227.1-2.c & 203, 14c. If WPL were willing to restrict its Gross Revenue Requirement to that amount, Wisconsin Publics could accept the rest of the formula. But we suspect a different line reference was intended. However, neither WPL's customers, nor the Commission, nor the public should be placed in the position of having to infer what the formula "really" means.

- The "Rate Base" total at First Revised Sheet No. 11 picks up that page's lines "18, 23, & 28." We suspect that "18, 26, and 33" was intended. But even that would be ambiguous, since there are two lines 26, and no line 25.

- The "Rev. Requirement" total at First Revised Sheet No. 12 picks up that page's lines "14, 19, 26, 33, 34." We suspect that "14, 19, 26, 36, 37" was intended.

The foregoing list of errors does not purport to be exhaustive. But they suffice to show that WPL's proposed rate sheets are patently deficient, and should be rejected or summarily repaired.

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[17] Exh. WPL-11, at 10, showing page 1 of 6 of the proposed formula.

C. The Apparent Proposal to Base the Demand Charge on Year-End Rather than 13-Monthly or Year-Beginning/Year-End Average Balances Is Contrary to Commission Policy and Unreasonable

WPL states in testimony[18] and in its Filing Letter (at n.2) that under the proposed formula rate, the $/MW capacity unit rate to be made effective on January 1, 2007 will be based on year-end-2005 investment balances. In the same passages, WPL also clearly implies that the formula will continue to work that way going forward, such that the $/MW capacity unit rate to be made effective on June 1, 2007 will be based on year-end-2006 investment balances, and so forth. This approach is directly contracted by the formula tariff sheets themselves, however, which state (at Note N on formula Page 5 of 6) that "All ratebase items are based on a simple average of beginning of year and end of year balances." It is possible, but we fear not the case, that WPL's explanation relates only to January through May of 2007, such that the rate effective starting on June 1, 2007 would be based on the average of year-beginning and year-end (hereafter "YB/YE") balances for 2006, as Note N states.

This apparent conflict between the testimony and the filed rate is itself sufficient grounds to reject WPL's filing, without prejudice to being refiled with this ambiguity resolved. Customers, the Commission, and the public are entitled to know what formula WPL has filed.

Furthermore, if WPL is proposing to use year-end ("YE") rather than YB/YE balances, that proposal is patently unjust and unreasonable, under long-established and generally-applicable Commission policy: "The issue of average versus year end rate base is well settled.

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[18] Exh. WPL-8 (Shatwarka) in the Docket No. ER06-1517 filing, at 7, and Exh. WPL-8 (Shatwarka) in the Docket No. ER06-1518 filing, at 5.

The Commission has consistently required the use of an average rather than year end rate base,. … The presiding Judge's approval of … end of period rate base is reversed."[19]

WPL states that it is entering a period of increased generation construction. See Statement BM. That is why it is seeking CWIP (as discussed in Part II.G below) and presumably is why it is seeking formula rates. Consequently, YE ratebase will exceed YB/YE ratebase. But YE ratebase includes plant that enters service late in the year (*e.g.*, in fall, after the summer construction season ends) in order to be available to meet the next summer's peak load. For synchronism with a rate divisor that reflects average 12 CP load during the full prior year, the costs that flow into the rate numerator should reflect the average costs during that same full prior year.[20]

WPL's witness points out that the Commission has accepted the use of YE balances in the Midwest ISO's Attachment O transmission rate formula,[21] but that context is clearly distinguishable. First, that aspect of the formula does not appear to have been contested —

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[19] *Lockhart Power Co.*, 4 F.E.R.C. ¶ 61,337 (1978). *See also, e.g., Florida Power & Light Co.*, 56 F.P.C. 3581, 3633 (1974) ("The contentions of the Company to the contrary notwithstanding, the important principle enunciated by the Commission which requires sales volumes, revenues and expenses to be adjusted whenever the use of a year-end rate base is sought cannot be ignored. FP&L has made no such adjustments and it has not shown by any detailed evidence, as contrasted with bare allegations, why and how that principle of synchronization is not applicable here."); *Nevada Power Co.*, 56 F.P.C. 84, 86 (1976). *Cf. New England Power Co.*, 9 F.E.R.C. ¶ 63,056 (1979) ("The average plant balance for a test-year should reflect the balance at the beginning and end of the year and all months in between. In this way, rate base is properly matched with revenues received and expenses incurred between the first and last day of the test year."); *Public Serv. Co. of Ind.* 56 F.P.C. 3003, 3025 (1976).

[20] *See FPL*, 56 F.P.C. 3581, at 3599:

> The Commission's long-standing policy in determining rate base has been to use the average rate base, although the Commission has indicated that it might consider the year end balance in a proper case. *United Fuel Gas Company*, 12 FPC 251, 255 (1949); *Otter Tail Power Company*, 8 FPC 393, 400-401 (1953). When using year end rate base, however, the Commission has advised that it is necessary to adjust the cost of service, sales and revenues to reflect conditions on the system that will exist in the immediate future with the full utilization of the new facilities, in order to avoid the distorting impact of a large block of generating capacity. *Appalachian Power Company*, Docket No. E-7775 (order issued June 9, 1975, 53 FPC 1956 at 1961). In each case the objective is to preserve the matching concept.

perhaps because the basic formula was part of the original MISO formation package deal, most MISO customers are also transmission owners, and other MISO customers were focused on the larger issues posed by MISO's formation and appreciative that MISO's formula recognized load growth. Second, when that formula was filed, the region was not entering a period of rapid transmission investment; to the contrary, depreciation and investment were commonly in rough balance. Third, the effect of such investment as entered service was offset by declining revenue credits as pancaked point-to-point charges within MISO were replaced by region-wide network service. Consequently, the MISO exception does not overrule the Commission's long-established policy requiring use of YB/YE if not 13-monthly balances, which applies here.

Based on WPL's Statement BK, this adjustment reduces annual charges to W-3A customers by $309,809.

D. Unsupported Increase in Distribution Demand Charge

WPL proposes to increase the distribution demand charge, from $0.75/kW to $1.11/kW. The higher charge is what WPL filed in Docket ER04-1135 and the lower charge represents the settlement rate in that docket. WPL filed the same workpapers showing the development from that docket, which only shows the facility investment to serve each of the distribution level customers. Other than that inadequate basis, the company did not file a revenue requirement, and the plant/investment numbers appear to be projected-year-end-2005 numbers only, from the Docket No. ER04-1135, Period II.

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[21] Exh. WPL-8 (Shatwarka) in the Docket No. ER06-1517 filing, at 7, and Exh. WPL-8 (Shatwarka) in the Docket No. ER06-1518 filing, at 5.

E. Unsupported Treatment of Losses on Low-Voltage Facilities

WPL proposes to add language to W-3A tariff section 3, stating that the meter readings for customers served at less than 69 kV will be loss compensated to the 69 kV level. WPL has presented no justification for this proposed new language. Nor did it state what loss factors, or what compensation factors, will be used. As it stands, the proposed change is one that is not supported by substantial evidence. At minimum, it requires further investigation before it can be found to be just and reasonable.

F. Failure to True Up Prior-Year Coincidence Factors

The proposed demand rate for W-3A is derived by dividing the production system revenue requirement by 12 CP system peak demands (adjusted for the PR-1 nominations). For consistency, with this approach, the wholesale demand billing units should be coincident with the 12 CP system peaks. However, for what we take to be administrability reasons, WPL proposes to continue applying the proposed formula derived rate to the maximum, non-coincident demands of the W-3 customers. To avoid a gross mismatch between noncoincident billing determinants and a coincident-peak rate divisor, WPL will then multiply the result by the average annual coincident factor of each wholesale customer.

Although that approach is not wildly off the mark, the actual coincidence factors for a given contract year (or month, if it is feasible to perform this aspect of the true-up more quickly) should be reflected in the calculations to true up that same year's tentative formula rate charges. WPL Witness Shatrawka states (Exh. WPL-8, at 6:17) that these factors will change every year on June 1. But this testimony suggests that this update will affect only the next year's billing, not

the subject year's true up. Applying this update to the true up would result in closer adherence to the policy that billing determinants and rate divisors should match,[22] and should be done.

G. WPL's Proposal to Flow CWIP through the Rate Formula Omits Information and Procedures Required by the CWIP Regulation and Is Otherwise Unreasonable

WPL "proposes to include 50% of its construction work in progress ("CWIP") balances" in its rate base. Filing Letter at 3; Exh. WPL-1 (Seitz) at 11-13. But WPL has not satisfied the Commission's requirements for including any CWIP in rate base: it has not "allocated [the test period CWIP project] to the customer classes *on the basis of forward looking allocation ratios reflecting the anticipated average annual use the wholesale customers will make of the system over the estimated service life of the project.*" 18 C.F.R. § 35.25(c)(4) (emphasis added). In fact, WPL has not performed any forward looking analyses, as discussed further in Part II above. Seitz Testimony at 3, 7-11; statement AM. It has not even shown how much cost related to CWIP would flow through the formula upon operation, since it presents CWIP information only for Period I, before what WPL says will be a time of much greater construction activity and investment.

WPL has failed to comply with various other Commission rules regarding the inclusion of CWIP in rate base. For example, WPL "must propose accounting procedures in [its] rate schedule that: (1) [e]nsure that wholesale customers will not be charged for both capitalized AFUDC and corresponding amounts of CWIP proposed to be included in rate base; and (2) [e]nsure that wholesale customers will not be charged for any corresponding AFUDC capitalized as a result of different accounting or ratemaking treatments accorded CWIP by state or local regulatory authorities." 18 C.F.R. § 35.25(f). WPL has not proposed the required accounting

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[22] *See, e.g., Carolina Power & Light Co.*, Opinion No. 19, 4 F.E.R.C. ¶ 61,107 at 61,232-33 (1978).

procedures, leaving wholesale customers at risk of being charged twice for the same construction costs.

WPL must also include in its filing "[t]he percentage of the proposed increase in the jurisdictional rate level attributable to non-pollution control/fuel conversion…." 18 C.F.R. § 35.25(g)(i). It has not done so.

The testimony of Mr. Seitz is unclear on the subject of the maximum CWIP allowable under the new tariff. He claims that "the formula rates reflect the treatment of CWIP authorized for WPL by the PSCW, subject to a *maximum* inclusion of 50% of CWIP in rate base," Exh. WPL-1 (Seitz) at 12:3-5 (emphasis added), but then says that "any concerns that the inclusion of a portion of CWIP in WPL's net investment rate base may result in WPL's wholesale rates exceeding WPL's retail rates is eliminated by WPL proposing that the amount of CWIP included in rate base would not exceed the retail percentage or 50% which ever [sic] is *higher*." *Id.* at 12:15-19 (emphasis added). Given that 50% is the maximum CWIP includable in rate base under Commission regulations, 18 C.F.R. § 35.25(c)(3), this should be amended to read "whichever is *lower*." Moreover, allowing the inclusion of the higher of 50% of CWIP or what the PSCW permits would, if the PSCW decides to reduce its maximum percentage to something less than 50%, enable WPL to charge its wholesale customers more than its retail customers, contrary to the intent of 18 C.F.R. § 35.25(g)(ii).

H. Rate of Return

1. Capital Structure

The filing's treatment of capital structure and debt costs is rife with problems. The problems affect WPL's proposed tariff formulas for calculating the capital structure, and its debt cost rates, and its application of those formulas to its 2005 Form 1 data in Statement BK.

The common equity ratio resulting from WPL's actual 2005 year end capital structure is one that has risen beyond even WPL's projections,[23] to dizzying heights. It has become very abnormal for a regulated electric utility. It appears unduly influenced by its parent company's need to shore up the consolidated equity ratio to offset the lower equity ratios of its unregulated, competitive subsidiary operations. Standard & Poors has indicated that WPL is carrying so high a ratio in order to "offset… the poor financial performance and high leverage of its nonregulated legacy operations."[24] That is not a just and reasonable basis for cost-based WPL wholesale rates.

The 68% common equity ratio WPL has claimed as part of its 2005 year end capital structure appears to be erroneously inflated beyond the actual ratio, as will be discussed in detail below. But even if it were correctly calculated, it is so much higher than the electric utility industry average, and so much higher than the average of the proxy companies used by the Company's ROE witness, as to be unreasonable for use in setting WPL's FERC-regulated rates. Therefore, use of a hypothetical capital structure with a more normal and representative common equity ratio should be used both in determining the suspension period for the proposed rates and for ultimately establishing the just and reasonable rates in this proceeding.[25]

The proposed formulas for calculating the capital structure and long-term debt and preferred stock cost rates (and ultimately, the overall weighted average cost of capital or after-tax rate of return) are contained in the W-3A Tariff, on First Revised Sheet No. 13, with related

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[23] WPL's Docket No. ER04-1135 projected that WPL's common equity ratio, which in that filing's Period I was high but not so egregiously high, would decline by Period II, its 2005 forecast. Instead, as of the actual year-end 2005 shown in WPL's Statement BK, it increased.

[24] *See* the Standard & Poor's Utilities rating of Wisconsin Power & Light Co. (Apr. 25, 2006).

[25] There may also be other reasonable, and potentially preferable, approaches. For example, consideration could be given to using an actual capital structure in conjunction with an ROE set in a manner that recognizes the risk-reducing effect of WPL's thick capital structure, by setting the ROE at the low end of the zone of reasonableness. However, for protest purposes we are using an ROE based on WPL's proxies and the median of the resulting array. In that context, the capital structure should not reflect WPL's unusually thick structure.

footnotes on First Revised Sheet No. 14. The rate formulas are applied to 2005 Form 1 data in Statement BK. The cost of capital pages in Statement BK are pages 6 and 7 of 12. The first problem one encounters in attempting to understand the proposed rate formulas and audit the cost of capital calculations using the 2005 data is that the numbers in Statement BK sometimes don't actually apply the formula Form 1 references as written. For example, the formula on line 23, Long Term Debt, instructs that it should be calculated as the sum of the amounts in column c, lines 18 through 21 on page 112. However, the $391,305,452 amount shown for Long Term Debt is definitely not calculated as the formula instructs. There are only two nonzero amounts shown in the referenced Form 1 cells – $404,100,000 on line 18, Bonds, and $139,374,876 on line 20, Advances from Associated Companies. The sum of these two amounts is $543,474,876. That is $152,169,424 more than the $391,305,452 amount shown on Statement BK.

The actual calculation of the $391,305,452 Long Term Debt amount is shown in WPL Exhibit 2, which WPL witness Seitz describes as "present[ing] the formula rate calculations information in a different format than Statement BK which WPL believes shows more clearly the use of the FERC Form 1 data in deriving the formula rates." Exh. WPL-1 at 6:13-15. Of course, it is Statement BK that is used to apply the formula rates as contained in the proposed tariff, not WPL Exhibit 2. WPL Exhibit 2 shows that the actual calculation of the Long Term Debt does not actually use lines 18 through 21 from page 112 of the Form 1, but only uses line 18 out of that listed group and it then subtracts from that amount column c, lines 22 and 23 from page 112 and column c, lines 69 and 81 from page 111. No explanation whatsoever is given for omitting the $139,374,876 in Advances from Associated Companies on page 112, line 20. A comparison to the prior-year (2004 year end) balances on the same line and on line 18 of the same page indicates that in substance, this indebtedness to associated companies replaced prior-year debt to

external bondholders. But the refinanced debt remains a significant part of WPL's capital structure. Actually following the formula as written would be more appropriate, and would increase the debt ratio from the 28% shown in Statement BK to 35%, and reduce the common equity ratio from 68% to 61%. Even the latter amount may be too high, because it may be appropriate to impute as part of WPL's real capital structure leases and effective loans associated with off-balance-sheet debt equivalents, as discussed at Statement AX, page 46 (reprinting the Wisconsin Commission's decision in Docket No. 6680-UR-114). If an actual capital structure is used, this issue will require further investigation.

In addition, no Form 1 reference source is shown in the tariff or Statement BK for the long term interest expense. It is simply shown as a line item (line 17) on First Revised Sheet No. 12 of the W-3A tariff and in the application of the tariff formulas on Statement BK, page 6. Thus, if the filed rate schedule submitted by WPL was made effective and followed according to its literal wording, the number to be input into the formula would come from thin air, rather than any traceable Form 1 source. Mr. Seitz, however, explains that "[i]n calculating the annualized cost rate of long term debt, the Company's calculation reflects an annualized level of interest applicable to the issues of long term debt outstanding at year end. This was calculated by multiplying the year end outstanding long term debt balance by the stated interest rate." Exh. WPL-1 at 14:6-10. Even this further explanation by Mr. Seitz, however, falls woefully short of actually describing how the "annualized interest expense" is calculated. The calculation method can be deduced, with difficulty, from WPL Exhibit 2, Schedule 5. Some of WPL's outstanding bond series have variable interest rates so that there is no "stated interest rate." For these bonds, Mr. Seitz appears to have used the interest expense reported for the year. While not described in the proposed rate formulas nor in Mr. Seitz' testimony, it also appears from WPL Exhibit 2, that

in addition to the "annualized" interest expense calculated using the outstanding long term debt balances from page 257 of the Form 1, Mr. Seitz added the 2005 Amortization of Debt Discount and Expense from page 117, line 63, column c and the Amortization of Loss on Reacquired Debt from page 117, line 64, column c. There is no way one could decipher all of these calculations from reading and attempting to follow the formulas contained in the proposed tariff.

Turning now to the calculation of the Common Equity capital, we find it too is problematic. W-3A Tariff First Revised Sheet No. 13, at lines 19-22, describes the Development of Common Stock as Proprietary Capital (page 112, line 16, column c) less Preferred Stock (line 28, which should be 24) less Investment in ATCo (Net). Of course, there is no Form 1 reference for obtaining the Investment in ATCo (Net) and it is not clear exactly how that amount is determined. Additionally, the page 112, line 16 Total Proprietary Capital starting point for the calculation includes Account 216.1 Unappropriated Undistributed Subsidiary Earnings. Long-established Commission policy requires the elimination of Account 216.1 from the balance used for common equity capital.[26] The balance in Account 216.1 at the end of 2005 is shown at Form 1 page 112, line 12, column c to be $102,420,773. Removing this amount from the common equity used in the capital structure would further reduce the common equity ratio. Cumulating that removal and the long term debt adjustment discussed above reduces the common equity ratio to 59%, and increases the long-term-debt ratio to 37%.

The Commission has made clear that notwithstanding its general preference for using the utility's actual capital structure, it will require use of a hypothetical capital structure if the subject

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[26] *See United Gas Pipeline Co.*, 13 F.E.R.C. ¶ 61,044, at 61,096 (1980); *Golden Spread Elec. Coop., Inc. v. Southwestern Pub. Serv. Co.*, 115 F.E.R.C. ¶ 63,043, P 68 (2006).

utility's actual capital structure is abnormal for a regulated utility in its peer group.[27] The September 29, 2006 issue of Value Line Investment Reports shows that the electric utility industry composite common equity ratio has ranged from 38.2% to 43.9% during the period from 2002 to 2005 and it is projected to stay below 50% throughout the remainder of this decade. Thus, the common equity ratio of 68% claimed by WPL and even the 59% as adjusted above are both extreme when compared to the industry average.

Another way to test the reasonableness of WPL's actual common equity ratio is to compare it with the common equity ratios of the utilities in WPL witness Bacalao's proxy group. Since the degree of financial leverage (or the relative size of the debt ratio) in the capital structure is a measure of the financial risk to which the utility is exposed, the debt ratio and common equity ratio of the subject utility should be reasonably close to the average for the proxy group or at the very least within the outer bounds of the ratios of the utilities comprising the group. Again, by this measure, WPL's common equity ratio is shown to be much greater than the 47.6% proxy group 2005 year end average shown on the attached Exhibit H,[28] page 1, column k. In fact, at 68%, WPL's common equity ratio is almost 10 percentage points above the very highest (58.7%) of all the proxy companies and is almost double the lowest (35.1%). Even the adjusted common equity ratio of WPL of 59% is still slightly above the highest of its proxy group.

If a hypothetical capital structure is going to be used, it should be based on the average for the proxy group that is used to establish the ROE for WPL. For WPL witness Bacalao's proxy group, that would be a common equity ratio of 48%. Keeping the preferred stock ratio of

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[27] *See, e.g., Entrega Gas Pipeline Inc., 113* F.E.R.C. ¶ 61,327, P 32 (2005).

4%, would leave a long term debt ratio of 48%. Because the cost of common equity capital is higher than the cost of debt or preferred stock, use of an unreasonably high common equity ratio has the effect of greatly inflating the rate level. Furthermore, the proposed formula rates are set up to assure the recovery of WPL's actual costs of serving the wholesale customers and, thus, greatly reduce its risks of under recovery.[29] This reduction in risk should translate into the ability to sustain its credit ratings with a common equity ratio below, not above, the proxy group average. Therefore, it is very important to establish the proper common equity ratio level to be allowed as part of the formula rates. Otherwise, WPL could continue to allow its equity ratio to rise to even more astronomical levels and automatically build the additional cost into its formula rate charges.

With no other changes (except for the resulting changes to tax on return and the like), adjusting the capital structure to use equal amounts of debt and common equity, combined with 4% preferred stock to reflect WPL's actual level, would reduce the overall cost of service for W-3A by $1,308,082.[30]

2. Return on Equity

Loosely based on testimony by Mr. Enrique Bacalao (Exhs. WPL-6 and WPL-7), WPL proposes an 11.2% return on equity (equity return or "ROE"). Because it would become a hard-wired component of otherwise formulaic rates, that ROE would likely apply for years to come.

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[28] To alleviate confusion, exhibits to this protest that are also appended to WPPI's protest in ER06-1517, which is also being filed today, have the same labels as the ER06-1518 exhibits.

[29] *See, e.g., Yankee Atomic Elec. Co.,* 40 F.E.R.C. ¶ 61,372, at 62,206 (1987); *South Carolina Generating Co.,* 40 F.E.R.C. ¶ 61,116, at 61,311 (1987); *Northeast Util. Serv. Co.,* 56 F.E.R.C. ¶ 61,269, at 62,053 (1991), *vacated in other part,* 59 F.E.R.C. ¶ 61,089 (1992), *Florida Power & Light Co.,* 73 F.E.R.C. ¶ 63,018, at 65,194 (1995). In each case, the ruling applied a downward adjustment to the return on equity to recognize that formula rates shift risks from equity investors to customers.

But that level is unjust and unreasonable given current forward-looking financial market conditions, even before considering the fact that formula rates significantly reduce risk.[31] Neither that conclusion nor the components of WPL's supporting analysis can reasonably be approved without first undergoing full investigation and hearing.

WPL's witness presents three alternative Discounted Cash Flow ("DCF") results, ranging from 10.17% to 10.32%,[32] but ultimately discards them and recommends a higher ROE of 11.2%, based on alternative methodologies. We address those alternatives later, in Part II.H.2.d) below. But first, we critique WPL's versions of DCF analysis, in Part II.H.2.a) below. We then present two standard-methodology DCF analyses,[33] one for WPL's eleven-member electric utility proxy group and the other for WPL's parent Alliant Energy. Both utilize the most recent six-month study period for which data is available (April through September 2006), and were developed by rate of return expert Mr. J. Bertram Solomon. They indicate that the current required ROE for WPL is only either (a) 8.2%, or (b) 8.9% to 9.5%. See Parts II.H.2.b) and II.H.2.c) below.

However, in order to be conservative, Wisconsin Publics' preliminary adjustments instead apply a higher ROE, of 9.69%, which WPPI recently derived from the median result for

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[30] A smaller (and overly conservative) adjustment to substitute the forecast 2005 capital structure used in WPL's ER04-1135 filing (61.343% common equity, 3.955% preferred, 34.702% debt) would yield a reduction of about $447,500 for W-3A customers.

[31] *See, e.g., Yankee Atomic Elec. Co.,* 40 F.E.R.C. ¶ 61,372, at 62,206 (1987); *South Carolina Generating Co.,* 40 F.E.R.C. ¶ 61,116, at 61,311 (1987); *Northeast Util. Serv. Co.,* 56 F.E.R.C. ¶ 61,269, at 62,053 (1991), *vacated in other part*, 59 F.E.R.C. ¶ 61,089 (1992), *Florida Power & Light Co.,* 73 F.E.R.C. ¶ 63,018, at 65,194 (1995). In each case, the ruling applied a downward adjustment to the return on equity to recognize that formula rates shift risks from equity investors to customers.

[32] Exh. WPL-6 at 6:5-8 and Exh. WPL-7 at Schedules 4-6.

the five-utility proxy group used by WPL's neighboring utility WEPCo in a recent case, Docket No. ER06-1320. That is 151 basis points below WPL's requested 11.2%. If WPL's capital structure is retained (notwithstanding the arguments presented in Part II.H.1 above), the annual impact on W-3A customers of this 151-basis-point reduction is $420,120.[34]

a) The "DCF" Analysis Presented by WPL's Witness Is Not Reliable

Only one of the three DCF analyses presented by WPL's witness is a single-stage, "constant growth" analysis, which the Commission has stated is the proper approach to developing an electric utility ROE. *Southern California Edison Co.* Opinion No. 445, 92 F.E.R.C. ¶ 61,070, at 61,260-63 (2000) ("*SCE*"). To be sure, we have our doubts about the constant-growth approach. But it is not an improvement to abandon that standard approach for a two-stage one that relies upon a terminal growth rate that is presented without support or citation, and which exceeds the terminal growth rate indicated by the Commission-approved methodology for use with the two-stage methodology used in gas pipeline cases. WPL's witness relies upon a 6.15% terminal growth rate, but nowhere explains, sources, or justifies that figure. A more reliable terminal growth rate was presented to the Commission in the most recent sworn testimony on this subject available on eLibrary — dated only three weeks ago — which appears to apply precisely the methodology that the Commission approved last year.[35]

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[33] This calculation is based on inputting the referenced information for WPL's proxy group into the spreadsheet model, developed by Dr. William Avera to calculate the implied cost of equities for other proxy companies in prior cases, upon which the Commission relied in making preliminary decisions in those prior cases. *See, e.g., Consumers of New England v. New England Power Pool,* 109 F.E.R.C. ¶ 61,147, P 205 (2004) ("*ISONE*"), *on reh'g,* 110 F.E.R.C. ¶ 61,111, PP 23-25 (2005).

[34] Although this ROE is below the 11% that was included in WPL's prior (Docket No. ER04-1135) filing, it is integrally related to other new features of WPL's filing, such as the use of a formula rate and a formulaic actual capital structure, and is therefore not objectionable on "last clean rate" grounds.

[35] See *High Island Offshore Sys., L.L.C.,* 110 F.E.R.C. ¶ 61,043, PP 148-54 (2005).

According to that testimony, the correct current terminal growth rate is 5.28%, representing the average of three long-term GDP growth rate estimates: those of "(1) the *Annual Energy Outlook*, published by the Energy Information Administration; (2) Blue Chip Economic Indicators Consensus Forecast, and (3) the Social Security Administration's 2006 Annual Report of the Board of Trustees of the Federal Old Age and Survivors Insurance and Federal Disability Insurance Trust Funds."[36] Adjusting WPL's two-stage studies for that 87-basis-point difference in the second-stage growth rate would yield a result much closer to that presented in Exhibit H hereto.

Turning to a flaw that is common to both WPL's two-stage analyses and its only single-stage analysis, all of WPL's DCF analyses are based on a single day's stock prices, not a six-month analysis as is required by standard Commission methodology. *Appalachian Power Co.*, Opinion No. 423, 83 F.E.R.C. ¶ 61,335, at 62,349-350 (1998) (rejecting use of a single day's high and low stock prices in favor of averaging six monthly highs and lows, in order to avoid the volatility resulting from use of a single day's stock prices); *Midwest Indep. Transmission Sys. Operator, Inc.*, 99 F.E.R.C. ¶ 63,011, P 29 (2002) (rejecting use of a single market day, i.e. a "spot price," in deriving dividend yields) ("*MISO Initial Decision*" or "*MISO ID*"), *aff'd*, 100 F.E.R.C. ¶ 61,292 (2002), *on reh'g*, 102 F.E.R.C ¶ 61,143 (2003), *order on voluntary remand*, 106 F.E.R.C. ¶ 61,302 (2004), *aff'd in pertinent part and reversed in other part sub nom. Public Service Comm'n of Kentucky v. FERC*, 397 F.3d 1004 (D.C. Cir. 2005) ("*PSCKY*"). This reliance on the share prices that the proxies happened to have on July 28, 2006 fatally undermines WPL's DCF studies.

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[36] Prepared Direct Testimony of Robert B. Hevert, filed as Exh. TW-56 in Docket No. RP06-614 on Sept. 29, 2006, at 34 (available on eLibrary as Submission No. 20061006-0161); *see also id*. at Exh. TW-63, note (f) (breaking this average down into its EIA, Blue Chip, and SSA components, rounded).

Furthermore, all of WPL's DCF studies impute dividends per share for 2006 that are demonstrably erroneous, demonstrating the error of the premises from which they were imputed. For example, in Exhibit 7, Schedule 4 (the only constant-growth DCF analysis presented by WPL), the highest ICOE by far is for Great Plains Energy, at 12.164%. The same row shows estimated dividend/share for 2006 of $1.76. But according to the current Value Line for Great Plains Energy (GPX), its dividend/share has been and is expected to remain at $1.66, for as far back and as far forward as Value Line presents past or forecast dividends. WPL's study appears to have escalated each proxy company's historical (2005) dividends/share by the assumed (and excessive) 6.15% long-term rate. That approach makes no sense for the near term even in a two-stage DCF analysis, since the proxies' retention ratios and short-term growth expectations vary widely.

Consequently, the ROE study presented by WPL is not reliable. The burden to justify a proposed ROE clearly lies on WPL as the filing utility. *See, e.g., PSCKY*, 397 F.3d at 1009-10. This burden cannot be deemed to have been carried, especially given that protestors have not yet had the opportunity to conduct discovery and present their case.[37] The ROE that WPL included in its filing should be sent to hearing for *de novo* consideration, including consideration of financial market changes since WPL's study period closed in April 2006, especially since WPL's proposed rates would not take effect until some time in 2007. However, for immediate, protest-stage purposes, it is worth considering what return is indicated by a more neutral analysis of the ICOEs produced by WPL's eleven-utility proxy companies.

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[37] *See id.* at 1012 ("Considering petitioners' arguments …is not the same thing as allowing them to present evidence on the issue.").

b) A Standard-Methodology DCF Analysis of WPL's Parent, Alliant Energy, Indicates an ROE of 8.2%

Discarding WPL's DCF approach and instead applying a standard-methodology DCF analysis to WPL's parent, Alliant, yields a much lower indicated ROE. As shown on ~__, that indicated ROE is 8.2%.

c) A Standard-Methodology DCF Analysis of the Electric Utility Proxy Group Selected by WPL's Witness Indicates an ROE of 8.9% to 9.5%

A standard-methodology DCF analysis for the WPL-selected proxy group likewise yields results far below that of WPL's study. The median result on that basis is 8.9%, and the average is 9.5%.

Although WPL's study used the average approach, this single-utility, non-RTO case falls within the Commission's policy that when selecting an ROE for a single utility, the median is "the most refined measure of central tendency." *Midwest Indep. Transmission Sys. Operator, Inc.*, 106 F.E.R.C. ¶ 61,302, P 10 (2004), *aff'd sub nom Pub. Serv. Comm'n of Ky. v. FERC*, 397 F.3d. 1004 (D.C. Cir. 2005). *See also Golden Spread Elec. Coop., Inc. v. Southwestern Pub. Serv. Co.*, 115 F.E.R.C. ¶ 63,043, P 106 (2006) (adopting median for use in setting wholesale requirements power rates of a single utility). This policy is consistent with the Commission's prior ruling upon having been directed to clarify its policy on central tendency measures. On remand from *Canadian Ass'n of Petroleum Producers v. FERC*, 254 F.3d 289, 297-99 (D.C. Cir. 2001), the Commission explained that "Since the midpoint is the average of the highest and lowest numbers in the group, it is clearly subject to distortion by extremely high or low values," and that therefore, "the laws of statistics support the Commission's use of the median in setting ROE for a company facing average risk because it has important advantages over the mean and

midpoint approaches in determining central tendency." *Northwest Pipeline Corp.*, 99 F.E.R.C. ¶ 61,305, at 62,276 (2002).

Northwest likewise rejects the average measure of central tendency, on which WPL relies. *Id*. ("statistical facts make the median an appropriate measure of to use to represent the typical measure in a skewed distribution because it is less affected by extreme numbers than the mean"). But in any case, even the average is well below the 11.2% ROE that WPL is seeking.

d) WPL's Non-DCF Analyses (Capital Asset Pricing Model and Risk Premium) Should Be Disregarded

In addition to its misplaced reliance on a poorly constructed and applied DCF analysis, WPL advances three non-DCF analyses, namely a Capital Asset Pricing Model ("CAPM") study using 20-year Treasury bonds, a CAPM study using 3-month T-bills, and a risk premium analysis. This effort is misdirected and should not detain the Commission's attention at this stage. The Commission has long followed a policy of relying on DCF analysis to set electric ROEs, and has consistently disregarded as unreliable the alternative methodologies on which WPL seeks to rely. In fact, the Commission recently considered extensive comments on whether it should continue relying on DCF analysis to the exclusion of other methodologies, and decided that it should. *Promoting Transmission Investment through Pricing Reform*, Order No. 679, 71 Fed. Reg. 43,294 (July 31, 2006), III F.E.R.C. Stat. & Regs. ¶ 31,222, P 102 (2006) (to be codified at 18 C.F.R. §§ 35.34-35.35).

This rulemaking decision to continue relying on DCF analysis was no surprise. The Commission has repeatedly rejected alternative methodologies, for many good reasons. *See, e.g., City of Vernon*, Opinion No. 479, 111 F.E.R.C. ¶ 61,092, P 96 (2005); *Williston Basin Interstate Pipeline Co*, 104 F.E.R.C. ¶ 61,036, P 15 (2003); *Consumers Energy Co.*, 85 F.E.R.C. ¶ 61,100 (1998); *Transcontinental Gas Pipeline Corp.*, Opinion No. 414, 80 F.E.R.C. ¶ 61,157 (1997),

order on reh'g, Opinion No. 414-A, 84 F.E.R.C. ¶ 61,084 (1998); *Williston Basin Interstate Pipeline Co.*, 84 F.E.R.C. ¶ 61,081 (1998); *Northwest Pipeline Corp.*, Opinion No. 396-B, 79 F.E.R.C. ¶ 61,309 (1997); *Boston Edison Co.*, 77 F.E.R.C. ¶ 61,272 (1996), *reh'g denied*, 88 F.E.R.C. ¶ 61,267 (1999), *rev'd on other ground sub nom. Boston Edison Co. v. FERC*, 233 F.3d 60 (1st Cir. 2000).

WPL's proposed non-DCF analyses are deeply flawed and provide no reason to deviate from the established DCF-oriented policy.

WPL's CAPM studies are based on "expected" rather than required returns, contrary to Commission policy.[38] And they are driven by asserted equity risk premiums for the smaller companies within WPL's eleven-member proxy group that are wildly out of line with reality: 12.3% (above 20-year Treasury bonds) and 13.7% (above 3-month T-bills). The DCF analyses that Mr. Solomon, and for that matter Mr. Bacalao, present for these same proxies demonstrate that investors do not require anything approaching those risk premiums to invest in those companies.

Finally, WPL's "risk premium" analysis is really a recitation of how, in past years when debt costs were much higher, the Wisconsin Commission allowed relatively high ROEs for purposes of setting retail rates in its jurisdiction.[39] Moreover, WPL's study ignores the fact that some or all of those ROE decisions were paired with a ceiling on the common equity ratio to

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[38] *See, e.g.*, *Orange and Rockland Utils., Inc.*, Opinion No. 314, 44 F.E.R.C. ¶ 61,253, at 61,951-52 (1988) (affirming 40 F.E.R.C. ¶ 63,053, at 65,206-7 (1987)); *see also New England Power Co.*, Opinion No. 158, 22 F.E.R.C. ¶ 61,123, at 61,189 (1983).

[39] *See* Exh. WPL-7, Schedule 7.

which their nominal ROE could be applied.[40] In short, WPL presents no good reason to set future, FERC-jurisdictional rates based on this irrelevant history.

3. Cost of Debt

WPL has incorrectly calculated the 6.972% cost of long-term debt included in the capital structure.

WPL Exhibit 2, Schedule 5, page 1 shows the development of the year end capital structure as proposed by WPL. Lines 24, 31, 32, and 41 show how WPL calculated the long-term debt cost rate. WPL calculated the annual cost of long-term debt ($27,282,498) as interest expense ($25,701,280) plus amortization of debt discount and expense ($1,144,681) plus amortization of loss on reacquired debt ($436,537). WPL calculated the amount of long-term debt ($391,305,452) as bonds outstanding ($404,100,000, line 23) less unamortized debt discount ($644,787, line 27) less unamortized debt expense ($3,043,874, line 28) less unamortized loss on reacquired debt ($9,105,887, line 29).

But to properly calculate the effective interest rate for long-term debt, interest expense plus any amortizations for debt discount, debt expense or loss on reacquired debt is divided by the principal amount of the long-term debt outstanding. It is not appropriate to include unamortized discount, premium and expense in the capital structure. By adjusting both the numerator and denominator for debt discount, debt expense and loss on reacquired debt in the calculation of the effective interest rate for long-term debt, WPL has double counted these amounts and has overstated the cost of long-term debt.

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[40] *See, e.g.*, Statement AX at 43-44.

This double-count should be removed by including the bonds outstanding ($404,100,000) in the capital structure and reducing the cost of long-term debt to 6.751%. This adjustment reduces the revenue requirement to PR-1 by $31,120 and W3A by $68,846.

I. Elimination of Purchased Power Capacity Charges from Cash Working Capital Calculation

WPL included cash working capital of $25,767,817 in electric production rate base, which feeds into the capacity rate.[41] In Statement BK, this Cash Working Capital amount is calculated as one-eighth of Total O&M-Electric Production expense.[42] But the Total O&M-Electric Production amount includes Purchased Power Capacity Charges,[43] and thus the Cash Working Capital does so too. WPL's proposed formula appears to likewise result in one-eighth of Purchased Power Capacity Charges being included in Cash Working Capital.[44]

It is improper to include Purchased Power Capacity Charges in O&M expenses when applying the one-eighth convention. According to Commission policy and precedent, the

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[41] Statement BK, at 4, line 27, column (5).

[42] *See* Statement BK, at page 5, line 14, column (5) ($206,142,535). Note that WPL's treatment of purchased power expenses in Total O&M on Statement BK, page 5, line 14 is difficult to follow. Line 1, Total Power Production Expenses, includes all purchased power expenses. Next, line 2 adds purchased power capacity expenses to O&M a second time. Finally, line 7 eliminates the amount of purchased power expenses included in line 1 from O&M. The net impact of all these ins and outs is to exclude purchased power energy charges from Total O&M and to include purchased power capacity charges in Total O&M. While inclusion of purchased power capacity charges is generally appropriate for the purpose of determining the proper level of O&M to be recovered from wholesale customers, it is <u>not</u> appropriate to include purchased power capacity charges when applying the one-eighth convention to calculate cash working capital.

[43] *See* Statement BK, at page 5, line 2.

[44] *See* Exh. WPL-10 at 17, Note C ("Cash Working Capital assigned to production is one-eighth of O&M allocated to production …").

convention is to be applied to O&M expenses excluding fuel and purchased power.[45] This error results in a significant over-recovery. In Statement BK, properly excluding the Purchased Power Capacity Charges from the one-eighth calculation produces an Electric Production cash working capital amount of $11,464,613. This change reduces the illustrative formula result by almost 1%, from $11.71 to $11.62, or by about $275,400 for the W-3A customers. The formula should be repaired, summarily, and the excessiveness that results from this error is a further ground for full suspension if the filing is not rejected.

J. Removal of License Fee From Prepayments Balance Included in Rate Base

WPL Statement BK, and (so far as we can ascertain) its proposed formula,[46] overstate WPL's wholesale revenue requirement because they include prepayment of license fees that wholesale customers will pay as incurred. In the Statement BK, the prepayment amount that counts toward rate base includes $12,134,860 for License Fees. This License Fee amount should be eliminated from electric production rate base.

License fees are an ordinary and recurring cost of doing business that should be recovered each year as incurred, as an expense. Such treatment properly synchronizes the License Fee expense with the compensating revenue. And in fact, that is what WPL proposes —

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[45] *See, e.g., Public Serv. Co. of Oklahoma,* Opinion No. 788, 57 F.P.C. 1041 (1977) (excluding fuel); *Carolina Power and Light Co.,* Opinion No. 19-A, 6 F.E.R.C. ¶ 61,154, (carving fossil fuel expense out of 45-day convention where information to determine their its -lag is available, and holding that purchased power expense must be excluded from application of the convention), *reh'g denied,* 7 F.E.R.C. ¶ 61,006 (1979); *System Energy Resources, Inc.,* 57 F.E.R.C. ¶ 63,012, at 65,088 (1991) ("The Commission's 1/8th working capital rule applicable to SERI and its predecessor assumes that SERI's cash working capital requirements can be reasonably estimated by using an amount equal to 45 days operating and maintenance expenses, or 1/8th of these annual expenses, exclusive of any purchased power and fuel").

[46] Note G (Statement BK at 7) to the formula points out that there will be a separate adder for the WI Gross Receipts tax, and that note is referenced in the formula rows regarding income tax, but there is no comparable note to the formula rows regarding working capital and prepayment.

except that WPL also includes the expense in its rate base, and thus would also collect a return on these amounts.

WPL witness Seitz[47] explains that WPL is proposing to recover Wisconsin license fees through a specific rate "adder"[48] rather than flowing the fees through its rate formula.

> In accordance with Wisconsin Statute, section 76.29 License fee for selling electricity at wholesale, WPL is assessed a License Fee based on its sales of electricity at wholesale in the amount of 1.59% of its gross wholesale revenues. WPL has excluded the 2005 actual costs from the calculation of the formula rates herein, and is proposing to apply the 1.59% fee as an adder to all billings under the formula rates and other such electric service billings to WPL's wholesale customers.

Recovering the License Fee as an adder to all billings under the formula synchronizes the License Fee expense with actual wholesale revenue. This rate treatment effectively recognizes the License Fee as a current year expense. With this synchronization, there is no timing difference between the year in which the License Fee is recognized as an expense for rate purposes and the year when the License fee is collected from wholesale customers.[49] Therefore, there is no associated prepayment (or post-payment, for that matter) that should be recognized in ratebase for wholesale ratemaking purposes. The WPL License Fee prepayment amount should be removed from the Statement BK calculation of rate base, and from the formula inputs.

This correction significantly reduces the W-3A rate. In the Statement BK illustrative formula result, it reduces the capacity charge by almost 1%, from $11.71 to $11.63, or by about $241,000 for the W-3A customers.

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[47] Exh. WPL-1, at 10:5-11.

[48] The more precise term in this context would be "multiplier," but like Mr. Seitz, we will call it an adder.

[49] Stated another way, even if the license fee payment by WPL to the State of Wisconsin is deemed to be a prepayment, the adder results in wholesale customers furnishing the funds to make the prepayment as it is paid. Accordingly, those funds should not count toward the Working Capital rate base component.

K. Improper Allocation of Wholesale Amortization

WPL has proposed to include, in both the formula demand charge[50] and the Interim Rate, a "Wholesale Specific" amortization expense that Statement BK shows as $98,280. As shown in Statement BK, Page 3, Lines 12, 13 and 14, WPL's approach is to divide the direct assignment expense by the "Firm Wholesale Peak Demand" amount of 583,939 kW and derive a demand rate adder of $0.17/kW-mo. The 583,939 kW is apparently taken from WPL Exhibit 2, Schedule 7, Page 1, Lines 24-27 and includes PR-1 demands of 128,420 kW, W-2 demands of 102,369 kW, W-3 demands of 279,650 kW and BP-1 demands of 73,500 kW, all of which total to 583,939 kW.

There are several problems with WPL's use of these demand amounts. First, these amounts are 12-month averages, not 12-month kW-month totals.[51] If the PR-1 demand rate is applied to the annual nomination billing units as WPL has proposed, then at the very least, the annual billing units, summed not averaged over 12 months, must be used as the divisor for the rate. Second, the billing units exclude wholesale interruptible demands. Given WPL's proposed treatment of interruptible billing demands in this case, they must be included. Finally, the demands used by WPL include the BP-1 demands. WPL's proposed demand rate appears to apply only to PR-1, W-2 and W-3 customers, although this needs to be clarified.

Within WPL's framework, the correct wholesale demands to be used in this calculation are 6,227,198 kW-Mos.[52] Using these demands lowers the rate for this amortization, after adjustment for losses, by $0.16/kW-mo. The impact on W-3A 2005 revenues is a reduction of

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[50] Statement BK at formula page 1 of 6, line 12.

[51] In statement BK, the actual PR-1 billing demands alone are 1,556,000 kW-mos. WPL has wrongly divided by 12.

[52] That is, 1,556,000 kW-mos. (PR-1) + 1,228,877 kW-mos. (W-2) + 3,442,321 kW-mos. (W-3) = 6,227,198 kW-mos.

$50,771 (3,442,321 kW-mos. x $0.16/kW-mo.= $50,771. That amounts to about 29% of WPL's requested increase shown in Statement BA.

III. REQUEST FOR REJECTION OR SUMMARY DISPOSITION

As shown above, the filing violates generally-applicable Commission policy and filing regulations that should not be waived. It also lacks adequate cost support, revenue projections, and mathematically coherent tariff sheets. It should be rejected as patently deficient, and if not rejected, should be summarily modified to cure the flaws identified above.

IV. ALTERNATIVE REQUEST FOR FULL FIVE-MONTH SUSPENSION

According to its filing,[53] WPL proposes to increase its annual revenues from W-3A customers by about[54] $2.7 million, from $92.1 million to $94.7 million. The excessive annual charges identified above are collected and detailed in Exhibit E. The excess totals at least $2.9 million under the interim rate, and may be higher if difficult-to-quantify effects of allowing CWIP and unmonitored formula rates were also considered. That is much larger than 10% of the total increase sought by WPL; indeed, it exceeds the increase, indicating the just and reasonable rate may be below the last clean one. The *West Texas*[55] test for maximum suspension is therefore met, and then some. WPL's filing should be suspended for the maximum five months beyond the requested January 1, 2007 effective date, to June 1, 2007.

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[53] Statements BA, BG, and BH.

[54] All amounts presented in this Part are rounded. See Exhibit E for more precise ones.

[55] *West Texas Utils. Co.*, 18 F.E.R.C. ¶ 61,189, at 61,374 (1982) (Rates are "substantially excessive," calling for maximum suspension, where it appears that at least 10 percent of the proposed increase is excessive).

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V. ALTERNATIVE REQUEST FOR HEARING AND CONSOLIDATION

To the extent not rejected or summarily modified, WPL's filing should be set for trial-type evidentiary hearing. WPL has not demonstrated beyond genuine dispute of material fact that its rate filing meets statutory, regulatory, and contractual requirements.

Furthermore, the evidentiary hearing should be consolidated with the hearing that should be ordered in Docket No. ER06-1517, in which WPL contemporaneously filed a rate change for another wholesale requirements tariff. The filings in the two dockets share a common submitted cost of service basis, including largely identical direct testimony, and have other factual and business connections. Administrative efficiency would be advanced by consolidating them.

VI. CONCLUSION

WHEREFORE, the Commission should consider Wisconsin Publics' Protest and respond to WPL's filing as recommended above:

Respectfully submitted,

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October 16, 2006

Attachment B
Schedule 1

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
PR-1 Interim Rate Design Per WPL

Line No.	Costs	Cost of Service Per WPL: Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**WPL Proposed Revenue Requirement**	$ 18,808,674	$ 17,707,280	$ 10,032	$ 177,402	$ 36,703,388	Attch B, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 7,889,559	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					27.6%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						

Line No.		Billing Units	Present Rate Revenue: Rates	Present Rate Revenue: $	Proposed Rate Revenue: Rates	Proposed Rate Revenue: $	Change
14		(St BG)	(St BH)				
15	Delivery Points (Cust Charge) (St BG)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge) (St BG)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 7.37	$ 11,467,720	27.6%
20	Peaking	-	$ 9.97	-	$ 12.72	-	27.6%
21	Excess	-	$ 17.26	-	$ 22.02	-	27.6%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04675	$ 17,048,182	27.6%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.03260	7,740,055	27.6%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.041170	$ 24,788,237	
27							
28	FAC (Sch 3 & Sch 5)	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 36,697,406	
31							
32					Short Fall =	$ (5,982)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.04159	$ 25,043,576	27.6%

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294
2	**Billing Units (From St BG)**												
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11
5													
6	Nominations (kW)												
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-
9													
10	Energy (kWh)												
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000
14													
15	**Proposed Rates (From St BK & BG)**												
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00
18													
19	Demand Charges ($/kW)												
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38
22													
23	Energy Charges ($/kWh) **(1)**												
24	On-Peak	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636
25	Off-Peak	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373
26													
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28													
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30													
31	**Proposed Rate Revenue**												
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836
34													
35	Demand Charges ($)												
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38													
39	Energy Charges ($)												
40	On-Peak	$ 918,815	$ 944,164	$ 1,193,942	$ 887,609	$ 729,472	$ 1,287,384	$ 1,724,385	$ 1,712,676	$ 1,493,083	$ 1,079,521	$ 1,225,194	$ 864,107
41	Off-Peak	$ 436,805	$ 339,508	$ 495,107	$ 193,671	$ 143,114	$ 384,350	$ 765,277	$ 538,819	$ 416,386	$ 291,732	$ 334,687	$ 408,866
42	Total	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973
43													
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-
45													
46	Total Energy Charges ($)	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973
47													
48	**Total PR-1 Charges**	$ 2,861,808	$ 2,789,861	$ 3,195,237	$ 2,587,468	$ 2,356,014	$ 3,155,162	$ 3,973,091	$ 3,734,923	$ 3,393,531	$ 2,855,315	$ 3,043,943	$ 2,757,035

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	(1) Wholesale Energy Rate Development Per WPL												
	Wholesale Energy												
	PR-1 Energy (kWh)												
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000
	W-2 Energy (kWh)												
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285
	W-3 Energy (kWh)												
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186
	Total Wholesale (kWh)												
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471
	Total Wholesale (%)												
	On-Peak	**45.3700%**	**48.4010%**	**49.0710%**	**49.4610%**	**49.2170%**	**51.5280%**	**44.6700%**	**52.0780%**	**49.7050%**	**48.6780%**	**49.1670%**	**45.6980%**
	Off-Peak	54.6300%	51.5990%	50.9290%	50.5390%	50.7830%	48.4720%	55.3300%	47.9220%	50.2950%	51.3220%	50.8330%	54.3020%
	Total Wholesale (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92
	On-Peak Multiplier (WPL Formula)	1.3546	1.3285	1.3228	1.3196	1.3216	1.3025	1.3608	1.2981	1.3175	1.3261	1.3220	1.3517
	Off-Peak Multiplier (WPL Formula)	0.7055	0.6919	0.6890	0.6873	0.6883	0.6784	0.7088	0.6761	0.6862	0.6907	0.6885	0.7040
	Monthly Energy Rates												
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950
	On-Peak Rate	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636
	Off-Peak Rate	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373

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Totals
(n)
3,570
280
132
1,556,000
-
364,667,000
237,425,000
602,092,000

$	177,402
$	10,032
$	17,707,280
$	-
$	14,060,352
$	4,748,322
$	18,808,674
	-
$	18,808,674
$	36,703,388

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Totals (n)
364,667,000
237,425,000
602,092,000
268,967,896
415,825,024
684,792,920
879,469,745
951,362,618
1,830,832,364
1,513,104,642
1,604,612,643
3,117,717,284
48.5320%
51.4680%
100.0000%
$ 31.24
$ 0.03856
$ 0.02000

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Annual Billings at Present Rates Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BH)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Present Rates (St BH)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	
21	Peaking	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	
25	Off-Peak	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	
26														
27	FAC Charges ($/kWh)	$ 0.00079	$ 0.00130	$ 0.00357	$ 0.01014	$ 0.00561	$ 0.01028	$ 0.00793	$ 0.01599	$ 0.01361	$ 0.01221	$ 0.00985	$ 0.00844	
28														
29	FAC True-Up ($/kWh)	$ -	$ (0.00004)	$ -	$ 0.00007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Present Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 757,180	$ 757,180	$ 757,180	$ 757,180	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 8,993,680
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 795,262	$ 743,082	$ 765,978	$ 637,460	$ 657,532	$ 956,382	$ 936,475	$ 1,085,064	$ 922,080	$ 796,140	$ 804,859	$ 898,855	$ 9,999,169
41	Off-Peak	$ 506,164	$ 357,850	$ 425,076	$ 186,267	$ 172,749	$ 382,151	$ 556,354	$ 457,064	$ 344,198	$ 287,966	$ 294,352	$ 569,374	$ 4,539,566
42	Total	$ 1,301,426	$ 1,100,932	$ 1,191,054	$ 823,727	$ 830,281	$ 1,338,534	$ 1,492,829	$ 1,542,128	$ 1,266,278	$ 1,084,106	$ 1,099,212	$ 1,468,230	$ 14,538,735
43														
44	FAC Charges (Trued-up -$)	43,826.04	57,341.76	179,096.19	338,030.29	185,214.15	564,022.48	501,580.43	1,014,997.23	702,684.30	538,412.16	440,767.80	528,006.40	5,093,979
45														
46	Total Energy Charges ($)	$ 1,345,252	$ 1,158,274	$ 1,370,150	$ 1,161,757	$ 1,015,495	$ 1,902,556	$ 1,994,409	$ 2,557,125	$ 1,968,962	$ 1,622,518	$ 1,539,979	$ 1,996,236	$ 19,632,714
47														
48	**Total PR-1 Charges**	$ 2,117,840	$ 1,930,862	$ 2,142,738	$ 1,934,346	$ 1,776,523	$ 2,663,584	$ 2,755,438	$ 3,318,153	$ 2,730,624	$ 2,384,180	$ 2,301,641	$ 2,757,898	$ 28,813,829

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Annual Billings at Present Rates Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BH)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Present Rates (St BH)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	
21	Peaking	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	
25	Off-Peak	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	
26														
27	FAC Charges ($/kWh)	$ 0.00079	$ 0.00130	$ 0.00357	$ 0.01014	$ 0.00561	$ 0.01028	$ 0.00793	$ 0.01599	$ 0.01361	$ 0.01221	$ 0.00985	$ 0.00844	
28														
29	FAC True-Up ($/kWh)	$ -	$ (0.00004)	$ -	$ 0.00007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Present Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 757,180	$ 757,180	$ 757,180	$ 757,180	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 8,993,680
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,056,054	$ 1,005,766	$ 1,156,630	$ 1,056,054	$ 1,039,931	$ 1,089,451	$ 990,410	$ 1,138,972	$ 1,039,931	$ 1,039,931	$ 1,039,931	$ 1,039,931	$ 12,692,992
41	Off-Peak	$ 1,127,124	$ 981,850	$ 1,056,992	$ 1,067,011	$ 1,109,916	$ 1,016,190	$ 1,144,447	$ 1,040,855	$ 1,050,720	$ 1,109,916	$ 1,050,720	$ 1,109,916	$ 12,865,657
42	Total	$ 2,183,178	$ 1,987,616	$ 2,213,622	$ 2,123,065	$ 2,149,847	$ 2,105,641	$ 2,134,857	$ 2,179,827	$ 2,090,651	$ 2,149,847	$ 2,090,651	$ 2,149,847	$ 25,558,649
43														
44	FAC Charges (Trued-up -$)	76,996.56	110,543.04	347,946.48	963,227.28	538,425.36	954,806.40	761,089.68	1,534,656.24	1,264,096.80	1,171,866.96	914,868.00	810,037.44	9,448,560
45														
46	Total Energy Charges ($)	$ 2,260,174	$ 2,098,159	$ 2,561,569	$ 3,086,292	$ 2,688,272	$ 3,060,448	$ 2,895,947	$ 3,714,483	$ 3,354,748	$ 3,321,714	$ 3,005,519	$ 2,959,884	$ 35,007,209
47														
48	**Total PR-1 Charges**	$ 3,032,763	$ 2,870,747	$ 3,334,157	$ 3,858,880	$ 3,449,301	$ 3,821,476	$ 3,656,975	$ 4,475,511	$ 4,116,410	$ 4,083,376	$ 3,767,181	$ 3,721,546	$ 44,188,324

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates (From St BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	
21	Peaking	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	
25	Off-Peak	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue (St BG)**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 965,470	$ 965,470	$ 965,470	$ 965,470	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 11,467,720
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,355,890	$ 1,266,925	$ 1,305,961	$ 1,086,844	$ 1,121,065	$ 1,630,593	$ 1,596,653	$ 1,849,991	$ 1,572,109	$ 1,357,386	$ 1,372,253	$ 1,532,512	$ 17,048,182
41	Off-Peak	$ 863,020	$ 610,142	$ 724,763	$ 317,589	$ 294,541	$ 651,576	$ 948,595	$ 779,303	$ 586,865	$ 490,989	$ 501,877	$ 970,795	$ 7,740,055
42	Total	$ 2,218,910	$ 1,877,067	$ 2,030,724	$ 1,404,433	$ 1,415,606	$ 2,282,169	$ 2,545,248	$ 2,629,294	$ 2,158,974	$ 1,848,375	$ 1,874,130	$ 2,503,307	$ 24,788,237
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,930,990	$ 1,769,399	$ 2,217,847	$ 1,416,310	$ 1,232,043	$ 2,269,002	$ 3,084,146	$ 2,931,445	$ 2,423,320	$ 1,824,563	$ 2,007,926	$ 1,935,262	$ 25,042,252
47														
48	**Total Interim PR-1 Charges**	$ 2,911,868	$ 2,750,277	$ 3,198,726	$ 2,397,188	$ 2,198,181	$ 3,235,140	$ 4,050,284	$ 3,897,583	$ 3,390,092	$ 2,791,335	$ 2,974,698	$ 2,902,034	$ 36,697,406

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Interim Rates (From St BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	
21	Peaking	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	
25	Off-Peak	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue (St BG)**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 965,470	$ 965,470	$ 965,470	$ 965,470	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 11,467,720
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,800,530	$ 1,714,790	$ 1,972,009	$ 1,800,530	$ 1,773,041	$ 1,857,471	$ 1,688,610	$ 1,941,902	$ 1,773,041	$ 1,773,041	$ 1,773,041	$ 1,773,041	$ 21,641,043
41	Off-Peak	$ 1,921,770	$ 1,674,075	$ 1,802,193	$ 1,819,276	$ 1,892,430	$ 1,732,625	$ 1,951,306	$ 1,774,679	$ 1,791,500	$ 1,892,430	$ 1,791,500	$ 1,892,430	$ 21,936,214
42	Total	$ 3,722,300	$ 3,388,865	$ 3,774,202	$ 3,619,805	$ 3,665,471	$ 3,590,096	$ 3,639,916	$ 3,716,580	$ 3,564,541	$ 3,665,471	$ 3,564,541	$ 3,665,471	$ 43,577,257
43														
44	FAC Charges (Trued-up -$)	(505,838)	(206,875)	363,541	33,955	(533,627)	(22,291)	817,716	456,846	475,546	(51,827)	277,711	(871,462)	233,394
45														
46	Total Energy Charges ($)	$ 3,216,461	$ 3,181,990	$ 4,137,742	$ 3,653,760	$ 3,131,844	$ 3,567,805	$ 4,457,631	$ 4,173,426	$ 4,040,087	$ 3,613,643	$ 3,842,252	$ 2,794,008	$ 43,810,650
47														
48	**Total Interim PR-1 Charges**	$ 4,197,340	$ 4,162,868	$ 5,118,621	$ 4,634,639	$ 4,097,982	$ 4,533,943	$ 5,423,769	$ 5,139,564	$ 5,006,858	$ 4,580,415	$ 4,809,024	$ 3,760,780	$ 55,465,805

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294
2	**Billing Units (From St BG)**												
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11
5													
6	Nominations (kW)												
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-
9													
10	Energy (kWh)												
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000
14													
15	**Proposed Rates (From St BK & BG)**												
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00
18													
19	Demand Charges ($/kW)												
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38
22													
23	Energy Charges ($/kWh) **(1)**												
24	On-Peak	$ 0.03232	$ 0.03573	$ 0.04356	$ 0.03955	$ 0.03163	$ 0.03800	$ 0.05173	$ 0.04451	$ 0.04598	$ 0.03855	$ 0.04316	$ 0.02691
25	Off-Peak	$ 0.01683	$ 0.01861	$ 0.02269	$ 0.02060	$ 0.01647	$ 0.01979	$ 0.02695	$ 0.02318	$ 0.02395	$ 0.02008	$ 0.02248	$ 0.01402
26													
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28													
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30													
31	**Proposed Rate Revenue**												
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836
34													
35	Demand Charges ($)												
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38													
39	Energy Charges ($)												
40	On-Peak	$ 1,244,772	$ 1,310,576	$ 1,837,448	$ 1,523,229	$ 1,199,599	$ 1,509,816	$ 1,868,488	$ 1,848,856	$ 1,743,837	$ 1,462,047	$ 1,636,886	$ 1,020,589
41	Off-Peak	$ 992,129	$ 955,661	$ 1,254,349	$ 1,149,604	$ 956,084	$ 1,051,799	$ 1,613,119	$ 1,261,873	$ 1,316,148	$ 1,165,644	$ 1,235,366	$ 813,861
42	Total	$ 2,236,901	$ 2,266,237	$ 3,091,797	$ 2,672,832	$ 2,155,683	$ 2,561,615	$ 3,481,607	$ 3,110,729	$ 3,059,986	$ 2,627,691	$ 2,872,252	$ 1,834,450
43													
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-
45													
46	Total Energy Charges ($)	$ 2,236,901	$ 2,266,237	$ 3,091,797	$ 2,672,832	$ 2,155,683	$ 2,561,615	$ 3,481,607	$ 3,110,729	$ 3,059,986	$ 2,627,691	$ 2,872,252	$ 1,834,450
47													
48	**Total PR-1 Charges**	$ 3,743,089	$ 3,772,425	$ 4,597,985	$ 4,179,021	$ 3,639,111	$ 4,045,043	$ 4,965,035	$ 4,594,158	$ 4,544,048	$ 4,111,753	$ 4,356,314	$ 3,318,512

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	(1) Wholesale Energy Rate Development Per WPL												
	Wholesale Energy												
	PR-1 Energy (kWh)												
	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000
	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000
	Total PR-1	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000
	W-2 Energy (kWh)												
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285
	W-3 Energy (kWh)												
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186
	Total Wholesale (kWh)												
	On-Peak	134,012,411	122,805,884	138,212,094	120,553,901	122,251,070	151,398,388	139,947,025	160,139,568	132,054,574	126,529,005	127,433,718	136,010,003
	Off-Peak	182,391,935	153,340,687	161,709,887	153,646,969	160,765,127	171,012,460	201,666,033	176,082,758	166,225,454	167,014,425	162,448,442	183,773,468
	Total Wholesale (kWh)	316,404,346	276,146,571	299,921,981	274,200,870	283,016,197	322,410,847	341,613,058	336,222,326	298,280,028	293,543,430	289,882,160	319,783,471
	Total Wholesale (%)												
	On-Peak	**42.3550%**	**44.4710%**	**46.0830%**	**43.9660%**	**43.1960%**	**46.9580%**	**40.9670%**	**47.6290%**	**44.2720%**	**43.1040%**	**43.9610%**	**42.5320%**
	Off-Peak	57.6450%	55.5290%	53.9170%	56.0340%	56.8040%	53.0420%	59.0330%	52.3710%	55.7280%	56.8960%	56.0390%	57.4680%
	Total Wholesale (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92
	On-Peak Multiplier (WPL Formula)	1.3816	1.3625	1.3483	1.3670	1.3740	1.3408	1.3944	1.3350	1.3643	1.3748	1.3671	1.3800
	Off-Peak Multiplier (WPL Formula)	0.7196	0.7096	0.7022	0.7120	0.7156	0.6983	0.7263	0.6953	0.7106	0.7160	0.7120	0.7188
	Monthly Energy Rates												
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950
	On-Peak Rate	$ 0.03232	$ 0.03573	$ 0.04356	$ 0.03955	$ 0.03163	$ 0.03800	$ 0.05173	$ 0.04451	$ 0.04598	$ 0.03855	$ 0.04316	$ 0.02691
	Off-Peak Rate	$ 0.01683	$ 0.01861	$ 0.02269	$ 0.02060	$ 0.01647	$ 0.01979	$ 0.02695	$ 0.02318	$ 0.02395	$ 0.02008	$ 0.02248	$ 0.01402

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Totals (n)	
3,570	
280	
132	
1,556,000	
-	
462,910,000	
672,890,000	
1,135,800,000	
	$ 177,402
	$ 10,032
	$ 17,707,280
	$ -
	$ 18,206,144
	$ 13,765,635
	$ 31,971,780
	-
	$ 31,971,780
	$ 49,866,494

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Totals (n)
462,910,000
672,890,000
1,135,800,000
268,967,896
415,825,024
684,792,920
879,469,745
951,362,618
1,830,832,364
1,611,347,642
2,040,077,643
3,651,425,284
44.1290%
55.8710%
100.0000%
$ 28.15
$ 0.03933
$ 0.02046

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CERTIFICATE OF SERVICE

I hereby certify that I have on this 16th day of October, 2006, caused the foregoing document to be sent to all parties on the list compiled by the Secretary of the Commission in this proceeding.

/s/ Rebecca J. Baldwin

David E. Pomper
Stephen C. Pearson
Rebecca J. Baldwin

Law Offices of:
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Washington, DC 20036
(202) 879-4000

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ATTACHMENT 2
PROTEST OF WISCONSIN PUBLIC POWER
FILED IN ER06-1518

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Wisconsin Power & Light Co.	Docket No. ER06-1517

PROTEST OF WISCONSIN PUBLIC POWER INC., WITH REQUESTS FOR REJECTION, SUMMARY DISPOSTIONS, MAXIMUM SUSPENSION, HEARING, AND CONSOLIDATION

On September 22, 2006, Wisconsin Power & Light Co. ("WPL") filed to adopt formula rates for charges to Wisconsin Public Power Inc. ("WPPI") under the WPL-WPPI Power Supply Agreement and its incorporated PR-1 Tariff; do so in a manner that substantially increases WPPI's charges, and change the rate design and terms and conditions of service. WPPI has previously filed an early and unopposed motion to intervene, and now presents its protest and recommended dispositions of WPL's filing.

I. SUMMARY

Major changes to the terms and conditions of service include those highlighted in the following table. As we will show in Parts III.E-III.H (where the specialized terms used in the table are explained), <u>all</u> of these major changes (and others) deserve summary rejection. They are both unjust and unreasonable (especially as they interact with other features of WPL's filing) and are <u>barred by contract</u> from taking effect during the subject-to-refund period, if ever.

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Subject/ Where Addressed	Status Quo	WPL-Proposed Terms
Peaking Demand Nominations. See Parts II, III.B, and III.E, below	Monthly nominations must be submitted by December 1 for the next June-May contract year. Schedule may be greater than monthly nomination in months with lower nominations, up to the smaller 120% of the month's nomination or the year's largest nomination.	Nominations will be for a flat annual nomination, reflecting the largest anticipated and allowable demand at any point during the next contract year. The nominations remain due by December 1 for the next June-May contract year.
Optionality to buy Baseload or Peaking service. See Parts II, III.A, and III.B below.	Each December, WPPI may designate its PR-1 nominations for the next year as either Baseload, or Peaking, or a combination (divided into two "blocks") of the two service types.	WPL has effectively eliminated Peaking service as an option, because Peaking demand will be billed on a flat annual nomination, reflecting the largest anticipated and allowable demand at any point during the next contract year — even though WPPI's contract take rights are limited to less, *inter alia* to the actual load of certain ("WPPI Load") members.
Demand Cost Allocation See Parts II, III.B, and III.E.2.a) below	Based on 12 CP, determined by WPPI schedule at time of WPL system peak demand.	Based on annual nomination, effectively a 100% ratchet considering WPPI is limited by the PSA from scheduling up to nomination in some months.
Peaking Demand Billing Units See Parts II, III.B, and III.E.2.a) below	Actual monthly maximum scheduled usage, or if greater, 80% of the nomination for that month.	Annual Nomination
Baseload Energy hourly purchasing (*i.e.,* scheduling) quantity See Parts II and III.A below	Subject to limits on changes from the day-ahead schedule, WPPI may vary its energy purchase quantity of Baseload PRS energy anywhere in the range bounded by (a) zero and (b) the lesser of WPPI's Baseload nomination and that hour's WPPI Load	Each hour, WPPI must purchase the lowest of (a) that hour's WPPI Load, (b) the annual Baseload nomination, or (c) if WPPI has made an advance election to purchase Baseload energy based on a load profile agreeable to WPL, the product of the annual Baseload nomination and that hour's load-profile share of load-profile annual peak.

Subject/ Where Addressed	Status Quo	WPL-Proposed Terms
Scheduling and intra-day schedule changes See Parts II and III.A below	Until 45 minutes before the operating hour, WPPI may adjust any hourly schedule amount +/- 20 MW from amount original day-ahead schedule.	Schedules are due 9:00 a.m. of the day before operation, and all schedule changes must be submitted by 10:30 a.m. of the day before operation.
Peaking service scheduling See Parts II and III.A below	Adjustable per above, with option for unscheduled load-following service for load in the WPL balancing area.	Like Baseload, Peaking energy must be scheduled by 9:00 a.m. of the prior day

WPL's rate proposals are as flawed as its new terms and conditions. Again listing highlights without being exhaustive, they include:

- Allocating capacity costs based not on relative usage at coincident peaks, but rather on how PR customer annual "nominations," which by contract cannot be fully utilized even during peaks, compare to WPL's realized monthly peaks for bundled retail and certain wholesale services. See Part III.B below.

- A formula that, contrary to both decades-old Commission policy and its own Notes, is apparently intended to mismatch a year-end ratebase with a rate divisor based on year-long-average load. See Part III.C.

- Time-differentiated energy charges that

  - Rely on congestion-affected, spot-market Locational Marginal Prices, rather than the average energy costs of the resources for which PR-1, W-2, and W-3 customers — i.e., wholesale native load requirements customers — are paying the average demand costs. See Part III.D.1.

  - Treat PR-1, W-2, and W-3 customers as a single class without justification, such that wholesale requirements customers who take a larger share of their energy during weekday daytime hours subsidize wholesale requirements customers who take more of their energy during nights, weekends, and holidays. See Part III.D.2.

  - Mismatch energy rates that increase charges to weekday daytime load with demand rates that fail to reflect the lower capacity costs of peaking resources. See Part III.D.3.

  - Include a flawed true-up of the energy charge formula. See Part III.D.4.

- "Interim" rates that would change the rate design prior to Commission approval in violation of contract, and which would do so unreasonably, by

  - Collecting in periodically-stated unit rates the formula revenues that result from the misdirected rate design changes identified above. See Parts III.E.1 through III.E.2.b).

  - Applying a rate numerator developed from a single year-end balance (rather than 13 monthly balances or the mid-year average of year-beginning and year-end balances) to year-long loads. See Part III.E.3.

- Formulaic collection of Construction Work In Progress ("CWIP"), without even attempting to fulfill the binding requirements of the CWIP filing regulation, 18 C.F.R. § 35.25. See Part III.F.

- A complete absence of the Period II information that is required by the Commission's filing regulations and necessary to adequately review the proposed formula. See Part III.G.

- Formula rates for almost all charges, with no informational filing or customer auditing right, and with several errors that are probably typographic in origin, but which have the effect of making the formula seriously unintelligible. See Part III.H.

- An abnormally thick capital structure, approaching 7/10 equity, that serves to financially cover the risks of unregulated Alliant activities. See Part IV.A.1.

- A return on equity that is 170 to 300 basis points above that indicated by a properly-performed DCF analysis of either WPL's parent or WPL's own proxy group. See Part IV.A.2.

- An overstated calculation of the cost of long-term debt. See Part IV.A.3.

- Purchased power capacity charges left in cash working capital to garner a return, contrary to Commission policy. See Part IV.A.3.

- Double-recovery of working capital associated with a license fee, for which customers will prepay through a rate adder. See Part IV.C.

- An improperly calculated "Amortization Expense – Wholesale Specific" that is many times too large. See Part IV.D.

Of course, at this early stage, we do not purport to have identified every flaw in WPL's filing. Given the very serious problems that have been identified in the short time available for review, we strongly suspect they go even deeper. For example, an issue regarding WPL's calculation of the cost of long-term debt was identified too late to be included in the attached adjustment calculations, but is discussed in the text below.

For the reasons set forth herein, the Commission should respond to WPL's filing with the following actions or alternative[1] actions:

1. Reject it because it violates contractual obligations, generally-applicable Commission policy, and filing regulations that should not be waived.
2. Reject it as patently deficient for lack of adequate cost support, revenue projections, and mathematically coherent tariff sheets.
3. Summarily modify the proposed interim rate schedule so that it postpones rate design changes and amendments to terms and conditions, as provided for by contract.
4. Summarily modify the post-interim formula so as to make its rate treatments just and reasonable.
5. Impose a maximum suspension, of five months from the date on which the rate would otherwise go into effect, to June 1, 2007.
6. Set it for trial-type evidentiary hearing, consolidated with Docket No. ER06-1518.

II. BACKGROUND

The contractual arrangement under which WPPI purchases cost-based partial requirements power from WPL has a long history, over the course of which the arrangement has grown rather complex. Accordingly, before we address what's wrong with WPL's present filing, it will add clarity to explain the pre-filing contractual status quo.

A. The Parties' Mobile-Sierra *"Power Supply Agreement" for Partial Requirements Power*

Before WPPI was formed, cities located in what was then the WPL transmission ownership area had been purchasing all-requirements power from WPL for many years. Since its incorporation and state legislative authorization in the late 1970s, WPPI has developed as a municipal joint action agency, serving member city load both inside and outside of the WPL

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[1] Where the listed recommended dispositions are inconsistent, the later-listed recommendation is presented in the alternative. For example, the items that involve acceptance of the filing apply only in the alternative, in case the filing is not rejected.

area. As additional WPL-area cities became WPPI members and began purchasing their power from WPPI, WPPI accepted assignment of each new member's all-requirements contracts and used that assigned contract to serve the new member until that pre-existing contract expired. Meanwhile, WPPI and WPL developed a partial requirements arrangement, which WPPI used to replace those direct all-requirements sales from WPL to WPPI members.

Two hierarchically related FERC-filed documents principally define the parties' agreement that WPL will sell partial requirements power to WPPI: The First Revised Power Supply Agreement, signed by WPL and WPPI and dated April 1, 2005 ("PSA"), and WPL's Partial Requirements tariff, *i.e.* its FERC Electric Tariff Volume No. 11 ("PR-1 Tariff").

The PSA is a "*Mobile-Sierra*"[2] contract: "The provisions of this Agreement shall not be subject to unilateral change by either party." PSA Section 4.1 (emphasis added). As such, it must be enforced, at least absent a compelling public interest necessity that could overcome the "importance of providing certainty and stability in energy markets, and … promot[ing] the sanctity of contracts." *Standard of Review for Modifications to Jurisdictional Agreements,* Notice of Proposed Rulemaking, 113 F.E.R.C. ¶ 61,317, P 10 (2005). No such public interest necessity has been shown.

This fixed contract constitutes WPPI's agreement to take and pay for partial requirements service. It explicitly takes precedence over the PR-1 Tariff: "Except as provided in this Agreement, electricity supplied … shall be pursuant to Company's PRS rate schedule in effect and on file with the Commission. Where there is a conflict between this Agreement and the rate schedule, this Agreement shall prevail." PSA Section 2.2 (emphasis added). *See also Wisconsin*

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[2] *See United Gas Pipeline Co. v. Mobile Gas Service Corp.,* 350 U.S. 332 (1956); *FPC v. Sierra Pacific Power Co.,* 350 U.S. 348 (1956).

Public Power, Inc. v. Wisconsin Power and Light Co., 95 F.E.R.C. ¶ 61,412, at 62,529, text at n.7 (2001) ("the PSA controls in the event of conflicts"). The current PSA replaced a prior generally similar document, with modifications designed to translate the parties' prior purchase/sale arrangement into terms that fit with MISO-administered energy markets. The revised PSA was executed on April 1, 2005, contemporaneous with the start of MISO's "Day 2" markets.

In turn, the PR-1 Tariff supplies certain rates, terms, and conditions that the PSA adopts by reference, to the extent but only to the extent that such terms and conditions are not inconsistent with the contractually dominant PSA.

B. Agreements Regarding Nomination of PR-1 Capacity

The quantity of WPL's partial requirements sale to WPPI is governed by multiple parameters. These parameters are described in turn below.

First, the quantity is generally limited to the anticipated aggregate load of the WPPI members located in the WPL area that are no longer taking all-requirements service directly[3] from WPL,[4] plus part of the load of five WPPI members that were brought into WPL's control area by mutual agreement in 1997. PSA Section 1.1 defines "WPPI Load" by reference to the aggregate load of WPPI members specified in this section. PSA Sections 2.5.b and 2.5.c in turn provide that WPPI is entitled to make two blocks of capacity nominations to serve this load, and that those nominations are limited to (a) the forecasted coincident demand of "Boscobel,

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[3] Or what amounts to directly, with WPPI accepting assignments of the all-requirements supply contracts between WPL and the new WPPI members and WPPI acting as the WPL customers thereunder.

[4] WPPI blends its purchases from WPL with other purchases (including partial requirements purchases geared in quantity to the loads of non-WPL-area WPPI members) as part of a commingled power supply that supplies the aggregate WPPI member load located within and without the WPL area. However, because a quantity limitation in WPPI's partial requirements purchase from WPL ties back to the load of WPL-area WPPI members, it resembles a partial requirements purchase for those members alone.

Columbus, Cuba City, Hustisford, Lodi, Muscoda, Sun Prairie, Waunakee and Waupun plus, beginning January 1, 2007, Prairie du Sac and Reedsburg," combined with (b) the forecasted coincident demand, minus 40 MW, of the five 1997 control area entrants ("Algoma, Eagle River, New Holstein, Sturgeon Bay and Two Rivers"). For clarity, we will call this the "Specified WPPI Member Load."[5]

With respect to WPL service obligation under the PSA, earlier this decade, WPL secured a ruling that WPPI may not purchase PR-1 power in excess of the Specified WPPI Member Load, on the grounds that (a) doing so would enable WPPI to obtain more PR-1 energy than permitted and sell the extra energy into the market, and (b) the appropriate rate schedule for WPPI to use for purchasing power not related to serving the WPL-area WPPI member load was WPL's General Purpose rate schedule. *Wisconsin Public Power, Inc. v. Wisconsin Power and Light Co.,* 95 F.E.R.C. ¶ 61,412 (2001).

Second, within the envelope of the Specified WPPI Member Load and with attendant rate consequences, the amount purchased has been divided into "Base Load" and "Peaking" Partial Requirements Service (a.k.a. "Base Load [or Baseload] PRS" and "Peaking PRS").

Third, WPPI's maximum take during a given month of service has been established by annually-submitted nominations for capacity during each of the next contract year's 12 months, provided by WPPI to WPL in advance under notice provisions specified in the PSA. See PSA Section 2.5.a. In the original PR-1 rate schedule, the Peaking PRS amount was a residual purchase, i.e., was left to track the actual realized Specified WPPI Member Load and thus was

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[5] The term used in the PSA is "WPPI Load," but it represents a subset of WPPI's total member load, being defined by reference to certain named cities (with the potential for addition of new ones). We add the "Specified" to make clear that WPPI would be able to take and use PR-1 energy for its members but for the restriction to serving the defined subset "WPPI Load," and we add the "Member" to reflect the fact that this parameter is pegged to the load of WPPI members who are or come to be named in the agreement.

not subject to advance scheduling. As a concession by WPPI to WPL's desire to obtain better advance information on its total sales obligation to WPPI, the parties added a provision to the PSA and to the PR-1 Tariff requirement under which, in conjunction with providing annual Baseload PRS nominations, WPPI also agreed to provide monthly Peaking PRS nominations.[6] Nominally under the tariff, capacity charges were then billed by using these annual and monthly nomination amounts as the billing determinant, *i.e.,* the "billing demand." See PR-1 Tariff, Sections 6.c. In the actual arrangement with WPPI under the PSA and settlement agreements, however, Peaking PRS capacity is to be billed based on the larger of actual scheduled peak usage or 80% of the monthly nomination applicable to the particular month.[7]

Fourth, the PSA and PR-1 Tariff have included limitations on year-to-year MW amount that a capacity nomination may change in each categories; i.e., the Baseload and Peaking capacity nominations. See PSA Section 2.5.b and PR-1 Tariff Section 8.

C. Agreements Regarding Scheduling of PR-1 Energy

As discussed in Part II.B above, the amount of WPPI's purchase of WPL partial requirements power has been determined by reference to a combination of the electricity requirements of the subset of WPPI members who are identified as "WPPI Load" under the PSA, and the annual or monthly capacity amounts nominated in advance by WPPI, and actual realized load. Consistent with the fact that the capacity purchase obligation was carefully defined elsewhere, the provisions for scheduling energy associated with this purchased capacity have heretofore been flexible. While WPL has required WPPI to submit energy schedules a day ahead,

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[6] *See* PSA Section 2.5.a and Exh. WPL-10 at 7, Section 7.

[7] *See, e.g.,* the settlement agreement filed in Docket No. ER04-1135 on March 9, 2006, at Section 8.c ("notwithstanding … the PR-1 tariff … The monthly Peaking PRS demand charge shall be applied to the greater of 80% of WPPI's monthly nomination or the maximum amount of Peaking PRS scheduled during the month."). This agreement is further discussed in Part II.C below.

WPL generally has allowed WPPI to schedule as much or as little of its nominated capacity as it desired, pay for only the energy that it scheduled, and submit intra-day schedule changes after submitting its day-ahead schedules. In short, service to WPPI under the PSA is intended to allow WPPI to serve its actual Specified WPPI Member Load as it arises, and not be capped at amounts scheduled the day ahead. Relevant provisions appear in the PSA as restated in 2005, the PR-1 tariff, a 1998 agreement, and two settlement-related agreements signed in the fall of 2002.

2005 PSA scheduling provisions: PSA Section 2.5.e provides that WPPI may supply energy from other sources to meet the WPPI Load. It sets only a very low floor on WPPI's minimum take of PR-1 energy, by providing that

- If WPPI is taking only Baseload PRS, WPPI may displace some or all of it with other energy, any hour; there is no floor on how much Baseload PRS energy WPPI must take.
- If WPPI is taking Peaking PRS, WPPI may displace PR-1 energy provided that such other, displacing resources don't exceed the difference between 112% of the WPPI Load's forecast annual peak and WPPI's Peaking nomination.

Numerous other PSA provisions likewise contemplate that WPPI will have the flexibility to schedule its energy takes daily, up to its nomination with no floor, and to modify its schedules during the operating day. For example, PSA Section 1.4.4 addresses "schedule increases or decreases" from the day-ahead schedule. PSA Section 1.4.5 addresses price settlement in the event of "a schedule change submitted after the close of the day ahead market," and recognizes that WPPI has the right to submit such intra-day schedule changes. And PSA Section 1.4.2 provides complex rules for the sequence in which WPPI will schedule from various WPL generators as its hourly PR-1 energy load levels vary at WPPI's discretion.

PR-1 Tariff Scheduling Provisions: The existing PR-1 Tariff does not eliminate this agreed-upon scheduling flexibility. Its touchstone provisions regarding scheduling are Sections 3.a, 3.g, and 3.i, as presently on file. Section 3.a provides that "A purchaser of base load PRS

shall be entitled to schedule energy up to the purchaser's nomination on a daily basis, but shall not be required to take any energy associated with base load PRS." Section 3.g provides that for peaking PRS, WPL is to "follow the purchaser's load." Consequently, the tariff does not provide for scheduling of peaking PRS service.[8] Section 3.i provides that "Energy associated with base load PRS shall be scheduled by the purchaser on a daily basis one day in advance, subject to modification on reasonable notice (emphasis added)."

Implementing Protocol: WPL and WPPI have previously agreed to a specific protocol defining what constitutes such "reasonable notice" of intra-day scheduling changes. This protocol is memorialized in the WPL-WPPI October 14, 2002 Letter Agreement ("October 2002 Protocol"), which was an exhibit to the settlement agreement filed in Docket No. ER02-977 on November 6, 2002 (hereafter, the "November 2002 Settlement").[9] The protocol was referenced again[10] in the settlement agreement filed in Docket No. ER04-1135 on March 9, 2006 (hereafter, the "March 2006 Settlement").[11] Its continued applicability is also recited in PSA Section 1.4.1.

The October 2002 Protocol represents an agreed-upon, customer-specific tailoring of the more general terms of PR-1 Tariff Section 3.i. Under the November 2002 Settlement, for so long as the October 2002 Protocol is in effect, it supersedes those more general terms, such that Section 3.i is not applicable to WPPI. But it is potentially terminable, whereupon Section 3.i

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[8] The PSA does provide for scheduling of peaking PRS. WPPI agreed to that provision in conjunction with its member load being moved out of the WPL balancing area, and into that of Wisconsin Electric Power.

[9] This settlement was approved by the Commission by letter order dated April 25, 2003. *Wisconsin Power & Light Co.*, 102 F.E.R.C. ¶ 61,035 (2003).

[10] *See* March 2006 Settlement at 6, Section 6(e). Note that the reference there gives the letter agreement's date as having been September 2, 2002 rather than the following month; WPPI believes this to have been a mistaken reference to a substantively identical draft of the letter agreement that was finalized the next month.

[11] This settlement was approved by the Commission by letter order dated April 27, 2006. *Wisconsin Power & Light Co.*, 115 F.E.R.C. ¶ 61,122 (2006).

would become applicable. See November 2002 Settlement Paragraph 8 (October 2002 Protocol was agreed "[f]or the purposes of establishing the scheduling arrangements provided for in paragraph 3.i of the Rate Schedule PR-1").

The October 2002 Protocol provides that both Baseload and Peaking PRS will be scheduled a day ahead, but that within a ± 20 MW band, both Baseload and Peaking PRS schedules can be changed until 45 minutes before each operating hour. Absent that specification, PR-1 Tariff Section 3.i would provide for scheduling only of Baseload PRS, and would provide that such schedules are "subject to modification on reasonable notice."

1998 Agreement: Further scheduling flexibility is provided for by the 1998 version of the PSA, whose "original economic bargain" the current version of the PSA expressly intends (at 2) to preserve. Section 2.9.b thereof provides that any energy scheduling shortfalls by WPPI in serving its loads in WPL's control area will be met with "energy available to WPPI under the partial requirements tariff," as Peaking PRS energy, unless WPPI is taking only Baseload PRS, in which case the shortfall energy is to be supplied using Baseload PRS energy. This provision is currently inoperative, because the WPPI Load served through the PSA is for now moved electronically into the WEPCo balancing area, and because the existing October 2002 Protocol supersedes it while the latter remains in effect. However, by rights the Section 2.9 provision of the 1998 Agreement will become operative again on January 1, 2007 if the October 2002 Protocol is not then still effective. That is when Reedsburg and Prairie du Sac (new WPPI members, electrically located in the WPL balancing area, that are still taking WPL requirements

service outside of the PSA) will come under PSA service, and do so as loads that will stay within the WPL balancing area.[12]

Related Settlement Agreements: The November 2002 Settlement and the March 2006 Settlement (hereafter collectively, the "2002/2006 Settlements") reinforce the scheduling flexibility that is provided for by the documents referenced above, in several ways.

First, they make clear that as presently on file, Tariff Section 3.a entitles the purchaser to schedule Baseload energy up to its annual nomination on a daily basis. WPPI and WPL used exactly those words in both settlements to describe what that tariff provision allows.[13] That restatement echoes the language of Tariff Section 3.a itself which states bluntly that customers "shall not be required to take any energy associated with base load PRS." Thus, it is beyond dispute (subject to the caveat below regarding this tariff provision's applicability to WPPI) that this provision currently provides for flexible energy scheduling, with no obligation that the customer take service at a 100% load factor, match any particular load profile, or take energy at all.

Second, the 2002/2006 Settlements provide that Tariff Section 3.a is inapplicable to WPPI and instead is superseded by the PSA, including its scheduling provisions.[14] As shown above, those provisions give WPPI wide latitude to replace PR-1 energy with other resources on an hourly basis. The parties' agreement that Tariff Section 3.a does not apply to WPPI remains in

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[12] Even if this currently dormant provision were deemed to be permanently inoperative, it nonetheless demonstrates the longstanding contractual intention that service to WPPI under the PSA allow WPPI to serve its actual requirements as they arise, and not be capped at amounts scheduled the day ahead.

[13] *See* November 2002 Settlement at 6, Paragraph 3.c (emphasis added); March 2006 Settlement at 5-6, Paragraph 6.c (emphasis added).

[14] *See* November 2002 Settlement at 6, Paragraph 3.c (emphasis added); March 2006 Settlement at 5-6, Paragraph 6.c (emphasis added).

effect. Given that agreement, the modified version of Tariff Section 3.a that WPL has filed herein should not be construed to limit WPPI's energy scheduling rights under the PSA. However, WPPI fears that WPL intends to try to make its tariff trump the PSA in this regard, even though the parties specifically agreed that the PSA trumps the tariff. Accordingly, we will show in Parts II.D and III.B below that the scheduling provisions discussed above either cannot be changed unilaterally, or at minimum cannot be changed in advance of a final Commission order approving the change.

D. Agreements Regarding Effective Date of Unilateral Changes to Rate Design, Terms, and Conditions

In negotiating the parameters of their PSA/PR-1 arrangement, WPPI and WPL have long had to resolve a basic tension. On the one hand, WPL has wanted advance knowledge of WPPI's maximum capacity purchase right, because the ability of a partial requirements customer to obtain capacity from alternative sources complicates the standard load forecasting challenge of predicting the total retail load in a given area. On the other hand, WPL has also wanted to ensure that its rates (which heretofore have been stated rates) continue to cover its costs, and has therefore wanted to maintain the right to file for rate increases.

To address WPL's first desire, the parties have agreed that WPPI would bind itself to purchase quantities nominated in advance. Concomitantly, however, the parties also have agreed contractually to add stability to the pricing and terms under which the advance-nominated quantities would be taken and paid for. Thus, the parties have negotiated a way between advance commitment to prices and quantities (which would have met the parties' physical planning needs, but not their financial certainty needs) and a shorter-term approach (which would have done the reverse).

The parties have contractually resolved this tension by adopting advance nomination requirements, while providing that changes to the arrangement, if contested, generally may take effect only prospectively from Commission approval, not during the subject to refund (*a.k.a.* "under bond" period. As an exception to prevent confiscatory rates if WPL's costs changed, WPL has retained its right to file for changes in its revenue requirement. But to ensure that rates would remain sufficiently predictable that WPPI can make its nominations with a reasonable degree of confidence as to what the nominated quantities will cost, changes to the rate design, along with changes to tariff terms and conditions and certain other provisions, were placed under what we will call a "no early change" agreement.

Features covered by this agreement may not be changed before final Commission approval. Thus, they are subject to a rule akin to that articulated by then-Circuit-Judge Scalia in *Papago Tribal Util. Auth. v. FERC,* 723 F.2d 950, 953 (D.C. Cir. 1983): "[T]he parties may contractually eliminate the utility's right to make immediately effective rate changes under § 205," while retaining rights to seek rate changes that will operate prospectively from approval, and to do so on a "just and reasonable" standard.

This resolution enabled WPPI to reasonably predict PR-1 pricing by reviewing Form 1 and other public information and assessing how much and in what direction WPL's overall generation costs are changing, with sufficient reliability to factor that prediction into its nomination decisions. Thus, the parties achieved a rough symmetry: WPL was insulated from sudden, unilateral changes in the share of the load of relevant WPPI members that was served through the PSA, and WPPI was insulated from sudden, unilateral changes in the share of WPL's costs that was allocated and billed to service under the PSA.

Three main documents embody this "no early change" agreement.

First, PSA Section 4.1 states that "Unless the Parties agree otherwise, the Company's rate change applications will be rate design neutral, but not revenue neutral, with respect to the rates that are put into effect subject to refund. The design of rates shall be subject to change only prospectively after Commission approval."

Second and third, the 2002/2006 Settlements provide that most potential changes to either the PR-1 tariff, or to the parties' side agreements regarding how WPPI will take service under that tariff, will take effect only after Commission approval. The November 2002 Settlement provides that "Any changes to the rate design, terms and conditions of the PR-1 tariff or provisions of paragraph 5, above, not including rate levels, that WPL requests in future rate filings will only be effective prospectively after a settlement, approved by the Commission pursuant to a final Commission order or after the adjudication of the justness and reasonableness of such changes pursuant to a final Commission order."[15] The March 2006 Settlement contains the same provision.[16]

As will be discussed in Part III below, many of WPL's proposed changes, including its so-called interim "rate design neutrality" proposal, fly in the face of this longstanding and recently reiterated contractual agreement.

The 2002/2006 Settlements also specifically (but without limitation) apply their no-early-change agreement to changes to those settlements' more particular agreements regarding the terms of partial requirements service to WPPI (*i.e.,* to Paragraph 5 of the November 2002 Settlement and Paragraph 8 of the March 2006 Settlement). This aspect of the no-early-change

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[15] *Id*., at 8, Paragraph 7 (emphasis added).

[16] *Id*., at 6-7, Paragraph 9 (reproducing the 2002 provision, but with the cross-referencing paragraph number updated).

agreement covers the parties' agreement that Peaking PRS service will be provided based on advance nominations that can vary from month to month,[17] and that the billing demand for Peaking PRS service will be the larger of 80% of nominated monthly demand or actual monthly scheduled Peaking PRS load, not 100% of an annual nominated demand.[18]

The Settlement Agreements expressly subordinate themselves to the PSA.[19] Thus, they cannot allow anything that the PSA bars, including pricing changes during the under bond period that are due to WPL-proposed changes in rate design rather than proposed changes in revenue requirements. However, restrictions on change established by the 2002/2006 Settlements are binding unless the PSA removes that restriction. The prohibition in the 2002/2006 Settlements on changing terms or conditions of the PR-1 tariff in advance of FERC approval is not removed by the PSA or anything else. The prohibition remains binding. WPL's filing violated the "no early change" agreement and thus dishonors the commitment WPL made to WPPI as discussed below.

The Commission must not take WPL's contract violation lightly. The Commission "has no discretion to accept a Section 205(e) rate filing that contravenes a private contract." *Papago Tribal Util. Auth. v. FERC,* 628 F.2d 235, 245 (D.C. Cir. 1980). Indeed, customers' right to being allowed to "purchase electric power at the agreed-upon rate during the administrative process" is so important that "orders disposing of Sierra-Mobile claims," such as WPPI presents here, are "immediately reviewable in the courts." *Id*.

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[17] *See* November 2002 Settlement at 7, Paragraph 5.a ("WPPI will make capacity nominations for Peaking PRS for each month of the subsequent contract year") (emphasis added); March 2006 Settlement at 7, Paragraph 8.a ("By December 1 of each year, WPPI will make the monthly Peaking PRS nominations for the contract year that commences the following June 1. WPPI's nomination for planning purposes shall be an annual peak nomination.") (emphasis added).

[18] *See* March 2006 Settlement at 7, Section 8.c ("The monthly Peaking PRS demand charge shall be applied to the greater of 80% of WPPI's monthly nomination or the maximum amount of Peaking PRS scheduled during the month.").

[19] *See* November 2002 Settlement Paragraph 4; March 2006 Settlement Paragraph 7.

III. NUMEROUS ASPECTS OF WPL'S FILING WARRANT REJECTION OR SUMMARY DISPOSITION

A. The Proposals for Energy Scheduling Rigidity Are Contractually Barred and Otherwise Unreasonable

WPL proposes to radically change the nature and pricing structure for the energy component of PR-1 service. The changes patently violate the parties' contractual agreement. Even if they were not contractually foreclosed, the proposed changes would be unjust and unreasonable. They should be summarily rejected.

WPL would accomplish its radical changes through two related alterations of tariff language. First, while nominally retaining the tariff sentence that defines Base Load PRS as the "sale of capacity <u>or</u> the sale of energy and capacity,"[20] WPL would add another sentence that would require WPPI to take and pay for "a block of energy that is supplied at a 100% load factor or at an underlying load factor that reflects the end-use wholesale customers [sic[21]] load."[22] That sentence would replace existing tariff language which specifies that although customers purchasing base load PRS have the <u>option</u> to schedule energy from day to day and do so <u>up to</u> their nomination, they have no obligation to schedule any energy: customers "shall not be

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[20] *See* Exh. WPL-10 at 2, Section 3.a (emphasis added).

[21] The phrase "end-use wholesale customers" as used in WPL's proposed definition of Base Load PRS is an oxymoron, like "dehydrated water." The resulting absurd definition reflects an underlying drafting dilemma that, when considered, both underscores how the filing breaches the WPL-WPPI PSA and shows that the proposed new tariff langue is unreasonably vague. WPL may mean, as to WPPI, the end-use load of the member distribution systems that constitute WPPI Load under PSA Section 1.1. But that definition cannot be placed in the PR-1 tariff without violating the form under which it is available, at least in theory, to additional customers. On the other hand, generically referring in the tariff to the end-use load that is downstream from any given PR-1 customer would suggest, as to WPPI, that the load profile to be matched would be that of all WPPI-served members taken in the aggregate, as distinguished from the PSA-defined "WPPI Load" that is served through the PSA and PR-1. The natural place to ambiguously specify the load profile to be matched would be in the PSA. But WPL could not insert the restriction there without spotlighting the fact that its unilateral insertion alters, and thus breaches, a *Mobile-Sierra* contract. Instead, we have an unreasonably self-contradictory and ambiguous tariff muddle, to the same unlawful end.

[22] *See id.*

required to take any energy associated with base load PRS." Tariff Section 3.a. Second, in the provision for scheduling this purchased energy, WPL would eliminate the right to modify day-ahead schedules on reasonable notice.[23]

Both changes are impermissible. They violate provisions of the PSA that WPL is not allowed to unilaterally change. They should therefore be summarily rejected as contrary to FERC-approved contract. In any event, they alter provisions of the PR-1 tariff that WPL is not allowed to unilaterally change under bond. And they would be unreasonable even if contractually allowed.

1. Block Energy Purchase Requirement

Under WPL's proposed minimum energy take, a baseload nomination amount would also represent a commitment to take and pay for either a 100% load factor energy strip matching that nominated amount, or energy shaped to match the "end use wholesale customer" load profile.

This minimum energy purchase requirement violates the PSA, as discussed in Part II.C above. Again, the PSA allows wide flexibility regarding energy takes, including the option (but no obligation) to schedule energy in hourly varying amounts up to the level of nominated capacity. Furthermore, any attempt to change this flexibility (whether by altering the service definition in PR-1 Tariff Section 3.1 as WPL has proposed, or otherwise) would be a change to the tariff's terms and conditions. As such, under the 2002/2006 Settlements, it must not take effect until <u>after</u> the conclusion of litigation, not during the subject-to-refund period. When WPPI submitted its capacity nominations for the 2006-07 contract year (and thereby also laid down a marker that will affect WPPI's potential nominations for the 2007-08 contract year and

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[23] *See id.* at 3, Section 3.1.

beyond), it relied, and was entitled to rely, on the agreement that it was thereby nominating capacity, not committing to schedule and purchase energy.

Even setting aside these contractual bars, the block energy purchase requirement is independently unjust and unreasonable. WPL asserts that the block energy purchase requirement is justified because WPL has chosen to design energy rates "based on an embedded average cost basis assuming energy usage across all hours." Exh. WPL-8 at 14. That is false, as discussed in Part III.C below. But even if it were true, WPPI has no contract obligation to take more energy than it wants in order to compensate for the manner in which WPL has elected to design its energy rates.[24] Moreover, WPL may sell its own generated energy to others (relying, if necessary, on covering its energy obligations to wholesale customers using the MISO spot market) and thereby raise PR-1 energy rates. For symmetry, WPPI should remain able to substitute its own energy for PR-1 energy — again, as its contracts allow.[25]

2. WPL's Attempt to Fix Day-Ahead Energy Schedules

As discussed in Part II.C above, WPPI is entitled to make intra-day scheduling changes "on reasonable notice," and what is reasonable for WPPI has been agreed upon through the October 2002 Protocol, under which WPPI may make intra-day scheduling changes within a 20 MW bandwidth on 45 minutes' notice. Through its proposed tariff changes, WPL is proposing that all baseload energy must be scheduled "on a daily basis one day in advance one day in

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[24] To the contrary, by contract WPPI has no obligation to take <u>any</u> energy.

[25] One of the principal reasons for designing the PR-1 rates with separate demand and energy charges is to distinguish between those costs that do, and those that do not, vary with energy takes. WPL purports to be adopting a straight fixed-variable rate design. See Exh. WPL-8 (Shatwarka) at 7. If its rate design lives up to that description, and energy rates are well-designed to collect actual energy costs, then WPL should be indifferent as to the load factor at which WPPI takes service. WPL's attempt to administratively preclude low-load-factor usage is inconsistent with the premise of its proposed changed rate design.

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advance [sic[26]] and consistent with the wholesale market scheduling provisions." In an August 8, 2006 letter to WPPI, WPL gave what it termed a "notice" that embodies WPL's view of consistency: for WPPI, there will be no intra-day schedule changes. Changes will have to stay within the 20 MW bandwidth and will have to be submitted by 10:30 am of the day before, so there can be no intra-day scheduling changes. This restriction will apply to both peaking and baseload service, notwithstanding the absence of any tariff requirement that peaking service be scheduled, and notwithstanding the Tariff Section 3.g provision specifying that peaking service is intended to be load-following. WPL's "notice" is attached hereto as Attachment 1, along with WPPI's response which is Attachment 2 and WPL's rejoinder which is Attachment 3.

This change effectively eliminates load-following peaking service as to WPPI. Such elimination is a violation of the PSA, which expressly contemplates (in Section 2.5(e)) that WPPI may schedule power under the PSA so as to meet its "actual hourly total load." Even if it was allowed under the PSA, it would alter the terms and conditions of the PR-1 Tariff, which as recited in Part II.C above allows for unscheduled Peaking PRS and for "modification on reasonable notice" of Baseload PRS. Under the 2002/2006 Settlements, such a change to terms and conditions may not be given effect until <u>after</u> Commission approval. See Part II.D above.

WPL's "notice" is also legally ineffective because the October 2002 Protocol is a bilateral agreement, not something which WPL has any general authority to unilaterally alter.[27] To be sure, the October 2002 Protocol contemplates that WPL may terminate the Protocol or

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[26] WPL has been no more careful to avoid redundant text than it has been to respect WPPI's contract rights.

[27] *See United Gas Pipeline Co. v. Mobile Gas Service Corp.,* 350 U.S. 332 (1956); *FPC v. Sierra Pacific Power Co.,* 350 U.S. 348 (1956).

propose to modify it if it becomes "incompatible with regional scheduling practices,"[28] but in that case the governing rule reverts to that of PR-1 Tariff Section 3.i, which allows for intra-day scheduling changes of Baseload PRS on reasonable notice, and frees Peaking PRS of any obligation to schedule at all.

Furthermore, WPL has made no showing of incompatibility. No such showing could be made, given that MISO Day 2 markets and their scheduling have been functioning alongside the October 2002 Protocol for more than a year. WPL does not even claim incompatibility, as such. It asserts only that the MISO markets have somehow resulted in the bandwidth giving WPPI scheduling flexibility that "exceeds" the flexibility that was envisioned in October 2002. Even if that were the test, WPL has not explained, and cannot explain, how a bandwidth that was 20 MW wide then and is 20 MW wide now has come to exceed what was expected.[29] More important, there is no incompatibility in practice between MISO scheduling practices and scheduling under the October 2002 Protocol. Intra-day scheduling changes can readily be accommodated through after-the-fact financial schedules or bilateral settlement, as the April 2005 revisions to the PSA provide, and as the parties have been doing without encountering any such incompatibility.

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[28] October 2002 Protocol at 1-2. Similarly, the same provision allows for modification of scheduling practices if a new regional practice "require[es] such change." That is a far cry from allowing change just because MISO's practices motivate WPL to want it.

[29] Perhaps WPL means that WPPI's bargained-for scheduling flexibility has turned out to be more valuable than WPL expected. If so, that is irrelevant; the only possible source of a unilateral modification right would be a demonstrated "incompatib[ility]," and there is none.

B. The Proposal to Apply an Annual Nominated Maximum Billing Determinant to Demand Rates that Are Derived Using an Actual 12 CP Load Divisor Is Contractually Barred and Otherwise Unreasonable

WPL proposes a new method to derive billing determinants that would not match its proposed formulaic rate divisor, resulting in systematic over-recovery from WPPI, on the order of $2.7 million per year.

Under the existing rates, the billing determinant for Peaking PRS is (a) nominally, pursuant to PR-1 Tariff Section 4.b, "monthly nominated demand,"[30] or rather (b) in actuality, pursuant to the 2002/2006 Settlements,[31] the larger of 80% of that month's monthly nomination or that month's actual usage. Both the nominal (tariff) version and the actual (settlement agreement) version allow WPPI to vary its total PR-1 capacity purchases from month to month, combining a year-round quantity of Baseload capacity with monthly varying Peaking capacity. But WPL proposes to change the Peaking billing determinant to "annual nominated demand."[32] Consequently, WPPI would have to nominate a single year-round total PR-1 capacity amount, divided (subject to numerous constraints on how to do the division) between Baseload and Peaking capacity.

WPL asserts that this change will not affect WPPI because it does not "currently take service under the Peaking PRS." Exh. WPL-8 at 15:16-19. But WPPI is substantially and adversely affected.

- WPPI has taken substantial Peaking PRS service in the past — often more Peaking than Baseload[33] —and has bargained for the option to do so in the future, to the point of having

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[30] WPL Exh. 10 at 4 (redlining of Section 4.b (emphasis added)).

[31] November 2002 Settlement at 8, Section 5.c; March 2006 Settlement at 6, Section 8.c.

[32] WPL Exh. 10 at 4 (redlining of Section 4.b).

[33] For example, WPL's February 22, 2000 Answer in Docket No. EL00-45, at 14, recites the following applicable WPPI nominations for the three contract years falling within the 1998-2001 period:

acquiesced in the existing rates and terms for Baseload PRS in reliance on the Peaking PRS option. In making its currently-applicable nominations for PR-1 service WPPI elected to designate them all as baseload service, but it did so knowing that the PSA allows it to change its annual nominations "from one form of service to the other." PSA Section 2.5.a. Current nominations were designated as baseload nominations because WPPI has developed its own peaking resources, but WPPI has relied on the potential to make some of its future nominations as peaking as it develops additional baseload resources, which it is very much in the process of doing. And WPPI has given valuable consideration to keep that potential viable.

- Until seeing the present filing, WPPI had been planning to designate some of its PR-1 quantity as Peaking PRS service in the very near future. It is currently reviewing whether to adhere to that plan given the substantial changes (including contractually barred changes) that are included in WPL's filing, and the resulting price changes, uncertainties, and risks.

- WPL's proposed change to the energy-purchasing terms associated with Baseload PRS (PR-1 Tariff Section 3.a) would constrain WPPI to purchase Peaking PRS if it wished to retain a portion of its ability to determine intra-year how much energy it will purchase to go with its capacity. See Part III.A.1 above.

In short, a recent snapshot of how WPPI has divided its potential capacity nomination as between baseload and peaking is not a reliable guide to how WPPI will do so in the future, especially if the present filing is accepted. The proposed change matters, and it is unreasonable, on multiple grounds: contract, rate design policy and precedent, recognition of the restrictions on WPPI's utilization of PR-1 power, and avoidance of discrimination.

Contract: This proposed change in billing determinants is barred by multiple contracts. It is precluded by both of the 2002/2006 Settlements, which (to repeat the point with a longer quote) both provide that "the monthly Peaking PRS demand charge shall be applied to the greater of 80% of WPPI's monthly nomination or the maximum amount of Peaking PRS

Contract Year	Base Load Service	Peaking Service
1998-99	20 MW	83 MW
1999-2000	21 MW	104 MW
2000-01	24 MW	119 MW

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scheduled during the month."[34] It is also a change in rate design, and thus likewise violates the "no early change" agreement. See Part II.D above.

Rate Design Policy and Precedent: The resulting rate would commit an elementary and egregious rate design error, by mismatching single-annual-peak billing determinants with a unit rate based on 12 CP. Long-established Commission policy requires that the billing determinant and rate divisor be matched. *See, e.g., Carolina Power & Light Co.,* Opinion No. 19, 4 F.E.R.C. ¶ 61,107 at 61,232-33 (1978). If a 12 CP rate divisor is justified, it is because loads in all 12 months count towards causing capacity costs, because scheduled generation maintenance or other such "operating realities" fill in the valley months. *Id*. at 61,230. But if all months' loads contribute to cost causation so as to justify a 12 CP rate divisor, then it follows (tautologically) that a customer whose load in some months falls below its annual peak will cost the seller less than an otherwise identical customer whose load in those valley months rises to equal its annual peak. Accordingly, the customer whose annual load curve has valley months should be billed less. The billing determinant should reflect month-to-month load variations, not a single annual load nomination. *Id*. at 61,232. A single annual load nomination amounts to a 100% annual "ratchet," in that a customer whose loads in some months are lower sees no demand charge savings,[35] and as such it is inconsistent with the cost causation premise of a 12 CP rate divisor.

Another way to see the discriminatory discrepancy that results from combining single-annual-peak billing with a 12 CP rate divisor is to consider whether WPL's allocation of costs to

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See also Exhibit C to WPL's April 29, 1998 filing in Docket No. ER98-2752, which reproduces the first of these nominations.

[34] November 2002 Settlement at 8, Section 5.c; March 2006 Settlement at 7, Section 8.c.

[35] *See Montaup Electric Company*, Opinion No. 267, 38 F.E.R.C. ¶ 61,252, at 61,858 & n.15 (1987)

what it calls the "PR-1 class"[36] is consistent with Commission precedent on cost allocation among customer classes. *Montaup Electric Company*, Opinion No. 267, 38 F.E.R.C. ¶ 61,252, 61,862 (1987) explains that "using proper cost allocation methods," the "demand costs would be allocated between the classes on the basis of each class's respective coincident peak demand for the 12-month test period." Here, WPPI's Period I share of coincident peak demand is 4.56%.[37] Applying that ratio to WPL's claimed company-wide net capacity revenue requirement of $323,737,775[38] indicates a demand cost allocation to WPPI of $14,761,187. But WPL's proposed formula, with its mismatched divisor, would allocate $17,707,291 to WPPI — almost $3 million more than the amount that would be appropriate under the *Montaup* test.

Based on these considerations and others, the Commission has made clear that its "consistent practice" as to "wholesale … contract demand" partial requirements customers "is to allocate costs on the basis of coincident demands," not "contract demands."[39] Until now, as discussed below, WPL's PR-1 rates have adhered to that policy.

Restrictions on PR-1 Utilization: Notwithstanding the Commission policy and past WPL practice of allocating based on coincident actual demands, WPL argues that its PR-1 customers should now be allocated costs based on the ratio of nominations to a load measure dominated by systemwide 12 CP. WPL theorizes that the nominations "represent the capacity

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[36] Exh. WPL-8 (Shatrawka) at 6:15.

[37] Statement BK, page 3, line 9 shows 2,407,003 MW in company-wide 12 CP for requirements services. Statement BB shows 109,750 in WPPI 12 CP. The ratio of these 12 CPs rounds up to 4.56%.

[38] *See* Statement BK, p.3, line 6.

[39] *FPL*, 66 F.E.R.C. ¶ 61,227 at p.61,530 n.32 (1994) (clarifying that departure from that consistent practice is appropriate only in a situation that presents "unique …. equity grounds," such as a customer which is planned for on a contract demand basis, and which took operating reserve service at peak payable through the demand charge, but which "operated its system to place no coincident demands on [the utility] resulting in a demand allocator of zero."), *on reh'g on other issues*, 70 F.E.R.C. ¶ 61,158 (1995), *rev'd in other parts,* 85 F.3d 684 (D.C. Cir. 1996).

that the customer has reserved and WPL is obligated to serve under PR-1 service." (Exhibit WPL 8, Page 8, Lines 6 – 11.) But as to WPL's only current PR-1 customer, that is false. Although WPPI takes base load service through the PR-1 tariff, the PSA and related agreements limit the amount of PR-1 energy that WPPI can actually schedule to WPPI's load. Because of this restriction, WPPI has not been able to fully utilize the nomination that it is required to pay for under the PR-1 tariff. Therefore, during peak hours (both its own noncoincident peak and the system coincident peak), WPPI has been constrained by contract provisions such that it could not schedule its full nomination.

For example, in April 2006, WPPI's then-applicable annual nomination billing demand was 132 MW, but its PR-1 load was only 113 MW; WPPI had to pay for 19 MW of unused capacity.[40] A table showing WPPI's substantial 2005 and 2006 excess low-month demands — amounts nominated and therefore paid for, but not used — is attached as Exhibit A. Such unutilized capacity is expected to continue occurring in the future, as the Commission would be able to see if WPL had provided Period II information. Indeed, the Commission has found that the Specified WPPI Member Load restriction on WPPI's energy takes is a basic feature of the parties' contract, and that under that arrangement WPPI cannot take, or resell, energy that exceeds that varying amount, even in low-load months. *See Wisconsin Public Power, Inc. v. Wisconsin Power and Light Co.,* 95 F.E.R.C. ¶ 61,412 (2001). Since the PSA is a *Mobile-Sierra* contract and is not even the subject of a request to be changed through the present filing, the rate design for PR-1 service to WPPI must be kept consistent with the restrictions on service to WPPI.

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[40] These figures are scaled up to adjust for losses as agreed in the PSA, and then rounded for presentation here to the nearest whole MW.

Under the existing rate design, the underutilization of nominated capacity in low load months is accounted for in the development of the demand charge. Up until the filing in this case, WPL's cost studies for the PR-1 class have allocated demand costs to the class based on its coincident peak demand. WPL's prior rate filing, in Docket No. ER04-1135, was typical in this regard. WPL Witness Seitz there testified that "Demand-related production costs are allocated on the basis of the 12 monthly coincident peak demands net of interruptible loads."[41] For example, in Statement BK of that filing, $839,159,000 in company-wide production gross plant was allocated to the PR-1 class based on its net coincident demand, yielding a $33,783,000 allocation to PR-1.[42] That PR-1 net coincident demand was developed in that filing's Statement BB, based on actual metered coincident metered demands (scaled up for losses), not nomination amounts. In turn, the depreciation expense, return on net plant, and taxes on return associated with that $33,783,000 were major contributors to the $11,643,349 in demand (plus purchased power transmission) costs that WPL called its "Functional COSS" and sought to recover through either its demand charge or its energy charge.[43] The subsequent settlement in that docket altered the specific numbers recited above, but did not adopt a materially different approach to allocating company-wide demand costs to the PR-1 class; that allocation continued to use actual 12 monthly coincident peak demands, not nomination demands.

But WPL is now proposing to maintain the Specified WPPI Member Load usage restriction, while changing the rate design such that costs are allocated to the PR-1 class based on

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[41] Exh. No. WPL-4, filed in Docket No. ER04-1135 on August 17, 2004, at 10-11.

[42] *Id.* at 2, row 2 (allocating to "WHLSL-1 – WPPI" based on "Net Coin Dmd").

[43] *See* the August 14, 2004 filing in Docket No. ER04-1135 at Exh. No. WPL-8, page 3, and Statement BK, pages 29-31.

the ratio of its annual nominations (annual for both Peaking and Baseload) to total company load, not on the PR-1 class's share of actual coincident peak load.

WPPI would therefore get the worst of both worlds: Unlike any other class, it would have to pay for PR-1 capacity based on annual nominations. Consequently, it would have to pay as if the capacity was used at up to 100% load factor every month — as if PR-1 service was the "General Purpose" service that the Commission held it is not[44] — but then be barred from actually taking energy up to its nomination if the Specified WPPI Member Load was less than the nomination in any hour.

WPL's entire justification for its proposed change to Peaking billing determinants consists of just one sentence: "Billing on monthly nominations is inconsistent with the longer term obligations that WPL undertakes to supply capacity to its customers."[45] This rationalization is not borne out by the WPL-presented facts. They show that WPL's power purchase obligations vary a great deal from month to month, with the coincident peak purchase for August 2005 exceeding that for April 2005 by 55%.[46]

If WPL's suggestion that it undertakes annual purchase commitments to service its requirements customers is credited, however, it suggests that WPL's "operating realities" have changed from what they were when WPL adopted a 12 CP rate design, such that only the single annual peak load now drives WPL's capacity costs for retail and wholesale. If so, then the proposed single annual nomination billing determinant might be reasonable, were it not

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[44] *Wisconsin Public Power, Inc. v. Wisconsin Power and Light Co.,* 95 F.E.R.C. ¶ 61,412 (2001).

[45] Exh. WPL-8 (Shatrawka) at 15:13-15.

[46] *See* Exh. WPL-2, Schedule 7 (reporting, from WPL 2005 Form 1 page 401b, 2,854 MW for August and 1,847 MW for April). WPL's generation asset ownerships are not annual in duration, so they provide no basis for requiring annual nominations either.

contractually barred. But by the same token, the rate divisor used in developing the unit rate to which that billing determinant would be applied would have to be consistent with the billing determinant and reflect the same operating realities. That is, it would have to be at least 1 CP. *See, e.g.*, *CILCO*, Opinion No. 81, 10 F.E.R.C. ¶ 61,248 at 61,474 (1980), *aff'd in part and remanded in part, sub nom. Villages of Chatham and Riverton, ILL v. FERC*, 662 F.2d 23 (D.C. Cir. 198__), *order on remand*, 18 F.E.R.C. ¶ 62,255 (1982).

Indeed, even a 1 CP divisor would be too small to achieve full consistency, because 1 CP is predominantly[47] a measure of actually experienced WPL bundled retail load, whereas WPPI must submit its annual capacity nomination months in advance, and must therefore cover the risk of load forecast error. For full consistency with that projected-peak billing determinant, the rate divisor should be a 1 CP sum of reservations, including, as the reservation associated with WPL bundled retail load, the amount that WPL would have to nominate for that load if it were purchasing power to serve it via the PR-1 rate schedule.

Discrimination: WPL undertakes the same power supply obligations for its retail customers, but they have no obligation to nominate demands, can freely vary their capacity and energy usage, and pay based on their (or their class's) net coincident peak usage.

WPL's argument also rings hollow because its rates would charge all wholesale tariff customers the same $/MW demand charges (and the same $/MWh on-peak and off-peak energy charges). However, for the W-2 and W-3 customers, this unit rate would be applied to actual load billing determinants; these customers are not required to reserve any capacity, and would

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[47] To be sure, as the WPPI-based portion of the 12 CP rate divisor, WPL's formula uses annual capacity reservations rather than experienced load. *See* Exh. WPL-8 at 7:1-3. But that achieves consistency only as to small portion of the divisor. The predominant portion is that associated with WPL's bundled retail load, it that load is significantly undercounted, both because it is based on 12 CP rather than single peak, and because it is based on experienced aggregate load rather than an advance estimate of that load increased to cover load forecast error.

not be billed on reservations. They can use whatever capacity they need and pay only for what they use. This is in stark contrast to the use and billing requirements imposed by WPL on the PR-1 customers.

Remedy: To resolve this significant problem, WPPI proposes that the PR-1 customers billing units be determined in the exact same manner as WPL has proposed for the W-2 and W-3 customers. In other words, the PR-1 demand billing units should be current month's maximum demand (for PR-1 the nomination) times the ratio of the average Coincident kW to average Maximum kW from the prior calendar year. These ratios would be trued-up on June 1 of the following year as part of the true-up calculations for the prior calendar year and for purposes of billing for the up-coming year. The impact for 2005 of correcting WPL's billing units is a reduction in billings to WPPI (based on WPL's filed PR-1 demand rate of $11.38/kW-mo. for WPPI) of about $2.72 million.[48]

An alternative that would lead to a similar result would be to use nominated demand as the billing determinant, but apply that billing determinant to a $/MW unit rate that is developed (formulaically or otherwise) by dividing system-wide costs by system-wide capability, *i.e.,* the summed nomination that would be submitted if all customer classes (including bundled retail load) were subject to the same usage restrictions as WPPI. That number would be larger than 1 CP. Even if the smaller 1 CP number of 2,927.5 MW(2,854 MW annual peak + 73.5 MW BP-1 = 2,927.5 MW) was used as the divisor, a very significant adjustment of $ 3.1 million for PR-1 would be due. Furthermore, in that case, WPPI should be entitled to take energy at anywhere

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[48] This estimate is based on WPL's filed PR-1 demand rate of $11.38/kW-mo. for WPPI, and the following calculation:
1,556 MW-mos. (nominations) – 109.75 MW x 12 mos. (coincident demands)) x $11.38/kW-mo x 1000 kW/MW = $2,719,820.

between zero and its full nomination each hour, as if it were General Purpose capacity and energy.

C. The Apparent Proposal to Base the Demand Charge on Year-End Rather than 13-Monthly or Year-Beginning/Year-End Average Balances Is Contrary to Commission Policy and Unreasonable

WPL states in testimony[49] and in its Filing Letter (at n.2) that under the proposed formula rate, the $/MW capacity unit rate to be made effective on January 1, 2007 will be based on year-end-2005 investment balances. In the same passages, WPL also clearly implies that the formula will continue to work that way going forward, such that the $/MW capacity unit rate to be made effective on June 1, 2007 will be based on year-end-2006 investment balances, and so forth. This approach is directly contracted by the formula tariff sheets themselves, however, which state (at Note N on formula Page 5 of 6) that "All ratebase items are based on a simple average of beginning of year and end of year balances." It is possible, but we fear not the case, that WPL's explanation relates only to January through May of 2007, such that the rate effective starting on June 1, 2007 would be based on the average of year-beginning and year-end (hereafter "YB/YE") balances for 2006, as Note N states.

This apparent conflict between the testimony and the filed rate is itself sufficient grounds to reject WPL's filing, without prejudice to being refiled with this ambiguity resolved. Customers, the Commission, and the public are entitled to know what formula WPL has filed.

Furthermore, if WPL is proposing to use year-end ("YE") rather than YB/YE balances, that proposal is patently unjust and unreasonable, under long-established and generally-applicable Commission policy: "The issue of average versus year end rate base is well settled.

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[49] Exh. WPL-8 (Shatwarka) in the Docket No. ER06-1517 filing, at 7, and Exh. WPL-8 (Shatwarka) in the Docket No. ER06-1518 filing, at 5.

The Commission has consistently required the use of an average rather than year end rate base,. … The presiding Judge's approval of … end of period rate base is reversed."[50]

WPL states that it is entering a period of increased generation construction. See Statement BM. That is why it is seeking CWIP (as discussed in Part III.F below) and presumably is why it is seeking formula rates. Consequently, YE ratebase will exceed YB/YE ratebase. But YE ratebase includes plant that enters service late in the year (*e.g.,* in fall, after the summer construction season ends) in order to be available to meet the next summer's peak load. For synchronism with a rate divisor that reflects average 12 CP load during the full prior year, the costs that flow into the rate numerator should reflect the average costs during that same full prior year.[51]

WPL's witness points out that the Commission has accepted the use of YE balances in the Midwest ISO's Attachment O transmission rate formula,[52] but that context is clearly

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[50] *Lockhart Power Co.,* 4 F.E.R.C. ¶ 61,337 (1978). *See also, e.g., Florida Power & Light Co.,* 56 F.P.C. 3581, 3633 (1974) ("The contentions of the Company to the contrary notwithstanding, the important principle enunciated by the Commission which requires sales volumes, revenues and expenses to be adjusted whenever the use of a year-end rate base is sought cannot be ignored. FP&L has made no such adjustments and it has not shown by any detailed evidence, as contrasted with bare allegations, why and how that principle of synchronization is not applicable here."); *Nevada Power Co.,* 56 FPC 84, 86 (1976). *Cf. New England Power Co.,* 9 F.E.R.C. ¶ 63,056 (1979) ("The average plant balance for a test-year should reflect the balance at the beginning and end of the year and all months in between. In this way, rate base is properly matched with revenues received and expenses incurred between the first and last day of the test year."); *Public Serv. Co. of Ind.* 56 F.P.C. 3003, 3025 (1976).

[51] *See FPL,* 56 F.P.C. 3581, at 3599:

> The Commission's long-standing policy in determining rate base has been to use the average rate base, although the Commission has indicated that it might consider the year end balance in a proper case. *United Fuel Gas Company,* 12 FPC 251, 255 (1949); *Otter Tail Power Company,* 8 FPC 393, 400-401 (1953). When using year end rate base, however, the Commission has advised that it is necessary to adjust the cost of service, sales and revenues to reflect conditions on the system that will exist in the immediate future with the full utilization of the new facilities, in order to avoid the distorting impact of a large block of generating capacity. *Appalachian Power Company,* Docket No. E-7775 (order issued June 9, 1975, 53 FPC 1956 at 1961). In each case the objective is to preserve the matching concept.

[52] Exh. WPL-8 (Shatwarka) in the Docket No. ER06-1517 filing, at 7, and Exh. WPL-8 (Shatwarka) in the Docket No. ER06-1518 filing, at 5.

distinguishable. First, that aspect of the formula does not appear to have been contested — perhaps because the basic formula was part of the original MISO formation package deal, most MISO customers are also transmission owners, and other MISO customers were focused on the larger issues posed by MISO's formation and appreciative that MISO's formula recognized load growth. Second, when that formula was filed, the region was not entering a period of rapid transmission investment; to the contrary, depreciation and investment were commonly in rough balance. Third, the effect of such investment as entered service was offset by declining revenue credits as pancaked point-to-point charges within MISO were replaced by region-wide network service. Consequently, the MISO exception does not overrule the Commission's long-established policy requiring use of YB/YE if not 13-monthly balances, which applies here.

Based on WPL's Statement BK, this adjustment reduces annual charges to PR-1 customers by $140,040.

D. The Proposed Energy Rates Are Contractually Barred and Otherwise Unreasonable

The concept of time-of-day energy rates is reasonable when properly implemented,[53] but WPL's filing mangles it. WPL does not independently compute its costs for the on-peak (5 x 14 weekday daytime) and off-peak (night/weekend/holiday) periods. Instead, WPL uses a system average rate. Statement BK at 9. Having computed the system average rate, WPL backs into a newly enlarged time-of-day rate differential using a complex formula and assumptions that WPL does not justify. We show that the assumptions are unjustifiable and arbitrary, and amount to little more than an unsupported guess. Moreover, the WPL methodology inappropriately links

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[53] WPPI is not opposed to the use of time-of-day rates that reflect costs and send appropriate price signals. As can be seen at WPL-10 at 5, the prior tariff contained time-of-day rates: $0.02821/kWh on-peak and $0.01967 off-peak. But in this proceeding, WPL's filing produces rates that do not reflect costs and do not send appropriate price signals.

the three different customer classes (PR-1, W-2, and W-3) notwithstanding the fact that each class has its own tariff and the tariffs are to be litigated in two different Commission dockets. As a result of this inappropriate linking, the WPL methodology can create large cost-shifts. Those cost shifts can result from both the actions of the class and the actions of another class. Thus, the resultant signal is more of an arbitrary punishment/reward rather than a linkage to favorable behavior. Accordingly, the methodology as filed is unjust and unreasonable.

1. WPL's imputed breakout of on-peak and off-peak energy costs is illogical and lacks a substantial evidentiary basis

WPL calculates only a year-round total energy cost. Statement BK at 9. The record as it stands does not include substantial evidence of how WPL's costs break down between the on-peak and off-peak periods. We do know, however, that in the existing filed rates, the ratio of peak- to off-peak energy unit charges is not 1.92:1; it is $0.02821 to $0.01967, which equates to 1.43:1. Given the lack of any substantial evidentiary basis to adopt WPL's proposed new ratio, the Commission cannot reasonably divide WPL's year-round energy costs on that basis.

Rather than determine an actual breakout of its costs, WPL attempts to impute one from MISO's Locational-Marginal-Price-based spot energy markets, based on day-ahead ALTE.ALTE Locational Marginal Prices ("LMPs"). See Exh. WPL-8 (Shatwarka) at 11 and Exh. WPL-9. The imputation is done through a formula that relies on a "ratio of peak to off-peak energy cost [sic] relationships." WPL-8 at 11:18 to 12:1. In doing so, WPL makes an unstated assumption that the differential in MISO LMP <u>prices</u> is a representative proxy for the differential between WPL's on-peak and off-peak <u>costs</u>. WPL does not provide any support for this assumption, which runs aground on both logical and evidentiary shoals.

Before turning to the logical and evidentiary problems, we note at the outset that the formula, as stated at 11:21, uses a minus sign where it should use a plus sign.[54] It is also telling that WPL-9 provides a derivation of the formula[55] rather than a citation to use by other utilities in other cases. Novelty, of course, should not doom a proposal. But in this case the novel methodology is not justified.

Logic: The LMPs on which WPL would rely reflected the bidding strategy of the highest-bidding resource whose bid was accepted to meet load at the ALTE.ALTE node. That market-clearing resource is not necessarily even a WPL resource, and its bid has no necessary relationship to the costs of WPL or any other market participant. In the highly constrained, congested, and concentrated WUMS region, bids may not equal marginal cost. But even assuming that markets are working perfectly such that bids and the bidder's marginal costs can be equated, clearing bids are clearly <u>not</u> related to the <u>average</u> energy costs of the resources that WPL uses to provide PR-1 energy.

Such a relationship might exist if WPL purchased all of its energy from the MISO day-ahead market with no self-supply, but Statement BK, p.9, shows that that is not the case. Thus, the price differential in the MISO Day 2 markets should not be controlling.

The use of the MISO LMP differential is also fundamentally inappropriate because that differential is based on variation of the marginal price. Locational Marginal Prices should not drive energy costs for wholesale requirements customers who pay system-average capacity costs.

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[54] Assuming *arguendo* that it was otherwise reasonable, the formula should not be

Peak Energy Rate = AE x (1/(PP - {1 – PP}/1.92); it should be

Peak Energy Rate = AE x (1/(PP + {1 – PP}/1.92). See the plus sign in the latter version.

[55] We note in passing that the derivation would not satisfy the D.C. Circuit's injunction to "show your work!" *City of Holyoke Gas & Electric Dept. v. FERC,* 954 F.2d 740, 743 (D.C. Cir. 1992). Nonetheless, the derivation can be parsed and duplicated.

WPL's wholesale load served under the PR-1, W-2 and W-3 tariffs is not incremental load but embedded system load. Most of the wholesale customers served under these tariffs have been a part of WPL's system for years and have paid the fixed costs of WPL's generator facilities. As firm customers who pay the fixed cost of the WPL system, they are entitled to take energy out of the WPL units at prices that reflect average embedded costs.

Furthermore, the time differential in WPL's costs is likely to be significantly smaller than the time differential in MISO LMP prices. For example, congestion is less likely in off-peak conditions, such that LMPs should reflect the offers of the region's marginal unit — which may be (*e.g.*) nuclear energy from Illinois or minemouth coal energy from the Rockies, not the more energy-expensive resources on WPL's system. The marginal loss component of LMPs in MISO may result in an other confound, and one that should play no role in setting PR-1 energy prices because WPPI purchases PR-1 power at the busbar and pays its own marginal losses. Basic mathematical limit analysis of the formula[56] for the Peak Energy Rate shows that the Peak Energy Rate declines with a decline in the differential between on-peak and off-peak price. Thus, WPL's choice of an inflated factor inflates the energy costs that are charged to on-peak usage, and does so unreasonably if the actual ratio of on-peak to off-peak costs is closer to one.

Evidence: WPL has not presented a separate computation of (a) the average costs of energy produced or purchased by WPL in the on-peak period and (b) the average costs of energy produced or purchased by WPL in the off-peak period. WPL's filing leaves unexplained why WPL derived its average ratio of On-peak to Off-peak LMPs average using 17 months that included two summer peak-season periods, during which WPL's exhibit shows the on-peak to

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[56] As corrected in note 54.

off-peak LMP ratio to have been higher than it is in other seasons. A 12-month period that starts from either end of WPL's self-selected 17-month period (thus encompassing only one summer peak period) would yield a lower ratio,[57] indicating that the 1.92 ratio that WPL proposes to hard-wire into its tariff sheets may not be a representative annual ratio. It also leaves unverifiable whether the ratio is 1.92 as WPL asserts.[58]

Even if the 17-month average of 1.92 reasonably represented the early pricing experience under MISO's new markets, WPL has done nothing to show that its a reasonable prediction for the future. The small sample size leaves open the possibility that 1.92 is not the "true" number. The laws of statistics suggest that it likely is not. There may also be variations from year to year. Given the lack of any justification for this fixed number, it is simply arbitrary, as are the resultant rates.

This is a glaring deficiency that leaves unsupported a central aspect of the computations underlying $18.8 million in anticipated annual energy charges.[59] It is sufficient grounds, even in isolation, for rejection or maximum suspension.

2. WPL's formula inappropriately links disparate customer classes

WPL has filed three tariffs. The PR-1 Tariff is to be litigated in Commission docket no. ER06-1517-000. The W-2 Tariff and the W-3 Tariff are to be litigated in Commission docket no. ER06-1518-000. That WPL needs three different tariffs to serve its customers and two different Commission dockets to litigate those tariffs demonstrates that there are distinct customer groups.

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[57] See Exh. WPL-9, and compute a ratio by averaging the monthly amounts either for April 2005 through March 2006 or for September 2005 through August 2006. Both ratios are lower than 1.92.

[58] Although Exh. WPL-9 purports to derive its 17-month "Grand Total" from the monthly amounts presented on the same page, in fact the monthly amounts do not average to the Grand Total amount. Perhaps some unstated weighting was applied. In any case, all we really have in WPL's filing is WPL's unverifiable assertion.

[59] Statement BG at 9, "Total" column, sum of "On-peak energy revenue" and "Off-peak energy revenue."

Empirical analysis of the PR-1, W-2 and W-3 customers bears out the assumption that these are distinct customer groups. The table titled "Comparison of Wholesale Load Characteristics – 2005" below compares some of the load characteristics for each wholesale rate class.

Comparison of Wholesale Load Characteristics - 2005

Line No.	Description	PR-1 Class	W-2 Class	W-3 Class	Total Wholesale
	(a)	(b)	(c)	(d)	(e)
1	Coincident Demands (mW-Mos.)	1,556.0	1,228.9	3,442.3	6,227.2
2					
3	Energy (mWh)				
4	On-Peak	364,667	268,968	879,470	1,513,105
5	Off-Peak	237,425	415,825	951,363	1,604,613
6	Total	602,092	684,793	1,830,833	3,117,718
7					
8	Load Factor (%)	53.01%	76.34%	72.86%	68.58%
9					
10	On/Off-Peak Ratios				
11	On-Peak	60.57%	39.28%	48.04%	48.53%
12	Off-Peak	39.43%	60.72%	51.96%	51.47%
13	Total	100.00%	100.00%	100.00%	100.00%

For example, note that the PR-1 customers have a load factor that is 20 percentage points less than the W-2 and W-3 customers. Note further that the PR-1 customers ratio of on-peak to off-peak usage is 60% to 40%, the W-2 customers are the reverse at 40% to 60%, and the W-3 customers are approximately 50%-50%. The inescapable conclusion is that these customer classes are very different.

Notwithstanding the three tariffs, the two Commission dockets, and the empirical differences between classes, WPL has filed a methodology that ignores the differences for energy purposes — even while exaggerating the differences for demand-charge purposes, as discussed in Part III.B above. The energy methodology sums all on-peak sales of all three customer classes, sums all off-peak sales of all three customer classes, and then uses ratios of on-

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peak sales to total sales and off-peak sales to total sales to develop a single price as if there was only a single class. Then WPL exacerbates the error by using the arbitrary MISO LMP differential discussed above. The effect is that the rate design ties one group of customer's costs to another customer's actions. Thus, the WPL formula introduces significant cost-shifts. Also, while a price signal may be sent to a customer group by the methodology, should a customer group change its behavior, that change may have a profound effect on a customer group that has not done anything. Thus, the price signal is completely muddled – a customer simply cannot resolve the question of whether its actions impacted its bill or whether another customer's actions impacted its bill. In addition, the behavior that is incented is operating such that the class has a lower percentage of on-peak sales than other classes. But if each class maintains the same relative percentages, the incentive fails.

In the table titled "Annual Energy Multipliers/Rates" below, we provide illustrative data from WPL's filings and a few sample calculations which show the consequences of WPL's methodology.

Annual Energy Multipliers/Rates - Per WP&L (1)
(Multipliers Developed on a Total Wholesale Basis)

Line No.	Description	PR-1	W-2	W-3	Total	References
	(a)	(b)	(c)	(d)	(e)	(f)
1	2005 Energy (mWh)					
2	On-Peak	364,667	268,968	879,470	1,513,105	St BG
3	Off-Peak	237,425	415,825	951,363	1,604,613	St BG
4	Total	602,092	684,793	1,830,832	3,117,717	
5						
6	Energy (%)					
7	On-Peak	0.000%	0.000%	0.000%	48.532%	Ln 2 / Ln 4, Col (e)
8	Off-Peak	0.000%	0.000%	0.000%	51.468%	Ln 3 / Ln 4, Col (e)
9	Total	0.000%	0.000%	0.000%	100.000%	
10						
11	Energy Multipliers (2)					
12	On-Peak	1.3273	1.3273	1.3273	1.3273	St BG Workpapers
13	Off-Peak	0.6913	0.6913	0.6913	0.6913	St BG Workpapers
14						
15	Avg Energy Cost ($/mWh)	$ 28.58	$ 29.27	$ 29.27		St BK
16						
17	Energy Prices ($/mWh)					
18	On-Peak	$ 37.94	$ 38.85	$ 38.85		Ln 12 x Ln 15
19	Off-Peak	$ 19.76	$ 20.24	$ 20.24		Ln 13 x Ln 15
20						
21	Energy Revenue ($000)					
22	On-Peak	$ 13,833.8	$ 10,449.8	$ 34,168.6	$ 58,452.1	Ln 18 x Ln 2
23	Off-Peak	4,691.1	8,414.2	19,250.9	32,356.2	Ln 19 x Ln 3
24	Total	$ 18,524.9	$ 18,864.0	$ 53,419.5	$ 90,808.3	
25						
26	Avg Energy Cost ($000)	$ 17,207.8	$ 20,043.9	$ 53,588.5	$ 90,840.1	Ln 15 x Ln 4
27						
28	Over (Under) Collection ($000)	$ 1,317.1	$ (1,179.9)	$ (169.0)	$ (31.8)	Ln 24 - Ln 26

(1) WP&L proposes to use the annual average multiplier for the current month's energy price but then true-up the multipliers each month.
(2) WP&L's On-peak/Off-Peak formula:

On- Peak Annual Base Energy Multiplier	(1 / (Ann. On-Peak %+ (1 - Ann. On-Peak %) / 1.92))
Off-Peak Annual Base Energy Multiplier	(On-Peak Multiplier) / 1.92

The calculations in the Table are performed with the assumption that WPPI opts for the load profile option in the PR-1 Tariff. *See* WPL, FERC Electric Tariff Second Revised Volume 11, First Revised Sheet No. 1, § 3.a.

The first calculation we highlight is at line 18 of the table. This calculation implements the formula listed at WPL-8 at 11:21 and 12:1, using the correct sign. The formula does create a differentiated price for on-peak and off-peak energy. Applying these prices to the on-peak and off-peak energy sales, however, begins to show defects in the methodology. Column (e), lines 7 and 8 show that when homogenized, the three classes' energy purchases are approximately 50%

on-peak and 50% off-peak. As noted above, the PR-1 class purchases 60% on peak. As that is worse than the average, the PR-1 class can expect a penalty. The net result is shown on line 28: $1.3 million in costs are shifted to the PR-1 class. The winner here is the W-2 class which purchases only 40% on peak. The W-2 class receives a subsidy of $1.2 million. As the W-3 class purchases about 50% of its energy on peak, it receives a relatively small subsidy. It is also curious that an impact of the formula is that WPL underrecovers approximately $32,000.[60] The cost-shifts between classes and the underrecovery strongly suggest that the methodology filed by WPL is not just and reasonable.

The sample results contained in the illustration above may not be representative of what will really happen if the Commission permits WPL to implement the filed tariffs. For instance, under the proposed altered PR-1 Tariff, customers may take energy associated with Baseload capacity at either a 100% load factor or at a load profile. The example above was based on a load profile. In the table titled "Annual Energy Multipliers/Rates 100% Load Factor" below, we illustrate the impact of the PR-1 class taking service at a 100% load factor while other groups are held constant.

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[60] While this underrecovery is small, it does not appear to be a rounding error.

Annual Energy Multipliers/Rates100% Load Factor(1)
(Multipliers Developed on a Total Wholesale Basis)

Line No.	Description	PR-1	W-2	W-3	Total	References
	(a)	(b)	(c)	(d)	(e)	(f)
1	Energy (mWh)					
2	On-Peak	461,095	268,968	879,470	1,609,532	St BG
3	Off-Peak	674,785	415,825	951,363	2,041,973	St BG
4	Total	1,135,880	684,793	1,830,832	3,651,505	
5						
6	Energy (%)					
7	On-Peak	0.000%	0.000%	0.000%	44.079%	Ln 2 / Ln 4, Col (e)
8	Off-Peak	0.000%	0.000%	0.000%	55.921%	Ln 3 / Ln 4, Col (e)
9	Total	0.000%	0.000%	0.000%	100.000%	
10						
11	Energy Multipliers (2)					
12	On-Peak	1.3660	1.3660	1.3660	1.3660	St BG Workpapers
13	Off-Peak	0.7115	0.7115	0.7115	0.7115	St BG Workpapers
14						
15	Avg Energy Cost ($/mWh)	$ 28.58	$ 29.27	$ 29.27		St BK
16						
17	Energy Prices ($/mWh)					
18	On-Peak	$ 39.04	$ 39.98	$ 39.98		Ln 12 x Ln 15
19	Off-Peak	$ 20.33	$ 20.82	$ 20.82		Ln 13 x Ln 15
20						
21	Energy Revenue ($000)					
22	On-Peak	$ 18,001.8	$ 10,754.4	$ 35,164.7	$ 63,920.9	Ln 18 x Ln 2
23	Off-Peak	13,721.1	8,659.6	19,812.1	42,192.8	Ln 19 x Ln 3
24	Total	$ 31,722.9	$ 19,414.0	$ 54,976.8	$ 106,113.7	
25						
26	Avg Energy Cost ($000)	$ 32,463.5	$ 20,043.9	$ 53,588.5	$ 106,095.8	Ln 15 x Ln 4
27						
28	Over (Under) Collection ($000)	$ (740.5)	$ (629.9)	$ 1,388.3	$ 17.9	Ln 24 - Ln 26

(1) WP&L proposes to use the annual average multiplier for the current month's energy price but then true-up the multipliers each month.

(2) WP&L's On-peak/Off-Peak formula:

On- Peak Annual Base Energy Multiplier	(1 / (Ann. On-Peak %+ (1 - Ann. On-Peak %) / 1.92))
Off-Peak Annual Base Energy Multiplier	(On-Peak Multiplier) / 1.92

In this scenario, due to applying the new 100% load factor provision, the PR-1 customers take approximately twice the energy as in the prior example. See lines 2 and 3, column b. Note also that the PR-1 customers make 60% of their purchases off-peak rather than on-peak, reflecting the fact that there are fewer on-peak hours.

The significant changes begin to manifest at lines 18 and 19. Both the on-peak and the off-peak price of energy has increased. As a result, although the W-2 and W-3 customers did nothing different, the W-2 customers pay approximately $550,000 more and the W-3 customers now pay about $1.6 million more. Turning to line 28, the PR-1 customers now receive the benefit of a subsidy of about $740,000. The W-2 class loses about half of its former subsidy, but

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still receives about $600,000. But the W-3 class, although it did nothing different, loses its subsidy, and under this example, it must subsidize other classes by approximately $1.4 million. Why should an entity pay $1.6 million more, the majority of which is a subsidy to other classes, when it has not changed its behavior at all? There is no justification for such arbitrary treatment. Finally, the WPL underrecovery is now an $18,000 overrecovery.[61] The cost-shifts between classes and the unjustifiable impact on the W-3 class that results from the actions of the PR-1 class strongly suggest that the methodology suggested by WPL is unjust and unreasonable.

Before leaving the prior example, we note additional factors that will increase rate instability. First, given the opportunities for cross-subsidization between classes, migration between classes will be incentivized and may occur. Second, the PR-1 class need not move to a 100% load profile to take advantage of the opportunity to shift costs. Third, as noted in WPL-8 at 3:15-19, three customers (Great Lakes Utilities, Reedsburg, and Prairie du Sac)are already slated to move from the W-3A Tariff to PR-1 service. Each of these factors will decrease rate stability without sending clear price signals.

The WPL methodology can be improved relatively easily by recognizing that the separate classes should be treated separately. That is, rather than establish a single energy price based on all classes, the methodology could set prices that are based on the purchases of each class. Historically, WPL has utilized separate pricing for each class. See the table titled "Comparison of Wholesale Energy Prices" below.

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[61] Again, while this overrecovery is small, it does not appear to be a rounding anomaly.

Comparison of Wholesale Energy Prices

Line No.	Description	On-peak	Off-Peak	Ratio	Reference
	(a)	(b)	(c)	(d)	(e)
				(b) / (c)	
1	**WPL's Current Rates**				
2	PR-1 Energy Rates ($/mWh)				
3	Base Rate	$ 27.42	$ 19.62	1.3976	St BH
4	FAC - 2005 Wtd Avg	$ 8.46	$ 8.46	1.0000	St BH
5	Total	$ 35.88	$ 28.08	1.2778	
6					
7	W-2 Energy Rates ($/mWh)				
8	Base Rate	$ 23.63	$ 23.63	1.0000	St BH
9	FAC - 2005 Wtd Avg	$ 8.15	$ 8.15	1.0000	St BH
10	Total	$ 31.78	$ 31.78	1.0000	
11					
12	W-3 Energy Rates ($/mWh)				
13	14-Hour On-Peak Period				
14	Base Rate	$ 28.68	$ 21.24	1.3503	St BH
15	FAC - 2005 Wtd Avg	$ 8.19	$ 8.19	1.0000	St BH
16	Total	$ 36.87	$ 29.43	1.2528	
17					
18	12-Hour On-Peak Period				
19	Base Rate	$ 29.42	$ 21.66	1.3583	St BH
20	FAC - 2005 Wtd Avg	$ 8.19	$ 8.19	1.0000	St BH
21	Total	$ 37.61	$ 29.85	1.2600	
22					
23	**WPL's Proposed Rates**				
24	PR-1 Energy Rates ($/mWh)				
25	Base Rate - 2005 Avg	$ 37.94	$ 19.76	1.9200	Attch A, Sch 1, pg 1, Lns 18 & 19
26					
27	W-2, W-3 Energy Rates ($/mWh)				
28	Base Rate - 2005 Avg	$ 38.85	$ 20.24	1.9200	Attch A, Sch 1, pg 1, Lns 18 & 19

(1) The difference between the PR-1 energy rates and the W-2 and W-3 energy rates as shown is to reflect the fact that WPPI takes service under PR-1 at the generator level. The difference is a loss factor of 1.024.

If not discarded entirely, the WPL methodology should be modified to enable class-specific prices based on the individual classes' purchases of on-peak and off-peak energy. In this respect, each class would pay based on the average price of energy that WPL has calculated (and to which each class is entitled), but the rates would still have an on-peak and off-peak price

signal.[62] The revised methodology can be seen below using the assumption that the PR-1 customers follow a load profile.

Annual Energy Multipliers/Rates (1)
(Multipliers Developed on a Wholesale Class Basis)

Line No.	Description	PR-1	W-2	W-3	Total	References
	(a)	(b)	(c)	(d)	(e)	(f)
1	2005 Energy (mWh)					
2	On-Peak	364,667	268,968	879,470	1,513,105	St BG
3	Off-Peak	237,425	415,825	951,363	1,604,613	St BG
4	Total	602,092	684,793	1,830,832	3,117,717	
5						
6	Energy (%)					
7	On-Peak	60.567%	39.277%	48.037%	48.532%	Ln 2 / Ln 4
8	Off-Peak	39.433%	60.723%	51.963%	51.468%	Ln 3 / Ln 4
9	Total	100.000%	100.000%	100.000%	100.000%	
10						
11	Energy Multipliers (2)					
12	On-Peak	1.2330	1.4104	1.3315	1.3273	St BG Workpapers
13	Off-Peak	0.6422	0.7346	0.6935	0.6913	St BG Workpapers
14						
15	Avg Energy Cost ($/mWh)	$ 28.58	$ 29.27	$ 29.27		St BK
16						
17	Energy Prices ($/mWh)					
18	On-Peak	$ 35.24	$ 41.28	$ 38.97		Ln 12 x Ln 15
19	Off-Peak	$ 18.35	$ 21.50	$ 20.30		Ln 13 x Ln 15
20						
21	Energy Revenue ($000)					
22	On-Peak	$ 12,850.3	$ 11,103.4	$ 34,276.7	$ 58,230.3	Ln 18 x Ln 2
23	Off-Peak	4,357.5	8,940.5	19,311.8	32,609.9	Ln 19 x Ln 3
24	Total	$ 17,207.8	$ 20,043.9	$ 53,588.5	$ 90,840.1	
25						
26	Avg Energy Cost ($000)	$ 17,207.8	$ 20,043.9	$ 53,588.5	$ 90,840.1	Ln 15 x Ln 4
27						
28	Over (Under) Collection ($000)	$ 0.0	$ (0.0)	$ (0.0)	$ -	Ln 24 - Ln 26

(1) WP&L proposes to use the annual average multiplier for the current month's energy price but then true-up the multipliers each month.
(2) WP&L's On-peak/Off-Peak formula:

On- Peak Annual Base Energy Multiplier	(1 / (Ann. On-Peak %+ (1 - Ann. On-Peak %) / 1.92))
Off-Peak Annual Base Energy Multiplier	(On-Peak Multiplier) / 1.92

In this example, each class has its own energy multiplier (lines 12 and 13) that is calculated based on the particular class's ratio of on-peak to off-peak purchases. Note that there is a significant price differential between on-peak and off-peak prices for all classes, even for W-3 which purchases about 50% on-peak and 50% off-peak. Ultimately, as can be seen in lines 24,

[62] We note that while this is an improvement to the WPL methodology, it does not cure the fact that the ratio of the on-peak price to off-peak price remains arbitrary. *See* Part III.D.1.

26, and 28, each class pays the average cost of energy, no class subsidizes another, and there is no underrecovery or overrecovery.

Moving to the example of a 100% load factor for the PR-1 class, the same results are produced. Note also that, unlike the WPL proposal, in this modification, the costs of the W-2 and W-3 classes do not increase simply because of a change in the PR-1 class.

Annual Energy Multipliers/Rates - Per WPPI (1)
(Multipliers Developed on a Wholesale Class Basis)
(PR-1 Energy Increased to 100% Load Factor Level)

Line No.	Description	PR-1	W-2	W-3	Total	References
	(a)	(b)	(c)	(d)	(e)	(f)
1	Energy (mWh)					
2	On-Peak	461,095	268,968	879,470	1,609,532	St BG
3	Off-Peak	674,785	415,825	951,363	2,041,973	St BG
4	Total	1,135,880	684,793	1,830,832	3,651,505	
5						
6	Energy (%)					
7	On-Peak	40.594%	39.277%	48.037%	44.079%	Ln 2 / Ln 4
8	Off-Peak	59.406%	60.723%	51.963%	55.921%	Ln 3 / Ln 4
9	Total	100.000%	100.000%	100.000%	100.000%	
10						
11	Energy Multipliers (2)					
12	On-Peak	1.3979	1.4104	1.3315	1.3660	St BG Workpapers
13	Off-Peak	0.7281	0.7346	0.6935	0.7115	St BG Workpapers
14						
15	Avg Energy Cost ($/mWh)	$ 28.58	$ 29.27	$ 29.27		St BK
16						
17	Energy Prices ($/mWh)					
18	On-Peak	$ 39.95	$ 41.28	$ 38.97		Ln 12 x Ln 15
19	Off-Peak	$ 20.81	$ 21.50	$ 20.30		Ln 13 x Ln 15
20						
21	Energy Revenue ($000)					
22	On-Peak	$ 18,422.0	$ 11,103.4	$ 34,276.7	$ 63,802.0	Ln 18 x Ln 2
23	Off-Peak	14,041.4	8,940.5	19,311.8	42,293.8	Ln 19 x Ln 3
24	Total	$ 32,463.5	$ 20,043.9	$ 53,588.5	$ 106,095.8	
25						
26	Avg Energy Cost ($000)	$ 32,463.5	$ 20,043.9	$ 53,588.5	$ 106,095.8	Ln 15 x Ln 4
27						
28	Over (Under) Collection ($000)	$ 0.0	$ (0.0)	$ (0.0)	$ -	Ln 24 - Ln 26

(1) WP&L proposes to use the annual average multiplier for the current month's energy price but then true-up the multipliers each month.
(2) WP&L's On-peak/Off-Peak formula:

On- Peak Annual Base Energy Multiplier	(1 / (Ann. On-Peak %+ (1 - Ann. On-Peak %) / 1.92))
Off-Peak Annual Base Energy Multiplier	(On-Peak Multiplier) / 1.92

In either the load profile scenario or the 100% load factor scenario, this approach is clearly more reasonable than that proposed by WPL.

3. WPL's demand and energy charges fail to reflect the cost of the same generating resource mix

WPL's use of time-differentiated energy charges alongside non-time-differentiated demand charges also runs afoul of the longstanding Commission policy, under which the same resource mix must underlie the energy charge as underlies the demand charge. "Whatever method is adopted, we do require that demand and energy charges reflect the cost of the same generating resources."[63] For example, Florida Power & Light ("FPL") proposed formula rates for full and partial requirements services that based demand charges on a resource portfolio that included high-demand-cost, low-energy-cost baseload coal units, while basing energy charges on high-energy-cost, low-capacity-cost marginal resources (*i.e.,* natural gas peakers). The Commission summarily rejected that proposal, without a hearing.[64] It directed that if FPL wished price energy based on a subset of its generating fleet, its demand charges must reflect "the fixed costs of those same generating units, weighted by likely participation."[65] The Commission has made clear that this policy resolves a "generic pricing issue[]" that does "not require a trial-type evidentiary hearing."[66] Indeed, the *FPL* order was titled as an "Order on Policy Issues," and is one of a select few that is posted on the Commission's website as an electricity Landmark Order.[67]

WPL's proposal to mix time-differentiated energy charges with non-time-differentiated demand charges is contrary to this policy. If energy charges are to be higher in the weekday

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[63] *Illinois Power Co.,* 57 F.E.R.C. ¶ 61,213, at p.61,699 (1991).

[64] *FPL*, Order on Policy Issues, 66 F.E.R.C. ¶ 61,227 at p.61,523 (1994), *on reh'g on other issues*, 70 F.E.R.C. ¶ 61,158 (1995), *rev'd in other part*, 85 F.3d. 684 (D.C. Cir. 1996).

[65] *Id.* at p. 61,532.

[66] *Id.* at p.61,523.

[67] *See* http://www.ferc.gov/legal/maj-ord-reg/land-ord.asp (Electric Category docket ER93-465-000).

daytime hours than they are in the other hours (so as to reflect the greater participation of high-energy-cost peaking units in generating those hours' energy), then demand charges should be time-differentiated as well, so as to reflect the same units' greater participation in meeting capacity needs during those hours. Stated another way, if customers whose demand is concentrated in weekend and nighttime hours pay lower energy costs per MWh because they take their energy when each MWh is less expensive, then those same customers should pay higher demand charges per MW,[68] because their load profile contributes disproportionately to the construction and acquisition of baseload-type resources.

4. WPL's Energy Formula True-up is Flawed

The formula proposed by WPL is further flawed in that it uses the annual average on-peak ratio to determine the current month's estimated wholesale energy rates. This is unnecessary. To calculate bills, WPL must have the load data to determine the on-peak ratio. This calculation is not dependent upon an annual coincident or non-coincident system peak. This calculation is dependent on how much energy was taken during which hours of which days. Rather than introduce instability by resolving differences between an annual on-peak ratio and the current monthly on-peak ratio, WPL should simply use the current monthly on-peak ratio.

E. The Proposed Interim Rate Is Contractually Barred and Otherwise Unreasonable

As proposed by WPL, the Interim PR-1 rate would over-collect annually by more than $4.3 million based on WPPI's actual 2005 load characteristics reflecting a 53% average load factor, and by as much as $6.6 million annually if WPPI's PR-1 load characteristics change to reflect a 100% load factor. This impact calculation is based on the results of WPL's filed formula

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[68] Of course, they will pay less for demand after multiplying that unit rate by load, because their load at coincident peak will be less.

calculations from Statement BK, which produce a demand rate of $11.71/kW-mo. and an average energy cost/rate of $28.58/MWh, and which are then brought into the interim rate as described in Statement BL. The details of this impact calculation are presented in Attachment Exhibit B (Attachment A, Schedule 1, Column (d), Lines 10 and 22).

This massive proposed overcollection is a breach of contract, and a violation of sound rate design policy. WPL states that it is "constrained by contract with [WPPI] … to implement rate-design neutral rate changes under bond,"[69] but it neither quotes nor honors the applicable contract requirements. PSA Section 4.1 is especially relevant, and bears repeating here. It states that "Unless the Parties agree otherwise, the Company's rate change applications will be rate design neutral, but not revenue neutral, with respect to the rates that are put into effect subject to refund. The design of rates shall be subject to change only prospectively after Commission approval." Yet WPL's approach to develop the Interim Rate is to use the revenue derived from the proposed Formula rate as the Interim Rate revenue requirement. If the Formula Rate revenue is incorrect, then the Interim Rate revenue will be incorrect. And it is. Thus, WPL's proposed interim rate mechanism, meant to apply from the rate effective date (after any suspension) until Commission approval (after the conclusion of any rate litigation),with formulaic adjustments along the way, is a transparent attempt to give its no-early-change contractual obligation lip service while breaching its substance. It also results in a clearly unreasonable allocation of costs. It should be summarily rejected.

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[69] Filing Letter at 3.

1. The interim rate is contractually barred

The no-early-change agreement amounts, in relevant part, to a stipulation that WPL will adhere to the line of authority under which filings to change how costs are allocated among customers, as distinguished from filings to change the amount of costs allowed for recovery, take effect only prospectively from Commission approval. *See, e.g., Union Elec. Co.,* 64 F.E.R.C. ¶ 61,355 at 63,468 (1993) (explaining distinction between "revenue requirement" filings and fillings to change how the revenue requirement is collected, and collecting appellate and other cases *modified*, 71 F.E.R.C. ¶ 61,229 (1995)). In the present context, this distinction means that a WPL proposal to determine by formula, and thereby increase, its system-wide electric production revenue requirement would not be barred by PSA Section 4.1, because that provision allows WPL's interim rates to be "not revenue neutral." But the portions of the proposed formula that would translate this revenue requirement into unit rates applicable to WPPI (including implicit steps of classifying costs as between demand and energy, allocating those costs to the PR-1 class, and dividing them by new measures of load so as to yield the unit rates to which the revised billing determinants would be applied) involve WPL's design of its rate applicable to WPPI, not just a determination of WPL's revenue requirement.

WPL's step over the contracted-for line — changing the design of its rate prior to Commission approval — is evident in, *e.g.,* the testimony of WPL witness Shatrawka, Exh.WPL-8, at 5-7. WPL's witness testifies that WPL's formula derivation of capacity charges is designed to eliminate a pre-existing rate tilt, with "all capacity costs being recovered through a demand charge rather than the current situation in which some capacity related costs are collected in energy charges." Exh. WPL-8 at 7:7-10. See also Statement BL at 2 ("The current energy charges collect more than allocated energy costs and the current demand charges collect

less than allocated demand costs"). WPL indicates that this change involves moving approximately $6.23 million per year from the energy charge to the demand charge.[70] It is beyond reasonable dispute that a proposal to take costs out of the energy charge and move them into the demand charge is a change in rate design. One of the energy bar's main glossaries explains that "The term 'rate design' refers to the method of classifying fixed and variable costs between demand and commodity components."[71] So do myriad Commission opinions.[72] Indeed, WPL itself, in a prior PR-1 rate change filing, characterized as a "change in rate design" a proposal to reduce the extent to which that rate yielded "collection of energy-based revenues in excess of WP&L's … energy costs."[73] Such changes are contractually allowed if at all, only

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[70] *See* Statement BL at 7, "Difference" column in the 2005 Recovery table.

[71] American Gas Association, Natural Gas Glossary, "Rate Design," *available at* http://www.aga.org/Content/NavigationMenu/About_Natural_Gas/Natural_Gas_Glossary/Natural_Gas_Glossary_(R).htm#R. *See also* Michael E. Small, *A Guide to FERC Regulation and Ratemaking of Electric Utilities and Other Power Suppliers* (Edison Electric Institute 1994) at 113 ("After the total jurisdictional revenue requirement is determined, the unit charges or rates are calculated by dividing the costs classified to the demand or commodity components by the appropriate billing determinants. This is called rate design.")

[72] *See*, e.g., *Interstate Natural Gas Pipeline Rate Design, Policy Statement Providing Guidance with Respect to the Designing of Rates*, 47 F.E.R.C. ¶ 61,295, n.14 (1989) ("categorize[ing] the pipeline's functionalized costs as either fixed or variable costs" is the second step of the "rate design process"), *clarified,* 48 F.E.R.C. ¶ 61,122 (1989); *Pipeline Service Obligations and Revisions to Regulations Governing Self-Implementing Transportation; and Regulation of Natural Gas Pipelines After Partial Wellhead Decontrol,* Order No. 636, 57 Fed. Reg. 13,267 (Apr. 16, 1992), FERC Stats. and Regs. ¶ 30,939 at 30,434 (1992); *order on reh'g,* Order No. 636-A, 57 Fed. Reg. 36,128 (Aug. 12, 1992), FERC Stats. and Regs. ¶ 30,950 (1992), *order on reh'g,* Order No. 636-B, 57 Fed. Reg. 57,911 (Dec. 8, 1992), 61 FERC ¶ 61,272 (1992), *order on reh'g,* 62 FERC ¶ 61,007 (1993), *aff'd in part and remanded in part sub nom. United Distribution Cos. v. FERC,* 88 F.3d 1105 (D.C. Cir. 1996), *order on remand,* Order No. 636-C, 78 FERC ¶ 61,186 (1997). *East Tennessee Natural Gas Co. v. FERC* (East Tennessee), 863 F.2d 932 (D.C. Cir. 1988) *vacated in other part,* by 47 F.E.R.C. ¶ 61,251 (1989). *Public Service Company of New Hampshire v. New Hampshire Electric Cooperative, Inc.,* Opinion No. 436, 86 F.E.R.C. ¶ 61,174, 61,595 (1999) (recognizing that in the electric rate context as well, whether to recover capacity costs in the energy charge is a "rate design" question); *Wisconsin Public Serv. Comm'n.*, 50 F.E.R.C. P61,387, 62,208 ("[W]e employ the commonly used meaning of the term. Rate design refers to the characteristics that comprise the rate structure, including, but certainly not limited to, the use of flat or blocked demand or energy charges, fuel clauses, voltage discounts, and time of use differentials"); *Electricity Consumers Resource Council v. FERC*, 747 F.2d 1511, 1516 (D.C. Cir. 1984).

[73] *See* WPL's April 11, 1990 filing in Docket No. ER89-652 (also filed in Docket No. EL97-19 as Exh. WPL-18), at 2.

prospectively from the date of Commission approval of WPL's rate filing, not for application during the interim, "under bond" period.

But despite its contract commitment, WPL proposes not to wait. Through an adjustment labeled (in Orwellian fashion) as the "Rate-Design Neutral Approach,"[74] WPL would "escalat[e] energy and demand charges"[75] from their present levels, such that the total revenue collected would be the same as if the revised formula, with its revised rate design, took effect upon acceptance for filing, without awaiting the end of the administrative process. If the interim were to extend past one or more Mays, the interim rates would escalate again, so as to yield the same revenue as if the formula rates were already in place and had undergone their June 1 annual update.[76] In June 2008, WPL would "true up" the under-bond rate so as to be re-developed using an actual demand divisor in lieu of the forecast divisor that underlies the proposed nominally "stated" interim rate.[77]

In other words, WPL would collect as if the "no early change" agreement did not exist. As a fig leaf, each unit charge would be escalated by essentially the same percentage, such that the ratio of nominally demand-charge revenue to total revenue would remain essentially constant, as would the ratio of nominally energy-charge revenue to total revenue.[78] As another

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[74] *See* Statement BL.

[75] *Id*.

[76] *See* Statement BL at 3.

[77] *See id.*

[78] *See* Exh. WPL-8 at 5:11-14 (WPL will calculate the ratio of energy and demand charges that would result from the application of the formula derivation and increase the PR-1 Tariff's rtes by that same percentage."). Read literally, this testimony seems to say that the escalation is by the ratio of demand charges to energy charges. But that reading would be nonsensical, since those charges are not in the same units (of course, one is in $/kW and the other in $/kWh), and in any case their ratio should bear no relationship to how much either type of charge should increase or decrease. The intended meaning is made clear by examining statements BH and BL: WPL would calculate the ratio of (a) energy revenues plus demand revenues (each under the proposed formula) to (b) energy revenues plus demand revenues (each under present rates), and increase present rates by that ratio.

aspect of this fig leaf, the rate would initially appear to take the form of a stated unit rate, although as noted above it would be subject to formulaic true-up even during the interim period. But the fig leaf would not hide the reality. The projected interim and permanent increase in WPL revenues and corresponding WPPI payments, a steep 27.4%,[79] would go far beyond the consequences of any increase in WPL's system-wide capacity or energy costs. Rather, it would result largely from rate design and term and condition changes — unreasonable ones at that — as discussed in Parts III.A-III.C above and elsewhere in this protest.

In short, the interim WPL proposal is to escalate rates so as to reach a target defined by reference to what WPL would have collected from WPPI if the "no early change" agreement was a dead letter. That is a breach of contract in every substantial sense.

2. This contract breach is the source of WPL's proposed drastic initial increase in PR-1 rates

Since the Interim Rate purports to preserve the current PR-1 rate design, it is important to understand how the current rate design evolved from the last wholesale rate case (ER04-1135). WPL's filing in that docket used 2005 as a Period II projected test year. Here, in its Statement BK and BL, WPL is using actual data from the same year to develop the interim rate, and to illustrate the effects of its formula thereafter. Since the current rates are based on projected data for 2005 and the proposed rates are based on actual data for 2005, it is bizarre to see the proposed PR-1 rate increase so drastically — by 27.4%.[80] The drastic increase is even more surprising when one considers the stark contrast to the company's proposed ***decrease*** of 1.1% for the W-2 wholesale customers and a relatively mild (albeit unjustified, as WPPI shows in its

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[79] Compare Statement BL, p.5, "Total" row and "Total" column under Rate-Design Neutral Approach ($36,509,972) with Statement BH, p.3, "Total" row and "Total" column ($28,813,829).

[80] *See* Statement BA.

contemporaneous protest in Docket No. ER06-1518) increase of 2.1% for the W-3 customers.[81] As we will show, the 27.4% increase is rooted in unreasonable rate design changes.

a) Interim PR-1 Demand Charges

In previous wholesale filings, WPL has presented cost of service studies (jurisdictional and class cost studies) to support any proposed changes in rates. WPL's prior cost studies for the PR-1 class have recognized the energy restrictions discussed in Parts II.B-II.C above. Due to these restrictions, WPPI often cannot fully utilize the power associated with its capacity nomination, including at times that coincide with WPL's system peak. To recognize these restrictions, WPL's previous cost of service studies, used the actual amounts scheduled at the time of WPL's system peaks in determining the 12 CP demand allocation factor. For example, in Docket ER04-1135, WPPI's average nomination used for billing was about 133 MW. The 12 CP average demand filed by WPL in its 2005 cost of service in that docket was 93 MW, reflecting a coincidence factor of 69.9% (93MW / 133MW = .699). In the previous case, the production demand allocation factor for PR-1 was projected to be about 4.03% (93 MW / 2,306.3MW = .0403). This means that WPL allocated 4.03% of the system production demand revenue requirement to the PR-1 class. (Attachment E, Pages 1 and 2).

In this case, the actual PR-1 coincidence factor for 2005 is about 84.63% (109.75MW / 129.667MW = .8463). If the production demand allocation factor is developed consistently with the Docket No. ER04-1135 rate design, the actual production cost of service demand allocation factor would be 4.595% (109.75MW / (2,407.0MW – 128.42MW + 109.75MW) = .04595).

Applying the PR-1 demand allocation factor to the system production demand revenue requirement from WPL's Statement BK in this filing of about $323.7 million would produce a

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[81] *See* Statement BA in Docket No. ER06-1518.

PR-1 production demand revenue requirement of about $14.874 million ($323.7 million x .04595 = $14.874 million). This PR-1 revenue requirement would then be divided by the PR-1 demand nominations to arrive at a demand rate of about $9.559/kW-mo. ($14.874 million / (129.667MW x 12 x 1,000) = $9.559/kW-mo.).

Under WPL's proposal in this case, however, the effective demand allocator is a lot higher than the 4.595% derived above. The effective allocator is 5.387% (129.667 MW / 2,407.0 MW = .05387).

In short, WPL's Interim Rate allocates $17.438 million to the PR-1 class ($323.7 million x .05387 = $17.438 million), or about $2.56 million more than the method used by WPL to develop the current PR-1 rate. This $2.56 million should be excluded from the Interim Rate. As discussed in Part III.B above, under WPL's filing this unreasonable approach would also apply beyond the interim period, as a permanently unreasonable feature of the proposed formula rate.

Although state rate design should not determine federal rate design, it bears noting that the proposal to switch to nominated capacity for allocating costs to WPL would result in a double recovery, because WPL's state-jurisdictional rates assume a smaller allocation to PR-1 customers. WPL has continued to use WPPI's scheduled coincident demand in its jurisdictional cost of service before the Public Service Commission of Wisconsin ("PSCW"). In 6680-UR-114, which used a test year starting July 1, 2005 through June 30, 2006, WPL used a coincident demand for PR-1 of 101MW in its jurisdictional cost of service. WPPI's average monthly nomination for that period of time was about 133MW, reflecting a coincident factor of about 75.9% (101MW / 133MW = .759). Exhibit C. In 6680-UR-115, which uses a forecasted 2007 Test Year, WPL has used a coincident peak demand of 160MW in its jurisdictional cost of

service study. WPPI's average nomination for that period of time will be 171MW, reflecting a coincident factor of about 93.6% (160MW / 171MW = .936). (Exhibit D).

b) Interim PR-1 Energy Charges

The energy related revenue derived by the energy formula rate is incorrect (overstated) because WPL has incorrectly computed the PR-1 on-peak/off-peak formula energy rates. As discussed in Part III.C above, WPL has developed a formula that automatically computes, on a monthly basis, the on-peak/off-peak energy splits based on the total energy requirements of all PR-1, W-2 and W-3 wholesale customers. WPL's proposed methodology to derive the PR-1 energy rates is totally improper and results in substantial cost shifts among the wholesale customer classes. Using 2005 load characteristics, WPL's flawed methodology has shifted over $1.34 million to PR-1. Since WPL has used the formula results for PR-1 to determine the revenue requirement in its development of the Interim Rate, the Interim Rate is also overstated by the same $1.34 million. (Exhibit E, Schedule 1, Line 1, Column (b) minus Exhibit F, Schedule 1, Line 1, Column (b)).

Furthermore, the formula rates that underlie the Interim Rate allocate energy costs on a monthly basis. The existing rate design developed energy by allocating energy costs on an annual basis. WPL's change to a monthly allocation increases the annual energy costs that roll into the Interim Rate by about $251,000. (Exhibit F, Schedule 1, Line 1, Column (b) minus, Exhibit G, Schedule 1, Line 1, Column (b)). This increase is due to an interim rate design change, and as such is contractually barred.

3. In addition to being contractually barred, the interim rate is otherwise unreasonable

The proposed rate design change is also unreasonable because it fails to synchronize its load divisor with its rate base. The proposed "interim" rate described in Statement BL is

designed, through an involuted series of calculations, to recover as much as would a formula rate that used a year-end rate base and full-year assumed load. In Statement BL at 5, the "Note" states that "2005 costs and units are used for the comparison," *i.e.,* for setting the revenue target and seeing if it would match the post-interim formula output, but a closer look shows that the so-called "2005 costs" are year-end 2005 costs, whereas the 2005 load "units" are year-long ones. Thus, the conflict between testimony and tariff sheets regarding which balances will determine the post-interim rate (discussed in Part III.C above) does not apply to the interim rate. It is clear that the initial interim rate will mismatch year-end balances with year-long loads.

This lack of synchronism exaggerates the revenue target that the interim rates are scaled up to meet. It is unreasonable for the same reasons as are discussed in Part III.C above. In the Statement BK capacity rate calculation, applying a year beginning/year end approach yields a reduction of almost 1% in the putative formula rate for demand charges. For the rate prior to reducing it to reflect sales being made at the generator bus, the reduction is from $11.71 to $11.61. In turn, that reduction would reduce the $17,707,291 capacity revenue target that is developed at Statement BL at 5 and applied there in escalating the interim rate.

4. If WPL's contractually-barred filing is not rejected, the interim rates should be summarily re-designed to preserve true rate design neutrality

Rather than escalating the interim rates in this contractually barred and unreasonable fashion, the interim rates should preserve true rate design neutrality. That is, an aggregate cost-of-service change ratio should be developed, based on the difference between WPL's former and expected (Period II) total system-wide cost of requirements service, including both demand and energy costs. That ratio should then applied to each of the existing unit rates to yield the interim rates. Doing so will separate revenue increases due to changed WPL costs from revenue

increases that are due to the proposed change in rate design, and for the interim period would collect only the former, as the parties' contract requires.

This is essentially the same approach that WPL followed in submitting the under-bond rates in Docket No. ER04-1135. There, WPL recognized that its agreement not to reflect rate design changes in interim rates precluded setting under-bond rates so as to un-tilt the classification of costs as between demand and energy:

> The current energy charges collect more than allocated energy costs and the current demand charges collect less than allocated demand costs. WPL's proposed W-2A and W-3A rates are designed to move both energy and demand charges closer to their underlying embedded costs of service. … The contractual constraint related to PR-l service prevents movement toward costs [in] under-bond rates.

See the August 16, 2004 filing in Docket No. ER04-1135 at Statement BL at 2. Consequently, that filing developed its under-bond rates by escalating prior demand and energy rates by the same percentage,[82] towards a target that was set by maintaining rate design neutrality, *e.g.,* by allocating demand costs to the PR-1 class on the same net coincident basis that was applicable before the under-bond period.[83] That same approach should have been followed here.

F. WPL's Proposal to Flow CWIP through the Rate Formula Omits Information and Procedures Required by the CWIP Regulation and Is Otherwise Unreasonable

WPL "proposes to include 50% of its construction work in progress ("CWIP") balances" in its rate base. Filing Letter at 3; Exh. WPL-1 (Seitz) at 11-13. But WPL has not satisfied the Commission's requirements for including <u>any</u> CWIP in rate base: it has not "allocated [the test period CWIP project] to the customer classes *on the basis of forward looking allocation ratios*

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[82] *Id.*, Statement BL at 1.

[83] See notes 41-43 above and accompanying text.

reflecting the anticipated average annual use the wholesale customers will make of the system over the estimated service life of the project." 18 C.F.R. § 35.25(c)(4) (emphasis added). In fact, WPL has not performed any forward looking analyses, as discussed further in Part III.G below. Exh. WPL-1 (Seitz) at 3:7-11; Statement AM. It has not even shown how much CWIP would flow through the formula upon operation, since it presents CWIP information only for Period I, before what WPL says will be a time of much greater construction activity and investment.

WPL has failed to comply with various other Commission rules regarding the inclusion of CWIP in rate base. For example, WPL "must propose accounting procedures in [its] rate schedule that: (1) [e]nsure that wholesale customers will not be charged for both capitalized AFUDC and corresponding amounts of CWIP proposed to be included in rate base; and (2) [e]nsure that wholesale customers will not be charged for any corresponding AFUDC capitalized as a result of different accounting or ratemaking treatments accorded CWIP by state or local regulatory authorities." 18 C.F.R. § 35.25(f). WPL has not proposed the required accounting procedures, leaving wholesale customers at risk of being charged twice for the same construction costs.

WPL must also include in its filing "[t]he percentage of the proposed increase in the jurisdictional rate level attributable to non-pollution control/fuel conversion…." 18 C.F.R. § 35.25(g)(i). It has not done so.

The testimony of Mr. Seitz is unclear on the subject of the maximum CWIP allowable under the new tariff. He claims that "the formula rates reflect the treatment of CWIP authorized for WPL by the PSCW, subject to a *maximum* inclusion of 50% of CWIP in rate base," Exh. WPL-1 (Seitz) at 12:3-5 (emphasis added), but then says that "any concerns that the inclusion of a portion of CWIP in WPL's net investment rate base may result in WPL's wholesale rates

exceeding WPL's retail rates is eliminated by WPL proposing that the amount of CWIP included in rate base would not exceed the retail percentage or 50% which ever [sic] is *higher*." *Id.* at 12:15-19 (emphasis added). Given that 50% is the maximum CWIP includable in rate base under Commission regulations, 18 C.F.R. § 35.25(c)(3), this should be amended to read "whichever is *lower*." Moreover, allowing the inclusion of the higher of 50% of CWIP or what the PSCW permits would, if the PSCW decides to reduce its maximum percentage to something less than 50%, enable WPL to charge its wholesale customers more than its retail customers, contrary to the intent of 18 C.F.R. § 35.25(g)(ii).

G. By Omitting the Period II Information that the Commission's Regulations Require, the Filing Unreasonably Obscures the Effects of Its Rate Design and Other Proposed Changes

The Commission's filing regulations establish a $1 million ceiling for rate increases that can use abbreviated filing procedures if all customers consent, and a $200,000 ceiling for rate increases that can use abbreviated filing procedures over customer objection. 18 C.F.R. § 35.13(a)(2). By its own estimation (according to the Period I information that WPL did include), WPL is requesting a rate increase from WPPI alone of almost $ 8 million per year,[84] greatly exceeding both ceilings. WPPI therefore objects to the use of abbreviated filing procedures. Accordingly, WPL should be required to provide full rate filing information, including the Period II information that is required by 18 C.F.R. § 35.13(d)(2).

WPL requests a discretionary waiver of this requirement. It asserts that Period II information is unnecessary because WPL is proposing formula rates that will utilize actual future

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[84] *Compare* Statement BH ($28,813,819 in test-year revenues under current rates) *with* Statement BL ($ 36,509,972 in test-year revenues under proposed rates)

data as inputs.[85] However, the Commission has not issued a blanket waiver of its filing regulations such that formula rate filings can omit Period II data. Rather, it has insisted on Period II information where that information will shed light on whether the proposed formula is just and reasonable. *See Southern Co. Servs. Inc.*, 99 F.E.R.C. ¶ 61,069 (2002) (requiring projections of formula rate billing determinants and revenues, both upon initial filing and to accompany annual updates, while permitting aggregate revenue projections as among short-term transactions); *Florida Power & Light Co.,* 67 F.E.R.C. ¶ 61,326, at 62,147 (1994) (requiring filing of Period I and II data in a proceeding where the filing utility proposed to adopt formula rates).

Here, proposed changes to terms, conditions, and rate design make Period II information essential, notwithstanding the formulaic nature of the proposed rates. For example, WPL is proposing formulaic recovery of CWIP, but has not provided Period II information on the CWIP at issue or on how it would flow through. This omission comes even though WPL admits that Period I will <u>not</u> be representative of Period II in this regard — or rather, vigorously asserts this lack of representativeness as the basis for allowing CWIP rather than AFUDC treatment. Compare Statement BM at 1 (qualitatively asserting "significant increases in electric generation construction starting in the near future, but providing no data) <u>with</u> Statement AM (showing CWIP balances only for year-beginning and year-end 2005). Part III.F above further discusses the patent deficiencies of WPL's filing regard CWIP.

Similarly, because the Statement BG analysis of revenue under the proposed rates is presented only for Period I, it utilizes monthly varying amounts of Baseload PRS energy, i.e.,

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[85] Filing Letter at 4 & n.3 (citing *Idaho Power Co.,* 115 F.E.R.C. ¶ 61,281 (2006)).

"2005 billing units."[86] But in the forward-looking period with which the Commission should be concerned, the filing would subject WPPI to different billing determinants than applied during 2005. It would require PR-1 customers to take and pay for block energy in one of two specified shapes.[87] Consequently, the Period I Statement BG does not adequately represent how much WPPI would have to pay if it were subject to the proposed rates.

H. The Filing Omits, But Commission Policy Requires, a Protocol for Customer and Regulator Review of the Formula's Inputs and Outputs, Which Is Especially Problematic Given the Formula's Serious Internal-Cross--Referencing Errors

In WPL's formula rate filing, WPL has failed to include any protocol whatsoever pursuant to which customers are provided information and an opportunity to review and verify WPL's annual implementation of the formula. The failure to include a review and verification protocol is inconsistent with the Commission's policy that formula rates be transparent.[88] In addition, the Commission has recently ruled that the absence of a review and verification protocol was ripe for summary disposition. Accordingly, the Commission should grant summary disposition and require that WPL file protocols consistent with WPPI's recommendation included at Part III.H.2 below. Prompt Commission action is also necessary regarding the internal cross reference errors identified in Part III.H.3 below. The fact that these errors were caught by customer representatives underscores the need for customer involvement in formula administration.

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[86] Exh. WPL-8 at 16:17.

[87] The energy purchase quantity would have to be either a 100% load factor strip of such energy or a block shaped to match WPPI's downstream load profile. *See* Exh. WPL-10 at 2 (redlining of Section 3.a).

[88] *See, e.g.*, *California Indep. Sys. Opeartor, Corp.,* 107 F.E.R.C. ¶ 61,048, at P 14 (2004) (requiring the CAISO to make FPA § 205 filings because the formula rate "lacks sufficient detail and transparency to warrant its automatic application as an informational filing").

1. The Commission requires customer review provisions to be included as part of a formula rate filing.

The Commission has as recently as this Spring explicitly made clear that customer review provisions must be included in a formula rate filing. In Commission Docket No. ER06-787, Idaho Power Co. submitted revisions to its OATT, including a new formula rate.[89] Idaho Power, like WPL here, failed to include a protocol for reviewing and verifying the formula's annual implementation. The Commission summarily disposed of this issue and required Idaho Power to file a protocol in thirty days.[90] In fact, the Commission viewed this issue as so clear, it addressed the issue in a single paragraph which is worth repeating in full here:

> Idaho Power's formula rate methodology does not include procedures for an informational filing that would provide supporting documentation for the charges resulting from its formula rate. The Commission finds that customer safeguards should be specified in the form of an informational filing by Idaho Power in its OATT. This requirement should detail protocols for information exchange and provide Idaho Power's customers with the ability to review and challenge the inputs to the formula. We summarily dispose of this issue and require that Idaho Power file revised tariff sheets, within 30 days of the date of this order, providing tariff requirements for an informational filing with the Commission detailing protocols for information exchange and the inputs to the formula, along with supporting workpapers.[91]

Customer review provisions have been equally important in several other recent Commission proceedings. For example, the Commission emphasized the importance of customer review provisions in its Docket No. ER06-1006.[92] Customer review provisions were also a key

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[89] *Idaho Power Co.*, 115 F.E.R.C. ¶ 61,281, P1 (2006).

[90] *Id.* at P 29.

[91] *Id.*

[92] *International Transmission Co.*, 116 F.E.R.C. ¶ 61,036, P 21 (2006).

element of the settlement that the Commission approved in Docket No. ER05-515.[93] We also note that WPL's fellow Wisconsin utility, Wisconsin Electric Power Co. ("WEPCo"), has recently filed a formula rate in Docket No. ER06-1320. That filing included a customer review provision.[94] Although WPPI views WEPCo's customer review provisions as insufficient,[95] at least WEPCo acknowledged the need for review provisions.

Despite the Commission's clear policy that a customer review provision must be included as part of a proposal to adopt formula rates, WPL failed to include any such provision. Accordingly, WPPI requests that the Commission grant summary disposition and require WPL to file reasonable customer review provisions. The summary disposition may properly stay at the general level of the *Idaho Power* ruling quoted above. However, should the Commission wish to go further and in order to advance the ball, we provide specific recommendations regarding the contents of those provisions in Part III.H.2 below.

2. Recommended elements of a proper customer review protocol

A protocol for review of how a formula rate is operating should meet several goals. It should provide for full transparency, such that every formula rate calculation is explicitly traced back to audited Form 1 data, or at least to verified and verifiable supplemental information that is provided to customers and the Commission. It should balance timely finality with procedures for assuring that charges are correct when finalized. And it should enable thorough verification

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[93] *Baltimore Gas & Elec. Co.*, 115 F.E.R.C. ¶ 63,003, PP 3, 8, 34 (2006) (ALJ certification of the uncontested settlement), *approved by the Commission*, 115 F.E.R.C. ¶ 61,066 (2006).

[94] Wisconsin Electric Power Co., Third Revised Rate Schedule FERC No. 90 at Original Sheet 54.

[95] Protest, Request For Summary Dispositions, And Request For Settlement Procedures, Suspension, And Hearing Of Wisconsin Public Power Inc. And City Of Crystal Falls, Michigan, at 37-44 (filed Sept. 1, 2006) (eLibrary Accession No. 20060901-5085).

without placing an undue burden on either WPL or its customers. Those design goals commend the following descriptive protocol.

Annual Informational Filing. Each year upon updating its formula inputs, WPL would make an informational filing (preferably in a subdocket of this proceeding) that show the derivation of the rate to be charged during the succeeding year, tracing it to verified Form 1 data. As a public filing, it would be available to WPL's customers and any other interested parties.[96] The filing would include electronic copies of the formula with the current inputs populated and with all underlying formula live and viewable, along with all supporting workpapers.

Notice of material accounting changes. In order to enable transparent understanding of the source of changes to formula inputs and consideration of whether the existing formula jibes with changed accounting, WPL would have to provide notice and information explaining relevant and material changes in accounting policies and practices. Such notices would be due as soon as practicable and before implementation in the formula. Whether those changes should lead to related changes in the formula would then become addressable through an audit, as discussed below.

Notice of changes to the Form 1. Similarly, WPL would have to provide notice of ministerial changes to the formula related to ministerial, house-keeping changes to the Form 1, such as changed page references when the pagination of Form 1 changes. These changes to the formula would have to be filed with the Commission, with an effective date synchronous with that of the ministerial change, so that the Commission's records always reflect the actual filed

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[96] We do not anticipate that the filing would have to include any commercially sensitive information properly subject to a protective order, but if it did, WPL would be allowed to file that information under seal with service to eligible representatives of WPL's PR-1 customer(s).

rate. As with changes in accounting policies and practices, changes to the formula based on ministerial, house-keeping changes to the Form 1 would be verifiable through customer audits.

Audit Procedures. These annual updates would become subject in due course to customer audit. An audit would be a structured but practical process, as follows. An audit would be triggered by a written notice delivered to WPL by the auditing customer. Following delivery of that written notice, customers would have a 120 day audit period, extensible by mutual agreement of the parties or for good cause. (We note that this audit period is consistent with the timelines in the ER05-515 settlement accepted by the Commission earlier this year.[97]) During the audit, WPL would be obliged to make a good faith effort to respond to information requests in 15 business days. (Again, we note that these timelines are consistent with the timelines in the ER05-515 settlement accepted by the Commission.[98]) Recognizing that the audit procedures are not litigation, these procedures compare favorably to the Commission's time standards for discovery which require parties to use best efforts to respond fully in only 10 business days.[99]

At the conclusion of the audit period, the customer would have 60 days within which to raise any concerns, in writing. Again, this period would be extensible by agreement, or for good cause.

Limitations on audits. Rather than set up a regimen under which WPL would stand to gain if it implemented the formula incorrectly, WPPI prefers to encourage WPL to correctly implement the formula. Moreover, WPPI believes it is not in any party's interest to have time-consuming audits conducted every year. Accordingly, WPPI proposes that the customer review

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[97] *See, e.g.,* PJM Tariff, Original Sheet 298Z (formula for Atlantic City Electric Co.).

[98] *Id.*

[99] http://www.ferc.gov/legal/admin-lit/time-dis.asp.

provisions not require the customer to immediately raise or waive complaints that bills do not conform to the filed formula. Rather, WPPI seeks to balance the desire for closure with what should be a mutual desire for efficient verification of the proper formula implementation. Specifically, we would establish a three-year window (half of Wisconsin's six-year statute of limitations for debt collections on an account, *see* Wis. Stat. § 893.43 (2005)), during which customer claims for proper formula implementation would remain alive. However, each service year would be subject to audit only once, and once audited, would become subject to a speedy but practicable deadline for raising of concerns. Thus, for example, if a customer audited the 2008 service year starting in mid-2009, it could not audit 2008 again, and would generally have to raise any concerns related to 2008 by a date preceding the end of 2009. But it could then wait until 2011 or 2012 to conduct an audit related to 2009. This approach would conserve both parties' resources while still providing a strong incentive to implement the formula correctly.

WPPI believes that the foregoing procedures will provide a framework that will allow complete and thorough audits without the mutually undesirable need to conduct an audit every year. As such, WPPI recommends that the Commission require that WPL file customer review provisions within 30 days of the Commission's order and that those provisions contain, at minimum, the elements identified above.

3. The Proposed Formula Is Riddled With Errors that, Although Probably Typographic In Origin, Would Make the Filed Rate Operate Improperly

Under formula rates, in theory, a clearly specified set of inputs and transparent arithmetic operations thereon replaces stated unit rates. Customers and the public are supposed to remain able to ascertain the utility's charges by applying the arithmetic to the inputs. Here, several errors— apparently typographic in their cause, but serious in their effect— stand in the way.

- The "Gross Revenue Requirement" is specified at proposed First Revised Sheet No. 9,[100] line 1, as an amount picked up from Page 3, line 29. Turning two pages, that quantity is "Fuel Stock," input from WPL's Form 1 at "227.1-2.c & 203, 14c. If WPL were willing to restrict its Gross Revenue Requirement to that amount, WPPI could accept the rest of the formula. But we suspect a different line reference was intended. However, neither WPL's customers, nor the Commission, nor the public should be placed in the position of having to infer what the formula "really" means.

- The "Rate Base" total at First Revised Sheet No. 10 picks up that page's lines "18, 23, & 28." We suspect that "18, 26, and 33" was intended. But even that would be ambiguous, since there are two lines 26, and no line 25.

- The "Rev. Requirement" total at First Revised Sheet No. 11 picks up that page's lines "14, 19, 26, 33, 34." We suspect that "14, 19, 26, 36, 37" was intended.

- The formula rate sheets shown an effective date of January 1, 2005, which would violate the prohibition on retroactive ratemaking, fail to give customers due notice of rate changes, and raise other problems.

The foregoing list of errors does not purport to be exhaustive. But they suffice to show that WPL's proposed rate sheets are patently deficient, and should be rejected or summarily repaired.

IV. WPL'S PROPOSED RATES ARE ALSO UNJUST AND UNREASONABLE IN SEVERAL MORE CONVENTIONAL COST-OF-SERVICE REGARDS

A. Rate of Return

1. Capital Structure

The filing's treatment of capital structure and debt costs is rife with problems. The problems affect WPL's proposed tariff formulas for calculating the capital structure, and its debt cost rates, and its application of those formulas to its 2005 Form 1 data in Statement BK.

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[100] Exh. WPL-11, at 10, showing page 1 of 6 of the proposed formula.

The common equity ratio resulting from WPL's actual 2005 year end capital structure is one that has risen beyond even WPL's projections,[101] to dizzying heights. It has become very abnormal for a regulated electric utility. It appears unduly influenced by its parent company's need to shore up the consolidated equity ratio to offset the lower equity ratios of its unregulated, competitive subsidiary operations. Standard & Poors has indicated that WPL is carrying so high a ratio in order to "offset… the poor financial performance and high leverage of its nonregulated legacy operations."[102] That is not a just and reasonable basis for cost-based WPL wholesale rates.

The 68% common equity ratio WPL has claimed as part of its 2005 year end capital structure appears to be erroneously inflated beyond the actual ratio, as will be discussed in detail below. But even if it were correctly calculated, it is so much higher than the electric utility industry average, and so much higher than the average of the proxy companies used by the Company's ROE witness, as to be unreasonable for use in setting WPL's FERC-regulated rates. Therefore, use of a hypothetical capital structure with a more normal and representative common equity ratio should be used both in determining the suspension period for the proposed rates and for ultimately establishing the just and reasonable rates in this proceeding.[103]

The proposed formulas for calculating the capital structure and long-term debt and preferred stock cost rates (and ultimately, the overall weighted average cost of capital or after-tax rate of return) are contained in the Partial Requirements Tariff, Rate Schedule PR-1, on Original

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[101] WPL's Docket No. ER04-1135 projected that WPL's common equity ratio, which in that filing's Period I was high but not so egregiously high, would decline by Period II, its 2005 forecast. Instead, as of the actual year-end 2005 shown in WPL's Statement BK, it increased.

[102] *See* the Standard & Poor's Utilities rating of Wisconsin Power & Light Co. (Apr. 25, 2006).

[103] There may also be other reasonable, and potentially preferable, approaches. For example, consideration could be given to using an actual capital structure in conjunction with an ROE set in a manner that recognizes the risk-reducing effect of WPL's thick capital structure, by setting the ROE at the low end of the zone of reasonableness. However, for protest purposes we are using an ROE based on WPL's proxies and the median of the resulting array. In that context, the capital structure should not reflect WPL's unusually thick structure.

Sheet No. 12, with related footnotes on Original Sheet No. 13. The rate formulas are applied to 2005 Form 1 data in Statement BK. The cost of capital pages in Statement BK are pages 6 and 7 of 12. The first problem one encounters in attempting to understand the proposed rate formulas and audit the cost of capital calculations using the 2005 data is that the numbers in Statement BK sometimes don't actually apply the formula Form 1 references as written. For example, the formula on line 23, Long Term Debt, instructs that it should be calculated as the sum of the amounts in column c, lines 18 through 21 on page 112. However, the $391,305,452 amount shown for Long Term Debt is definitely not calculated as the formula instructs. There are only two nonzero amounts shown in the referenced Form 1 cells – $404,100,000 on line 18, Bonds, and $139,374,876 on line 20, Advances from Associated Companies. The sum of these two amounts is $543,474,876. That is $152,169,424 more than the $391,305,452 amount shown on Statement BK.

The actual calculation of the $391,305,452 Long Term Debt amount is shown in WPL Exhibit 2, which WPL witness Seitz describes as "present[ing] the formula rate calculations information in a different format than Statement BK which WPL believes shows more clearly the use of the FERC Form 1 data in deriving the formula rates." Exh. WPL-1 at 6:13-15. Of course, it is Statement BK that is used to apply the formula rates as contained in the proposed tariff, not WPL Exhibit 2. WPL Exhibit 2 shows that the actual calculation of the Long Term Debt does not actually use lines 18 through 21 from page 112 of the Form 1, but only uses line 18 out of that listed group and it then subtracts from that amount column c, lines 22 and 23 from page 112 and column c, lines 69 and 81 from page 111. No explanation whatsoever is given for omitting the $139,374,876 in Advances from Associated Companies on page 112, line 20. A comparison to the prior-year (2004 year end) balances on the same line and on line 18 of the same page

indicates that in substance, this indebtedness to associated companies replaced prior-year debt to external bondholders. But the refinanced debt remains a significant part of WPL's capital structure. Actually following the formula as written would be more appropriate, and would increase the debt ratio from the 28% shown in Statement BK to 35%, and reduce the common equity ratio from 68% to 61%. Even the latter amount may be too high, because it may be appropriate to impute as part of WPL's real capital structure leases and effective loans associated with off-balance-sheet debt equivalents, as discussed at Statement AX, page 46 (reprinting the Wisconsin Commission's decision in Docket No. 6680-UR-114). If an actual capital structure is used, this issue will require further investigation.

In addition, no Form 1 reference source is shown in the tariff or Statement BK for the long term interest expense. It is simply shown as a line item (line 17) on Original Sheet No. 12 of the tariff and in the application of the tariff formulas on Statement BK, page 6. Thus, if the filed rate schedule submitted by WPL was made effective and followed according to its literal wording, the number to be input into the formula would come from thin air, rather than any traceable Form 1 source. Mr. Seitz, however, explains that "[i]n calculating the annualized cost rate of long term debt, the Company's calculation reflects an annualized level of interest applicable to the issues of long term debt outstanding at year end. This was calculated by multiplying the year end outstanding long term debt balance by the stated interest rate." Exh. WPL-1 at 14:6-10. Even this further explanation by Mr. Seitz, however, falls woefully short of actually describing how the "annualized interest expense" is calculated. The calculation method can be deduced, with difficulty, from WPL Exhibit 2, Schedule 5. Some of WPL's outstanding bond series have variable interest rates so that there is no "stated interest rate." For these bonds, Mr. Seitz appears to have used the interest expense reported for the year. While not described in

the proposed rate formulas nor in Mr. Seitz' testimony, it also appears from WPL Exhibit 2, that in addition to the "annualized" interest expense calculated using the outstanding long term debt balances from page 257 of the Form 1, Mr. Seitz added the 2005 Amortization of Debt Discount and Expense from page 117, line 63, column c and the Amortization of Loss on Reacquired Debt from page 117, line 64, column c. There is no way one could decipher all of these calculations from reading and attempting to follow the formulas contained in the proposed tariff.

Turning now to the calculation of the Common Equity capital, we find it too is problematic. Original Sheet No. 12, at lines 19-22, describe the Development of Common Stock as Proprietary Capital (page 112, line 16, column c) less Preferred Stock (line 28, which should be 24) less Investment in ATCo (Net). Of course, there is no Form 1 reference for obtaining the Investment in ATCo (Net) and it is not clear exactly how that amount is determined. Additionally, the page 112, line 16 Total Proprietary Capital starting point for the calculation includes Account 216.1 Unappropriated Undistributed Subsidiary Earnings. Long-established Commission policy requires the elimination of Account 216.1 from the balance used for common equity capital.[104] The balance in Account 216.1 at the end of 2005 is shown at Form 1 page 112, line12, column c to be $102,420,773. Removing this amount from the common equity used in the capital structure would further reduce the common equity ratio. Cumulating that removal and the long term debt adjustment discussed above reduces the common equity ratio to 59%, and increases the long-term-debt ratio to 37%.

The Commission has made clear that notwithstanding its general preference for using the utility's actual capital structure, it will require use of a hypothetical capital structure if the subject

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[104] *See United Gas Pipeline Co.*, 13 F.E.R.C. ¶ 61,044, at 61,096 (1980); *Golden Spread Elec. Coop., Inc. v. Southwestern Pub. Serv. Co.*, 115 F.E.R.C. ¶ 63,043, P 68 (2006).

utility's actual capital structure is abnormal for a regulated utility in its peer group.[105] The September 29, 2006 issue of Value Line Investment Reports shows that the electric utility industry composite common equity ratio has ranged from 38.2% to 43.9% during the period from 2002 to 2005 and it is projected to stay below 50% throughout the remainder of this decade. Thus, the common equity ratio of 68% claimed by WPL and even the 59% as adjusted above are both extreme when compared to the industry average.

Another way to test the reasonableness of WPL's actual common equity ratio is to compare it with the common equity ratios of the utilities in WPL witness Bacalao's proxy group. Since the degree of financial leverage (or the relative size of the debt ratio) in the capital structure is a measure of the financial risk to which the utility is exposed, the debt ratio and common equity ratio of the subject utility should be reasonably close to the average for the proxy group or at the very least within the outer bounds of the ratios of the utilities comprising the group. Again, by this measure, WPL's common equity ratio is shown to be much greater than the 47.6% proxy group 2005 year end average shown on the attached Exhibit H, page 1, column k. In fact, at 68%, WPL's common equity ratio is almost 10 percentage points above the very highest (58.7%) of all the proxy companies and is almost double the lowest (35.1%). Even the adjusted common equity ratio of WPL of 59% is still slightly above the highest of its proxy group.

If a hypothetical capital structure is going to be used, it should be based on the average for the proxy group that is used to establish the ROE for WPL. For WPL witness Bacalao's proxy group, that would be a common equity ratio of 48%. Keeping the preferred stock ratio of

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[105] *See, e.g., Entrega Gas Pipeline Inc.*, 113 F.E.R.C. ¶ 61,327, P 32 (2005).

4%, would leave a long term debt ratio of 48%. Because the cost of common equity capital is higher than the cost of debt or preferred stock, use of an unreasonably high common equity ratio has the effect of greatly inflating the rate level. Furthermore, the proposed formula rates are set up to assure the recovery of WPL's actual costs of serving the wholesale customers and, thus, greatly reduce its risks of under recovery.[106] This reduction in risk should translate into the ability to sustain its credit ratings with a common equity ratio below, not above, the proxy group average. Therefore, it is very important to establish the proper common equity ratio level to be allowed as part of the formula rates. Otherwise, WPL could continue to allow its equity ratio to rise to even more astronomical levels and automatically build the additional cost into its formula rate charges.

With no other changes (except for the resulting changes to tax on return and the like), adjusting the capital structure to use equal amounts of debt and common equity, combined with 4% preferred stock to reflect WPL's actual level, would reduce the overall cost of service for PR-1 by $576,000.[107]

2. Return on Equity

Loosely based on testimony by Mr. Enrique Bacalao (Exhs. WPL-6 and WPL-7), WPL proposes an 11.2% return on equity (equity return or "ROE"). Because it would become a hard-wired component of otherwise formulaic rates, that ROE would likely apply for years to come. But that level is unjust and unreasonable given current forward-looking financial market

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[106] *See, e.g., Yankee Atomic Elec. Co.,* 40 F.E.R.C. ¶ 61,372, at 62,206 (1987); *South Carolina Generating Co.,* 40 F.E.R.C. ¶ 61,116, at 61,311 (1987); *Northeast Util. Serv. Co.,* 56 F.E.R.C. ¶ 61,269, at 62,053 (1991), *vacated in other part*, 59 F.E.R.C. ¶ 61,089 (1992), *Florida Power & Light Co.,* 73 F.E.R.C. ¶ 63,018, at 65,194 (1995). In each case, the ruling applied a downward adjustment to the return on equity to recognize that formula rates shift risks from equity investors to customers.

conditions, even before considering the fact that formula rates significantly reduce risk.[108] Neither that conclusion nor the components of WPL's supporting analysis can reasonably be approved without first undergoing full investigation and hearing.

WPL's witness presents three alternative Discounted Cash Flow ("DCF") results, ranging from 10.17% to 10.32%,[109] but ultimately discards them and recommends a higher ROE of 11.2%, based on alternative methodologies. We address those alternatives later, in Part IV.A.2.d) below. But first, we critique WPL's versions of DCF analysis, in Part IV.A.2.a) below. We then present two standard-methodology DCF analyses,[110] one for WPL's eleven-member electric utility proxy group and the other for WPL's parent Alliant Energy. Both utilize the most recent six-month study period for which data is available (April through September 2006), and were developed by rate of return expert Mr. J. Bertram Solomon. They indicate that the current required ROE for WPL is only either (a) 8.2%, or (b) 8.9% to 9.5%. See Parts IV.A.2.b) and IV.A.2.c) below.

However, in order to be conservative, WPPI's preliminary adjustments instead apply a higher ROE, of 9.69%, which WPPI recently derived from the median result for the five-utility

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[107] A smaller (and overly conservative) adjustment to substitute the forecast 2005 capital structure used in WPL's ER04-1135 filing (61.343% common equity, 3.955% preferred, 34.702% debt) would yield a reduction of about $187,000.

[108] *See, e.g., Yankee Atomic Elec. Co.,* 40 F.E.R.C. ¶ 61,372, at 62,206 (1987); *South Carolina Generating Co.,* 40 F.E.R.C. ¶ 61,116, at 61,311 (1987); *Northeast Util. Serv. Co.,* 56 F.E.R.C. ¶ 61,269, at 62,053 (1991), *vacated in other part*, 59 F.E.R.C. ¶ 61,089 (1992), *Florida Power & Light Co.,* 73 F.E.R.C. ¶ 63,018, at 65,194 (1995). In each case, the ruling applied a downward adjustment to the return on equity to recognize that formula rates shift risks from equity investors to customers.

[109] Exh. WPL-6 at 6:5-8 and Exh. WPL-7 at Schedules 4-6.

[110] This calculation is based on inputting the referenced information for WPL's proxy group into the spreadsheet model, developed by Dr. William Avera to calculate the implied cost of equities for other proxy companies in prior cases, upon which the Commission relied in making preliminary decisions in those prior cases. *See, e.g., Consumers of New England v. New England Power Pool,* 109 F.E.R.C. ¶ 61,147, P 205 (2004) ("*ISONE*"), *on reh'g,* 110 F.E.R.C. ¶ 61,111, PP 23-25 (2005).

proxy group used by WPL's neighboring utility WEPCo in a recent case, Docket No. ER06-1320. That is 151 basis points below WPL's requested 11.2%. If WPL's capital structure is retained (notwithstanding the arguments presented in Part IV.A.1 above), the annual impact of this 151-basis-point reduction is $420,120.[111]

a) The "DCF" Analysis Presented by WPL's Witness Indicates an ROE of 8.9% to 9.5%

Only one of the three DCF analyses presented by WPL's witness is a single-stage, "constant growth" analysis, which the Commission has stated is the proper approach to developing an electric utility ROE. *Southern California Edison Co.* Opinion No. 445, 92 F.E.R.C. ¶ 61,070, at 61,260-63 (2000) ("*SCE*"). To be sure, we have our doubts about the constant-growth approach. But it is not an improvement to abandon that standard approach for a two-stage one that relies upon a terminal growth rate that is presented without support or citation, and which exceeds the terminal growth rate indicated by the Commission-approved methodology for use with the two-stage methodology used in gas pipeline cases. WPL's witness relies upon a 6.15% terminal growth rate, but nowhere explains, sources, or justifies that figure. A more reliable terminal growth rate was presented to the Commission in the most recent sworn testimony on this subject available on eLibrary — dated only three weeks ago — which appears to apply precisely the methodology that the Commission approved last year.[112]

According to that testimony, the correct current terminal growth rate is 5.28%, representing the average of three long-term GDP growth rate estimates: those of "(1) the *Annual Energy Outlook,* published by the Energy Information Administration; (2) Blue Chip Economic

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[111] Although this ROE is below the 11% that was included in WPL's prior (Docket No. ER04-1135) filing, it is integrally related to other new features of WPL's filing, such as the use of a formula rate and a formulaic actual capital structure, and is therefore not objectionable on "last clean rate" grounds.

[112] See *High Island Offshore Sys., L.L.C.*, 110 F.E.R.C. ¶ 61,043, PP 148-54 (2005).

Indicators Consensus Forecast, and (3) the Social Security Administration's 2006 Annual Report of the Board of Trustees of the Federal Old Age and Survivors Insurance and Federal Disability Insurance Trust Funds."[113] Adjusting WPL's two-stage studies for that 87-basis-point difference in the second-stage growth rate would yield a result much closer to that presented in Exhibit Exhibit H hereto.

Turning to a flaw that is common to both WPL's two-stage analyses and its only single-stage analysis, all of WPL's DCF analyses are based on a single day's stock prices, not a six-month analysis as is required by standard Commission methodology. *Appalachian Power Co.,* Opinion No. 423, 83 F.E.R.C. ¶ 61,335, at 62,349-50 (1998) (rejecting use of a single day's high and low stock prices in favor of averaging six monthly highs and lows, in order to avoid the volatility resulting from use of a single day's stock prices); *Midwest Independent Transmission Sys. Operator, Inc.,* 99 F.E.R.C. ¶ 63,011, P 29 (2002) (rejecting use of a single market day, i.e. a "spot price," in deriving dividend yields) ("*MISO Initial Decision*" or "*MISO ID*"), *aff'd*, 100 F.E.R.C. ¶ 61,292 (2002), *on reh'g*, 102 F.E.R.C ¶ 61,143 (2003), *order on voluntary remand,* 106 F.E.R.C. ¶ 61,302 (2004), *aff'd in pertinent part and reversed in other part sub nom. Public Service Comm'n of Kentucky v. FERC*, 397 F.3d 1004 (D.C. Cir. 2005) ("*PSCKY*"). This reliance on the share prices that the proxies happened to have on July 28, 2006 fatally undermines WPL's DCF studies.

Furthermore, all of WPL's DCF studies impute dividends per share for 2006 that are demonstrably erroneous, demonstrating the error of the premises from which they were imputed. For example, in Exhibit 7, Schedule 4 (the only constant-growth DCF analysis presented by

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[113] Prepared Direct Testimony of Robert B. Hevert, , filed as Exh. TW-56 in Docket No. RP06-614 on Sept. 29, 2006, at 34 (available on eLibrary as Submission No. 20061006-0161); *see also id*. at Exh. TW-63, note (f) (breaking this average down into its EIA, Blue Chip, and SSA components, rounded).

WPL), the highest ICOE by far is for Great Plains Energy, at 12.164%. The same row shows estimated dividend/share for 2006 of $1.76. But according to the current Value Line for Great Plains Energy (GPX), its dividend/share has been and is expected to remain at $1.66, for as far back and as far forward as Value Line presents past or forecast dividends. WPL's study appears to have escalated each proxy company's historical (2005) dividends/share by the assumed (and excessive) 6.15% long-term rate. That approach makes no sense for the near term even in a two-stage DCF analysis, since the proxies' retention ratios and short-term growth expectations vary widely.

Consequently, the ROE study presented by WPL is not reliable. The burden to justify a proposed ROE clearly lies on WPL as the filing utility. *See, e.g., PSCKY*, 397 F.3d at 1009-10. This burden cannot be deemed to have been carried, especially given that protestors have not yet had the opportunity to conduct discovery and present their case.[114] The ROE that WPL included in its filing should be sent to hearing for *de novo* consideration, including consideration of financial market changes since WPL's study period closed in April 2006, especially since WPL's proposed rates would not take effect until some time in 2007. However, for immediate, protest-stage purposes, it is worth considering what return is indicated by a more neutral analysis of the ICOEs produced by WPL's eleven-utility proxy companies.

b) A Standard-Methodology DCF Analysis of WPL's Parent, Alliant Energy, Indicates an ROE of 8.2%

Discarding WPL's DCF approach and instead applying a standard-methodology DCF analysis to WPL's parent, Alliant, yields a much lower indicated ROE. As shown on Exhibit H, that indicated ROE is 8.2%.

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[114] *See id.* at 1012 ("Considering petitioners' arguments …is not the same thing as allowing them to present evidence on the issue.").

c) A Standard-Methodology DCF Analysis of the Electric Utility Proxy Group Selected by WPL's Witness Indicates an ROE of 8.9% to 9.5%

A standard-methodology DCF analysis for the WPL-selected proxy group likewise yields results far below that of WPL's study. The median result on that basis is 8.9%, and the average is 9.5%.

Although WPL's study used the average approach, this single-utility, non-RTO case falls within the Commission's policy that when selecting an ROE for a single utility, the median is "the most refined measure of central tendency." *Midwest Indep. Transmission Sys. Operator, Inc.*, 106 F.E.R.C. ¶ 61,302, P 10 (2004), *aff'd sub nom Pub. Serv. Comm'n of Ky. v. FERC*, 397 F.3d. 1004 (D.C. Cir. 2005). *See also Golden Spread Elec. Coop., Inc. v. Southwestern Pub. Serv. Co.*, 115 F.E.R.C. ¶ 63,043, P 106 (2006) (adopting median for use in setting wholesale requirements power rates of a single utility). This policy is consistent with the Commission's prior ruling upon having been directed to clarify its policy on central tendency measures. On remand from *Canadian Ass'n of Petroleum Producers v. FERC*, 254 F.3d 289, 297-99 (D.C. Cir. 2001), the Commission explained that "Since the midpoint is the average of the highest and lowest numbers in the group, it is clearly subject to distortion by extremely high or low values," and that therefore, "the laws of statistics support the Commission's use of the median in setting ROE for a company facing average risk because it has important advantages over the mean and midpoint approaches in determining central tendency." *Northwest Pipeline Corp.*, 99 F.E.R.C. ¶ 61,305 at 62,276 (2002).

Northwest likewise rejects the average measure of central tendency, on which WPL relies. *Id*. ("statistical facts make the median an appropriate measure of to use to represent the

typical measure in a skewed distribution because it is less affected by extreme numbers than the mean"). But in any case, even the average is well below the 11.2% ROE that WPL is seeking.

d) WPL's Non-DCF Analyses (Capital Asset Pricing Model and Risk Premium) Should Be Disregarded

In addition to its misplaced reliance on a poorly constructed and applied DCF analysis, WPL advances three non-DCF analyses, namely a Capital Asset Pricing Model ("CAPM") study using 20-year Treasury bonds, a CAPM study using 3-month T-bills, and a risk premium analysis. This effort is misdirected and should not detain the Commission's attention at this stage. The Commission has long followed a policy of relying on DCF analysis to set electric ROEs, and has consistently disregarded as unreliable the alternative methodologies on which WPL seeks to rely. In fact, the Commission recently considered extensive comments on whether it should continue relying on DCF analysis to the exclusion of other methodologies, and decided that it should. *Promoting Transmission Investment through Pricing Reform,* Order No. 679, 71 Fed. Reg. 43,294 (July 31, 2006), III F.E.R.C. Stat. & Regs. ¶ 31,222 102 (2006) (to be codified at 18 C.F.R. §§ 35.34-35.35).

This rulemaking decision to continue relying on DCF analysis was no surprise. The Commission has repeatedly rejected alternative methodologies, for many good reasons. *See, e.g., City of Vernon*, Opinion No. 479, 111 F.E.R.C. ¶ 61,092, P 96 (2005); *Williston Basin Interstate Pipeline Co*, 104 F.E.R.C. ¶ 61,036, P 15 (2003); *Consumers Energy Co.*, 85 F.E.R.C. ¶ 61,100 (1998); *Transcontinental Gas Pipeline Corp.*, Opinion No. 414, 80 F.E.R.C. ¶ 61,157 (1997), *order on reh'g*, Opinion No. 414-A, 84 F.E.R.C. ¶ 61,084 (1998); *Williston Basin Interstate Pipeline Co.*, 84 F.E.R.C. ¶ 61,081 (1998); *Northwest Pipeline Corp.*, Opinion No. 396-B, 79 F.E.R.C. ¶ 61,309 (1997); *Boston Edison Co.*, 77 F.E.R.C. ¶ 61,272 (1996), *reh'g denied,* 88

F.E.R.C. ¶ 61,267 (1999), *rev'd on other ground sub nom. Boston Edison Co. v. FERC*, 233 F.3d 60 (1st Cir. 2000).

WPL's proposed non-DCF analyses are deeply flawed and provide no reason to deviate from the established DCF-oriented policy.

WPL's CAPM studies are based on "expected" rather than required returns, contrary to Commission policy.[115] And they are driven by asserted equity risk premiums for the smaller companies within WPL's eleven-member proxy group that are wildly out of line with reality: 12.3% (above 20-year Treasury bonds) and 13.7% (above 3-month T-bills). The DCF analyses that Mr. Solomon, and for that matter Mr. Bacalao, present for these same proxies demonstrate that investors do not require anything approaching those risk premiums to invest in those companies.

Finally, WPL's "risk premium" analysis is really a recitation of how, in past years when debt costs were much higher, the Wisconsin Commission allowed relatively high ROEs for purposes of setting retail rates in its jurisdiction.[116] Moreover, WPL's study ignores the fact that some or all of those ROE decisions were paired with a ceiling on the common equity ratio to which their nominal ROE could be applied.[117] In short, WPL presents no good reason to set future, FERC-jurisdictional rates based on this irrelevant history.

3. Cost of Debt

WPL has incorrectly calculated the 6.972% cost of long-term debt included in the capital structure.

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[115] *See, e.g., Orange and Rockland Utils., Inc.*, Opinion No. 314, 44 F.E.R.C. ¶ 61,253, at 61,951-52 (1988) (affirming 40 F.E.R.C. ¶ 63,053, at 65,206-7 (1987)); *see also New England Power Co.,* Opinion No. 158, 22 F.E.R.C. ¶ 61,123, at 61,189 (1983)

[116] *See* Exh. WPL-7, Schedule 7.

WPL Exhibit 2, Schedule 5, page 1 shows the development of the year end capital structure as proposed by WPL. Lines 24, 31, 32, and 41 show how WPL calculated the long-term debt cost rate. WPL calculated the annual cost of long-term debt ($27,282,498) as interest expense ($25,701,280) plus amortization of debt discount and expense ($1,144,681) plus amortization of loss on reacquired debt ($436,537). WPL calculated the amount of long-term debt ($391,305,452) as bonds outstanding ($404,100,000, line 23) less unamortized debt discount ($644,787, line 27) less unamortized debt expense ($3,043,874, line 28) less unamortized loss on reacquired debt ($9,105,887, line 29).

But to properly calculate the effective interest rate for long-term debt, interest expense plus any amortizations for debt discount, debt expense or loss on reacquired debt is divided by the principal amount of the long-term debt outstanding. It is not appropriate to include unamortized discount, premium and expense in the capital structure. By adjusting both the numerator and denominator for debt discount, debt expense and loss on reacquired debt in the calculation of the effective interest rate for long-term debt, WPL has double counted these amounts and has overstated the cost of long-term debt.

This double-count should be removed by including the bonds outstanding ($404,100,000) in the capital structure and reducing the cost of long-term debt to 6.751%. This adjustment reduces the revenue requirement to PR-1 by $31,120 and W3A by $68,846.

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[117] *See, e.g.*, Statement AX at 43-44.

B. Elimination of Purchased Power Capacity Charges from Cash Working Capital Calculation

WPL included cash working capital of $25,767,817 in electric production rate base, which feeds into the capacity rate.[118] In Statement BK, this Cash Working Capital amount is calculated as one-eighth of Total O&M-Electric Production expense.[119] But the Total O&M-Electric Production amount includes Purchased Power Capacity Charges,[120] and thus the Cash Working Capital does so too. WPL's proposed formula appears to likewise result in Purchased Power Capacity Charges being included Cash Working Capital.[121]

It is improper to include Purchased Power Capacity Charges in O&M expenses when applying the one-eighth convention. According to Commission policy and precedent, the convention is to be applied to O&M expenses excluding fuel and purchased power.[122] This error results in a significant over-recovery. In Statement BK, properly excluding the Purchased Power Capacity Charges from the one-eighth calculation produces an Electric Production cash working

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[118] Statement BK, at 4, line 27, column (5).

[119] *See* Statement BK, at 5, line 14, column (5) ($206,142,535). Note that WPL's treatment of purchased power expenses in Total O&M on Statement BK, page 5, line 14 is difficult to follow. Line 1, Total Power Production Expenses, includes all purchased power expenses. Next, line 2 adds purchased power capacity expenses to O&M a second time. Finally, line 7 eliminates the amount of purchased power expenses included in line 1 from O&M. The net impact of all these ins and outs is to exclude purchased power energy charges from Total O&M and to include purchased power capacity charges in Total O&M. While inclusion of purchased power capacity charges is generally appropriate for the purpose of determining the proper level of O&M to be recovered from wholesale customers, it is not appropriate to include purchased power capacity charges when applying the one-eighth convention to calculate cash working capital.

[120] *See* Statement BK, at 5, line 2.

[121] *See* Exh. WPL-10 at 17, Note C ("Cash Working Capital assigned to production is one-eighth of O&M allocated to production …").

[122] *See, e.g., Public Serv. Co. of Oklahoma,* Opinion No. 788, 57 F.P.C. 1041 (1977) (excluding fuel); *Carolina Power and Light Co.*, Opinion No. 19-A, 6 F.E.R.C. ¶ 61,154, (carving fossil fuel expense out of 45-day convention where information to determine their its -lag is available, and holding that purchased power expense must be excluded from application of the convention), *reh'g denied,* 7 F.E.R.C. ¶ 61,006 (1979); *System Energy Resources, Inc.*, 57 F.E.R.C. ¶ 63,012, at 65,088 (1991) ("The Commission's 1/8th working capital rule applicable to SERI and its predecessor assumes that SERI's cash working capital requirements can be reasonably estimated by using an amount equal to 45 days operating and maintenance expenses, or 1/8th of these annual expenses, exclusive of any purchased power and fuel").

capital amount of $11,464,613. This change reduces the illustrative formula result by almost 1%, from $11.71 to $11.62. The formula should be repaired, summarily, and the excessiveness that results from this error is a further ground for full suspension if the filing is not rejected.

C. Removal of License Fee From Prepayments Balance Included in Rate Base

WPL Statement BK, and (so far as we can ascertain) its proposed formula,[123] overstate WPL's wholesale revenue requirement because they include prepayment of license fees that wholesale customers will pay as incurred. In the Statement BK, the prepayment amount that counts toward rate base includes $12,134,860 for License Fees. This License Fee amount should be eliminated from electric production rate base.

License fees are an ordinary and recurring cost of doing business that should be recovered each year as incurred, as an expense. Such treatment properly synchronizes the License Fee expense with the compensating revenue. And in fact, that is what WPL proposes — except that WPL also includes the expense in its rate base, and thus would also collect a return on these amounts.

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[123] Note G (Statement BK at 7) to the formula points out that there will be a separate adder for the WI Gross Receipts tax, and that note is referenced in the formula rows regarding income tax, but there is no comparable note to the formula rows regarding working capital and prepayment.

WPL witness Seitz[124] explains that WPL is proposing to recover Wisconsin license fees through a specific rate "adder"[125] rather than flowing the fees through its rate formula.

> In accordance with Wisconsin Statute, section 76.29 License fee for selling electricity at wholesale, WPL is assessed a License Fee based on its sales of electricity at wholesale in the amount of 1.59% of its gross wholesale revenues. WPL has excluded the 2005 actual costs from the calculation of the formula rates herein, and is proposing to apply the 1.59% fee as an adder to all billings under the formula rates and other such electric service billings to WPL's wholesale customers.

Recovering the License Fee as an adder to all billings under the formula synchronizes the License Fee expense with actual wholesale revenue. This rate treatment effectively recognizes the License Fee as a current year expense. With this synchronization, there is no timing difference between the year in which the License Fee is recognized as an expense for rate purposes and the year when the License fee is collected from wholesale customers.[126] Therefore, there is no associated prepayment (or post-payment, for that matter) that should be recognized in ratebase for wholesale ratemaking purposes. The WPL License Fee prepayment amount should be removed from the Statement BK calculation of rate base, and from the formula inputs.

This correction significantly reduces the PR-1 rate. In the Statement BK illustrative formula result, it reduces the capacity charge by almost 1%, from $11.71 to $11.63.

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[124] Exh. WPL-1, at 10:5-11.

[125] The more precise term in this context would be "multiplier," but like Mr. Seitz, we will call it an adder.

[126] Stated another way, even if the license fee payment by WPL to the State of Wisconsin is deemed to be a prepayment, the adder results in wholesale customers furnishing the funds to make the prepayment as it is paid. Accordingly, those funds should not count toward the Working Capital rate base component.

D. Improper Allocation of Wholesale Amortization

WPL has proposed to include, in both the formula demand charge[127] and the Interim Rate, a "Wholesale Specific" amortization expense that Statement BK shows as $98,280. As shown in Statement BK, Page 3, Lines 12, 13 and 14, WPL's approach is to divide the direct assignment expense by the "Firm Wholesale Peak Demand" amount of 583,939 kW and derive a demand rate adder of $0.17/kW-mo. The 583,939 kW is apparently taken from WPL Exhibit 2, Schedule 7, Page 1, Lines 24-27 and includes PR-1 demands of 128,420 kW, W-2 demands of 102,369 kW, W-3 demands of 279,650 kW and BP-1 demands of 73,500 kW, all of which total to 583,939 kW.

There are several problems with WPL's use of these demand amounts. First, these amounts are 12-month averages, not 12-month kW-month totals.[128] If the PR-1 demand rate is applied to the annual nomination billing units as WPL has proposed, then at the very least, the annual billing units, summed not averaged over 12 months, must be used as the divisor for the rate. Second, the billing units exclude wholesale interruptible demands. Given WPL's proposed treatment of interruptible billing demands in this case, they must be included. Finally, the demands used by WPL include the BP-1 demands. WPL's proposed demand rate appears to apply only to PR-1, W-2 and W-3 customers, although this needs to be clarified.

Within WPL's framework, the correct wholesale demands to be used in this calculation are 6,231,804 kW-Mos.[129] Using these demands lowers the rate for this amortization from

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[127] Statement BK at formula page 1 of 6, line 12.

[128] In statement BK, the actual PR-1 billing demands alone are 1,556,000 kW-mos. WPL has wrongly divided by 12.

[129] That is, 1,556,000 kW-mos. (PR-1) + 1,233,480 kW-mos. (W-2) + 3,442,320 kW-mos. (W-3) = 6,231,800 kW-mos.

$0.17/kW-mo. to $0.02/kW-mo. The impact on PR-1 2005 revenues is a reduction of $233,400 (1,556,000 kW-mos. x ($0.17 - $0.02)/kW-mo.= $233,400).

V. REQUEST FOR REJECTION OR SUMMARY DISPOSITION

As shown above, the filing violates contractual obligations, generally-applicable Commission policy, and filing regulations that should not be waived. It also lacks adequate cost support, revenue projections, and mathematically coherent tariff sheets. It should be rejected as patently deficient, and if not rejected, should be summarily modified to cure the flaws identified above.

VI. ALTERNATIVE REQUEST FOR FULL FIVE-MONTH SUSPENSION

According to its filing,[130] WPL proposes to increase its annual revenues from PR-1 customers by about[131] $7.9 million, from $28.8 million to $36.7 million. The excessive annual charges identified above are collected and detailed in Exhibit E. The excess totals at least $5.4 million under the interim rate, and would likely be higher if difficult-to-quantify effects of illegal early changes to terms, conditions, and rate design were also considered. It totals $5.2 million under the post-interim rate. Both of these quantified excesses are much larger than 10% of the total increase sought by WPL; indeed, they represent approximately two-thirds of that increase. The *West Texas*[132] test for maximum suspension is therefore met, and then some. WPL's filing should be suspended for the maximum five months beyond the requested January 1, 2007 effective date, to June 1, 2007. By happy coincidence, that is the start of the next PSA contract year.

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[130] Statements BA, BG, and BH.

[131] All amounts presented in this Part are rounded. *See* Exhibit E for more precise ones.

[132] *West Texas Utils. Co.*, 18 F.E.R.C. ¶ 61,189, at 61,374 (1982) (Rates are "substantially excessive," calling for maximum suspension, where it appears that at least 10 percent of the proposed increase is excessive).

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VII. ALTERNATIVE REQUEST FOR HEARING AND CONSOLIDATION

To the extent not rejected or summarily modified, WPL's filing should be set for trial-type evidentiary hearing. WPL has not demonstrated beyond genuine dispute of material fact that its rate filing meets statutory, regulatory, and contractual requirements.

Furthermore, the evidentiary hearing should be consolidated with the hearing that should be ordered in Docket No. ER06-1518, in which WPL contemporaneously filed a rate change for certain other wholesale requirements services. The filings in the two dockets share a common submitted cost of service basis, including largely identical direct testimony, and have other factual and business connections. Administrative efficiency would be advanced by consolidating them.

VIII. CONCLUSION

WHEREFORE, the Commission should consider WPPI's Protest and respond to WPL's filing as recommended above:

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Respectfully submitted,

/s/ David E. Pomper

Cynthia S. Bogorad
David E. Pomper
Stephen C. Pearson
Rebecca J. Baldwin

Attorneys for
Wisconsin Public Power Inc.

Law Offices of:
Spiegel & McDiarmid
1333 New Hampshire Avenue, NW
Washington, DC 20036
(202) 879-4000

October 16, 2006

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CERTIFICATE OF SERVICE

I hereby certify that I have on this 16th day of October, 2006, caused the foregoing document to be sent to all parties on the list compiled by the Secretary of the Commission in this proceeding.

/s/ Rebecca J. Baldwin

David E. Pomper
Stephen C. Pearson
Rebecca J. Baldwin

Law Offices of:
Spiegel & McDiarmid
1333 New Hampshire Avenue, NW
Washington, DC 20036
(202) 879-4000

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ATTACHMENT 3
EXHIBITS TO PROTEST OF WISCONSIN PUBLIC POWER
FILED IN ER06-1517

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Wisconsin Power & Light Co.	Docket No. ER06-1517

MOTION FOR LEAVE TO FILE EXHIBITS AND ATTACHMENTS SLIGHTLY OUT OF TIME

Pursuant to Rule 212 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.212, Wisconsin Public Power Inc. ("WPPI") moves to file some minutes out of time the attachments and exhibits connected with its protest filed October 16, 2006 in this docket.

These attachments and exhibits are crucial to the understanding of WPPI's protest, are being filed only slightly out of time, and are being served electronically early on the evening of the due date, shortly after the protest was filed and circulated. They missed the filing deadline of 5 p.m. due to a clerical mishap. No party will be prejudiced by acceptance of these slightly late-filed documents. All parties were advised to await them when the protest body was served just after 5 p.m.

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

WHEREFORE, the Commission should accept for consideration the attachments and exhibits related to Wisconsin Publics' protest.

Respectfully submitted,

David E. Pomper
Stephen C. Pearson
Rebecca J. Baldwin

Attorneys for
Wisconsin Public Power Inc.

Law Offices of:
Spiegel & McDiarmid
1333 New Hampshire Avenue, NW
Washington, DC 20036
(202) 879-4000

October 16, 2006, after 5 p.m.

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Attachment 1
Docket No. ER06-1517
WPPI

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Copy Mike Pete Phil Marty

ALLIANT ENERGY

Wisconsin Power and Light Co.
An Alliant Energy Company

Fond du Lac Operations Center
883 West Scott Street
Fond du Lac WI 54937-2078

Office: 1.800.862.6222
www.alliantenergy.com

August 8, 2006

Pat Connors
Wisconsin Public Power, Inc.
1425 Corporate Center Drive
Sun Prairie WI 53590-9109

Dear Mr. Connors:

In October 2002, WPPI and WPL executed a letter agreement (enclosed) that defined initial scheduling protocols under the PR-1 tariff. The fourth paragraph of that letter agreement provides WPL the opportunity to modify the terms upon 60 days notice provided such changes do not take effect prior to October 1, 2003.

With the advent of the MISO market, WPL believes that the existing agreement's 20 MW bandwidth grants WPPI scheduling flexibility that exceeds the flexibility envisioned at the time the letter agreement was signed. By this letter, WPL provides the 60-day notice required to modify the October 14, 2002 letter agreement in order to restrict the 20 MW bandwidth to the one and one-half hour period following the 9:00 a.m. daily submission for both peaking and base load PR-1 service.

The specific proposed changes to the letter agreement are to replace the phrase "15 minutes past the hour preceding the hour for which a schedule change is requested" with the phrase "10:30 a.m. the day before the actual delivery" in both paragraphs 2 and 3. WPL proposes to make these changes effective on October 8, 2006.

If you have any questions or would like to discuss this notification or the resulting scheduling protocol, please contact me at (920) 322-6622.

Sincerely,

Donna Braatz

Donna Braatz
Director of Strategic Accounts

Enclosure

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Attachment 2
Docket No. ER06-1517
WPPI

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

1425 Corporate Center Drive
Sun Prairie WI 53590-9109

608.834.4500
Fax 608.837.0274
www.wppisys.org

September 8, 2006

Via E-Mail & Reg. Mail:

Ms. Donna Braatz
Director of Strategic Accounts
Alliant Energy
Fond du Lac Operations Center
883 West Scott Street
Fond du Lac, WI 54937-2078

Re: PRS Scheduling

Dear Ms. Braatz,

We appreciate you and others at Alliant taking the time to meet with Phil Hansen and me to discuss the Partial Requirements Service (PRS) scheduling protocols that you unilaterally proposed revising in your August 8, 2006 letter to WPPI. As you know, the scheduling flexibility provided to WPPI for PRS under the October, 2002 Letter Agreement was a negotiated compromise limiting WPPI's scheduling flexibility at the time to +/- 20 MW from the day-ahead schedule. The Letter Agreement resulted in a significant reduction in WPPI's scheduling flexibility.

We understand that the scheduling protocols defined in the October, 2002 Letter Agreement can be terminated by either party on 60 days' notice. We do not agree that the scheduling flexibility unilaterally imposed by WPL per your August 8, 2006 letter, limiting the +/- 20 MW scheduling flexibility until 10:30 AM a day prior and no scheduling flexibility thereafter, is consistent with Section 3.i of the PRS Tariff on file with the FERC or with our course of conduct at anytime in the past when administrating the PRS Tariff. The PRS Tariff clearly allows for changes in the prior-day schedules on a reasonable notice due to load changes. For all practical purposes, WPL is eliminating all scheduling flexibility available to WPPI without a change to the PRS Tariff. This is <u>inconsistent</u> with the scheduling flexibility permitted by Section 3.i of the PRS Tariff.

The purpose of the October, 2002 Letter Agreement was to define limitations to schedule changes permitted under Section 3.i of the PRS Tariff. These scheduling limitations were deemed to be a proxy for the scheduling flexibility allowed under the

PRS Tariff and were convenient for both WPPI and WPL to administer. This Letter Agreement eliminated the need for a case-by-case analysis to determine the underlying purpose of each WPPI schedule change.

An additional complexity is that WPPI is restricted from scheduling more PRS energy than the total load of certain WPPI members in the historical WPL area (hereinafter "WPPI Load")[1]. As you know, it is difficult to accurately forecast hourly load for next day by 10:30 AM. Even though WPPI is making a good-faith effort not to schedule more energy than entitled under the PSA, this could happen when WPPI attempts to maximize the energy purchases under the PSA.

We agree with you that we should not be allowed to schedule more energy than our WPPI Load. We hope you agree with us that the scheduling protocols under the PRS Tariff should not be so restrictive so as to limit the amount of PRS energy available to WPPI to less than the WPPI Load when WPPI is attempting to schedule the full amount of energy available under the PSA.

Given the above discussion, WPPI proposes the following interim PRS scheduling protocols as a compromise:

1. WPPI will be allowed to submit PRS schedules for the following day until 10:30 AM of the prior day.
2. If WPPI submitted day-ahead PRS schedules to WPL in an amount greater than WPPI Load in real-time as described in Item #1 above, WPPI will reduce its corresponding day-ahead bilateral schedules to be equal to the actual WPPI Load in such hours and WPL will approve such revisions to these day-ahead bilateral schedules in accordance with MISO timelines.
3. If WPPI submitted day-ahead PRS schedules to WPL in an amount less than WPPI Load as described in Item #1 above and WPPI informed WPL by 10:30 AM the day prior that WPPI was attempting to schedule PRS energy to serve the total WPPI Load, WPPI will increase its corresponding day-ahead bilateral schedules to be equal to the actual WPPI Load in such hours specified by WPPI in the prior day and WPL will approve such revisions to these day-ahead bilateral schedules in accordance with MISO timelines.

[1] The Power Sales Agreement (PSA) Between WPL and WPPI dated April 1, 2005 limits the amount of power available to WPPI under the PSA to the total "WPPI Load". For purposes of this letter and the PSA, "WPPI Load" is defined as total load of (i) the WPPI member cities of Boscobel, Columbus, Cuba City, Hustisford, Lodi, Muscoda, Sun Prairie, Waunakee, Waupun and (ii) the WPPI member cities of Reedsburg and Prairie du Sac beginning January 1, 2007 and (iii) the total load of the WPPI member cities of Algoma, Eagle River, New Holstein, Sturgeon Bay and Two Rivers to the extent the load of these 5 member cities is greater than the Specified Load (40 MW). The WPPI Load shall also be scaled by the Loss Unbundling Demand Adjustment Factor as defined in Section 1.1 of PSA for purposes of determining WPPI's scheduling rights described in this letter.

4. WPL and WPPI agree that the scheduling protocols defined in this letter will remain in place until terms and conditions of the pending WPL rate case are approved by the FERC. Any revisions to the scheduling protocols will be applied on a prospective basis only. In other words, any changes to scheduling protocols approved by the FERC will take effect after the FERC order is issued.

We hope the above compromise would be acceptable to WPL. We look forward to your response.

Sincerely,

Pat Connors

Patrick Connors
Vice President – Operations
and Transmission

CC: Phil Hansen
Pete Steitz

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Attachment 3
Docket No. ER06-1517
WPPI

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

ALLIANT ENERGY.

Wisconsin Power and Light Co.
An Alliant Energy Company

Corporate Headquarters
4902 North Biltmore Lane
P.O. Box 77007
Madison, WI 53707-1007

Office: 1.800.862.6222
www.alliantenergy.com

October 5, 2006

Mr. Patrick Connors
Vice President, Operations and Transmission
Wisconsin Public Power, Inc.
1425 Corporate Center Drive
Sun Prairie, WI 53590-9109

Dear Mr. Connors:

This is in response to your letter dated September 8, 2006 regarding WPPI's scheduling under the Base Load provisions of Wisconsin Power and Light Partial Requirements Service (PRS).

In your letter you propose an interim PRS scheduling compromise. WPL does not find that your proposed compromise is acceptable. The compromise that you propose allows for adjusting the schedules under the PRS to match the actual WPPI load. The Base Load PRS is not intended to be a load following service and you are proposing to use the service as such per your scheduling proposal.

WPL would like to clarify one point in your letter. You state in the first sentence of your second paragraph, "We understand that the scheduling protocols defined in the October, 2002 Letter Agreement can be terminated by either party on 60 day's notice." That is not a correct interpretation of the Letter Agreement. The Letter Agreement allows WPL to change the scheduling practices memorialized in the Letter Agreement when those practices become incompatible with regional scheduling practices. WPL's experience since the commencement of MISO market operations has demonstrated the need for a change in the scheduling practices under the Letter Agreement to make those practices compatible with regional practices.

If you have any questions on this correspondence, please contact me at 920-322-6622.

Sincerely,

Donna Braatz

Donna Braatz
Director of Strategic Accounts

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Exhibit A
Docket No. ER06-1517
WPPI

Comparison of WPPI PR-1 Nomination vs. Actual/Forecasted Monthly Maximum WPPI Load
(WPPI Load as defined in the WPPI-WPL PSA)

	2005			2006		
	Max WPPI Load (kW)	Nomination (kW)	Difference (kW)	Max WPPI Load (kW)	Nomination (kW)	Difference (kW)
January	135,425	131,000		126,685	132,264	5,579
February	122,104	131,000	8,896	125,759	132,264	6,505
March	119,630	131,000	11,370	120,517	132,264	11,747
April	124,531	134,314	9,783	112,805	132,264	19,459
May	125,213	132,264	7,051	144,857	132,264	
June	178,189	132,264		153,309	139,000	
July	177,125	132,264		207,157	139,000	
August	188,089	132,264		197,570	139,000	
September	169,587	132,264		173,601	139,000	
October	147,903	132,264		137,644	139,000	1,356
November	129,439	132,264	2,825	133,953	139,000	5,047
December	143,566	132,264		147,771	139,000	

Difference shows the PR-1 nomination that could not be utilized by WPPI in any hour during the month

May 2005 - May 2006 nomination was 129,000 kW, which was adjusted by the Loss Unbundling Demand Adjustment Factor of 102.53%for losses per Section 2.3 of the PSA

Demand and nominations prior to September 2006 are taken from historical billing data.
Demand and nominations for September 2006 and beyond are forecasted maximum monthly WPPI Load.
All demands are adjusted by Loss Unbundling Demand Adjustment Factor per Section 1.1 of the PSA

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Exhibit B
Docket No. ER06-1517
WPPI

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Exhibit B
Schedule 1

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPPI Adjustments To WPL's Proposed Interim PR-1 Rate
Summary Impact Comparison - WPL Rate Versus WPPI's Adjusted Rate

Line No.	Description	Interim PR-1 Rate Revenue $	Reference for Col (b)	Change From WPL Rates $	Change From WPL Rates %	Reference for Col (d)
	(a)	(b)	(c)	(d)	(e)	(f)
1	2005 PR-1 Actual Load Characteristics					
2						
3	**As Filed By WPL**					
4	Base Energy Rate Design On Total Wholesale On-Peak %	$ 36,697,406	Attch B, Sch 1	$ -	0.00%	
5						
6	**As Adjusted Per WPPI**					
7	Base Energy Rate Design On Class On-Peak %	$ 35,349,460	Attch C, Sch 1	$ (1,347,946)	-3.67%	Col (b), Ln 7 - Ln 4
8						
9	Base Energy Rate Design On Class On-Peak %					
10	and Allocate Demand Cost on CP Basis	$ 32,369,573	Attch D, Sch 1	$ (4,327,834)	-11.79%	Col (b), Ln 10 - Ln 4
11						
12						
13	2005 PR-1 Load Characteristics Adjusted to 100% Load Factor					
14						
15	**As Filed By WPL**					
16	Base Energy Rate Design On Total Wholesale On-Peak %	$ 55,465,805	Attch B, Sch 6	$ -	0.00%	
17						
18	**As Adjusted Per WPPI**					
19	Base Energy Rate Design On Class On-Peak %	$ 53,414,666	Attch C, Sch 4	$ (2,051,138)	-3.70%	Col (b), Ln 19 - Ln 16
20						
21	Base Energy Rate Design On Class On-Peak %					
22	and Allocate Demand Cost on CP Basis	$ 48,884,160	Attch D, Sch 4	$ (6,581,645)	-11.87%	Col (b), Ln 22 - Ln 16

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPPI Adjustments To WPL's Proposed Interim PR-1 Rate
Summary Impact Comparison - Current Versus Interim

Line No.	Description	PR-1 Revenue Current Rate Revenue $	PR-1 Revenue Interim Rate Revenue $	Increase (Decrease) From Current Rates $	Increase (Decrease) From Current Rates %	Reference
	(a)	(b)	(c)	(d) (c) - (b)	(e) (d) / (b)	(f)
1	2005 PR-1 Actual Load Characteristics					
2						
3	**As Filed By WPL**					
4	Base Energy Rate Design On Total Wholesale On-Peak %	$ 28,813,829	$ 36,697,406	$ 7,883,577	27.36%	Attch B, Sch 1
5						
6	**As Adjusted Per WPPI**					
7	Base Energy Rate Design On Class On-Peak %	$ 28,813,829	$ 35,349,460	$ 6,535,632	22.68%	Attch B, Sch 1; Attch C, Sch 1
8						
9	Base Energy Rate Design On Class On-Peak %					
10	and Allocate Demand Cost on CP Basis	$ 28,813,829	$ 32,369,573	$ 3,555,744	12.34%	Attch B, Sch 1; Attch D, Sch 1
11						
12						
13	2005 PR-1 Load Characteristics Adjusted to 100% Load Factor					
14						
15	**As Filed By WPL**					
16	Base Energy Rate Design On Total Wholesale On-Peak %	$ 44,188,324	$ 55,465,805	$ 11,277,481	25.52%	Attch B, Sch 4; Attch B, Sch 6
17						
18	**As Adjusted Per WPPI**					
19	Base Energy Rate Design On Class On-Peak %	$ 44,188,324	$ 53,414,666	$ 9,226,343	20.88%	Attch B, Sch 4; Attch C, Sch 4
20						
21	Base Energy Rate Design On Class On-Peak %					
22	and Allocate Demand Cost on CP Basis	$ 44,188,324	$ 48,884,160	$ 4,695,836	10.63%	Attch B, Sch 4; Attch D, Sch 4

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPPI Adjustments To WPL's Proposed Interim PR-1 Rate
Summary Impact Comparison - Interim Versus Final

Line No.	Description	PR-1 Revenue: Interim Rate Revenue $	PR-1 Revenue: Final Rate Revenue $	Increase (Decrease) From Current Rates $	Increase (Decrease) From Current Rates %	Reference
	(a)	(b)	(c)	(d) (c) - (b)	(e) (d) / (b)	(f)
1	2005 PR-1 Actual Load Characteristics					
2						
3	**As Filed By WPL**					
4	Base Energy Rate Design On Total Wholesale On-Peak %	$ 36,697,406	$ 36,703,388	$ 5,982	0.02%	Attch B, Sch 1, Lns 1 and 30, Col (f)
5						
6	**As Adjusted Per WPPI**					
7	Base Energy Rate Design On Class On-Peak %	$ 35,349,460	$ 35,353,515	$ 4,054	0.01%	Attch C, Sch 1; Attch C, Sch 5
8						
9	Base Energy Rate Design On Class On-Peak %					
10	and Allocate Demand Cost on CP Basis	$ 32,369,573	$ 35,353,515	$ 2,983,942	9.22%	Attch D, Sch 1; Attch C, Sch 5
11						
12						
13	2005 PR-1 Load Characteristics Adjusted to 100% Load Factor					
14						
15	**As Filed By WPL**					
16	Base Energy Rate Design On Total Wholesale On-Peak %	$ 55,465,805	$ 49,866,494	$ (5,599,311)	-10.10%	Attch B, Sch 6; Attch B, Sch 7
17						
18	**As Adjusted Per WPPI**					
19	Base Energy Rate Design On Class On-Peak %	$ 53,414,666	$ 50,587,920	$ (2,826,746)	-5.29%	Attch C, Sch 4; Attch C, Sch 6
20						
21	Base Energy Rate Design On Class On-Peak %					
22	and Allocate Demand Cost on CP Basis	$ 48,884,160	$ 50,587,920	$ 1,703,760	3.49%	Attch D, Sch 4; Attch C, Sch 6

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Exhibit C
Docket No. ER06-1517
WPPI

20061015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

PSCW Docket 6680-UR-114

DATASET = Staff Direct

WISCONSIN POWER AND LIGHT COMPANY
JURISDICTIONAL AND FUNCTIONAL ALLOCATION FACTORS
CONSOLIDATED
$(000)

		Total Electric	Basis for Allocation	Industrial Customers (Inc in Ret)	SBWG&E	Total Retail	Total Wholesale	WHLSL 1 - WPPI	WHLSL 2 - CoOp	WHLSL 3 - MUNI	WHLSL 4 - BP1	WHLSL 5	WHLSL 6
1	Gross Coincident Demand in Megawatts	2,465.0		0.0	39.2	1,848.6	577.3	101.0	111.8	291.0	73.5	0.0	0.0
2	Percent of Total	100.0000%		0.0000%	1.5883%	74.9919%	23.4198%	4.0974%	4.5374%	11.8032%	2.9817%	0.0000%	0.0000%
3													
4	Net Coincident Demand in Megawatts	2,345.6		0.0	37.2	1,735.8	572.6	101.0	110.5	287.6	73.5	0.0	0.0
5	Percent of Total	100.0000%		0.0000%	1.5865%	74.0010%	24.4124%	4.3060%	4.7115%	12.2614%	3.1335%	0.0000%	0.0000%
6													
7	Non-coincident Demand in Megawatts - Distr.	3,788.2		0.0	82.2	3,683.2	22.8	0.0	1.2	21.6	0.0	0.0	0.0
8	Percent of Total	100.0000%		0.0000%	2.1704%	97.2278%	0.6018%	0.0000%	0.0310%	0.5708%	0.0000%	0.0000%	0.0000%
9													
10	Energy at Generator in Megawatt-hours	15,360,565		0.0	219,477	11,569,113	3,571,975	486,255.0	701,142.6	1,809,061.0	575,496.4	0.0	0.0
11	Percent of Total	100.0000%		0.0000%	1.4288%	75.3170%	23.2542%	3.1656%	4.5646%	11.7774%	3.7466%	0.0000%	0.0000%
12													
13	Transmission:												
14	Retail	100.0000%		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	Wholesale and SBWGE (network)	100.0000%		0.0000%	23.8989%	0.0000%	76.1011%	0.0000%	0.0000%	76.1011%	0.0000%	0.0000%	0.0000%
16	Wholesale and SBWGE (Other)	100.0000%		0.0000%	5.8777%	0.0000%	94.1223%	16.8017%	18.1653%	47.2739%	12.0814%		
17													
18													
19	Distribution Lines & Substations:												
20													
21	Distribution Lines and Subs	100.0000%		0.0000%	2.1704%	97.2278%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
22							0.6018%	0.0000%	0.0310%	0.5708%	0.0000%	0.0000%	0.0000%
23	Total -	100.0000%		0.0000%	2.1704%	97.2278%	0.6018%	0.0000%	0.0310%	0.5708%	0.0000%	0.0000%	0.0000%
24													
25													
26	Distribution Meters Investment	53,565		0	616	52,649	300						
27	Percent of Total (For O&M)	100.0000%		0.0000%	1.1509%	98.2890%	0.5601%	0.0951%	0.2185%	0.2197%	0.0269%	0.0000%	0.0000%
28	Percent of Total - WP&L only (For Plant)	100.0000%				99.4334%	0.5666%	0.0962%	0.2210%	0.2222%	0.0272%	0.0000%	0.0000%
29													
30													
31	Distribution Street Lighting Investment	12,874			304	12,570							
32	Percent of Total	100.0000%		0.0000%	2.3617%	97.6383%							
33													
34													
35	Distribution Transformer Investment	174,896		0	2,497	172,399							
36	Percent of Total	100.0000%		0.0000%	1.4280%	98.5720%							
37													
38													
39	Customer Accounting:												
40	Weighted # of Customers	608,784		0	11,673	592,993	4,118	699	1,606	1,615	197	0	0
41	Percent of Total	100.0000%		0.0000%	1.9175%	97.4061%	0.6764%	0.1149%	0.2638%	0.2653%	0.0324%	0.0000%	0.0000%
42													
43													
44	Customer Service & Information:												
45	Energy at Meter in Megawatt-hours	14,490,023	0.980662751	0	213,122	10,808,179	3,468,723	472,498	681,207	1,756,188	558,830	0	0
46	Percent of Total	100.0000%		0.0000%	1.4708%	74.5905%	23.9387%	3.2609%	4.7012%	12.1200%	3.8567%	0.0000%	0.0000%
47													

Exhibit C

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Exhibit D
Docket No. ER06-1517
WPPI

20061101502O Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

UR115 Filed

WISCONSIN POWER AND LIGHT COMPANY
JDICTIONAL AND FUNCTIONAL ALLOCATION FAC
CONSOLIDATED
$(000)

		Total Electric	Basis for Allocation	SBWG&E	Total Retail	Total Wholesale	WHLSL 1 - WPPI	WHLSL 2 - CoOp	WHLSL 3 - MUNI	WHLSL 4 - BP1	WHLSL 5 - MR-2	WHLSL 6
1	Gross Coincident Demand in Megawatts	2,447.9		0.0	1,877.8	570.1	160.0	116.9	224.3	29.4	39.5	0.0
2	Percent of Total	100.0000%		0.0000%	76.7119%	23.2881%	6.5383%	4.7748%	9.1631%	1.2017%	1.6123%	0.0000%
3												
4	Net Coincident Demand in Megawatts	2,322.6		0.0	1,760.2	562.4	160.0	116.5	217.1	29.4	39.5	0.0
5	Percent of Total	100.0000%		0.0000%	75.7847%	24.2153%	6.8887%	5.0141%	9.3487%	1.2665%	1.6992%	0.0000%
6												
7	Non-coincident Demand in Megawatts - Distr.	3,685.2		0.0	3,660.0	25.3	0.0	1.5	23.8	0.0	0.0	0.0
8	Percent of Total	100.0000%		0.0000%	99.3500%	0.6500%	0.0000%	0.0377%	0.6123%	0.0000%	0.0000%	0.0000%
9												
10	Energy at Generator in Megawatt-hours	15,173,734		0	11,683,888	3,489,846	941,180.7	767,354.1	1,370,343.2	158,337.6	252,630.7	0.0
11	Percent of Total	100.0000%		0.0000%	77.0007416%	22.9993%	6.2027%	5.0571%	9.0310%	1.0435%	1.6649%	0.0000%
12												
13	Transmission:											
14	Retail	100.0000%		0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	Wholesale and SBWGE (network)	100.0000%		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
16	Wholesale and SBWGE (Other)	100.0000%		0.0000%	0.0000%	100.0000%	28.4478%	20.7065%	38.5984%	5.2302%	7.0172%	
17												
18												
19	Distribution Lines & Substations:											
20						0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	Distribution Lines and Subs	100.0000%		0.0000%	99.3500%	0.6500%	0.0000%	0.0377%	0.6123%	0.0000%	0.0000%	0.0000%
22	Total -	100.0000%		0.0000%	99.3500%	0.6500%	0.0000%	0.0377%	0.6123%	0.0000%	0.0000%	0.0000%
23												
24												
25	Distribution Meters Investment	54,843		0	54,343	500						
26	Percent of Total (For O&M)	100.0000%		0.0000%	99.0883%	0.9117%	0.1696%	0.3392%	0.3604%	0.0353%	0.0071%	0.0000%
27	Percent of Total - WP&L only (For Plant)	100.0000%			99.0883%	0.9117%	0.1696%	0.3392%	0.3604%	0.0353%	0.0071%	0.0000%
28												
29												
30	Distribution Street Lighting Investment	12,742		0	12,742							
31	Percent of Total	100.0000%		0.0000%	100.0000%							
32												
33												
34	Distribution Transformer Investment	190,739		0	190,739							
35	Percent of Total	100.0000%		0.0000%	100.0000%							
36												
37												
38	Customer Accounting:											
39	Weighted # of Customers	458,547		0	455,194	3,353	624	1,248	1,326	130	26	0
40	Percent of Total	100.0000%		0.0000%	99.2688%	0.7312%	0.1360%	0.2721%	0.2891%	0.0283%	0.0057%	0.0000%
41												
42												
43	Customer Service & Information:											
44	Energy at Meter in Megawatt-hours	14,288,610	1.000000000	0	10,898,833	3,389,777	914,103	745,158	1,329,060	153,675	247,781	0
45	Percent of Total	100.0000%		0.0000%	76.2730%	23.7270%	6.3983%	5.2158%	9.3026%	1.0757%	1.7344%	0.0000%
46												

Exhibit D

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Exhibit E
Docket No. ER06-1517
WPPI

Exhibit E
Schedule 1

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
PR-1 Interim Rate Design Per WPL

Line No.	Costs	Cost of Service Per WPL: Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**WPL Proposed Revenue Requirement**	$ 18,808,674	$ 17,707,280	$ 10,032	$ 177,402	$ 36,703,388	Attch B, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 7,889,559	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					27.6%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						

Line No.		Billing Units	Present Rate Revenue: Rates	Present Rate Revenue: $	Proposed Rate Revenue: Rates	Proposed Rate Revenue: $	Change
14		(St BG)	(St BH)				
15	Delivery Points (Cust Charge) (St BG)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge) (St BG)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 7.37	$ 11,467,720	27.6%
20	Peaking	-	$ 9.97	-	$ 12.72	-	27.6%
21	Excess	-	$ 17.26	-	$ 22.02	-	27.6%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04675	$ 17,048,182	27.6%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.03260	7,740,055	27.6%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.041170	$ 24,788,237	
27							
28	FAC (Sch 3 & Sch 5)	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 36,697,406	
31							
32					Short Fall =	$ (5,982)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.04159	$ 25,043,576	27.6%

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Rates (From St BK & BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
22														
23	Energy Charges ($/kWh) **(1)**													
24	On-Peak	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636	
25	Off-Peak	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373	
26														
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 918,815	$ 944,164	$ 1,193,942	$ 887,609	$ 729,472	$ 1,287,384	$ 1,724,385	$ 1,712,676	$ 1,493,083	$ 1,079,521	$ 1,225,194	$ 864,107	$ 14,060,352
41	Off-Peak	$ 436,805	$ 339,508	$ 495,107	$ 193,671	$ 143,114	$ 384,350	$ 765,277	$ 538,819	$ 416,386	$ 291,732	$ 334,687	$ 408,866	$ 4,748,322
42	Total	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973	$ 18,808,674
43														
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-	-
45														
46	Total Energy Charges ($)	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973	$ 18,808,674
47														
48	**Total PR-1 Charges**	$ 2,861,808	$ 2,789,861	$ 3,195,237	$ 2,587,468	$ 2,356,014	$ 3,155,162	$ 3,973,091	$ 3,734,923	$ 3,393,531	$ 2,855,315	$ 3,043,943	$ 2,757,035	$ 36,703,388

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development Per WPL													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	Total Wholesale (%)													
	On-Peak	**45.3700%**	**48.4010%**	**49.0710%**	**49.4610%**	**49.2170%**	**51.5280%**	**44.6700%**	**52.0780%**	**49.7050%**	**48.6780%**	**49.1670%**	**45.6980%**	48.5320%
	Off-Peak	54.6300%	51.5990%	50.9290%	50.5390%	50.7830%	48.4720%	55.3300%	47.9220%	50.2950%	51.3220%	50.8330%	54.3020%	51.4680%
	Total Wholesale (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3546	1.3285	1.3228	1.3196	1.3216	1.3025	1.3608	1.2981	1.3175	1.3261	1.3220	1.3517	
	Off-Peak Multiplier (WPL Formula)	0.7055	0.6919	0.6890	0.6873	0.6883	0.6784	0.7088	0.6761	0.6862	0.6907	0.6885	0.7040	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	$ 31.24
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636	$ 0.03856
	Off-Peak Rate	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373	$ 0.02000

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Annual Billings at Present Rates Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BH)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Present Rates (St BH)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	
21	Peaking	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	
25	Off-Peak	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	
26														
27	FAC Charges ($/kWh)	$ 0.00079	$ 0.00130	$ 0.00357	$ 0.01014	$ 0.00561	$ 0.01028	$ 0.00793	$ 0.01599	$ 0.01361	$ 0.01221	$ 0.00985	$ 0.00844	
28														
29	FAC True-Up ($/kWh)	$ -	$ (0.00004)	$ -	$ 0.00007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Present Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 757,180	$ 757,180	$ 757,180	$ 757,180	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 8,993,680
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 795,262	$ 743,082	$ 765,978	$ 637,460	$ 657,532	$ 956,382	$ 936,475	$ 1,085,064	$ 922,080	$ 796,140	$ 804,859	$ 898,855	$ 9,999,169
41	Off-Peak	$ 506,164	$ 357,850	$ 425,076	$ 186,267	$ 172,749	$ 382,151	$ 556,354	$ 457,064	$ 344,198	$ 287,966	$ 294,352	$ 569,374	$ 4,539,566
42	Total	$ 1,301,426	$ 1,100,932	$ 1,191,054	$ 823,727	$ 830,281	$ 1,338,534	$ 1,492,829	$ 1,542,128	$ 1,266,278	$ 1,084,106	$ 1,099,212	$ 1,468,230	$ 14,538,735
43														
44	FAC Charges (Trued-up -$)	43,826.04	57,341.76	179,096.19	338,030.29	185,214.15	564,022.48	501,580.43	1,014,997.23	702,684.30	538,412.16	440,767.80	528,006.40	5,093,979
45														
46	Total Energy Charges ($)	$ 1,345,252	$ 1,158,274	$ 1,370,150	$ 1,161,757	$ 1,015,495	$ 1,902,556	$ 1,994,409	$ 2,557,125	$ 1,968,962	$ 1,622,518	$ 1,539,979	$ 1,996,236	$ 19,632,714
47														
48	**Total PR-1 Charges**	$ 2,117,840	$ 1,930,862	$ 2,142,738	$ 1,934,346	$ 1,776,523	$ 2,663,584	$ 2,755,438	$ 3,318,153	$ 2,730,624	$ 2,384,180	$ 2,301,641	$ 2,757,898	$ 28,813,829

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Annual Billings at Present Rates Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BH)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Present Rates (St BH)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	
21	Peaking	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	
25	Off-Peak	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	
26														
27	FAC Charges ($/kWh)	$ 0.00079	$ 0.00130	$ 0.00357	$ 0.01014	$ 0.00561	$ 0.01028	$ 0.00793	$ 0.01599	$ 0.01361	$ 0.01221	$ 0.00985	$ 0.00844	
28														
29	FAC True-Up ($/kWh)	$ -	$ (0.00004)	$ -	$ 0.00007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Present Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 757,180	$ 757,180	$ 757,180	$ 757,180	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 8,993,680
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,056,054	$ 1,005,766	$ 1,156,630	$ 1,056,054	$ 1,039,931	$ 1,089,451	$ 990,410	$ 1,138,972	$ 1,039,931	$ 1,039,931	$ 1,039,931	$ 1,039,931	$ 12,692,992
41	Off-Peak	$ 1,127,124	$ 981,850	$ 1,056,992	$ 1,067,011	$ 1,109,916	$ 1,016,190	$ 1,144,447	$ 1,040,855	$ 1,050,720	$ 1,109,916	$ 1,050,720	$ 1,109,916	$ 12,865,657
42	Total	$ 2,183,178	$ 1,987,616	$ 2,213,622	$ 2,123,065	$ 2,149,847	$ 2,105,641	$ 2,134,857	$ 2,179,827	$ 2,090,651	$ 2,149,847	$ 2,090,651	$ 2,149,847	$ 25,558,649
43														
44	FAC Charges (Trued-up -$)	76,996.56	110,543.04	347,946.48	963,227.28	538,425.36	954,806.40	761,089.68	1,534,656.24	1,264,096.80	1,171,866.96	914,868.00	810,037.44	9,448,560
45														
46	Total Energy Charges ($)	$ 2,260,174	$ 2,098,159	$ 2,561,569	$ 3,086,292	$ 2,688,272	$ 3,060,448	$ 2,895,947	$ 3,714,483	$ 3,354,748	$ 3,321,714	$ 3,005,519	$ 2,959,884	$ 35,007,209
47														
48	**Total PR-1 Charges**	$ 3,032,763	$ 2,870,747	$ 3,334,157	$ 3,858,880	$ 3,449,301	$ 3,821,476	$ 3,656,975	$ 4,475,511	$ 4,116,410	$ 4,083,376	$ 3,767,181	$ 3,721,546	$ 44,188,324

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates (From St BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	
21	Peaking	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	
25	Off-Peak	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue (St BG)**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 965,470	$ 965,470	$ 965,470	$ 965,470	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 11,467,720
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,355,890	$ 1,266,925	$ 1,305,961	$ 1,086,844	$ 1,121,065	$ 1,630,593	$ 1,596,653	$ 1,849,991	$ 1,572,109	$ 1,357,386	$ 1,372,253	$ 1,532,512	$ 17,048,182
41	Off-Peak	$ 863,020	$ 610,142	$ 724,763	$ 317,589	$ 294,541	$ 651,576	$ 948,595	$ 779,303	$ 586,865	$ 490,989	$ 501,877	$ 970,795	$ 7,740,055
42	Total	$ 2,218,910	$ 1,877,067	$ 2,030,724	$ 1,404,433	$ 1,415,606	$ 2,282,169	$ 2,545,248	$ 2,629,294	$ 2,158,974	$ 1,848,375	$ 1,874,130	$ 2,503,307	$ 24,788,237
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,930,990	$ 1,769,399	$ 2,217,847	$ 1,416,310	$ 1,232,043	$ 2,269,002	$ 3,084,146	$ 2,931,445	$ 2,423,320	$ 1,824,563	$ 2,007,926	$ 1,935,262	$ 25,042,252
47														
48	**Total Interim PR-1 Charges**	$ 2,911,868	$ 2,750,277	$ 3,198,726	$ 2,397,188	$ 2,198,181	$ 3,235,140	$ 4,050,284	$ 3,897,583	$ 3,390,092	$ 2,791,335	$ 2,974,698	$ 2,902,034	$ 36,697,406

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Interim Rates (From St BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	
21	Peaking	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	
25	Off-Peak	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue (St BG)**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 965,470	$ 965,470	$ 965,470	$ 965,470	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 11,467,720
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,800,530	$ 1,714,790	$ 1,972,009	$ 1,800,530	$ 1,773,041	$ 1,857,471	$ 1,688,610	$ 1,941,902	$ 1,773,041	$ 1,773,041	$ 1,773,041	$ 1,773,041	$ 21,641,043
41	Off-Peak	$ 1,921,770	$ 1,674,075	$ 1,802,193	$ 1,819,276	$ 1,892,430	$ 1,732,625	$ 1,951,306	$ 1,774,679	$ 1,791,500	$ 1,892,430	$ 1,791,500	$ 1,892,430	$ 21,936,214
42	Total	$ 3,722,300	$ 3,388,865	$ 3,774,202	$ 3,619,805	$ 3,665,471	$ 3,590,096	$ 3,639,916	$ 3,716,580	$ 3,564,541	$ 3,665,471	$ 3,564,541	$ 3,665,471	$ 43,577,257
43														
44	FAC Charges (Trued-up -$)	(505,838)	(206,875)	363,541	33,955	(533,627)	(22,291)	817,716	456,846	475,546	(51,827)	277,711	(871,462)	233,394
45														
46	Total Energy Charges ($)	$ 3,216,461	$ 3,181,990	$ 4,137,742	$ 3,653,760	$ 3,131,844	$ 3,567,805	$ 4,457,631	$ 4,173,426	$ 4,040,087	$ 3,613,643	$ 3,842,252	$ 2,794,008	$ 43,810,650
47														
48	**Total Interim PR-1 Charges**	$ 4,197,340	$ 4,162,868	$ 5,118,621	$ 4,634,639	$ 4,097,982	$ 4,533,943	$ 5,423,769	$ 5,139,564	$ 5,006,858	$ 4,580,415	$ 4,809,024	$ 3,760,780	$ 55,465,805

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Rates (From St BK & BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
22														
23	Energy Charges ($/kWh) **(1)**													
24	On-Peak	$ 0.03232	$ 0.03573	$ 0.04356	$ 0.03955	$ 0.03163	$ 0.03800	$ 0.05173	$ 0.04451	$ 0.04598	$ 0.03855	$ 0.04316	$ 0.02691	
25	Off-Peak	$ 0.01683	$ 0.01861	$ 0.02269	$ 0.02060	$ 0.01647	$ 0.01979	$ 0.02695	$ 0.02318	$ 0.02395	$ 0.02008	$ 0.02248	$ 0.01402	
26														
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,244,772	$ 1,310,576	$ 1,837,448	$ 1,523,229	$ 1,199,599	$ 1,509,816	$ 1,868,488	$ 1,848,856	$ 1,743,837	$ 1,462,047	$ 1,636,886	$ 1,020,589	$ 18,206,144
41	Off-Peak	$ 992,129	$ 955,661	$ 1,254,349	$ 1,149,604	$ 956,084	$ 1,051,799	$ 1,613,119	$ 1,261,873	$ 1,316,148	$ 1,165,644	$ 1,235,366	$ 813,861	$ 13,765,635
42	Total	$ 2,236,901	$ 2,266,237	$ 3,091,797	$ 2,672,832	$ 2,155,683	$ 2,561,615	$ 3,481,607	$ 3,110,729	$ 3,059,986	$ 2,627,691	$ 2,872,252	$ 1,834,450	$ 31,971,780
43														
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-	-
45														
46	Total Energy Charges ($)	$ 2,236,901	$ 2,266,237	$ 3,091,797	$ 2,672,832	$ 2,155,683	$ 2,561,615	$ 3,481,607	$ 3,110,729	$ 3,059,986	$ 2,627,691	$ 2,872,252	$ 1,834,450	$ 31,971,780
47														
48	**Total PR-1 Charges**	$ 3,743,089	$ 3,772,425	$ 4,597,985	$ 4,179,021	$ 3,639,111	$ 4,045,043	$ 4,965,035	$ 4,594,158	$ 4,544,048	$ 4,111,753	$ 4,356,314	$ 3,318,512	$ 49,866,494

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development Per WPL													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
	Total PR-1	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	134,012,411	122,805,884	138,212,094	120,553,901	122,251,070	151,398,388	139,947,025	160,139,568	132,054,574	126,529,005	127,433,718	136,010,003	1,611,347,642
	Off-Peak	182,391,935	153,340,687	161,709,887	153,646,969	160,765,127	171,012,460	201,666,033	176,082,758	166,225,454	167,014,425	162,448,442	183,773,468	2,040,077,643
	Total Wholesale (kWh)	316,404,346	276,146,571	299,921,981	274,200,870	283,016,197	322,410,847	341,613,058	336,222,326	298,280,028	293,543,430	289,882,160	319,783,471	3,651,425,284
	Total Wholesale (%)													
	On-Peak	**42.3550%**	**44.4710%**	**46.0830%**	**43.9660%**	**43.1960%**	**46.9580%**	**40.9670%**	**47.6290%**	**44.2720%**	**43.1040%**	**43.9610%**	**42.5320%**	44.1290%
	Off-Peak	57.6450%	55.5290%	53.9170%	56.0340%	56.8040%	53.0420%	59.0330%	52.3710%	55.7280%	56.8960%	56.0390%	57.4680%	55.8710%
	Total Wholesale (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3816	1.3625	1.3483	1.3670	1.3740	1.3408	1.3944	1.3350	1.3643	1.3748	1.3671	1.3800	
	Off-Peak Multiplier (WPL Formula)	0.7196	0.7096	0.7022	0.7120	0.7156	0.6983	0.7263	0.6953	0.7106	0.7160	0.7120	0.7188	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	$ 28.15
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03232	$ 0.03573	$ 0.04356	$ 0.03955	$ 0.03163	$ 0.03800	$ 0.05173	$ 0.04451	$ 0.04598	$ 0.03855	$ 0.04316	$ 0.02691	$ 0.03933
	Off-Peak Rate	$ 0.01683	$ 0.01861	$ 0.02269	$ 0.02060	$ 0.01647	$ 0.01979	$ 0.02695	$ 0.02318	$ 0.02395	$ 0.02008	$ 0.02248	$ 0.01402	$ 0.02046

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Exhibit F
Docket No. ER06-1517
WPPI

Exhibit F
Schedule 1

Wisconsin Power and Light Company
FERC Dockets ER06-1517 and ER06-1518
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Costs	Cost of Service Per WPPI: Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**Proposed Revenue Requirement Per WPPI**	$ 17,461,213	$ 17,707,280	$ 10,032	$ 177,402	$ 35,355,928	Attch C, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 6,542,099	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					22.9%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						

Line No.		Billing Units	Present Rate Revenue: Rates	Present Rate Revenue: $	Interim Rate A Revenue: Rates	Interim Rate A Revenue: $	Change
12							
13							
14							
15	Delivery Points (Cust Charge)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 7.10	$ 11,047,600	22.9%
20	Peaking	-	$ 9.97	-	$ 12.25	-	22.9%
21	Excess	-	$ 17.26	-	$ 21.20	-	22.9%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04500	$ 16,410,015	22.9%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.03138	7,450,397	22.9%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.039629	$ 23,860,412	
27							
28	FAC	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 35,349,460	
31							
32					Short Fall =	$ (6,467)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.04006	$ 24,119,453	22.9%

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Proposed Formula Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
22														
23	Energy Charges ($/kWh) **(1)**													
24	On-Peak	$ 0.03032	$ 0.03261	$ 0.04102	$ 0.03370	$ 0.02649	$ 0.03433	$ 0.04759	$ 0.04068	$ 0.04046	$ 0.03353	$ 0.03780	$ 0.02526	
25	Off-Peak	$ 0.01579	$ 0.01698	$ 0.02137	$ 0.01755	$ 0.01380	$ 0.01788	$ 0.02479	$ 0.02119	$ 0.02108	$ 0.01746	$ 0.01969	$ 0.01316	
26														
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 879,371	$ 883,731	$ 1,145,894	$ 783,458	$ 635,230	$ 1,197,396	$ 1,625,341	$ 1,609,789	$ 1,360,589	$ 973,544	$ 1,109,543	$ 828,048	$ 13,031,934
41	Off-Peak	$ 418,009	$ 317,798	$ 475,098	$ 170,972	$ 124,683	$ 357,368	$ 721,339	$ 506,547	$ 379,482	$ 262,965	$ 303,128	$ 391,892	$ 4,429,280
42	Total	$ 1,297,380	$ 1,201,529	$ 1,620,992	$ 954,430	$ 759,913	$ 1,554,764	$ 2,346,681	$ 2,116,336	$ 1,740,071	$ 1,236,509	$ 1,412,671	$ 1,219,940	$ 17,461,213
43														
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-	-
45														
46	Total Energy Charges ($)	$ 1,297,380	$ 1,201,529	$ 1,620,992	$ 954,430	$ 759,913	$ 1,554,764	$ 2,346,681	$ 2,116,336	$ 1,740,071	$ 1,236,509	$ 1,412,671	$ 1,219,940	$ 17,461,213
47														
48	**Total PR-1 Charges**	$ 2,803,568	$ 2,707,717	$ 3,127,180	$ 2,460,618	$ 2,243,342	$ 3,038,192	$ 3,830,109	$ 3,599,764	$ 3,224,133	$ 2,720,571	$ 2,896,733	$ 2,704,002	$ 35,355,928

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

Proposed Formula Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development Per WPPI													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	PR-1 Energy (%)													
	On-Peak	**52.2800%**	**59.1500%**	**55.6840%**	**70.4700%**	**72.6340%**	**63.5710%**	**53.9960%**	**62.3410%**	**65.1330%**	**65.8450%**	**65.5960%**	**52.3990%**	**60.5670%**
	Off-Peak	54.6300%	51.5990%	50.9290%	50.5390%	50.7830%	48.4720%	55.3300%	47.9220%	50.2950%	51.3220%	50.8330%	54.3020%	51.4680%
	Total PR-1 Only (%)	106.9100%	110.7490%	106.6130%	121.0090%	123.4170%	112.0430%	109.3260%	110.2630%	115.4280%	117.1670%	116.4290%	106.7010%	112.0350%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.2964	1.2434	1.2696	1.1648	1.1509	1.2115	1.2828	1.2202	1.2006	1.1957	1.1974	1.2955	
	Off-Peak Multiplier (WPL Formula)	0.6752	0.6476	0.6613	0.6067	0.5994	0.6310	0.6681	0.6355	0.6253	0.6228	0.6236	0.6747	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03032	$ 0.03261	$ 0.04102	$ 0.03370	$ 0.02649	$ 0.03433	$ 0.04759	$ 0.04068	$ 0.04046	$ 0.03353	$ 0.03780	$ 0.02526	$ 0.03574
	Off-Peak Rate	$ 0.01579	$ 0.01698	$ 0.02137	$ 0.01755	$ 0.01380	$ 0.01788	$ 0.02479	$ 0.02119	$ 0.02108	$ 0.01746	$ 0.01969	$ 0.01316	$ 0.01866

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

WPL Proposed Interim Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	
21	Peaking	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	
25	Off-Peak	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 930,100	$ 930,100	$ 930,100	$ 930,100	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 11,047,600
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,305,135	$ 1,219,500	$ 1,257,075	$ 1,046,160	$ 1,079,100	$ 1,569,555	$ 1,536,885	$ 1,780,740	$ 1,513,260	$ 1,306,575	$ 1,320,885	$ 1,475,145	$ 16,410,015
41	Off-Peak	$ 830,723	$ 587,308	$ 697,640	$ 305,704	$ 283,518	$ 627,192	$ 913,095	$ 750,139	$ 564,903	$ 472,614	$ 483,095	$ 934,465	$ 7,450,397
42	Total	$ 2,135,858	$ 1,806,808	$ 1,954,715	$ 1,351,864	$ 1,362,618	$ 2,196,747	$ 2,449,980	$ 2,530,879	$ 2,078,163	$ 1,779,189	$ 1,803,980	$ 2,409,610	$ 23,860,412
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,847,937	$ 1,699,140	$ 2,141,838	$ 1,363,740	$ 1,179,055	$ 2,183,579	$ 2,988,879	$ 2,833,029	$ 2,342,508	$ 1,755,377	$ 1,937,777	$ 1,841,565	$ 24,114,426
47														
48	**Total Interim PR-1 Charges**	$ 2,793,446	$ 2,644,649	$ 3,087,346	$ 2,309,249	$ 2,110,363	$ 3,114,888	$ 3,920,187	$ 3,764,338	$ 3,274,450	$ 2,687,319	$ 2,869,719	$ 2,773,507	$ 35,349,460

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

WPL Proposed Interim Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Interim Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	
21	Peaking	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	
25	Off-Peak	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 930,100	$ 930,100	$ 930,100	$ 930,100	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 11,047,600
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,733,130	$ 1,650,600	$ 1,898,190	$ 1,733,130	$ 1,706,670	$ 1,787,940	$ 1,625,400	$ 1,869,210	$ 1,706,670	$ 1,706,670	$ 1,706,670	$ 1,706,670	$ 20,830,950
41	Off-Peak	$ 1,849,851	$ 1,611,426	$ 1,734,749	$ 1,751,192	$ 1,821,609	$ 1,667,784	$ 1,878,281	$ 1,708,264	$ 1,724,457	$ 1,821,609	$ 1,724,457	$ 1,821,609	$ 21,115,288
42	Total	$ 3,582,981	$ 3,262,026	$ 3,632,939	$ 3,484,322	$ 3,528,279	$ 3,455,724	$ 3,503,681	$ 3,577,474	$ 3,431,127	$ 3,528,279	$ 3,431,127	$ 3,528,279	$ 41,946,238
43														
44	FAC Charges (Trued-up -$)	(505,838)	(206,875)	363,541	33,955	(533,627)	(22,291)	817,716	456,846	475,546	(51,827)	277,711	(871,462)	233,394
45														
46	Total Energy Charges ($)	$ 3,077,143	$ 3,055,151	$ 3,996,480	$ 3,518,277	$ 2,994,652	$ 3,433,433	$ 4,321,397	$ 4,034,320	$ 3,906,672	$ 3,476,452	$ 3,708,838	$ 2,656,817	$ 42,179,632
47														
48	**Total Interim PR-1 Charges**	$ 4,022,651	$ 4,000,659	$ 4,941,988	$ 4,463,786	$ 3,925,961	$ 4,364,741	$ 5,252,705	$ 4,965,629	$ 4,838,614	$ 4,408,394	$ 4,640,780	$ 3,588,759	$ 53,414,666

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates B (From)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	
21	Peaking	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	
25	Off-Peak	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	
26														
27	FAC Charges ($/kWh) (2)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 930,100	$ 930,100	$ 930,100	$ 930,100	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 11,047,600
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,266,216	$ 1,183,135	$ 1,219,589	$ 1,014,964	$ 1,046,922	$ 1,522,751	$ 1,491,056	$ 1,727,639	$ 1,468,135	$ 1,267,613	$ 1,281,497	$ 1,431,157	$ 15,920,673
41	Off-Peak	$ 885,737	$ 626,202	$ 743,841	$ 325,949	$ 302,294	$ 668,727	$ 973,564	$ 799,816	$ 602,313	$ 503,913	$ 515,088	$ 996,349	$ 7,943,793
42	Total	$ 2,151,953	$ 1,809,337	$ 1,963,430	$ 1,340,913	$ 1,349,216	$ 2,191,479	$ 2,464,620	$ 2,527,455	$ 2,070,448	$ 1,771,526	$ 1,796,584	$ 2,427,506	$ 23,864,466
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,864,032	$ 1,701,669	$ 2,150,553	$ 1,352,789	$ 1,165,652	$ 2,178,311	$ 3,003,518	$ 2,829,606	$ 2,334,794	$ 1,747,714	$ 1,930,381	$ 1,859,461	$ 24,118,480
47														
48	**Total Interim PR-1 Charges**	$ 2,809,541	$ 2,647,178	$ 3,096,061	$ 2,298,298	$ 2,096,961	$ 3,109,619	$ 3,934,827	$ 3,760,914	$ 3,266,736	$ 2,679,656	$ 2,862,323	$ 2,791,403	$ 35,353,515

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED BY WPPI TO COMPUTE MONTHLY ENERGY RATES FOR THE PR-1 BASED ON PR-1 CLASS LOAD CHARACTERISTICS
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Rates (From St BK & BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
22														
23	Energy Charges ($/kWh) **(1)**													
24	On-Peak	$ 0.03294	$ 0.03640	$ 0.04437	$ 0.04038	$ 0.03241	$ 0.03905	$ 0.05291	$ 0.04578	$ 0.04704	$ 0.03948	$ 0.04406	$ 0.02746	
25	Off-Peak	$ 0.01715	$ 0.01896	$ 0.02311	$ 0.02103	$ 0.01688	$ 0.02034	$ 0.02756	$ 0.02384	$ 0.02450	$ 0.02056	$ 0.02295	$ 0.01430	
26														
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,268,651	$ 1,335,152	$ 1,871,615	$ 1,555,195	$ 1,229,182	$ 1,551,535	$ 1,911,109	$ 1,901,610	$ 1,784,039	$ 1,497,318	$ 1,671,020	$ 1,041,448	$ 18,617,874
41	Off-Peak	$ 1,010,993	$ 973,634	$ 1,277,567	$ 1,173,600	$ 979,884	$ 1,081,030	$ 1,649,631	$ 1,297,802	$ 1,346,373	$ 1,193,508	$ 1,261,194	$ 830,115	$ 14,075,332
42	Total	$ 2,279,644	$ 2,308,786	$ 3,149,182	$ 2,728,796	$ 2,209,066	$ 2,632,565	$ 3,560,741	$ 3,199,412	$ 3,130,412	$ 2,690,826	$ 2,932,214	$ 1,871,563	$ 32,693,205
43														
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-	-
45														
46	Total Energy Charges ($)	$ 2,279,644	$ 2,308,786	$ 3,149,182	$ 2,728,796	$ 2,209,066	$ 2,632,565	$ 3,560,741	$ 3,199,412	$ 3,130,412	$ 2,690,826	$ 2,932,214	$ 1,871,563	$ 32,693,205
47														
48	**Total PR-1 Charges**	$ 3,785,832	$ 3,814,974	$ 4,655,371	$ 4,234,984	$ 3,692,494	$ 4,115,993	$ 5,044,169	$ 4,682,840	$ 4,614,474	$ 4,174,888	$ 4,416,276	$ 3,355,625	$ 50,587,920

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED BY WPPI TO COMPUTE MONTHLY ENERGY RATES FOR THE PR-1 BASED ON PR-1 CLASS LOAD CHARACTERISTICS
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development Per WPPI													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
	Total PR-1	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	134,012,411	122,805,884	138,212,094	120,553,901	122,251,070	151,398,388	139,947,025	160,139,568	132,054,574	126,529,005	127,433,718	136,010,003	1,611,347,642
	Off-Peak	182,391,935	153,340,687	161,709,887	153,646,969	160,765,127	171,012,460	201,666,033	176,082,758	166,225,454	167,014,425	162,448,442	183,773,468	2,040,077,643
	Total Wholesale (kWh)	316,404,346	276,146,571	299,921,981	274,200,870	283,016,197	322,410,847	341,613,058	336,222,326	298,280,028	293,543,430	289,882,160	319,783,471	3,651,425,284
	PR-1 Energy (%)													
	On-Peak	**39.5160%**	**41.6670%**	**43.2800%**	**40.8330%**	**39.5160%**	**42.7780%**	**37.6340%**	**43.2800%**	**40.8330%**	**39.5160%**	**40.8330%**	**39.5160%**	**40.7560%**
	Off-Peak	57.6450%	55.5290%	53.9170%	56.0340%	56.8040%	53.0420%	59.0330%	52.3710%	55.7280%	56.8960%	56.0390%	57.4680%	55.8710%
	Total PR-1 Only (%)	97.1610%	97.1960%	97.1970%	96.8670%	96.3200%	95.8200%	96.6670%	95.6510%	96.5610%	96.4120%	96.8720%	96.9840%	96.6270%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.4081	1.3879	1.3732	1.3957	1.4081	1.3778	1.4262	1.3732	1.3957	1.4081	1.3957	1.4081	
	Off-Peak Multiplier (WPL Formula)	0.7334	0.7229	0.7152	0.7269	0.7334	0.7176	0.7428	0.7152	0.7269	0.7334	0.7269	0.7334	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03294	$ 0.03640	$ 0.04437	$ 0.04038	$ 0.03241	$ 0.03905	$ 0.05291	$ 0.04578	$ 0.04704	$ 0.03948	$ 0.04406	$ 0.02746	$ 0.04022
	Off-Peak Rate	$ 0.01715	$ 0.01896	$ 0.02311	$ 0.02103	$ 0.01688	$ 0.02034	$ 0.02756	$ 0.02384	$ 0.02450	$ 0.02056	$ 0.02295	$ 0.01430	$ 0.02092

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Exhibit G
Docket No. ER06-1517
WPPI

Exhibit G
Schedule 1

Wisconsin Power and Light Company
FERC Dockets ER06-1517

Line No.	Costs	Cost of Service Per WPPI: Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**Proposed Revenue Requirement Per WPPI**	$ 17,210,113	$ 14,974,031	$ 10,032	$ 177,402	$ 32,371,578	Attch D, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 3,557,750	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					12.4%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						

Line No.		Billing Units	Present Rate Revenue: Rates	Present Rate Revenue: $	Interim Rate A Revenue: Rates	Interim Rate A Revenue: $	Change
12							
13							
14							
15	Delivery Points (Cust Charge)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 6.50	$ 10,114,000	12.4%
20	Peaking	-	$ 9.97	-	$ 11.21	-	12.4%
21	Excess	-	$ 17.26	-	$ 19.41	-	12.4%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04114	$ 15,002,400	12.4%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.02869	6,811,723	12.4%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.036231	$ 21,814,124	
27							
28	FAC	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 32,369,573	
31							
32					Short Fall =	$ (2,006)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.03666	$ 22,072,710	12.4%

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPPI Production Cost Assignment to PR-1
Historical Year - 2005

Line No.	Description	Production Cost Assignment To PR-1 Wholesale Class per WPPI: Demand - Related	Energy - Related	References
	(a)	(b)	(c)	(d)
1	**Total Production System Rev Requirement Per WPL**			
2	Demand Related	$ 323,737,775		St BK, Pg 3, Ln 6
3	Energy Related		$ 397,482,012.0	St BK, Pg 9, First Line
4	Plus			
5	Other Energy Related O&M (Accts 510, 512, 513, 528, 530, 531, 544 - Pages 320-321)	-	20,680,164	St BK, Pg 9
6	Energy Related Wheeling	-	3,204,086	St BK, Pg 9
7	Energy Related Regulatory Asset Amortizations	-	(478,193)	St BK, Pg 9
8	Totals	$ 323,737,775	$ 420,888,069	
9				
10	**Allocation Factors - PR-1**			
11				
12	PR-1 Coincident Demands (12 CP kW)	109,750 kW		St BK, Pg 3, Ln 12
13				
14	PR-1 Annual Energy Requirements (mWh)		602,092 mWh	St BH, Pg 4, Last Line
15				
16	Total PR-1 Load Requirements	109,750 kW	602,092 mWh	
17				
18	System Demands (12 CP kW)	2,407,003 kW		St BK, Pg 3, Ln 9
19	Adjustments			
20	Less PR-1 Avg Nominations	(128,420) kW		WPL Exh 2, Pg 1, Ln 24
21	Plus PR-1 Coincident Demands	109,750 kW		WPL Exh 2, Pg 1, Ln 23
22	Adjusted System Demands			
23				
24	System Energy Requirements (mWh)		14,725,129 mWh	St BK, Pg 9
25				
26	Total System Load Requirements	2,388,333 kW	14,725,129 mWh	St BK, Pg 9
27				
28	**PR-1 Production Allocation Factors**	4.595%	4.089%	Ln 8 / Ln 26
29				
30	**Production Cost Allocated To PR-1**	$ 14,875,751	$ 17,210,113	Ln 7 x Ln 28
31	Plus			
32	Amortization Expense - Wholesale Specific	$ 98,280	$ -	St BK, Pg 3, Ln 12
33				
34	**Total Production Revenue Requirement for PR-1**	$ 14,974,031	$ 17,210,113	Ln 30 + Ln 32

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

WPL Proposed Interim Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	
21	Peaking	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	
25	Off-Peak	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	
26														
27	FAC Charges ($/kWh) (2)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 851,500	$ 851,500	$ 851,500	$ 851,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 10,114,000
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,193,183	$ 1,114,894	$ 1,149,246	$ 956,423	$ 986,537	$ 1,434,922	$ 1,405,054	$ 1,627,992	$ 1,383,456	$ 1,194,500	$ 1,207,582	$ 1,348,610	$ 15,002,400
41	Off-Peak	$ 759,510	$ 536,962	$ 637,836	$ 279,498	$ 259,214	$ 573,427	$ 834,822	$ 685,834	$ 516,477	$ 432,100	$ 441,683	$ 854,360	$ 6,811,723
42	Total	$ 1,952,694	$ 1,651,856	$ 1,787,082	$ 1,235,921	$ 1,245,751	$ 2,008,349	$ 2,239,876	$ 2,313,827	$ 1,899,933	$ 1,626,600	$ 1,649,265	$ 2,202,970	$ 21,814,124
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,664,773	$ 1,544,188	$ 1,974,205	$ 1,247,797	$ 1,062,188	$ 1,995,181	$ 2,778,775	$ 2,615,977	$ 2,164,279	$ 1,602,788	$ 1,783,061	$ 1,634,925	$ 22,068,138
47														
48	**Total Interim PR-1 Charges**	$ 2,531,682	$ 2,411,097	$ 2,841,113	$ 2,114,705	$ 1,916,096	$ 2,849,090	$ 3,632,683	$ 3,469,885	$ 3,018,821	$ 2,457,330	$ 2,637,603	$ 2,489,467	$ 32,369,573

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

WPL Proposed Interim Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Interim Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	
21	Peaking	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	
25	Off-Peak	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 851,500	$ 851,500	$ 851,500	$ 851,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 10,114,000
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,584,466	$ 1,509,015	$ 1,735,367	$ 1,584,466	$ 1,560,276	$ 1,634,574	$ 1,485,977	$ 1,708,873	$ 1,560,276	$ 1,560,276	$ 1,560,276	$ 1,560,276	$ 19,044,117
41	Off-Peak	$ 1,691,276	$ 1,473,289	$ 1,586,041	$ 1,601,074	$ 1,665,455	$ 1,524,816	$ 1,717,269	$ 1,561,826	$ 1,576,630	$ 1,665,455	$ 1,576,630	$ 1,665,455	$ 19,305,214
42	Total	$ 3,275,741	$ 2,982,304	$ 3,321,408	$ 3,185,540	$ 3,225,730	$ 3,159,391	$ 3,203,245	$ 3,270,700	$ 3,136,906	$ 3,225,730	$ 3,136,906	$ 3,225,730	$ 38,349,332
43														
44	FAC Charges (Trued-up -$)	(505,838)	(206,875)	363,541	33,955	(533,627)	(22,291)	817,716	456,846	475,546	(51,827)	277,711	(871,462)	233,394
45														
46	Total Energy Charges ($)	$ 2,769,903	$ 2,775,429	$ 3,684,949	$ 3,219,495	$ 2,692,104	$ 3,137,099	$ 4,020,961	$ 3,727,545	$ 3,612,452	$ 3,173,903	$ 3,414,617	$ 2,354,268	$ 38,582,725
47														
48	**Total Interim PR-1 Charges**	$ 3,636,812	$ 3,642,337	$ 4,551,857	$ 4,086,404	$ 3,546,012	$ 3,991,008	$ 4,874,869	$ 4,581,454	$ 4,466,993	$ 4,028,445	$ 4,269,159	$ 3,208,810	$ 48,884,160

Wisconsin Power and Light Company

FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

20061101502O Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Exhibit H
Docket No. ER06-1517
WPPI

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

FERC Docket No. ER06-1517
Wisconsin Power and Light Company Common Equity Cost Determination
Applying the FERC Southern California Edison Opinion No. 445 DCF Methodology
To Alliant Energy, Inc. and Mr. Bacalao's Proxy Electric Utility Group

Company (a)	Ticker (b)	Six Month Average Low Dividend Yld (c)	Six Month Avg High Dividend Yld (d)	IBES Analysts' Proj EPS g (e)	Value Line Projected g=br+sv (f)	Ke Low (g)	(h)	Ke High (i)	Price to Book Value (j)	2005 Year End Common Equity Ratio (k)
CLECO Corporation	CNL	3.70%	4.01%	8.0%	7.38%	11.2%		12.2%	1.63	52.0%
Energy East Corp.	EAS	4.67%	5.02%	4.0%	2.41%	7.1%		9.1%	1.24	43.8%
Great Plains Energy	GXP	8.17%	8.55%	2.0%	3.45%	10.2%		12.1%	1.43	50.9%
Hawaiian Electric	HE	4.44%	4.69%	4.0%	2.52%	7.0%		8.8%	1.81	53.3%
IDACORP, Inc.	IDA	3.29%	3.53%	5.0%	3.43%	6.8%		8.6%	1.44	50.0%
Northeast Utilities	NU	3.26%	3.44%	10.0%	4.01%	7.3%		13.6%	1.22	35.1%
NSTAR	NST	3.98%	4.25%	6.0%	5.25%	9.3%		10.4%	2.01	38.6%
OGE Energy	OGE	3.81%	4.17%	3.0%	5.95%	6.9%		10.2%	2.11	50.5%
PNM Resources	PNM	3.18%	3.42%	12.0%	4.56%	7.8%		15.6%	1.38	42.3%
Vectren Corp.	VVC	4.39%	4.67%	4.0%	2.62%	7.1%		8.8%	1.77	48.8%
WPS Resources	WPS	4.39%	4.68%	4.0%	5.55%	8.5%		10.4%	1.48	58.7%
AVERAGE		4.30%	4.59%	5.6%	4.28%	8.1%	9.5%	10.9%	1.59	47.6%
			As calculated:	Range		6.8%		15.6%		
				Midpoint			11.2%			
				Average			9.5%			
				Median			8.9%			
Alliant Energy	LNT	3.25%	3.46%	5.0%	4.47%	7.8%	8.2%	8.6%	1.58	53.1%

Notes:
(c) - Average of the monthly low dividend yields for the six months ending September 2006. (See pp. 2 & 3.)
(d) - Average of the monthly high dividend yields for the six months ending September 2006. (See pp. 2 & 3.)
(e) - IBES reported consensus of analysts' projected 5-year earnings per share growth rate from October 2006 S&P Earnings Guide.
(f) - Applying growth rate formula to Value Line projections for the periods 2006, 2007 and 2010 (2009-11). (See p. 4.)
(g) - Applying Ke = (D/P)(1 + 0.5g) + g using the average low dividend yield and low growth rate.
(i) - Applying Ke = (D/P)(1 + 0.5g) + g using the average high dividend yield and high growth rate.
(j) - Six month average price from pages 2 & 3 divided by Value Line projected June 2006 book value from page 4.
(k) - Value Line Investment Survey August 11, 2006, September 1, 2006, and September 29, 2006.

SIX MONTH AVERAGE DIVIDEND YIELD

	Price				Dividend Yield		
	High	Low	Avg	Div	Low	High	Avg
Cleco Corp							
Sep-06	$ 25.90	$ 24.27	$ 25.085	$ 0.90	3.47%	3.71%	3.59%
Aug-06	$ 25.12	$ 24.00	$ 24.560	$ 0.90	3.58%	3.75%	3.66%
Jul-06	$ 25.09	$ 22.86	$ 23.975	$ 0.90	3.59%	3.94%	3.75%
Jun-06	$ 23.26	$ 21.45	$ 22.355	$ 0.90	3.87%	4.20%	4.03%
May-06	$ 23.69	$ 21.26	$ 22.475	$ 0.90	3.80%	4.23%	4.00%
Apr-06	$ 23.00	$ 21.23	$ 22.115	$ 0.90	3.91%	4.24%	4.07%
Average	$ 24.34	$ 22.51	**$ 23.428**		**3.70%**	**4.01%**	**3.85%**
Energy East Corp							
Sep-06	$ 24.51	$ 23.37	$ 23.940	$ 1.16	4.73%	4.96%	4.85%
Aug-06	$ 25.20	$ 23.72	$ 24.460	$ 1.16	4.60%	4.89%	4.74%
Jul-06	$ 24.75	$ 23.36	$ 24.055	$ 1.16	4.69%	4.97%	4.82%
Jun-06	$ 24.59	$ 22.92	$ 23.755	$ 1.16	4.72%	5.06%	4.88%
May-06	$ 24.59	$ 22.18	$ 23.385	$ 1.16	4.72%	5.23%	4.96%
Apr-06	$ 25.39	$ 23.24	$ 24.315	$ 1.16	4.57%	4.99%	4.77%
Average	$ 24.84	$ 23.13	**$ 23.985**		**4.67%**	**5.02%**	**4.84%**
Great Plains Energy							
Sep-06	$ 25.10	$ 24.26	$ 24.680	$ 2.00	7.97%	8.24%	8.10%
Aug-06	$ 24.70	$ 23.75	$ 24.225	$ 2.00	8.10%	8.42%	8.26%
Jul-06	$ 24.51	$ 23.05	$ 23.780	$ 2.00	8.16%	8.68%	8.41%
Jun-06	$ 23.76	$ 22.70	$ 23.230	$ 2.00	8.42%	8.81%	8.61%
May-06	$ 23.95	$ 23.03	$ 23.490	$ 2.00	8.35%	8.68%	8.51%
Apr-06	$ 25.00	$ 23.56	$ 24.280	$ 2.00	8.00%	8.49%	8.24%
Average	$ 24.50	$ 23.39	**$ 23.948**		**8.17%**	**8.55%**	**8.36%**
Hawaiian Electric							
Sep-06	$ 27.45	$ 26.07	$ 26.760	$ 1.24	4.52%	4.76%	4.63%
Aug-06	$ 28.94	$ 26.75	$ 27.845	$ 1.24	4.28%	4.64%	4.45%
Jul-06	$ 28.76	$ 27.44	$ 28.100	$ 1.24	4.31%	4.52%	4.41%
Jun-06	$ 27.92	$ 26.67	$ 27.295	$ 1.24	4.44%	4.65%	4.54%
May-06	$ 27.05	$ 25.69	$ 26.370	$ 1.24	4.58%	4.83%	4.70%
Apr-06	$ 27.44	$ 26.20	$ 26.820	$ 1.24	4.52%	4.73%	4.62%
Average	$ 27.93	$ 26.47	**$ 27.198**		**4.44%**	**4.69%**	**4.56%**
IDACORP, Inc.							
Sep-06	$ 38.81	$ 37.27	$ 38.040	$ 1.20	3.09%	3.22%	3.15%
Aug-06	$ 38.58	$ 36.04	$ 37.310	$ 1.20	3.11%	3.33%	3.22%
Jul-06	$ 37.47	$ 34.00	$ 35.735	$ 1.20	3.20%	3.53%	3.36%
Jun-06	$ 34.85	$ 33.00	$ 33.925	$ 1.20	3.44%	3.64%	3.54%
May-06	$ 35.20	$ 32.27	$ 33.735	$ 1.20	3.41%	3.72%	3.56%
Apr-06	$ 34.18	$ 32.00	$ 33.090	$ 1.20	3.51%	3.75%	3.63%
Average	$ 36.52	$ 34.10	**$ 35.306**		**3.29%**	**3.53%**	**3.41%**
Northeast Utilities							
Sep-06	$ 23.70	$ 22.71	$ 23.205	$ 0.75	3.17%	3.31%	3.24%
Aug-06	$ 23.11	$ 22.33	$ 22.720	$ 0.70	3.03%	3.13%	3.08%
Jul-06	$ 22.50	$ 20.54	$ 21.520	$ 0.70	3.11%	3.41%	3.25%
Jun-06	$ 21.03	$ 20.13	$ 20.580	$ 0.70	3.33%	3.48%	3.40%
May-06	$ 20.45	$ 19.19	$ 19.820	$ 0.70	3.42%	3.65%	3.53%
Apr-06	$ 20.17	$ 19.12	$ 19.645	$ 0.70	3.47%	3.66%	3.56%
Average	$ 21.83	$ 20.67	**$ 21.248**		**3.26%**	**3.44%**	**3.35%**

SIX MONTH AVERAGE DIVIDEND YIELD

		Price				Dividend Yield		
		High	Low	Avg	Div	Low	High	Avg
NSTAR								
	Sep-06	$ 34.07	$ 32.23	$ 33.150	$ 1.21	3.56%	3.76%	3.66%
	Aug-06	$ 32.94	$ 31.02	$ 31.980	$ 1.21	3.68%	3.91%	3.79%
	Jul-06	$ 31.35	$ 28.10	$ 29.725	$ 1.21	3.87%	4.31%	4.08%
	Jun-06	$ 28.61	$ 27.50	$ 28.055	$ 1.21	4.24%	4.41%	4.32%
	May-06	$ 27.95	$ 26.50	$ 27.225	$ 1.21	4.34%	4.57%	4.45%
	Apr-06	$ 28.83	$ 26.77	$ 27.800	$ 1.21	4.20%	4.53%	4.36%
	Average	$ 30.63	$ 28.69	**$ 29.656**		**3.98%**	**4.25%**	**4.11%**
OGE Energy								
	Sep-06	$ 37.40	$ 34.65	$ 36.025	$ 1.33	3.56%	3.84%	3.70%
	Aug-06	$ 39.15	$ 34.65	$ 36.900	$ 1.33	3.40%	3.84%	3.61%
	Jul-06	$ 38.34	$ 34.67	$ 36.505	$ 1.33	3.47%	3.84%	3.65%
	Jun-06	$ 35.07	$ 30.91	$ 32.990	$ 1.33	3.80%	4.31%	4.04%
	May-06	$ 31.56	$ 29.59	$ 30.575	$ 1.33	4.22%	4.50%	4.36%
	Apr-06	$ 30.30	$ 28.29	$ 29.295	$ 1.33	4.40%	4.71%	4.55%
	Average	$ 35.30	$ 32.13	**$ 33.715**		**3.81%**	**4.17%**	**3.98%**
PNM Resources								
	Sep-06	$ 28.80	$ 27.44	$ 28.120	$ 0.88	3.06%	3.21%	3.13%
	Aug-06	$ 28.94	$ 26.37	$ 27.655	$ 0.88	3.04%	3.34%	3.18%
	Jul-06	$ 27.84	$ 25.41	$ 26.625	$ 0.88	3.16%	3.46%	3.31%
	Jun-06	$ 26.60	$ 24.96	$ 25.780	$ 0.88	3.31%	3.53%	3.41%
	May-06	$ 25.99	$ 24.10	$ 25.045	$ 0.88	3.39%	3.65%	3.51%
	Apr-06	$ 25.66	$ 23.92	$ 24.790	$ 0.80	3.12%	3.34%	3.23%
	Average	$ 27.31	$ 25.37	**$ 26.336**		**3.18%**	**3.42%**	**3.30%**
Vectren Corporation								
	Sep-06	$ 27.75	$ 26.00	$ 26.875	$ 1.22	4.40%	4.69%	4.54%
	Aug-06	$ 28.40	$ 26.90	$ 27.650	$ 1.22	4.30%	4.54%	4.41%
	Jul-06	$ 28.42	$ 27.00	$ 27.710	$ 1.22	4.29%	4.52%	4.40%
	Jun-06	$ 27.34	$ 25.62	$ 26.480	$ 1.22	4.46%	4.76%	4.61%
	May-06	$ 27.36	$ 25.24	$ 26.300	$ 1.22	4.46%	4.83%	4.64%
	Apr-06	$ 27.52	$ 26.00	$ 26.760	$ 1.22	4.43%	4.69%	4.56%
	Average	$ 27.80	$ 26.13	**$ 26.963**		**4.39%**	**4.67%**	**4.53%**
WPS Resources								
	Sep-06	$ 51.38	$ 48.55	$ 49.965	$ 2.30	4.48%	4.74%	4.60%
	Aug-06	$ 52.88	$ 50.24	$ 51.560	$ 2.26	4.27%	4.50%	4.38%
	Jul-06	$ 52.42	$ 47.67	$ 50.045	$ 2.26	4.31%	4.74%	4.52%
	Jun-06	$ 50.20	$ 47.39	$ 48.795	$ 2.26	4.50%	4.77%	4.63%
	May-06	$ 51.37	$ 48.10	$ 49.735	$ 2.26	4.40%	4.70%	4.54%
	Apr-06	$ 51.60	$ 48.74	$ 50.170	$ 2.26	4.38%	4.64%	4.50%
	Average	$ 51.64	$ 48.45	**$ 50.045**		**4.39%**	**4.68%**	**4.53%**
Alliant Energy								
	Sep-06	$ 37.16	$ 35.08	$ 36.120	$ 1.15	3.10%	3.28%	3.19%
	Aug-06	$ 36.98	$ 34.88	$ 35.930	$ 1.15	3.12%	3.30%	3.21%
	Jul-06	$ 36.30	$ 33.91	$ 35.105	$ 1.15	3.17%	3.40%	3.28%
	Jun-06	$ 35.17	$ 33.10	$ 34.135	$ 1.15	3.28%	3.48%	3.37%
	May-06	$ 34.72	$ 32.00	$ 33.360	$ 1.15	3.32%	3.60%	3.45%
	Apr-06	$ 32.85	$ 30.94	$ 31.895	$ 1.15	3.51%	3.72%	3.61%
	Average	$ 35.53	$ 33.32	**$ 34.424**		**3.25%**	**3.46%**	**3.35%**

Source: http://finance.yahoo.com

BR + SV GROWTH RATE CALCULATION

		2006				2007				2010					ROE	2006-10	06-10	06-10
	Company	EPS	DPS	b	r	EPS	DPS	b	r	EPS	DPS	b	r	2006-10 Avg b	Adjstmt Factor	Average Adjstd r	Avg br	Avg br + sv
1	CLECO Corp	$1.30	$0.90	30.8%	8.0%	$1.40	$0.90	35.7%	8.5%	$1.75	$1.00	42.9%	9.5%	36.45%	1.0629	9.21%	3.36%	**7.38%**
2	Energy East Corp	$1.60	$1.16	27.5%	8.5%	$1.55	$1.16	25.2%	8.0%	$2.00	$1.40	30.0%	9.0%	27.55%	1.0091	8.58%	2.36%	**2.41%**
3	Great Plains Energy	$1.65	$1.66	-0.6%	9.5%	$2.05	$1.66	19.0%	11.0%	$2.25	$1.66	26.2%	11.0%	14.88%	1.0422	10.94%	1.63%	**3.45%**
4	Hawaiian Electric	$1.50	$1.24	17.3%	10.0%	$1.55	$1.24	20.0%	10.0%	$1.75	$1.24	29.1%	11.0%	22.16%	1.0143	10.48%	2.32%	**2.52%**
5	IDACORP, Inc.	$1.85	$1.20	35.1%	7.5%	$1.90	$1.20	36.8%	7.0%	$2.00	$1.20	40.0%	7.0%	37.33%	1.0238	7.34%	2.74%	**3.43%**
6	Northeast Utilities	$1.15	$0.73	36.5%	8.0%	$1.35	$0.78	42.2%	8.0%	$1.50	$0.93	38.0%	8.0%	38.91%	1.0193	8.15%	3.17%	**4.01%**
7	NSTAR	$1.95	$1.21	37.9%	13.0%	$2.10	$1.28	39.0%	13.5%	$2.50	$1.55	38.0%	13.5%	38.33%	1.0274	13.70%	5.25%	**5.25%**
8	OGE Energy	$2.40	$1.33	44.6%	14.5%	$2.30	$1.36	40.9%	13.0%	$2.25	$1.50	33.3%	11.0%	39.60%	1.0328	13.25%	5.25%	**5.95%**
9	PNM Resources	$1.65	$0.86	47.9%	8.5%	$1.75	$0.92	47.4%	8.5%	$1.90	$1.10	42.1%	8.5%	45.80%	1.0272	8.73%	4.00%	**4.56%**
10	Vectren Corp.	$1.60	$1.23	23.1%	10.5%	$1.65	$1.25	24.2%	10.5%	$1.75	$1.31	25.1%	10.0%	24.17%	1.0142	10.48%	2.53%	**2.62%**
11	WPS Resources	$3.90	$2.28	41.5%	10.5%	$4.00	$2.32	42.0%	10.5%	$4.15	$2.44	41.2%	9.5%	41.58%	1.0377	10.55%	4.39%	**5.55%**
12	Alliant Energy	$2.30	$1.15	50.0%	10.5%	$2.35	$1.25	46.8%	9.5%	$2.45	$1.43	41.6%	9.0%	46.15%	1.0243	9.90%	4.57%	**4.47%**

		2005	2005	2005	2010	2010	2010		2005	2006	Jun-06		Common Shs Outstanding			"sv" Factor		
	Company	Eq Ratio	Tot Cap	Com Eq	Eq Ratio	Tot Cap	Com Eq	G	BV	BV	BV	P/B	2005	2010	Growth	s	v	sv
13	CLECO Corp	52.0%	1,316	684	48.5%	2,650	1,285	13.43%	13.69	15.00	14.35	1.633	49.99	68.00	6.35%	0.1037	0.3877	4.02%
14	Energy East Corp	43.8%	6,564	2,875	45.0%	7,000	3,150	1.84%	19.45	19.25	19.35	1.240	147.70	149.00	0.18%	0.0022	0.1932	0.04%
15	Great Plains Energy	50.9%	2,403	1,223	54.5%	3,425	1,867	8.82%	16.37	17.15	16.76	1.429	74.74	92.00	4.24%	0.0606	0.3001	1.82%
16	Hawaiian Electric	53.3%	2,284	1,217	53.5%	2,625	1,404	2.90%	15.02	15.10	15.06	1.806	80.98	82.00	0.25%	0.0045	0.4463	0.20%
17	IDACORP, Inc.	50.0%	2,049	1,025	50.5%	2,575	1,300	4.88%	24.04	24.95	24.50	1.441	42.66	46.10	1.56%	0.0225	0.3062	0.69%
18	Northeast Utilities	35.1%	6,923	2,430	39.0%	7,555	2,946	3.93%	18.46	16.25	17.36	1.224	131.59	158.20	3.75%	0.0459	0.1832	0.84%
19	NSTAR	38.6%	3,980	1,536	51.5%	3,925	2,021	5.64%	14.37	15.15	14.76	2.009	106.81	106.81	0.00%	-	0.5023	0.00%
20	OGE Energy	50.5%	2,727	1,377	55.0%	3,475	1,911	6.77%	15.19	16.75	15.97	2.111	90.60	93.50	0.63%	0.0133	0.5263	0.70%
21	PNM Resources	42.3%	3,044	1,288	47.5%	3,560	1,691	5.60%	18.70	19.50	19.10	1.379	68.79	74.00	1.47%	0.0203	0.2748	0.56%
22	Vectren Corp.	48.8%	2,341	1,142	48.5%	2,715	1,317	2.88%	15.01	15.45	15.23	1.770	76.19	76.60	0.11%	0.0019	0.4351	0.08%
23	WPS Resources	58.7%	2,222	1,304	52.2%	3,645	1,903	7.84%	32.47	35.35	33.91	1.476	40.16	45.30	2.44%	0.0360	0.3224	1.16%
24	Alliant Energy	53.1%	4,599	2,442	52.5%	5,930	3,113	4.98%	20.85	22.70	21.78	1.581	117.04	116.00	-0.18%	-0.0028	0.3675	-0.10%

Source: Value Line Investment Survey August 11, 2006, September 1, 2006, and September 29, 2006.

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Exhibit I
Docket No. ER06-1517
WPPI

20061101502O Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

DATASET = Period 2 - 2005

WISCONSIN POWER AND LIGHT COMPANY
JURISDICTIONAL AND FUNCTIONAL ALLOCATION FACTORS
CONSOLIDATED
$(000)

		Total Electric	Basis for Allocation	SBWG&E	Total Retail	Total Wholesale	WHLSL 1 - WPPI	WHLSL 2 - CoOp	WHLSL 3 - MUNI	WHLSL 4 - BP1
1	Gross Coincident Demand in Megawatts	2,429.5		38.8	1,813.587	577.1	93.0	110.3	300.3	73.5
2	Percent of Total	100.0000%		1.5974%	74.6486%	23.7540%	3.8279%	4.5409%	12.3599%	3.0253%
3										
4	Net Coincident Demand in Megawatts	2,306.3		36.9	1,700.792	568.7	93.0	108.6	293.6	73.5
5	Percent of Total	100.0000%		1.5987%	73.7441%	24.6572%	4.0324%	4.7070%	12.7311%	3.1869%
6										
7	Non-coincident Demand in Megawatts - Distr.	4,569.1		81.5	3,878.3	609.4	97.0	120.9	312.7	78.8
8	Percent of Total	100.0000%		1.7837%	84.8793%	13.3370%	2.1229%	2.6458%	6.8445%	1.7238%
9										
10	Energy at Generator in Megawatt-hours	15,146,368		217,231	11,317,824	3,611,313	483,419.7	690,569.6	1,864,886.3	572,437.4
11	Percent of Total	100.0000%		1.4342%	74.7230%	23.8428%	3.1917%	4.5593%	12.3124%	3.7794%
12										
13	Transmission:									
14	Retail	100.0000%		2.1219%	97.8781%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	Wholesale	100.0000%		0.0000%	0.0000%	99.9999%	16.3536%	19.0896%	51.6321%	12.9246%
16										
17										
18										
19	Distribution Lines & Substations: Investment									
20	Distribution Lines and Subs Investment	766,138		12,019	751,906	2,214	-	32	2,182	-
21	Distribution Lines and Subs	100.0000%		1.5687%	98.1423%	0.2890%	0.0000%	0.0042%	0.2848%	0.0000%
22										
23	Total -	100.0000%		1.5687%	98.1423%	0.2890%	0.0000%	0.0042%	0.2848%	0.0000%
24										
25										
26	Distribution Meters Investment	52,185		616	50,969	600				
27	Percent of Total (For O&M)	100.0000%		1.1813%	97.6689%	1.1498%	0.1533%	0.4818%	0.4599%	0.0548%
28	Percent of Total - WP&L only (For Plant)	100.0000%			98.8365%	1.1635%	0.1551%	0.4876%	0.4654%	0.0554%
29										
30										
31	Distribution Street Lighting Investment	12,847		304	12,543					
32	Percent of Total	100.0000%		2.3668%	97.6332%					
33										
34										
35	Distribution Transformer Investment	172,403		2,497	169,905					
36	Percent of Total	100.0000%		1.4486%	98.5514%					
37										
38										
39	Customer Accounting:									
40	Weighted # of Customers	604,605		10,825	589,639	4,141	703	1,605	1,636	197
41	Percent of Total	100.0000%		1.7904%	97.5247%	0.6849%	0.1162%	0.2654%	0.2706%	0.0326%
42	Weighted # of Customers (Metering)	457,072		8,805	448,162	105	14	44	42	5
43	Percent of Total	100.0000%		1.9264%	98.0506%	0.0230%	0.0031%	0.0096%	0.0092%	0.0011%
44										
45	Customer Service & Information:									
46	Energy at Meter in Megawatt-hours	14,299,482	0.980446865	211,006	10,580,413	3,508,063	469,887	671,140	1,811,002	556,034
47	Percent of Total	100.0000%		1.4756%	73.9916%	24.5328%	3.2860%	4.6935%	12.6648%	3.8885%
48										

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Exhibit I
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FERC Docket No ER04-1135-000

Exhibit I
Page 2 of 2

WPL Exhibit No. 8
Page 3 of 3

PR-1 Rate Design

Costs:

	Energy	Demand	Meters	Customer	Total
Functional COSS[1]	11,482,492	11,643,349	14,662	102,101	23,242,604
Less Class A credit	(422,000)	-			(422,000)
Less interruptible credit		(373,000)			(373,000)
Less miscell credit [2]	(35,076)	(35,567)	(45)	(312)	(71,000)
Tariffed functional costs	11,025,416	11,234,782	14,618	101,789	22,376,604

2005 Revenue:

	Billing Units	Present Rate	Present Revenue	Proposed Rate	Proposed Revenue	Change
Delivery points x 12	252	$ 580.34	$ 146,246	$ 633.58	159,662	9.2%
Meter points x 12	168	$ 99.20	16,666	$ 108.31	18,196	9.2%
KWh on-peak	287,488,095	$ 0.02339	6,724,347	$ 0.03012	8,659,141	28.8%
KWh off-peak	182,398,905	$ 0.01632	2,976,750	$ 0.02102	3,834,025	28.8%
Peaking kW	-	$ 9.29	-	$ 10.17	-	9.4%
Baseload kW	1,596,000	$ 5.44	8,682,240	$ 5.95	9,496,200	9.4%
Excess kW	-	$ 16.41	-	$ 17.96	-	9.4%
FAC	469,887,000	0.00406	1,906,572	$ 0.00045	209,374	-89.0%
Total			20,452,820		22,376,598	9.4%
Energy & FAC	469,887,000	$ 0.02470	11,607,669	$ 0.02703	12,702,540	9.4%

2005 Recovery:

	Costs	Revenue	Difference	Cost %	Revenue %
Energy	11,025,416	12,702,540	1,677,124	49.3%	56.8%
Demand	11,234,782	9,496,200	(1,738,582)	50.2%	42.4%
Meters	14,618	18,196	3,578	0.1%	0.1%
Customer	101,789	159,662	57,873	0.5%	0.7%
Total	22,376,604	22,376,598	(6)	100.0%	100.0%

[1] Demand costs include transmission costs associated with purchased power
[2] Miscellaneous revenue credits allocated on the basis of costs of service before credits

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Exhibit J
Docket No. ER06-1517
WPPI

Rate Formula Template
Utilizing FERC Form 1 Data
For the 12 Months Ended 12/31/2005
Wisconsin Power Light Company

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
1	GROSS REVENUE REQUIREMENT	page 5, Line 38							312,416,052
	REVENUE CREDITS								
2	Account No. 447	311.non-RQ.h				(985,919)	PP	1.00000	(985,919)
3	Account No. 454					-	PP	1.00000	-
4	Interruptible Demand Revenues Credits (Note M)	Sta AU, page 3				9,892,927	PP	1.00000	9,892,927
5	TOTAL REVENUE CREDITS								8,907,008
6	NET REVENUE REQUIREMENT	line 1 - line 5							321,323,060
	DIVISOR								
7	Average of 12 coincident system peaks for requirements (RQ) service (Note A)								2,333,503
8	Plus 12 CP of firm bundled sales over one year not in line 7								73,500
9	Total Divisor								2,407,003
10	Annual Rate ($/kW/Yr)	line 6 / line 9							133.495
11	Capacity Rate ($/kW/Mo)	line 10 / 12 months							11.120
12	Amortization Expense - Wholesale Specific								98,280
13	Firm Wholesale Peak Demand								583,939
14	Adjustement for Wholesale Specific Reg Asset Amortization	Line 12 / Line 13							0.168
15	Monthly Capacty Rate at Generator Volatage ($/kW/Month)	Line 11 + Line 14							11.288
16	Transmission loss rate ($kW/Mo)	Line 15 x 2.88%							0.325
17	Adjusted Monthly Capacity Rate at transmission voltage ($kW/Mo)								11.61

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Wisconsin Power Light Company

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	RATE BASE: (Note N)	**Average**							
	GROSS PLANT IN SERVICE	CA = Common Allocator							
1	Production (Note O)	206.46.g	995,040,121	960,484,937	977,762,529	977,762,529	PP	1.00000	977,762,529
	(Nuclear Decommisioning Reserve)			-	-	-	PP	1.00000	-
	(Asset Retirment Obligations)	Sta AD, page 3	(24,249,613)	(3,834,243)	(14,041,928)	(14,041,928)	PP	1.00000	(14,041,928)
	Sheboygan Falls Capital Lease (net of Accum Depr)	Sta AD, page 3	-	(120,189,399)	(60,094,700)	(60,094,700)	PP	1.00000	(60,094,700)
2	Transmission	206.58.g	-	-	-	-	PP	1.00000	-
3	Distribution	206.75.g	1,050,408,923	1,143,134,640	1,096,771,782	1,096,771,782	NA		-
4	General & Intangible	206.5.g & 90.g	64,343,932	63,662,299	64,003,116	64,003,116	W/S	0.56800	36,353,903
5	Common	356 x CA	218,336,360	192,889,906	205,613,133	205,613,133	W/S	0.56800	116,788,687
6	TOTAL GROSS PLANT (sum lines 1-5)		2,303,879,723	2,236,148,140	2,270,013,931	2,270,013,931	GP=	46.553%	1,056,768,491
	ACCUMULATED DEPRECIATION								
7	Production (Note O)	219.20-24.c	672,517,227	492,538,347	582,527,787	582,527,787	PP	1.00000	582,527,787
7a	(Nuclear Decommisioning Reserve)	Sta AE, page 4	(243,146,692)	-	(121,573,346)	(121,573,346)	PP	1.00000	(121,573,346)
7b	(Asset Retirment Obligations)	Sta AE, page 4	226,970,455	(3,669,035)	111,650,710	111,650,710	PP	1.00000	111,650,710
	Sheboygan Falls Capital Lease	Sta AD, page 3	-	-	-	-	PP	1.00000	-
8	Transmission	219.25.c	-	-	-	-			-
9	Distribution	219.26.c	346,776,586	372,135,648	359,456,117	359,456,117	NA		-
10	General & Intangible	219.27.c	31,831,191	30,173,481	31,002,336	31,002,336	W/S	0.56800	17,609,391
11	Common	356 x CA	152,440,998	123,303,275	137,872,137	137,872,137	W/S	0.56800	78,311,660
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		1,187,389,765	1,014,481,716	1,100,935,741	1,344,082,433			911,672,895
	NET PLANT IN SERVICE								
13	Production (Note O)		322,522,894	467,946,590	395,234,742	395,234,742			395,234,742
	(Nuclear Decommisioning Reserve)		243,146,692	-	121,573,346	121,573,346			121,573,346
	(Asset Retirment Obligations)		(251,220,068)	(165,208)	(125,692,638)	(125,692,638)			(125,692,638)
	Sheboygan Falls Capital Lease		-	(120,189,399)	(60,094,700)	(60,094,700)			(60,094,700)
14	Transmission		-	-	-	-			-
15	Distribution		703,632,337	770,998,992	737,315,665	737,315,665			-
16	General & Intangible		32,512,741	33,488,818	33,000,780	33,000,780			18,744,511
17	Common		65,895,361	69,586,631	67,740,996	67,740,996			38,477,027
18	TOTAL NET PLANT (sum lines 13-17)		1,116,489,957	1,221,666,423	1,169,078,190	1,169,078,190	NP=	33.209%	388,242,288

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Rate Formula Template
Utilizing FERC Form 1 Data
For the 12 Months Ended 12/31/2005
Wisconsin Power Light Company

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	ADJUSTMENTS TO RATE BASE (Note B)								
19	Account No. 281 (enter negative)	273.8.k		-	-	-	NP	33.209%	-
20	Account No. 282 (enter negative)				-	-			
	Electric	275.2.k	(177,304,711)	(175,132,356)	(176,218,534)	(176,218,534)	NP	33.209%	(58,520,882)
	Common	275.6.k x CA	(32,860,824)	(30,708,380)	(31,784,602)	(31,784,602)	NP	33.209%	(10,555,433)
21	Account No. 283 (enter negative)					-			
	Electric	277.9.k	1,064,132	1,035,990	1,050,061	1,050,061	NP	33.209%	348,718
	Common	277.18.k x CA	(61,872,011)	(63,685,705)	(62,778,858)	(62,778,858)	NP	33.209%	(20,848,398)
22	Account No. 190				-	-			
	Electric	234.8.c	42,597,329	41,422,881	42,010,105	42,010,105	NP	33.209%	13,951,248
	Common	234.17.c x CA	29,034,346	32,162,487	30,598,417	30,598,417	NP	33.209%	10,161,510
23	Account No. 182 Tax Items	232.1.f	6,860,235	2,724,940	4,792,588	4,792,588	NP	33.209%	1,591,583
24	Account No. 254 Other Regulatory Liabilities				-	-			
	Other Regulatory Liabilities - Account 254 (ITC Gross Up) - Commor	278.2.f x CA	(11,546,358)	(10,317,545)	(10,931,951)	(10,931,951)	NP	33.209%	(3,630,421)
	Other Regulatory Liabilities - Account 254 (Excess Deferred Gross Up)	278.3.f x CA	(2,488,058)	(4,845,318)	(3,666,688)	(3,666,688)	NP	33.209%	(1,217,680)
26	Adjustment to ADIT Related to ATCo Inv	Sta AL, page 8	41,684,644	44,136,755	42,910,699	42,910,699	NP	33.209%	14,250,328
26	TOTAL ADJUSTMENTS (sum lines 19- 22)		(164,831,276)	(163,206,251)	(164,018,763)	(164,018,763)			(54,469,428)
	WORKING CAPITAL (Note C)								
27	CWC Total Demand Related O&M	calculated							25,767,817
27a	CWC - Other Energy Related O&M	calculated					PE	1.00000	2,585,021
	CWC - Wheeling Charges - Non network - Energy	332.2+4+5.f / 8					PE	1.00000	400,511
28	Materials & Supplies - Production	227.7.c	13,005,243	9,638,822	11,322,033	11,322,033	PE	1.00000	11,322,033
28a	Materials & Supplies - Construction - Electric					-			
	Assigned to Construction	227.5.c x CA	7,686,559	5,793,080	6,739,820	6,739,820	NP	33.209%	2,238,245
	Distribution Plant	227.9.c x CA	1,506,113	1,163,222	1,334,668	1,334,668	NP	33.209%	443,233
	Stores Expense Undistributed A/C 163	227.15.c x CA	468,529	378,831	423,680	423,680	NP	33.209%	140,701
29	Fuel Stock	227.1 .c	16,017,986	20,178,591	18,098,289	18,098,289	PE	1.00000	18,098,289
	Net Nuclear Fuel	Sta AL, page 2	17,073,000	-	8,536,500	8,536,500	PE	1.00000	8,536,500
30	Prepayments (Account 165)	110.57.d			-	-			
	Prepaid Gross Receipts	Sta AL, page 8 x CA	28,791,079	27,627,585	28,209,332	28,209,332	GP	46.553%	13,132,401
	Long-Term Prepaid Pensions	Sta AL, page 9 x CA	61,467,347	62,712,014	62,089,680	62,089,680	GP	46.553%	28,904,852
	Prepayments	Sta AL, page 10 x CA	5,000,178	11,654,922	8,327,550	8,327,550	GP	46.553%	3,876,757
	Prepaid Interest Expense Treasury	Sta AL, page 11 x CA	5,121	22,630	13,876	13,876	GP	46.553%	6,460
31	Construction Work in Progress (50%)	200 - 201.11.c & h			-	-			
	Electric	200.11.c x 50%	32,132,247	22,218,080	27,175,163	27,175,163	GP	46.553%	12,650,960
	Common	201.11.h x 50% x CA	2,961,555	1,734,802	2,348,178	2,348,178	GP	46.553%	1,093,157
32	Accum. Prov. For Pensions & Benefits	112.29.c x CA	(37,677,466)	(46,256,286)	(41,966,876)	(41,966,876)	GP	46.553%	-19,537,005
33	TOTAL WORKING CAPITAL		148,437,490	116,866,293	132,651,891	132,651,891			109,659,931
34	RATE BASE (sum lines 18, 26, & 33)		1,100,096,171	1,175,326,465	1,137,711,318	1,137,711,318	NIRB =	38.976%	443,432,791

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For the 12 Months Ended 12/31/2005
Wisconsin Power Light Company

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	O&M								
1	Total Power Production Expenses	321.80.b				604,941,845	PE	1.00000	604,941,845
2	Plus: Purchased Power Capacity Charges	327.1.j				114,425,633	PE	1.00000	114,425,633
3	Plus: Transmission of Electricity By Others -Demand:								
	Long-Term Firm P-T-P Demand - AECS	332.3.e				3,755,839	PE	1.00000	3,755,839
	Other Transmission Service-AECS	332.7.g				1,290,447	PE	1.00000	1,290,447
	Other Transmission Service-AECS	332.9.g				437,143	PE	1.00000	437,143
	Other Transmission Service-AECS	332.10.g				89,787	PE	1.00000	89,787
	Other Transmission Service-MidAmerican Energy	332.11.g				28,488	PE	1.00000	28,488
4	Less: Account 501 - Steam Fuel	320.5.b				(123,928,007)	PE	1.00000	(123,928,007)
5	Less: Account 518 - Nuclear Fuel	320.25.b				(1,587,524)	PE	1.00000	(1,587,524)
6	Less: Account 547 - Oth. Pwr. Gen. Fuel	321.63.b				(25,544,566)	PE	1.00000	(25,544,566)
7	Less: Total Purch. Pwr.	321.76 . b				(383,777,392)	PE	1.00000	(383,777,392)
	Less: Load Dispatch	321.77. b				(2,135,335)	PE	1.00000	(2,135,335)
8	Less (Other energy related O&M):								
	Steam Maintenance Supervision and Engineering - Account 510	320.15.b				(974,804)	PE	1.00000	(974,804)
	Steam Maintenance of Boiler Plant - Account 512	320.17.b				(10,817,281)	PE	1.00000	(10,817,281)
	Steam Mainenance of Electric Plant - Account 513	320.18.b				(3,890,038)	PE	1.00000	(3,890,038)
	Nuclear Mainteance Supervision and Engineering - Account 528	320.35.b				(1,773,672)	PE	1.00000	(1,773,672)
	Nuclear Maintenance of Reactor Plant Equipment - Account 530	320.37.b				(2,321,433)	PE	1.00000	(2,321,433)
	Nuclear Maintenance of Electric Plant - Account 531	320.38.b				(821,085)	PE	1.00000	(821,085)
	Hydro Maintenance of Electric Plant - Account 544	321.56.b				(81,852)	PE	1.00000	(81,852)
9	A&G	323.168.b				70,500,594	W/S	0.56800	40,044,484
10	Less Retail Rate Case Fees & Misc					(700,041)	PE	1.00000	(700,041)
11	Less EPRI Dues (Note D)	353.2.f				(518,102)	PE	1.00000	(518,102)
12	Transmission	321.100.b				-			-
13	Common Plant	356				-	W/S	0.56800	-
14	TOTAL Demand Related O&M					236,598,645			206,142,535
	DEPRECIATION EXPENSE								
15	Production Plant:								
	Steam	336.2.f				23,945,967	PP	1.00000	23,945,967
	Nuclear	336.3.f				30,863,318	PP	1.00000	30,863,318
	Hydraulic - Conventional	336.4.f				259,604	PP	1.00000	259,604
	Other Production Plant	336.6.f				2,312,035	PP	1.00000	2,312,035
	Less: Nuclear Decommissioning	Sta AJ, page 3				(25,731,312)	PP	1.00000	(25,731,312)
	Intangible Plant	336.1.f				74,126	W/S	0.56800	42,104
17	General Plant	336.9.f				2,408,993	W/S	0.56800	1,368,313
18	Common Plant	336.10.f				15,225,013	W/S	0.56800	8,647,839
19	TOTAL DEPRECIATION (Sum lines 15 - 18)					49,357,744			41,707,868
20	REGULATORY ASSET AMORTIZATION								
	KNPP HP Turbine - Other Demand	232.9.e				86,247	PP	1.00000	86,247
	NOx Remediation Amortization - Other Demand	278.8.e minus d				537,001	PP	1.00000	537,001
	TOTAL REGULATORY ASSET AMORTIZATION					623,248			623,248

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	ELECTRIC TAXES OTHER THAN INCOME TAXES (Note E)								
	LABOR RELATED:								
	FICA	263.12.i				8,064,858	W/S	0.56800	4,580,856
	Fed Unemployment	263.11.i				72,602	W/S	0.56800	41,238
	WI Unemployment	263.4.i				40,517	W/S	0.56800	23,014
	Payroll Tax Overheads Cleared	263.7.i				(3,038,897)	W/S	0.56800	(1,726,100)
21	Payroll					5,139,080			2,919,008
	Fed Hwy Use	263.13.i				17,347	W/S	0.56800	9,853
	Fed Excise Tax	263.15.i				504	W/S	0.56800	286
22	Highway and vehicle					17,851			10,139
	PLANT RELATED:								
	Assessed Real Estate	263.20.i				63,551	GP	0.46553	29,585
	Franchise Tax	263.6.i				1,217	GP	0.46553	567
23	Property and Other					64,768			30,152
24	Gross Receipts								-
25									-
26						-			-
27	TOTAL OTHER TAXES (sum lines 20 - 25)					5,221,699			2,959,299
	INCOME TAXES	(Notes F and G)		Verification Of Income Tax Calculation Methodology					
28	T= FIT + (SIT* (1 - FIT)) =								40.135%
29	CIT=(T/1-T) * (1-(WCLTD/R)) =								53.386%
	where WCLTD=(page 4, line 27) and R= (page 4, line30)			312,416,052					
	and FIT, SIT & p are as given in footnote F.			(206,142,535)					
30	1 / (1 - T) = (from line 29)			(41,707,868)					1.6704
				(623,248)					
31	Amortized Investment Tax Credit (266.8f) (enter negative)	266.8.f		(2,959,299)		(1,321,175)	NP	0.33209	(438,753)
	Other Tax Credits - Production Specific			60,983,103		(1,938,921)	PP	1.00000	(1,938,921)
				(8,626,071)					
32	Income Tax Calculation = line 28 * line 34			52,357,032					22,607,547
33	ITC adjustment (line 29 * line 30)			40.135%					(732,903)
34	Other Tax Credit - Allocated Electric			(21,013,495)			NP	0.00000	-
35	Other Tax Credits - Production Specific			438,753					(3,238,822)
36	Total Income Taxes	(line 31 plus line 32)		1,938,921					18,635,821
				(18,635,821)					
37	RETURN			42,347,281					42,347,281
	[Rate Base (page 2, line 29) * Rate of Return (page 4, line 30)]								
38	REV. REQUIREMENT (sum lines 14, 19, 26, 33, 34)								312,416,052

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	SUPPORTING CALCULATIONS AND NOTES								
	PRODUCTION PLANT INCLUDED IN CAPACITY RATES								
1	Total production plant (page 2, line 1, column 3)								977,762,529
2	Less plant excluded from rates (Note H)								-
3	Less plant included in other rates (Note I)								-
4	Production plant included in Capacity rate (line 1 less lines 2 & 3)								977,762,529
5	Percentage of plant included in Rates (line 4 divided by line 1)							PP =	1.00000
	PRODUCTION EXPENSES								
6	Total Production expenses (page 3, line 14, column 3)								236,598,645
7	Less expenses included in other Rates (Note J)								-
8	Included production expenses (line 6 less line 7)								236,598,645
9	Percentage of Production expenses after adjustment (line 8 divided by line 6)								1.00000
10	Percentage of plant included in other rates (line 5)								1.00000
11	Percentage of production expenses included in Capacity rate (line 9 times line 10)								1.00000
	ELECTRIC WAGES & SALARY ALLOCATOR (W&S)					$	PP	Allocation	W&S Allocator ($ / Allocation)
12	Production - Direct Labor	354.18.b				21,852,673	100.000%	21,852,673	
13	Transmission - Direct Labor	354.19.b					0.000%	-	
14	Distribution - Direct Labor	354.20.b				9,714,724	0.000%	-	
15	Other (i.e. Cust. Accts, Cust. Serv., Sales)								
	Customer Accounts	354.21.b				4,416,118	0.000%	-	
	Customer Service & Information	354.22.b				2,489,360	0.000%	-	
16	Total					38,472,875		21,852,673	56.80%
	COMMON PLANT ALLOCATOR (CA) (Note K)								
	Electric	356	203,233,853	173,213,649					
	Gas	356	28,700,341	26,157,494					
	Water	356	1,212,362	-					
	Total		233,146,556	199,371,143					
	Electric %		87.17%	86.88%					

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	RETURN (R)								
	Annualized Interest Expense	Calculated	27,265,996	25,701,280	26,483,638				
	Amortization of Debt Discount and Expense - Account 428	117.63.c	1,365,283	1,144,681	1,254,982				
	Amortization of Loss on Reacquired Debt - Account 428.1	117.64.c	433,910	436,537	435,224				
17	Long Term Interest		29,065,189	27,282,498	28,173,844				
18	Preferred Dividends	118.29.c	3,310,960	3,310,960	3,310,960				
	Development of Long-Term Debt:								
	Bonds	112.18.c	492,100,000	404,100,000	448,100,000				
	Unamortized Discount on Long-Term Debt	112.23.c	(757,453)	(644,787)	(701,120)				
	Unamortized Debt Expense	111.69.c	(4,039,899)	(3,043,874)	(3,541,887)				
	Unamortized Loss on Reacquired Debt - Debit	111.81.c	(9,539,796)	(9,105,887)	(9,322,842)				
	Long-Term Debt		477,762,852	391,305,452	434,534,152				
	Development of Common Stock:								
	Proprietary Capital (112. 16c)								
	Common Stock Issued	112.2.c	66,183,005	66,183,005	66,183,005				
	Preferred Stock Issued	112.3.c	59,963,000	59,963,000	59,963,000				
	Premium on Capital Stock	112.6.c	111,051,402	111,051,402	111,051,402				
	Other Paid-In Capital	112.7.c	414,647,019	414,745,771	414,696,395				
	Retained Earnings	112.11.c	378,838,599	372,826,015	375,832,307				
	Unappropriated Undistributed Subsidary Earnings	112.12.c	82,898,560	102,420,773	92,659,667				
	Accumulated Other Comprehensive Income	11215.c	(2,752,761)	(3,160,031)	(2,956,396)				
19	Proprietary Capital (112. 16c)	112.16.c	1,110,828,824	1,124,029,935	1,117,429,380				
20	Less Preferred Stock (line 28)	112.3.c	(59,963,000)	(59,963,000)	(59,963,000)				
21	Less: Inv. In ATCo (Net)								
	WPL Transco LLC	225.4.g	(141,136,263)	(151,996,413)	(146,566,338)				
	Adjustment to ADIT Related to ATCo Inv	Sta AL, page 8	41,684,644	44,136,755	42,910,699				
22	Common Equity		951,414,205	956,207,277	953,810,741				
						$	%	Cost (Note L)	Weighted
23	Long Term Debt	From Above	477,762,852	391,305,452	434,534,152	434,534,152	30.00%	6.484%	0.0195
24	Preferred Stock	From Above	59,963,000	59,963,000	59,963,000	59,963,000	4.14%	5.522%	0.0023
25	Common Equity	From Above	951,414,205	956,207,277	953,810,741	953,810,741	65.86%	**11.200%**	0.0738
26	Total (sum lines 27-29)		1,489,140,057	1,407,475,729	1,448,307,893	1,448,307,893	100.00%		0.0955
	REVENUE CREDITS:								
	ACCOUNT 447 (SALES FOR RESALE) (Note M)								
27	a. Capacity revenues for Resale	311.non-RQ.h							985,919
28	b. Capacity revenues included in Divisor on page 1								-
29	Total of (a)-(b)								985,919
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note N)								-
	ACCOUNT 456 (OTHER ELECTRIC REVENUES)					(330.x.n)			
31	a. Production charges in account 456								-
32	b. Production charges for all production transactions included in Divisor on Page 1								-
33	Total of (a)-(b)								-

Line No.	Item	Form No. 1 Page, Line, Col.	BOY	EOY	Average	Company Total	Allocator		Electric Production
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column

Note Letter

A WPL system peak as reported on page 401, column d of Form 1 less PR-1 coincident schedules plus PR-1 nominations

B The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated

C Cash Working Capital assigned to production is one-eighth of O&M allocated to Production at page 3, line 8 (-) line2 & line 9, column 5
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 100 line 46 in the Form 1

D Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.

E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year
Taxes related to income are excluded. Gross receipts taxes are not included in production revenue requirement in the Rate Formula Template, since they are recovered elsewhere.

F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate,
Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f multiplied by (1/1-T) (page 3, line 26).
Inputs Required:

FIT =	35.00%
SIT=(State Income Tax Rate or Composite SIT)	7.90%

G WI Gross Receipts will be collected as a tax addition to the customer's bill

H Removes any production plant determined by commission order to be non-jurisdictional

I Removes any production plant recovered thorugh mechanisms other than this capacity charge

J Removes any production expenses recovered thorugh mechanisms other than this capacity charge

K Enter dollar amounts
Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.

L Applicable only to explicit capacity revenues from wholesale sales not subject to this capacity charge if not included in capacity charge denominator

M Interruptible demand revenues include both wholesale and retail revenues received from interruptible demand service

N All ratebase items are based on a simple average of beginning of year and end of year balances. Line numbers are subject to change on an annual basis, line numbers included represent those in the 2005 FERC Form 1

O Balance are net of Asset Retirement Obligations.

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Wisconsin Power and Light Company
Financial Data Input Sheet
Wholesale Formula Rate

Items in Red are Linked to Statements
Items in Blue are Keyed In Directly

Line #	Item Description	FERC Form 1 Page, Line, Column	Rate Case Statement	Amount		Notes
1	Plant in Service - Production	Pg 207, Line 46, Column (g)	Statement AD	$960,484,937	$995,040,121	
2	Plant in Service - FAS 143		Statement AD	$3,834,243		Included in Total Production Plant -- Exclude for Formula Rate Calculation
3	Plant In Service - Sheboygan Falls Capital Lease (Net)		Statement AD	$120,190,298		Included in Total Production Plant -- Exclude for Formula Rate Calculation
4	Plant in Service - Transmission	Pg 207, Line 58, Column (g)	Statement AD	$0		WPL has no transmission -- Transmission previously transfered to ATCo
5	Plant in Service - Distribution	Pg 207, Line 75, Column (g)	Statement AD	$1,143,134,640	$1,050,408,923	
6	Plant in Service - General and Intangible	Pg 207, Line 91, Column (q)	Statement AD	$63,662,299	$64,343,932	
7	Plant in Service - Common - Allocated to Electric	Pg 356	Statement AD	$192,889,906		
8	Accumulated Depreciation - Production	Pg 219, lines 20,22,24, column (c)	Statement AE	$492,538,347		
9	Accumulated Depreciation - FAS 143 & ARO		Statement AE	$3,669,035		Included in Total Production Plant Reserve - Exclude for Formula Rate Calculation
10	Accumulated Depreciation - Decommissioning Reserve		Statement AE	$0		Included in Total Production Plant Reserve - Exclude for Formula Rate Calculation
11	Accumulated Depreciation - Transmission	Pg 219, line 25, column (c)	Statement AE	$0		WPL has no transmission -- Transmission previously transfered to ATCo
12	Accumulated Depreciation - Distribution	Pg 219, line 26, column (c)	Statement AE	$372,135,648		
13	Accumulated Depreciation - General and Intangible	Pg 219, line 27, column (c)	Statement AE	$30,173,481		
14	Accumulated Depreciation - Common - Allocated to Electric	Pg 356	Statement AE	$123,303,275		
15	Accumulated Deferred Income Tax Assets - Account 182 - Common	Pg 232, line 1, column (f)	Statement AF	$3,136,441		
16	Accumulated Deferred Income Tax Assets - Account 190 - Electric	Pg 234, line 7, column (c)	Statement AF	$41,422,881		
17	Accumulated Deferred Income Tax Assets - Account 190 - Common	Pg 234, line 17, column (c)		$37,019,437		
18	Accumulated Deferred Income Tax Liabilities - Account 281 - Electric	n/a	Statement AF	$0		
19	Accumulated Deferred Income Tax Liabilities - Account 281 - Common	n/a		$0		
20	Accumulated Deferred Income Tax Liabilities - Account 282 - Electric	Pg 275, line 2, column (k)	Statement AF	-$175,132,356		
21	Accumulated Deferred Income Tax Liabilities - Account 282 - Common	Pg 275, line 6, column (k)		-$35,345,741		
22	Accumulated Deferred Income Tax Liabilities - Account 283 - Electric	Pg 277, line 9, column (k)	Statement AF	$1,035,990		
23	Accumulated Deferred Income Tax Liabilities - Account 283 - Common	Pg 277, line 18, column (k)		-$73,303,068		
24	Other Regulatory Liabilities - Account 254 (ITC Gross Up) - Common	Pg 278, line 2, column (f)		-$11,875,627		
25	Other Regulatory Liabilities - Account 254 (Excess Deferred Gross Up) -Common	Pg 278, line 3, column (f)		-$5,577,023		
26	Fuel Stock Inventory - Account 151	Pg. 227, lines 1 - 2, column (c)	Statement AL	$20,178,591		
27	Materials and Supplies Inventory - Production - Account 154	Pg 227, line 7, column (c)	Statement AL	$9,638,822.00		
28	Materials and Supplies Inventory - Other - Account 154	Pg 227, line 11 minus line 7, column (c)	Statement AL	$8,006,794.00		
29	Stores Expense Undistributed - Account 163	Pg 227, line 15, column (c)	Statement AL	$436,039.00		
30	Prepayments (165)	Pg 111, line 57, column (c)	Statement AL	$117,423,056		
31	Accumulated Provisions for Pensions and Benefits (228.3)	Pg 112, line 29, column (c)		-$53,241,582		
32	Total Electric Production O&M	Pg 321, line 80, column (b)	Statement AH	$604,941,845		
33	Total Purchased Power Demand Charges	Pg 327, line (total), column (j)	Statement AH	$269,351,758		Demand costs added into the formula (ie. Doubled) then total Purchased Power is deducted so that demand costs stay in the demand rate
34	Total Wheeling Charges	Pg 321, line 88, column (b)	Statement AH	$64,746,927		
35	Wheeling Charges - Network	Pg 332, line 6, column (g)		$52,834,422.00		
36	Wheeling Charges - Non network - Energy	Pg 332, lines 2,4,5, column (f)		$3,204,086.00		
37	Wheeling Charges - Non network - Demand	Pg 332, line 3, column (e) & (g)		$5,601,703.75		
38	Wheeling Charges - Retail Amortization Escrow	Pg 332, lines 8, column (g)		$3,106,715.00		
39	Steam Fuel Expense - Account 501	Pg 320, line 5, column (b)	Statement AH	$123,928,007		
40	Nuclear Fuel Expense - Account 518	Pg 320, line 25, column (b)	Statement AH	$1,587,524		
41	Other Power Generation Fuel Expense - Account 547	Pg 321, line 63, column (b)	Statement AH	$25,544,566		
42	Total Purchased Power Charges	Pg 321, line 76, column (b)	Statement AH	$383,777,392		
43	System Control and Load Dispatching	Pg 321, line 77, column (b)	Statement AH	$2,135,335		
44	Steam Maintenance Supervision and Engineering - Account 510	Pg 320, line 15, column (b)	Statement AH	$974,804		
45	Steam Maintenance of Boiler Plant - Account 512	Pg 320, line 17, column (b)	Statement AH	$10,817,281		
46	Steam Mainenance of Electric Plant - Account 513	Pg 320, line 18, column (b)	Statement AH	$3,890,038		
47	Nuclear Mainteance Supervision and Engineering - Account 528	Pg 320, line 35, column (b)	Statement AH	$1,773,672		
48	Nuclear Maintenance of Reactor Plant Equipment - Account 530	Pg 320, line 37, column (b)	Statement AH	$2,321,433		
49	Nuclear Maintenance of Electric Plant - Account 531	Pg 320, line 38, column (b)	Statement AH	$821,085		
50	Hydro Maintenance of Electric Plant - Account 544	Pg 321, line 56, column (b)	Statement AH	$81,852		
51	Administrative and General Expenses	Pg 323, line 168, column (b)	Statement AH	$70,500,594		
52	EPRI Costs	Pg 353, line 2, column (f)		$518,102.00		
53	Retail Rate Cases and Miscellaneous			$700,041.00		Would need a note in the annual report to exclude this cost. Why would it be excluded?
54	Depreciation and Amortization Expense - Production	Pg 336, lines 2-6, column (f)	Statement AJ	$57,380,924		
55	Depreciation Expense - Production - Nuclear Decommissioning		Statement AJ	(25,731,312)		Will no longer be an issue after 2005. The depreciation expense on books is not net of Decommissioning Earnings.
56	Depreciation and Amortization Expense - General & Intangible	Pg 336, lines 1 & 9, column (f)	Statement AJ	$2,483,119		
57	Depreciation and Amortization Expense - Common - Elec. Alloc	Pg 336, line 10, column (f)	Statement AJ	$15,225,013		
58	Taxes Other Than Income Taxes - Payroll Taxes	Pg 263, lines 4, 11,12, 7 column (i)	Statement AK	$5,139,080		
59	Taxes Other Than Income Taxes - Fed Hwy Use and Excise Tax	Pg 263, lines 13, 15, column (i)	Statement AK	$17,851		

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Wisconsin Power and Light Company
Financial Data Input Sheet
Wholesale Formula Rate

Items in Red are Linked to Statements
Items in Blue are Keyed In Directly

Line #	Item Description	FERC Form 1 Page, Line, Column	Rate Case Statement	Amount		Notes
60	Taxes Other Than Income Taxes - Real Estate and Other	Pg 263, lines 6 & 20, column (i)	Statement AK	$64,768		
61	Amortization of Investment Tax Credit	Pg 115, line 19, column (g)		-$1,321,175		
62	Production Labor - Direct Productive Time	Pg 354, line 18, column (b)		$21,852,673		
63	Distribution Labor - Direct Productive Time	Pg 354, line 18, column (b)		$9,714,724		
64	Customer Accounts Labor - Direct Productive Time	Pg 354, line 21, column (b)		$4,416,118		
65	Customer Service Labor - Direct Productive Time	Pg 354, line 22, column (b)		$2,489,360		
66	Sales Labor - Direct Productive Time	Pg 354, line 22, column (b)		$0		
67	Interest on Long Term Debt - Account 427	Pg 117, line 62, column (c)		$30,000,625		
68	Amortization of Debt Discount and Expense - Account 428	Pg 117, line 63, column (c)	1,365,283	1,144,681	1,254,982	
69	Amortization of Loss on Reacquired Debt - Account 428.1	Pg 117, line 64, column (c)	433,910	436,537	435,224	
70	Preferred Dividends	Pg 118, line 24, column (c)		$3,310,960		
71	Total Proprietary Capital	Pg 112, line 16, column (c)		$1,124,029,935		
72	Total Preferred Stock Issued	Pg 112, line 3, column (c)		$59,963,000		
73	Investment In ATCo	Pg 225, line 4, column (g)		$151,996,413		$151,996,413.00
74	Investment in ATCo - Deferred Taxes		Statement AF WP	-$44,136,755		-$44,136,754.94
75	Bonds - Accounts 221 & 222	Pg 112, line 18 & 19, column (c)	$492,100,000	$404,100,000	$448,100,000	$107,859,658.06
76	Bonds - Outstanding YE 2005 - Series 1991A Variable - Balance	Pg 257-257	$16,000,000	$16,000,000		
77	Bonds - Outstanding YE 2005 - Series 1991A Variable - Interest Exp	Pg 257-257	$246,080	$372,162		
78	Bonds - Outstanding YE 2005 - Series 1984A Variable - Balance	Pg 257-257	$8,500,000	$8,500,000		
79	Bonds - Outstanding YE 2005 - Series 1984A Variable - Interest Expense	Pg 257-257	$117,834	$285,308		
80	Bonds - Outstanding YE 2005 - Series 1988A Variable - Balance	Pg 257-257	$14,600,000	$14,600,000		
81	Bonds - Outstanding YE 2005 - Series 1988A Variable - Interest Expense	Pg 257-257	$202,195	$398,810		
82	Bonds - Outstanding YE 2005 - Series 1997 Debentures - Balance	Pg 257-257	$105,000,000	$105,000,000		
83	Bonds - Outstanding YE 2005 - Series 1997 Debentures - Interest Rate	Pg 257-257	7,350,000	7,350,000		
84	Bonds - Outstanding YE 2005 - Series 1998 Debentures - Balance	Pg 257-257	$60,000,000	$60,000,000		
85	Bonds - Outstanding YE 2005 - Series 1998 Debentures - Interest Rate	Pg 257-257	3,420,000	3,420,000		
86	Bonds - Outstanding YE 2005 - Series 2000 Debentures - Balance	Pg 257-257	$100,000,000	$100,000,000		
87	Bonds - Outstanding YE 2005 - Series 2000 Debentures - Interest Rate	Pg 257-257	7,625,000	7,625,000		
88	Bonds - Outstanding YE 2005 - Series 2004 Debentures - Balance	Pg 257-257	$100,000,000	$100,000,000		
89	Bonds - Outstanding YE 2005 - Series 2004 Debentures - Interest Rate	Pg 257-257	2,586,807	6,250,000		
90	Other Long Term Debt - Account 224	Pg 112, line 21, column (c)	$72,000,000	$0.00		
91	Unamortized Premium and Discount on LT Debt - Accounts 225 & 226	Pg 112, lines 22 & 23, column (c)	$5,472,000	-$644,787		
92	Unamortized Debt Expense	Pg 111, line 69, column (c)	$16,000,000	$3,043,874		
93	Unamortized Loss on Reacquired Debt - Debit	Pg 111, line 81, column (c)	$246,080	$9,105,887		
94	Capacity Sales for Resale - Non Requirements	Pg 311.1, line (total), column (h)		$985,919		
95	Total Sales for Resale - Energy & Other - Non Requirements	Pg 311, line (total), columns (i) and (j)		$40,053,386		
96	Fully Allocated BP-1 Sales for Resale			$14,988,212		
97	Annualized Interest Expense (Calculation)		$27,265,996	$25,701,280	$26,483,638	
98	Common Plant Allocation Percentage - Electric	Pg. 356.1, Note 2		86.88%		
99	Common Plant Allocation Percentage - Gas	Pg. 356.1, Note 2		13.12%		
100	Construction Work in Progress - Electric	Pg. 200, line 11, column (c)		$44,436,160.00		
101	Construction Work in Progress - Common	Pg. 201, line 11, column (h)		$3,993,558.00		
102	Regulatory Asset Amortization - PSCW Excess AFUDC - Retail Specific			$1,590,745.00		
103	Regulatory Asset Amortization - FERC Capitalized Overheads - Wholesale Specific			$98,280.00		
104	Regulatory Asset Amortization - Emmission Allowance Sales Revenues - Other Energy			-$478,193.00		
105	Regulatory Asset Amortization - KNPP HP Turbine - Other Demand	232.9.e		$86,247.00		
106	Regulatory Asset Amortization - NOx Remediation Amortization - Other Demand			$537,001.00		
107	Other Income Tax Credits - Electric Allocated			$0.00		
108	Other Income Tax Credits - Electric Production Specific			-$1,938,921.00		
109						
110						
111						
112						
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115						
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Wisconsin Power and Light Company
Financial Data Input Sheet
Wholesale Formula Rate

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Line #	Item Description	FERC Form 1 Page, Line, Column	Rate Case Statement	Amount	Notes
1	System Generation MWH	Pg. 401a, Line 9, Column (b)		8,404,170	
2	Purchased Power MWH	Pg. 401a, Line 10, Column (b)		7,024,541	
3	Non Requirements (Opportunity) Sales MWH - Total	Pg. 401a, Line 24, Column (b)		1,251,434	
4	Company Use - MWH	Pg. 401a, Line 26, Column (b)		9,591	
5	BP-1 Fully Allocated Sales MWH			557,439	
6	Average System Coincident Peak Demand	Pg 401b, lines 29-40, column (d)		2,314,833	
7	PR-1 - Average Coincident Peak Demand		Statement BB	109,750	
8	PR-1 - Nominated Peak Demand			128,420	
9	W2-A - Average Coincident Peak Demand		Statement BB	102,369	
10	W3-A - Average Coincident Peak Demand		Statement BB	279,650	
11	BP-1 Nominated Peak Demand			73,500	

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Exhibit K
Docket No. ER06-1517
WPPI

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Exhibit K

Wisconsin Power and Light Company
FERC Dockets ER06-1517

Interim PR-1 Rate is Grossly Overstated

WPL is obligated in this case to propose that all PR-1 rate design changes be made on a prospective basis. Because of that obligation, WPL filed an Interim PR-1 rate which purports to reflect the current PR-1 rate design that is to be applicable during the "under bond" or "subject to refund" phase of this case. The Interim PR-1 rate proposed by WPL is overstated and will over collect annually by over ***$4.3 million*** based on WPPI's actual 2005 load characteristics reflecting a 53% average load factor and by as much as ***$6.6 million*** annually if WPPI's PR-1 load characteristics change to reflect a 100% load factor. (Attachment A, Schedule 1, Column (d), Lines 10 and 22). These impacts use the results of WPL's filed formula calculations from Statement BK that produce a demand rate of $11.71/kW-mo. and an average energy cost/rate of $28.58/mWh.

The Interim PR-1 Demand Charges are Excessive

Given that WPL has filed an Interim Rate (a stated rate) that purports to preserve the current PR-1 rate design, it is important to understand how the current rate design evolved from the last wholesale rate case (ER04-1135). It is important to note that the company's filing in that docket used 2005 as a Period II projected test year. Now with the filing in this docket, the company is using 2005 actual data it is proposal to use formula rates going forward. It is difficult to understand how the PR-1 rate could increase so drastically (27.4%) since the current rates are based on projected data for 2005 and the proposed rates are based on actual data for 2005. (Statement BA) This is in stark contrast to the company's proposed ***decrease*** of 1.1% for the W-2 wholesale customers and an increase of 2.1% for the W-3 customers. (Statement BA, Docket ER06-1518)

In previous wholesale filings, WPL has presented cost of service studies (jurisdictional and class cost studies) to support any proposed changes in rates. Up until the filing in this case, WPL's cost studies for the PR-1 class have recognized the fact that although WPPI takes base load service under the PR-1 tariff, the PSA limits the amount of energy that WPPI can actual schedule to WPPI's load. Because of this restriction WPPI has not been able to fully utilize the nomination that it is required to pay for under the PR-1 tariff. Therefore, during peak hour and at times during the hour of WPL's sytem peak WPPI has to schedule less than its nomination. To recognize the scheduling restriction, in WPL's previous cost of service studies, it used the actual amounts scheduled at the time of WPL's system peaks in determining the 12 CP demand allocation factor. For instance, in Docket ER04-1135, WPPI's average nomination used for billing was about 133 mW. The 12 CP average demand filed by WPL in its 2005 cost of service in that docket was 93 mW, reflecting a coincidence factor of 69.9% (93mW / 133mW = .699). In the previous case, the production demand allocation factor for PR-1 was projected to be about 4.03%

(93 mW / 2,306.3mW = .0403). This means that WPL allocated 4.03% of the system production demand revenue requirement to the PR-1 class. (Attachment E, Pages 1 and 2)

In this case, the actual PR-1 coincidence factor for 2005 is about 84.63% (109.75mW / 129.667mW = .8463). If the production demand allocation factor is developed consistent with the previous case, the actual production cost of service demand allocation factor would be 4.595% (109.75mW / (2,407.0mW – 128.42mW + 109.75mW) = .04595). Applying the PR-1 demand allocation factor to the system production demand revenue requirement from WPL's Statement BK in this filing of about $323.7 million would produce a PR-1 production demand revenue requirement of about $14.874 million ($323.7 million x .04595 = $14.874 million). This PR-1 revenue requirement would then be divided by the PR-1 demand nominations to arrive at a demand rate of about $9.559/kW-mo. ($14.874 million / (129.667mW x 12 x 1,000) = $9.559/kW-mo.).

Under WPL's proposal in this case, however, the effective demand allocator is a lot higher than the 4.595% than would be used by WPL in a cost of service study. The effective allocator is 5.387% (129.667 mW / 2,407.0 mW = .05387). ***In this case, WPL has allocated $17.438 million to the PR-1 class ($323.7 million x .05387 = $17.438 million), or, about $2.56 million more than the method used by WPL to develop the current PR-1 rate. This $2.56 million has been inappropriately included in the Interim Rate design by WPL.***

It appears that WPL has continued to use WPPI's schedule coincident demand in its jurisdictional cost of service before the Public Service Commission of Wisconsin ("PSCW"). In 6680-UR-114, which used a test year starting July 1, 2005 through June 30, 2006, WPL used a coincident demand for PR-1 of 101mW in its jurisdictional cost of service. WPPI's average monthly nomination for that period of time was about 133mW, reflecting a coincident factor of about 75.9% (101mW / 133mW = .759). (Attachment F)

In 6680-UR-115, which uses a forecasted 2007 Test Year, WPL has used a coincident peak demand of 160mW in its jurisdictional cost of service study. WPPI's average nomination for that period of time will be 171mW, reflecting a coincident factor of about 93.6% (160mW / 171mW = .936). (Attachment G)

<u>The Interim PR-1 Energy Charges are Excessive</u>

WPL's approach to develop the Interim Rate is to use the revenue derived from the proposed Formula rate as the Interim Rate revenue requirement. If the Formula Rate revenue is incorrect, then the Interim Rate revenue will be incorrect. The energy related revenue derived by the energy formula rate is incorrect (overstated) because WPL has incorrectly computed the PR-1 on-peak/off-peak formula energy rates. WPL has developed a formula that automatically computes, on a monthly basis, the on-peak/off-peak energy splits based on the total energy requirements of all PR-1, W-2 and W-3 wholesale customers. As is discussed in another section, WPL's proposed methodology to derive the PR-1 energy rates is totally improper and results in substantial cost shifts among the wholesale customer classes. WPL's energy split formula may be appropriate if

it was applied to the wholesale classes/customers on an individual basis rather that a total wholesale basis. Using 2005 load characteristics, WPL's flawed methodology has shifted over $1.34 million to PR-1. ***Since WPL has used the formula results for PR-1 to determine the revenue requirement in its development of the Interim Rate, the Interim Rate is also overstated by the same $1.34 million.*** (Attachment B, Schedule 1, Line 1, Column (b) minus Attachment C, Schedule 1, Line 1, Column (b))

Further more, by using the proposed energy formula rates to determine the energy revenue requirement for the Interim Rate allocates energy costs on a monthly basis. The current energy rates have always been developed by allocating energy costs on an annual basis. ***WPL's approach over allocates the annual energy costs used in the Interim Rate development by about $251,000.*** (Attachment C, Schedule 1, Line 1, Column (b) minus Attachment D, Schedule 1, Line 1, Column (b))

Improper Allocation of Wholesale Amortization

WPL has proposed to include in the formula demand charge, and ultimately in the Interim Rate, a "Wholesale Specific" amortization expense of $98,280. As shown in Statement BK, Page 3, Lines 12, 13 and 14, WPL's approach is to divide the direct assignment expense by the "Firm Wholesale Peak Demand" amount of 583,939 kW and derive a demand rate adder of $0.17/kW-mo. The 583,939 kW is apparently taken from WPL Exhibit 2, Schedule 7, Page 1, Lines 24-27 and includes PR-1 demands of 128,420 kW, W-2 demands of 102,369 kW, W-3 demands of 279,650 kW and BP-1 demands of 73,500 kW, all of which total to 583,939 kW.

There are several problems with WPL's use of these demand amounts. First, these amounts are 12-month averages (the actual PR-1 billing demands alone are 1,556,000 kW-mos.). Since the PR-1 demand rate is applied to the annual billing units, then the annual billing units must be used as the divisor for the rate. Second, the billing units exclude wholesale interruptible demands. Given WPL's proposed treatment of interruptible billing demands in this case, they must be included. Finally, the demands used by WPL include the BP-1 demands. It is my understanding that WPL's proposed demand rate will only apply to PR-1, W-2 and W-3 customers. This needs to be clarified.

The correct wholesale demands to be used in this calculation are 6,226,898 kW-Mos. (1,556,000 kW-mos. (PR-1) + 1,228,877 kW-mos. (W-2) + 3,442,321 kW-mos. (W-3) = 6,226,898 kW-mos.). Using these demands lowers the rate for this amortization from $0.17/kW-mo. to $0.02/kW-mo. ***The impact on the PR-1 2005 revenue requirement is a reduction of $233,400 (1,556,000 kW-mos. X ($0.17 - $0.02)/kW-mo.= $233,400).***

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Exhibit L
Docket No. ER06-1517
WPPI

Exhibit L
Part A

Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Summary of Preliminary Adjustments to WPL's W-3A Rate Proposals

Line No.	Description	PR-1 Interim Rates $	PR-1 Final Rates $	W-3A Rates $	Reference
	(a)	(b)	(c)	(d)	(e)
1	**Wholesale Revenue**				
2	**Present Rates**	$ 28,813,829	$ 28,813,829	$ 92,108,136	St BH, St BA
3					
4	**Proposed Rates**	36,697,406	36,703,388	94,008,177	St BG, St BA
5	Revenue Corrections				
6	Proposed Distribution Demand Charge Increase	-	-	118,037	Exh C, Ln 15, Sch 2 - Sch
7	Interruptible Revenue	-	-	671,049	Exh C, Sch 2, Lns 12 & 13
8	Ancillary Credit	-	-	(28,180)	Exh C, Sch 2, Ln 9
9	**Proposed Rate Revenue Corrected**	$ 36,697,406	$ 36,703,388	$ 94,769,083	
10					
11	**Increase Requested By WPL**	$ 7,883,577	$ 7,889,559	$ 2,660,947	Ln 9 - Ln 9
12					
13	**Preliminary Adjustments To Filing**				
14	**Capacity Rate Formula Adjustments**				
15	Correct Capital Structure	$ 575,720	$ 575,720	$ 1,308,082	
16	Reduce Return on Equity to 9.69%	420,120	420,120	963,850	
17	Change Year-End Balances to Avg Balances	140,040	140,040	309,809	
18	Correct Rate Treatment of Amortization Direct Assignment	-	233,400	550,771	
19	Correct Prepayments to Remove License Fee	108,920	108,920	240,962	
20	Correct CWC to Remove Purchased Power	124,480	124,480	275,386	
21	Subtotal	$ 1,369,280	$ 1,602,680	$ 3,648,860	
22					
23	Compounding Effects	$ (264,520)	$ (264,520)	$ (585,195)	
24					
25	Total Impact on WPL's Proposed Increase	$1,104,760	$1,338,160	$3,063,666	Ln 21 + Ln 23
26					
27	**Rate Design Adjustments**				
28	Correct On-Peak/Off-Peak Energy Rate Design	$ 1,597,451	$ 1,347,558	$ (184,729)	
29	Correct Interim Rate Demand Allocation	2,648,527	-	-	
30	Correct PR-1 Final Demand Rate Application	-	2,514,280	-	
31	Eliminate Increase in Distribution Demand Charge			118,037	
32	Total Rate Design Adjustments	4,245,978	3,861,838	(66,692)	
33					
34	Total of Preliminary Adjustments - Decrease (Increase)	$ 5,350,738	$ 5,199,998	$ 2,996,974	Ln 25 + Ln 32
35					
36	Percent of Requested Increase	67.9%	65.9%	112.6%	Ln 34 / Ln 11
37					
38	Increase After Adjustments	$ 2,532,839	$ 2,689,561	$ (336,027)	Ln 11 - Ln 34
39					
40	**Adjusted Revenue Requirement**	**$ 31,346,668**	**$ 31,503,390**	**$ 91,772,109**	Ln 2 + Ln 38 and from
41					Exh B, Pg 1, Ln 34 - 39

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Exhibit L

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
On-Peak Energy Billing Units - Test Year 2005
Present Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Black Earth	708,117	621,412	687,320	590,780	600,873	860,932	772,925	865,448	706,963	657,374	646,313	709,339	8,427,796	8,427,796
2	Brodhead	1,907,494	1,740,464	1,892,960	1,624,438	1,627,021	2,039,099	1,740,469	2,012,691	1,686,586	1,596,028	1,640,037	1,755,026	21,262,313	21,262,313
3	Elkhorn	4,816,403	4,475,168	5,003,952	4,444,547	4,542,959	6,062,301	5,446,815	6,361,740	5,281,939	4,618,373	4,533,656	4,776,448	60,364,301	60,364,301
4	Evansville	2,877,230	2,545,006	2,766,468	2,404,985	2,469,847	3,308,851	2,930,491	3,420,430	2,828,222	2,716,702	2,674,946	2,870,986	33,814,164	33,814,164
5	Gresham (34.5 kV)	673,493	584,726	657,037	483,188	542,114	729,961	730,055	814,895	609,724	549,975	585,241	668,725	7,629,134	7,629,134
6	Juneau	1,552,695	1,420,369	1,606,002	1,404,156	1,425,738	1,947,500	1,764,286	2,045,654	1,714,674	1,485,271	1,443,900	1,555,837	19,366,082	19,366,082
7	Kiel	3,296,726	3,082,736	3,513,078	3,038,957	3,149,901	3,858,330	3,419,655	3,969,802	3,320,578	3,094,274	3,115,808	3,329,897	40,189,742	40,189,742
8	Mazomanie	1,325,053	1,206,634	1,321,807	1,180,275	1,231,667	1,518,040	1,476,488	1,815,789	1,560,568	1,444,424	1,448,633	1,507,092	17,036,470	17,036,470
9	Menominee (34.5 kV)	53,891	47,632	52,982	42,446	42,011	51,692	47,494	52,951	43,131	44,829	47,986	54,539	581,584	581,584
10	Mount Horeb	1,977,200	1,671,252	1,815,366	1,478,727	1,498,941	2,186,434	2,015,726	2,257,651	1,838,693	1,634,166	1,699,180	1,998,611	22,071,947	25,762,574
11	Pioneer P&L	1,274,703	1,089,887	1,190,146	973,115	1,005,339	1,459,746	1,327,341	1,558,708	1,198,926	1,184,357	1,257,511	1,376,974	14,896,753	14,896,753
12	Plymouth	9,387,985	8,626,688	9,750,792	8,728,321	8,891,081	11,288,890	10,108,982	11,868,747	10,011,643	9,252,733	9,107,258	9,697,318	116,720,438	116,720,438
13	Prairie du Sac	1,883,752	1,746,056	1,962,343	1,696,147	1,708,729	2,097,264	1,764,838	2,099,175	1,195,167	1,726,809	1,737,153	1,830,873	21,448,306	21,448,306
14	Reedsburg	10,850,662	10,378,488	11,659,408	10,517,454	10,444,422	12,051,394	11,034,947	13,092,105	11,450,997	10,689,713	10,386,890	11,074,508	133,630,988	133,630,988
15	Richland Center	4,299,816	4,134,907	4,733,178	4,299,271	4,414,904	5,454,407	5,000,353	5,746,064	4,833,190	4,430,349	4,279,729	4,348,585	55,974,753	55,974,753
16	Sheboygan Falls	7,687,858	7,236,332	8,177,371	7,420,246	7,500,962	8,835,121	8,002,916	9,435,089	7,902,011	7,501,678	7,248,016	7,638,420	94,586,020	94,586,020
17	Wisconsin Dells	1,937,157	1,683,770	1,923,646	1,563,446	1,744,177	2,882,649	2,845,125	3,161,963	2,041,377	1,656,310	1,609,708	1,903,977	24,953,305	29,130,140
18	Wisconsin Rapids East	6,767,798	6,056,962	5,181,496	5,735,714	5,944,613	8,180,149	7,656,116	8,401,747	6,668,523	6,164,923	6,227,375	6,835,448	79,820,864	79,820,864
19	Wisconsin Rapids West	3,304,042	3,054,117	5,076,993	2,874,923	2,968,704	3,665,755	3,332,485	3,806,904	3,298,285	3,289,196	3,258,024	3,380,775	41,310,203	41,310,203
20	Total Transmission	66,582,075	61,402,606	68,972,345	60,501,136	61,754,003	78,478,515	71,417,507	82,787,553	68,191,197	63,737,484	62,947,364	67,313,378	814,085,163	821,952,625
21															-
22	Belmont	542,340	474,637	556,721	506,939	528,252	656,706	596,215	694,357	588,114	543,198	556,674	585,181	6,829,334	6,829,334
23	Princeton	561,931	499,361	553,037	457,385	462,808	625,391	580,377	649,828	518,995	482,921	498,233	564,741	6,455,008	6,455,008
24	Sauk City	1,519,659	1,366,983	1,518,406	1,293,849	1,323,382	1,799,870	1,629,391	1,811,749	1,515,447	1,340,721	1,339,974	1,490,863	17,950,294	17,950,294
25	Wonewoc	227,852	199,444	218,915	163,813	164,723	226,652	218,567	237,172	173,765	173,294	190,479	232,938	2,427,614	2,427,614
26	Total Distribution Input	2,851,782	2,540,425	2,847,079	2,421,986	2,479,165	3,308,619	3,024,550	3,393,106	2,796,321	2,540,134	2,585,360	2,873,723	33,662,250	33,662,250
27															-
28	Benton	242,064	211,796	230,865	182,734	187,318	264,314	255,948	280,140	223,872	198,441	209,348	249,740	2,736,580	2,736,580
29	Hazel Green	340,802	299,330	332,712	263,914	260,904	365,015	352,496	392,560	314,893	321,968	323,037	369,555	3,937,186	3,937,186
30	New Glarus	971,074	861,544	960,343	831,254	848,617	1,188,091	1,078,971	1,235,635	1,033,339	915,938	924,000	1,018,613	11,867,419	11,867,419
31	Shullsburg	459,217	400,838	447,866	365,540	375,434	530,950	495,306	545,774	432,241	387,227	406,454	466,832	5,313,679	5,313,679
32	Total Distribution Output	2,013,157	1,773,508	1,971,786	1,643,442	1,672,273	2,348,370	2,182,721	2,454,109	2,004,345	1,823,574	1,862,839	2,104,740	23,854,864	23,854,864
33															-
34	Total Municipals	71,447,014	65,716,539	73,791,210	64,566,564	65,905,441	84,135,504	76,624,778	88,634,768	72,991,863	68,101,192	67,395,563	72,291,841	871,602,277	879,469,739

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Exhibit L

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Off-Peak Energy Billing Units - Test Year 2005
Present Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	859,148	681,678	704,403	637,192	672,805	788,080	963,570	762,793	733,591	721,897	706,301	858,010	9,089,468
2	Brodhead	2,064,911	1,856,209	1,809,786	1,677,535	1,701,855	1,855,735	2,022,731	1,873,152	1,716,307	1,648,029	1,661,932	1,900,436	21,788,619
3	Elkhorn	5,228,234	4,404,029	4,605,380	4,315,191	4,567,226	5,365,320	6,210,237	5,449,512	5,192,796	4,710,221	4,493,159	5,216,878	59,758,183
4	Evansville	3,231,183	2,634,338	2,778,974	2,485,818	2,567,235	2,941,217	3,415,822	2,972,688	2,944,068	2,952,984	2,840,300	3,261,405	35,026,031
5	Gresham (34.5 kV)	954,311	749,769	748,204	571,723	691,784	762,789	1,062,664	849,132	802,027	740,902	762,256	904,521	9,600,082
6	Juneau	1,929,058	1,628,649	1,730,087	1,647,522	1,718,675	1,976,592	2,342,607	1,997,142	1,939,275	1,764,488	1,678,878	1,897,930	22,250,901
7	Kiel	4,005,089	3,450,513	3,730,943	3,487,805	3,645,026	3,818,438	4,254,470	3,919,251	3,653,712	3,617,345	3,544,228	4,121,085	45,247,904
8	Mazomanie	1,558,418	1,345,480	1,431,333	1,373,703	1,447,435	1,577,467	1,845,943	1,784,072	1,717,763	1,726,465	1,661,116	1,818,342	19,287,538
9	Menominee (34.5 kV)	71,697	59,453	60,518	53,821	52,790	51,743	61,943	51,879	50,878	57,854	62,091	72,564	707,230
10	Mount Horeb	3,215,418	2,500,352	2,531,673	2,184,491	2,265,022	2,710,915	3,291,019	2,809,591	2,615,570	2,453,121	2,516,397	3,219,754	32,313,323
11	Pioneer P&L	1,670,138	1,287,704	1,331,588	1,164,859	1,250,981	1,457,328	1,801,692	1,525,863	1,423,526	1,468,467	1,536,692	1,785,144	17,703,984
12	Plymouth	11,134,929	9,347,699	9,967,808	9,816,108	10,290,068	11,088,474	12,700,126	11,450,168	11,072,826	10,744,386	10,230,675	11,545,866	129,389,133
13	Prairie du Sac	2,043,043	1,743,262	1,838,712	1,671,169	1,739,236	1,921,925	2,126,921	1,855,670	1,172,364	1,757,051	1,768,536	2,066,933	21,704,822
14	Reedsburg	11,710,943	10,735,115	11,192,137	10,944,804	10,939,614	11,553,908	11,883,266	12,365,664	11,962,727	11,520,373	10,802,630	11,985,408	137,596,589
15	Richland Center	5,299,875	4,658,514	5,018,042	4,809,468	5,063,019	5,433,756	6,193,215	5,557,482	5,326,627	5,053,897	4,795,371	5,208,485	62,417,751
16	Sheboygan Falls	9,111,185	8,011,888	8,025,037	8,114,926	7,860,372	8,659,365	9,815,865	9,445,990	8,609,379	8,284,276	7,443,812	8,411,250	101,793,345
17	Wisconsin Dells	3,420,109	2,690,103	2,859,535	2,479,674	2,884,455	3,778,582	4,741,119	3,963,705	3,195,342	2,719,534	2,574,779	3,243,757	38,550,694
18	Wisconsin Rapids East	8,166,161	6,598,921	4,460,242	6,316,725	6,713,307	7,582,042	9,618,950	7,679,563	7,346,988	7,031,084	6,930,452	8,176,858	86,621,294
19	Wisconsin Rapids West	4,030,290	3,381,882	6,116,182	3,242,188	3,432,622	3,583,426	4,160,554	3,646,788	3,564,934	3,882,824	3,778,259	4,118,920	46,938,867
20	Total Transmission	79,704,142	67,765,558	70,940,585	66,994,723	69,503,527	76,907,100	88,512,713	79,960,105	75,040,700	72,855,197	69,787,863	79,813,545	897,785,758
21														
22	Belmont	615,680	496,562	525,445	514,223	577,933	622,033	724,325	638,325	621,676	615,822	613,989	682,244	7,248,258
23	Princeton	653,284	521,075	547,142	489,168	510,336	573,493	723,701	591,179	544,512	527,586	535,877	657,379	6,874,732
24	Sauk City	1,714,943	1,408,293	1,453,147	1,316,096	1,372,282	1,596,750	1,919,710	1,570,698	1,501,342	1,387,541	1,365,728	1,659,965	18,266,495
25	Wonewoc	302,120	237,873	246,650	203,063	211,336	225,332	291,895	227,772	214,566	217,942	231,723	300,076	2,910,348
26	Total Distribution Input	3,286,027	2,663,803	2,772,384	2,522,551	2,671,887	3,017,608	3,659,631	3,027,974	2,882,096	2,748,890	2,747,318	3,299,664	35,299,833
27														
28	Benton	298,971	235,603	241,289	202,356	213,346	246,176	318,761	248,204	236,517	221,429	236,436	307,857	3,006,944
29	Hazel Green	428,413	339,472	345,555	294,165	302,357	352,855	451,207	363,307	340,159	360,515	359,507	464,461	4,401,974
30	New Glarus	1,181,003	946,833	994,024	927,939	955,636	1,101,113	1,302,773	1,124,059	1,062,966	1,021,654	1,013,415	1,199,233	12,830,647
31	Shullsburg	571,220	451,104	466,496	406,289	431,465	509,224	636,610	505,283	467,022	443,521	452,110	564,586	5,904,930
32	Total Distribution Output	2,479,608	1,973,012	2,047,365	1,830,749	1,902,804	2,209,368	2,709,350	2,240,852	2,106,663	2,047,119	2,061,468	2,536,136	26,144,495
33														
34	Total Municipals	85,469,777	72,402,373	75,760,334	71,348,022	74,078,218	82,134,077	94,881,695	85,228,931	80,029,460	77,651,207	74,596,649	85,649,345	959,230,087

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Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Total Energy Billing Units - Test Year 2005
Present Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	1,567,265	1,303,090	1,391,723	1,227,972	1,273,678	1,649,012	1,736,495	1,628,241	1,440,554	1,379,271	1,352,614	1,567,349	17,517,264
2	Brodhead	3,972,405	3,596,673	3,702,746	3,301,973	3,328,876	3,894,834	3,763,200	3,885,843	3,402,893	3,244,057	3,301,969	3,655,462	43,050,932
3	Elkhorn	10,044,637	8,879,197	9,609,332	8,759,738	9,110,185	11,427,621	11,657,052	11,811,252	10,474,735	9,328,594	9,026,815	9,993,326	120,122,484
4	Evansville	6,108,413	5,179,344	5,545,442	4,890,803	5,037,082	6,250,068	6,346,313	6,393,118	5,772,290	5,669,686	5,515,246	6,132,391	68,840,195
5	Gresham (34.5 kV)	1,627,804	1,334,495	1,405,241	1,054,911	1,233,898	1,492,750	1,792,719	1,664,027	1,411,751	1,290,877	1,347,497	1,573,246	17,229,216
6	Juneau	3,481,753	3,049,018	3,336,089	3,051,678	3,144,413	3,924,092	4,106,893	4,042,796	3,653,949	3,249,759	3,122,778	3,453,767	41,616,983
7	Kiel	7,301,815	6,533,249	7,244,021	6,526,762	6,794,927	7,676,768	7,674,125	7,889,053	6,974,290	6,711,619	6,660,036	7,450,982	85,437,646
8	Mazomanie	2,883,471	2,552,114	2,753,140	2,553,978	2,679,102	3,095,507	3,322,431	3,599,861	3,278,331	3,170,889	3,109,749	3,325,434	36,324,008
9	Menominee (34.5 kV)	125,588	107,085	113,500	96,267	94,801	103,435	109,437	104,830	94,009	102,683	110,077	127,103	1,288,814
10	Mount Horeb	5,192,618	4,171,604	4,347,039	3,663,218	3,763,963	4,897,349	5,306,745	5,067,242	4,454,263	4,087,287	4,215,577	5,218,365	54,385,270
11	Pioneer P&L	2,944,841	2,377,591	2,521,734	2,137,974	2,256,320	2,917,074	3,129,033	3,084,571	2,622,452	2,652,824	2,794,203	3,162,118	32,600,737
12	Plymouth	20,522,914	17,974,387	19,718,600	18,544,429	19,181,149	22,377,364	22,809,108	23,318,915	21,084,469	19,997,119	19,337,933	21,243,184	246,109,571
13	Prairie du Sac	3,926,795	3,489,318	3,801,055	3,367,316	3,447,965	4,019,189	3,891,759	3,954,845	2,367,531	3,483,860	3,505,689	3,897,806	43,153,128
14	Reedsburg	22,561,605	21,113,603	22,851,545	21,462,258	21,384,036	23,605,302	22,918,213	25,457,769	23,413,724	22,210,086	21,189,520	23,059,916	271,227,577
15	Richland Center	9,599,691	8,793,421	9,751,220	9,108,739	9,477,923	10,888,163	11,193,568	11,303,546	10,159,817	9,484,246	9,075,100	9,557,070	118,392,504
16	Sheboygan Falls	16,799,043	15,248,220	16,202,408	15,535,172	15,361,334	17,494,486	17,818,781	18,881,079	16,511,390	15,785,954	14,691,828	16,049,670	196,379,365
17	Wisconsin Dells	5,357,266	4,373,873	4,783,181	4,043,120	4,628,632	6,661,231	7,586,244	7,125,668	5,236,719	4,375,844	4,184,487	5,147,734	63,503,999
18	Wisconsin Rapids East	14,933,959	12,655,883	9,641,738	12,052,439	12,657,920	15,762,191	17,275,066	16,081,310	14,015,511	13,196,007	13,157,827	15,012,306	166,442,158
19	Wisconsin Rapids West	7,334,332	6,435,999	11,193,175	6,117,111	6,401,326	7,249,181	7,493,039	7,453,692	6,863,219	7,172,020	7,036,283	7,499,695	88,249,070
20	Total Transmission	146,286,217	129,168,164	139,912,930	127,495,859	131,257,530	155,385,615	159,930,220	162,747,658	143,231,897	136,592,681	132,735,227	147,126,923	1,711,870,921
21														
22	Belmont	1,158,020	971,199	1,082,166	1,021,162	1,106,185	1,278,739	1,320,540	1,332,682	1,209,790	1,159,020	1,170,663	1,267,425	14,077,592
23	Princeton	1,215,215	1,020,436	1,100,179	946,553	973,144	1,198,884	1,304,078	1,241,007	1,063,507	1,010,507	1,034,110	1,222,120	13,329,740
24	Sauk City	3,234,602	2,775,276	2,971,553	2,609,945	2,695,664	3,396,620	3,549,101	3,382,447	3,016,789	2,728,262	2,705,702	3,150,828	36,216,789
25	Wonewoc	529,972	437,317	465,565	366,876	376,059	451,984	510,462	464,944	388,331	391,236	422,202	533,014	5,337,962
26	Total Distribution Input	6,137,809	5,204,228	5,619,463	4,944,537	5,151,052	6,326,227	6,684,181	6,421,080	5,678,417	5,289,024	5,332,678	6,173,387	68,962,083
27														
28	Benton	541,035	447,399	472,154	385,090	400,664	510,490	574,709	528,344	460,389	419,870	445,784	557,597	5,743,524
29	Hazel Green	769,215	638,802	678,267	558,079	563,261	717,870	803,703	755,867	655,052	682,483	682,544	834,016	8,339,160
30	New Glarus	2,152,077	1,808,377	1,954,367	1,759,193	1,804,253	2,289,204	2,381,744	2,359,694	2,096,305	1,937,592	1,937,415	2,217,846	24,698,066
31	Shullsburg	1,030,437	851,942	914,362	771,829	806,899	1,040,174	1,131,916	1,051,057	899,263	830,748	858,564	1,031,418	11,218,609
32	Total Distribution Output	4,492,765	3,746,520	4,019,151	3,474,191	3,575,077	4,557,738	4,892,071	4,694,961	4,111,008	3,870,693	3,924,307	4,640,876	49,999,359
33														
34	Total Municipals	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,581	171,506,473	173,863,699	153,021,323	145,752,399	141,992,212	157,941,186	1,830,832,364

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200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Maximum Firm On-Peak kW Billing Units - Test Year 2005
Present Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total	Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Black Earth	3,074	2,772	2,658	2,310	2,340	4,056	3,756	4,157	3,647	3,208	2,723	3,150	37,850	3,154
2	Brodhead	7,296	6,747	6,711	6,085	6,189	8,265	7,870	7,913	7,549	6,759	6,910	7,569	85,864	7,155
3	Elkhorn	19,310	18,620	18,554	18,993	19,106	25,884	25,430	26,849	25,070	23,522	18,525	19,324	259,188	21,599
4	Evansville	11,393	10,385	10,066	9,646	9,950	14,417	13,769	14,911	13,346	12,365	11,558	12,593	144,398	12,033
5	Gresham (34.5 kV)	2,945	2,651	2,706	2,194	2,218	3,545	3,651	3,755	2,996	2,761	2,773	2,955	35,150	2,929
6	Juneau	5,901	5,718	5,607	6,067	5,998	8,073	7,827	8,248	7,999	7,289	5,662	6,144	80,534	6,711
7	Kiel	12,612	12,288	12,328	12,013	12,403	15,408	15,269	15,989	14,104	13,476	12,213	12,978	161,082	13,424
8	Mazomanie	5,267	4,917	5,051	5,134	5,183	6,380	6,550	7,012	6,787	6,280	5,924	6,013	70,499	5,875
9	Menominee (34.5 kV)	252	218	219	184	194	232	238	255	215	201	205	236	2,648	221
10	Mount Horeb	9,981	8,635	8,217	6,605	6,682	11,544	11,453	12,126	10,751	9,404	9,344	10,268	115,011	9,584
11	Pioneer P&L	5,123	4,509	4,342	3,731	3,856	6,843	6,600	7,126	5,392	5,187	5,542	5,502	63,754	5,313
12	Plymouth	36,217	33,769	33,247	32,617	32,690	45,412	43,126	46,033	42,870	40,544	35,508	38,455	460,488	38,374
13	Prairie du Sac	8,498	7,999	7,995	7,553	7,711	9,043	9,001	8,984	8,496	8,634	7,815	8,228	99,956	8,330
14	Reedsburg	42,971	41,695	41,381	39,506	39,554	46,532	45,892	47,843	46,153	42,676	40,147	42,383	516,731	43,061
15	Richland Center	14,063	13,738	13,978	13,987	14,569	20,108	19,382	20,005	17,922	18,110	13,521	14,090	193,473	16,123
16	Sheboygan Falls	23,674	22,428	23,077	22,615	23,176	30,194	28,585	29,587	27,652	24,501	23,365	24,456	303,310	25,276
17	Wisconsin Dells	9,438	8,440	8,254	7,260	10,106	14,690	14,416	15,018	10,956	9,217	8,336	8,832	124,964	10,414
18	Wisconsin Rapids East	26,980	24,475	24,286	21,717	24,277	37,598	37,991	38,255	32,731	30,424	25,625	27,896	352,255	29,355
19	Wisconsin Rapids West	12,563	11,831	11,754	10,978	11,821	14,786	14,605	15,532	13,737	14,241	12,339	12,798	156,986	13,082
20	Total Transmission	257,560	241,834	240,432	229,195	238,023	323,010	315,410	329,598	298,374	278,798	248,036	263,871	3,264,141	272,012
21															
22	Belmont	2,172	2,063	2,003	2,007	2,045	2,670	2,780	2,814	2,515	2,501	2,168	2,347	28,084	2,340
23	Princeton	2,227	1,998	2,011	1,777	1,799	2,731	2,766	2,875	2,521	2,215	2,096	2,277	27,295	2,275
24	Sauk City	6,100	5,600	5,247	4,964	5,189	7,808	7,715	7,839	7,099	6,300	5,441	6,019	75,323	6,277
25	Wonewoc	1,004	907	877	706	739	1,103	1,166	1,147	904	876	924	1,038	11,390	949
26	Total Distribution Input	11,504	10,568	10,138	9,455	9,773	14,312	14,426	14,675	13,039	11,892	10,629	11,681	142,092	11,841
27															
28	Benton	1,074	952	917	790	777	1,372	1,427	1,442	1,150	1,003	969	1,117	12,987	1,082
29	Hazel Green	1,363	1,269	1,255	1,051	1,058	1,770	1,842	1,799	1,540	1,394	1,504	1,605	17,448	1,454
30	New Glarus	3,919	3,635	3,472	3,198	3,169	5,450	5,250	5,294	4,744	4,423	3,794	4,129	50,476	4,206
31	Shullsburg	1,856	1,643	1,624	1,431	1,420	2,469	2,354	2,416	2,025	1,772	1,807	1,936	22,751	1,896
32	Total Distribution Output	8,212	7,499	7,267	6,470	6,423	11,060	10,872	10,951	9,458	8,591	8,074	8,786	103,663	8,639
33															
34	Total Municipals	277,276	259,901	257,837	245,119	254,219	348,381	340,708	355,224	320,871	299,281	266,739	284,339	3,509,896	292,491
	Wisconsin Dells Sub @ 34.5 KV	5,507	5,250	4,719	4,746	4,226	5,082	3,092	3,155	2,630	2,257	3,664	-	44,328	3,694

20061101502 0 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
On-Peak Energy Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	708,117	621,412	687,320	590,780	600,873	860,932	772,925	865,448	706,963	657,374	646,313	709,339	8,427,796
2	Brodhead	1,907,494	1,740,464	1,892,960	1,624,438	1,627,021	2,039,099	1,740,469	2,012,691	1,686,586	1,596,028	1,640,037	1,755,026	21,262,313
3	Elkhorn	4,816,403	4,475,168	5,003,952	4,444,547	4,542,959	6,062,301	5,446,815	6,361,740	5,281,939	4,618,373	4,533,656	4,776,448	60,364,301
4	Evansville	2,877,230	2,545,006	2,766,468	2,404,985	2,469,847	3,308,851	2,930,491	3,420,430	2,828,222	2,716,702	2,674,946	2,870,986	33,814,164
5	Gresham (34.5 kV)	673,493	584,726	657,037	483,188	542,114	729,961	730,055	814,895	609,724	549,975	585,241	668,725	7,629,134
6	Juneau	1,552,695	1,420,369	1,606,002	1,404,156	1,425,738	1,947,500	1,764,286	2,045,654	1,714,674	1,485,271	1,443,900	1,555,837	19,366,082
7	Kiel	3,296,726	3,082,736	3,513,078	3,038,957	3,149,901	3,858,330	3,419,655	3,969,802	3,320,578	3,094,274	3,115,808	3,329,897	40,189,742
8	Mazomanie	1,325,053	1,206,634	1,321,807	1,180,275	1,231,667	1,518,040	1,476,488	1,815,789	1,560,568	1,444,424	1,448,633	1,507,092	17,036,470
9	Menominee (34.5 kV)	53,891	47,632	52,982	42,446	42,011	51,692	47,494	52,951	43,131	44,829	47,986	54,539	581,584
10	Mount Horeb	2,306,222	1,953,100	2,123,536	1,732,823	1,751,037	2,539,459	2,344,827	2,636,947	2,138,341	1,907,834	1,982,234	2,346,214	25,762,574
11	Pioneer P&L	1,274,703	1,089,887	1,190,146	973,115	1,005,339	1,459,746	1,327,341	1,558,708	1,198,926	1,184,357	1,257,511	1,376,974	14,896,753
12	Plymouth	9,387,985	8,626,688	9,750,792	8,728,321	8,891,081	11,288,890	10,108,982	11,868,747	10,011,643	9,252,733	9,107,258	9,697,318	116,720,438
13	Prairie du Sac	1,883,752	1,746,056	1,962,343	1,696,147	1,708,729	2,097,264	1,764,838	2,099,175	1,195,167	1,726,809	1,737,153	1,830,873	21,448,306
14	Reedsburg	10,850,662	10,378,488	11,659,408	10,517,454	10,444,422	12,051,394	11,034,947	13,092,105	11,450,997	10,689,713	10,386,890	11,074,508	133,630,988
15	Richland Center	4,299,816	4,134,907	4,733,178	4,299,271	4,414,904	5,454,407	5,000,353	5,746,064	4,833,190	4,430,349	4,279,729	4,348,585	55,974,753
16	Sheboygan Falls	7,687,858	7,236,332	8,177,371	7,420,246	7,500,962	8,835,121	8,002,916	9,435,089	7,902,011	7,501,678	7,248,016	7,638,420	94,586,020
17	Wisconsin Dells	2,260,854	1,968,706	2,247,773	1,821,360	2,028,829	3,372,260	3,340,682	3,700,316	2,366,184	1,927,170	1,873,761	2,222,245	29,130,140
18	Wisconsin Rapids East	6,767,798	6,056,962	5,181,496	5,735,714	5,944,613	8,180,149	7,656,116	8,401,747	6,668,523	6,164,923	6,227,375	6,835,448	79,820,864
19	Wisconsin Rapids West	3,304,042	3,054,117	5,076,993	2,874,923	2,968,704	3,665,755	3,332,485	3,806,904	3,298,285	3,289,196	3,258,024	3,380,775	41,310,203
20	Total Transmission	67,234,794	61,969,390	69,604,642	61,013,146	62,290,751	79,321,151	72,242,165	83,705,202	68,815,652	64,282,012	63,494,471	67,979,249	821,952,625
21														
22	Belmont	542,340	474,637	556,721	506,939	528,252	656,706	596,215	694,357	588,114	543,198	556,674	585,181	6,829,334
23	Princeton	561,931	499,361	553,037	457,385	462,808	625,391	580,377	649,828	518,995	482,921	498,233	564,741	6,455,008
24	Sauk City	1,519,659	1,366,983	1,518,406	1,293,849	1,323,382	1,799,870	1,629,391	1,811,749	1,515,447	1,340,721	1,339,974	1,490,863	17,950,294
25	Wonewoc	227,852	199,444	218,915	163,813	164,723	226,652	218,567	237,172	173,765	173,294	190,479	232,938	2,427,614
26	Total Distribution Input	2,851,782	2,540,425	2,847,079	2,421,986	2,479,165	3,308,619	3,024,550	3,393,106	2,796,321	2,540,134	2,585,360	2,873,723	33,662,250
27														
28	Benton	242,064	211,796	230,865	182,734	187,318	264,314	255,948	280,140	223,872	198,441	209,348	249,740	2,736,580
29	Hazel Green	340,802	299,330	332,712	263,914	260,904	365,015	352,496	392,560	314,893	321,968	323,037	369,555	3,937,186
30	New Glarus	971,074	861,544	960,343	831,254	848,617	1,188,091	1,078,971	1,235,635	1,033,339	915,938	924,000	1,018,613	11,867,419
31	Shullsburg	459,217	400,838	447,866	365,540	375,434	530,950	495,306	545,774	432,241	387,227	406,454	466,832	5,313,679
32	Total Distribution Output	2,013,157	1,773,508	1,971,786	1,643,442	1,672,273	2,348,370	2,182,721	2,454,109	2,004,345	1,823,574	1,862,839	2,104,740	23,854,864
33														
34	Total Municipals	72,099,733	66,283,323	74,423,507	65,078,574	66,442,189	84,978,140	77,449,436	89,552,417	73,616,318	68,645,720	67,942,670	72,957,712	879,469,739

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Off-Peak Energy Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	859,148	681,678	704,403	637,192	672,805	788,080	963,570	762,793	733,591	721,897	706,301	858,010	9,089,468
2	Brodhead	2,064,911	1,856,209	1,809,786	1,677,535	1,701,855	1,855,735	2,022,731	1,873,152	1,716,307	1,648,029	1,661,932	1,900,436	21,788,619
3	Elkhorn	5,228,234	4,404,029	4,605,380	4,315,191	4,567,226	5,365,320	6,210,237	5,449,512	5,192,796	4,710,221	4,493,159	5,216,878	59,758,183
4	Evansville	3,231,183	2,634,338	2,778,974	2,485,818	2,567,235	2,941,217	3,415,822	2,972,688	2,944,068	2,952,984	2,840,300	3,261,405	35,026,031
5	Gresham (34.5 kV)	954,311	749,769	748,204	571,723	691,784	762,789	1,062,664	849,132	802,027	740,902	762,256	904,521	9,600,082
6	Juneau	1,929,058	1,628,649	1,730,087	1,647,522	1,718,675	1,976,592	2,342,607	1,997,142	1,939,275	1,764,488	1,678,878	1,897,930	22,250,901
7	Kiel	4,005,089	3,450,513	3,730,943	3,487,805	3,645,026	3,818,438	4,254,470	3,919,251	3,653,712	3,617,345	3,544,228	4,121,085	45,247,904
8	Mazomanie	1,558,418	1,345,480	1,431,333	1,373,703	1,447,435	1,577,467	1,845,943	1,784,072	1,717,763	1,726,465	1,661,116	1,818,342	19,287,538
9	Menominee (34.5 kV)	71,697	59,453	60,518	53,821	52,790	51,743	61,943	51,879	50,878	57,854	62,091	72,564	707,230
10	Mount Horeb	2,886,396	2,218,504	2,223,503	1,930,395	2,012,926	2,357,890	2,961,918	2,430,295	2,315,921	2,179,453	2,233,343	2,872,151	28,622,695
11	Pioneer P&L	1,670,138	1,287,704	1,331,588	1,164,859	1,250,981	1,457,328	1,801,692	1,525,863	1,423,526	1,468,467	1,536,692	1,785,144	17,703,984
12	Plymouth	11,134,929	9,347,699	9,967,808	9,816,108	10,290,068	11,088,474	12,700,126	11,450,168	11,072,826	10,744,386	10,230,675	11,545,866	129,389,133
13	Prairie du Sac	2,043,043	1,743,262	1,838,712	1,671,169	1,739,236	1,921,925	2,126,921	1,855,670	1,172,364	1,757,051	1,768,536	2,066,933	21,704,822
14	Reedsburg	11,710,943	10,735,115	11,192,137	10,944,804	10,939,614	11,553,908	11,883,266	12,365,664	11,962,727	11,520,373	10,802,630	11,985,408	137,596,589
15	Richland Center	5,299,875	4,658,514	5,018,042	4,809,468	5,063,019	5,433,756	6,193,215	5,557,482	5,326,627	5,053,897	4,795,371	5,208,485	62,417,751
16	Sheboygan Falls	9,111,185	8,011,888	8,025,037	8,114,926	7,860,372	8,659,365	9,815,865	9,445,990	8,609,379	8,284,276	7,443,812	8,411,250	101,793,345
17	Wisconsin Dells	3,096,412	2,405,167	2,535,408	2,221,761	2,599,803	3,288,971	4,245,563	3,425,352	2,870,535	2,448,675	2,310,725	2,925,489	34,373,860
18	Wisconsin Rapids East	8,166,161	6,598,921	4,460,242	6,316,725	6,713,307	7,582,042	9,618,950	7,679,563	7,346,988	7,031,084	6,930,452	8,176,858	86,621,294
19	Wisconsin Rapids West	4,030,290	3,381,882	6,116,182	3,242,188	3,432,622	3,583,426	4,160,554	3,646,788	3,564,934	3,882,824	3,778,259	4,118,920	46,938,867
20	Total Transmission	79,051,423	67,198,774	70,308,288	66,482,713	68,966,779	76,064,464	87,688,055	79,042,456	74,416,245	72,310,670	69,240,755	79,147,674	889,918,296
21														
22	Belmont	615,680	496,562	525,445	514,223	577,933	622,033	724,325	638,325	621,676	615,822	613,989	682,244	7,248,258
23	Princeton	653,284	521,075	547,142	489,168	510,336	573,493	723,701	591,179	544,512	527,586	535,877	657,379	6,874,732
24	Sauk City	1,714,943	1,408,293	1,453,147	1,316,096	1,372,282	1,596,750	1,919,710	1,570,698	1,501,342	1,387,541	1,365,728	1,659,965	18,266,495
25	Wonewoc	302,120	237,873	246,650	203,063	211,336	225,332	291,895	227,772	214,566	217,942	231,723	300,076	2,910,348
26	Total Distribution Input	3,286,027	2,663,803	2,772,384	2,522,551	2,671,887	3,017,608	3,659,631	3,027,974	2,882,096	2,748,890	2,747,318	3,299,664	35,299,833
27														
28	Benton	298,971	235,603	241,289	202,356	213,346	246,176	318,761	248,204	236,517	221,429	236,436	307,857	3,006,944
29	Hazel Green	428,413	339,472	345,555	294,165	302,357	352,855	451,207	363,307	340,159	360,515	359,507	464,461	4,401,974
30	New Glarus	1,181,003	946,833	994,024	927,939	955,636	1,101,113	1,302,773	1,124,059	1,062,966	1,021,654	1,013,415	1,199,233	12,830,647
31	Shullsburg	571,220	451,104	466,496	406,289	431,465	509,224	636,610	505,283	467,022	443,521	452,110	564,586	5,904,930
32	Total Distribution Output	2,479,608	1,973,012	2,047,365	1,830,749	1,902,804	2,209,368	2,709,350	2,240,852	2,106,663	2,047,119	2,061,468	2,536,136	26,144,495
33														
34	Total Municipals	84,817,058	71,835,589	75,128,037	70,836,012	73,541,470	81,291,440	94,057,037	84,311,282	79,405,004	77,106,679	74,049,542	84,983,474	951,362,625

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20061101502 0 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Exhibit L

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Total Energy Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	1,567,265	1,303,090	1,391,723	1,227,972	1,273,678	1,649,012	1,736,495	1,628,241	1,440,554	1,379,271	1,352,614	1,567,349	17,517,264
2	Brodhead	3,972,405	3,596,673	3,702,746	3,301,973	3,328,876	3,894,834	3,763,200	3,885,843	3,402,893	3,244,057	3,301,969	3,655,462	43,050,932
3	Elkhorn	10,044,637	8,879,197	9,609,332	8,759,738	9,110,185	11,427,621	11,657,052	11,811,252	10,474,735	9,328,594	9,026,815	9,993,326	120,122,484
4	Evansville	6,108,413	5,179,344	5,545,442	4,890,803	5,037,082	6,250,068	6,346,313	6,393,118	5,772,290	5,669,686	5,515,246	6,132,391	68,840,195
5	Gresham (34.5 kV)	1,627,804	1,334,495	1,405,241	1,054,911	1,233,898	1,492,750	1,792,719	1,664,027	1,411,751	1,290,877	1,347,497	1,573,246	17,229,216
6	Juneau	3,481,753	3,049,018	3,336,089	3,051,678	3,144,413	3,924,092	4,106,893	4,042,796	3,653,949	3,249,759	3,122,778	3,453,767	41,616,983
7	Kiel	7,301,815	6,533,249	7,244,021	6,526,762	6,794,927	7,676,768	7,674,125	7,889,053	6,974,290	6,711,619	6,660,036	7,450,982	85,437,646
8	Mazomanie	2,883,471	2,552,114	2,753,140	2,553,978	2,679,102	3,095,507	3,322,431	3,599,861	3,278,331	3,170,889	3,109,749	3,325,434	36,324,008
9	Menominee (34.5 kV)	125,588	107,085	113,500	96,267	94,801	103,435	109,437	104,830	94,009	102,683	110,077	127,103	1,288,814
10	Mount Horeb	5,192,618	4,171,604	4,347,039	3,663,218	3,763,963	4,897,349	5,306,745	5,067,242	4,454,262	4,087,287	4,215,577	5,218,365	54,385,269
11	Pioneer P&L	2,944,841	2,377,591	2,521,734	2,137,974	2,256,320	2,917,074	3,129,033	3,084,571	2,622,452	2,652,824	2,794,203	3,162,118	32,600,737
12	Plymouth	20,522,914	17,974,387	19,718,600	18,544,429	19,181,149	22,377,364	22,809,108	23,318,915	21,084,469	19,997,119	19,337,933	21,243,184	246,109,571
13	Prairie du Sac	3,926,795	3,489,318	3,801,055	3,367,316	3,447,965	4,019,189	3,891,759	3,954,845	2,367,531	3,483,860	3,505,689	3,897,806	43,153,128
14	Reedsburg	22,561,605	21,113,603	22,851,545	21,462,258	21,384,036	23,605,302	22,918,213	25,457,769	23,413,724	22,210,086	21,189,520	23,059,916	271,227,577
15	Richland Center	9,599,691	8,793,421	9,751,220	9,108,739	9,477,923	10,888,163	11,193,568	11,303,546	10,159,817	9,484,246	9,075,100	9,557,070	118,392,504
16	Sheboygan Falls	16,799,043	15,248,220	16,202,408	15,535,172	15,361,334	17,494,486	17,818,781	18,881,079	16,511,390	15,785,954	14,691,828	16,049,670	196,379,365
17	Wisconsin Dells	5,357,266	4,373,873	4,783,181	4,043,121	4,628,632	6,661,231	7,586,245	7,125,668	5,236,719	4,375,845	4,184,486	5,147,734	63,504,000
18	Wisconsin Rapids East	14,933,959	12,655,883	9,641,738	12,052,439	12,657,920	15,762,191	17,275,066	16,081,310	14,015,511	13,196,007	13,157,827	15,012,306	166,442,158
19	Wisconsin Rapids West	7,334,332	6,435,999	11,193,175	6,117,111	6,401,326	7,249,181	7,493,039	7,453,692	6,863,219	7,172,020	7,036,283	7,499,695	88,249,070
20	Total Transmission	146,286,217	129,168,164	139,912,930	127,495,859	131,257,530	155,385,615	159,930,220	162,747,658	143,231,897	136,592,682	132,735,226	147,126,923	1,711,870,921
21														
22	Belmont	1,158,020	971,199	1,082,166	1,021,162	1,106,185	1,278,739	1,320,540	1,332,682	1,209,790	1,159,020	1,170,663	1,267,425	14,077,592
23	Princeton	1,215,215	1,020,436	1,100,179	946,553	973,144	1,198,884	1,304,078	1,241,007	1,063,507	1,010,507	1,034,110	1,222,120	13,329,740
24	Sauk City	3,234,602	2,775,276	2,971,553	2,609,945	2,695,664	3,396,620	3,549,101	3,382,447	3,016,789	2,728,262	2,705,702	3,150,828	36,216,789
25	Wonewoc	529,972	437,317	465,565	366,876	376,059	451,984	510,462	464,944	388,331	391,236	422,202	533,014	5,337,962
26	Total Distribution Input	6,137,809	5,204,228	5,619,463	4,944,537	5,151,052	6,326,227	6,684,181	6,421,080	5,678,417	5,289,024	5,332,678	6,173,387	68,962,083
27														
28	Benton	541,035	447,399	472,154	385,090	400,664	510,490	574,709	528,344	460,389	419,870	445,784	557,597	5,743,524
29	Hazel Green	769,215	638,802	678,267	558,079	563,261	717,870	803,703	755,867	655,052	682,483	682,544	834,016	8,339,160
30	New Glarus	2,152,077	1,808,377	1,954,367	1,759,193	1,804,253	2,289,204	2,381,744	2,359,694	2,096,305	1,937,592	1,937,415	2,217,846	24,698,066
31	Shullsburg	1,030,437	851,942	914,362	771,829	806,899	1,040,174	1,131,916	1,051,057	899,263	830,748	858,564	1,031,418	11,218,609
32	Total Distribution Output	4,492,765	3,746,520	4,019,151	3,474,191	3,575,077	4,557,738	4,892,071	4,694,961	4,111,008	3,870,693	3,924,307	4,640,876	49,999,359
33														
34	Total Municipals	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Maximum Firm On-Peak kW Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total	Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(p)
1	Black Earth	3,074	2,772	2,658	2,310	2,340	4,056	3,756	4,157	3,647	3,208	2,723	3,150	37,850	3,154
2	Brodhead	7,296	6,747	6,711	6,085	6,189	8,265	7,870	7,913	7,549	6,759	6,910	7,569	85,864	7,155
3	Elkhorn	19,310	18,620	18,554	18,993	19,106	25,884	25,430	26,849	25,070	23,522	18,525	19,324	259,188	21,599
4	Evansville	11,393	10,385	10,066	9,646	9,950	14,417	13,769	14,911	13,346	12,365	11,558	12,593	144,398	12,033
5	Gresham (34.5 kV)	2,945	2,651	2,706	2,194	2,218	3,545	3,651	3,755	2,996	2,761	2,773	2,955	35,150	2,929
6	Juneau	5,901	5,718	5,607	6,067	5,998	8,073	7,827	8,248	7,999	7,289	5,662	6,144	80,534	6,711
7	Kiel	12,612	12,288	12,328	12,013	12,403	15,408	15,269	15,989	14,104	13,476	12,213	12,978	161,082	13,424
8	Mazomanie	5,267	4,917	5,051	5,134	5,183	6,380	6,550	7,012	6,787	6,280	5,924	6,013	70,499	5,875
9	Menominee (34.5 kV)	252	218	219	184	194	232	238	255	215	201	205	236	2,648	221
10	Mount Horeb	9,981	8,635	8,217	6,660	6,782	11,544	11,453	12,126	10,751	9,404	9,344	10,268	115,165	9,597
11	Pioneer P&L	5,123	4,509	4,342	3,731	3,856	6,843	6,600	7,126	5,392	5,187	5,542	5,502	63,754	5,313
12	Plymouth	36,217	33,769	33,247	32,617	32,690	45,412	43,126	46,033	42,870	40,544	35,508	38,455	460,488	38,374
13	Prairie du Sac	8,498	7,999	7,995	7,553	7,711	9,043	9,001	8,984	8,496	8,634	7,815	8,228	99,956	8,330
14	Reedsburg	42,971	41,695	41,381	39,506	39,554	46,532	45,892	47,843	46,153	42,676	40,147	42,383	516,731	43,061
15	Richland Center	14,063	13,738	13,978	13,987	14,569	20,108	19,382	20,005	17,922	18,110	13,521	14,090	193,473	16,123
16	Sheboygan Falls	23,674	22,428	23,077	22,615	23,176	30,194	28,585	29,587	27,652	24,501	23,365	24,456	303,310	25,276
17	Wisconsin Dells	9,438	8,440	8,254	7,260	10,106	14,690	14,416	15,018	10,956	9,217	8,336	8,832	124,964	10,414
18	Wisconsin Rapids East	26,980	24,475	24,286	21,717	24,277	37,598	37,991	38,255	32,731	30,424	25,625	27,896	352,255	29,355
19	Wisconsin Rapids West	12,563	11,831	11,754	10,978	11,821	14,786	14,605	15,532	13,737	14,241	12,339	12,798	156,986	13,082
20	Total Transmission	257,560	241,834	240,432	229,250	238,123	323,010	315,410	329,598	298,374	278,798	248,036	263,871	3,264,296	272,025
21															
22	Belmont	2,172	2,063	2,003	2,007	2,045	2,670	2,780	2,814	2,515	2,501	2,168	2,347	28,084	2,340
23	Princeton	2,227	1,998	2,011	1,777	1,799	2,731	2,766	2,875	2,521	2,215	2,096	2,277	27,295	2,275
24	Sauk City	6,100	5,600	5,247	4,964	5,189	7,808	7,715	7,839	7,099	6,300	5,441	6,019	75,323	6,277
25	Wonewoc	1,004	907	877	706	739	1,103	1,166	1,147	904	876	924	1,038	11,390	949
26	Total Distribution Input	11,504	10,568	10,138	9,455	9,773	14,312	14,426	14,675	13,039	11,892	10,629	11,681	142,092	11,841
27															
28	Benton	1,074	952	917	790	777	1,372	1,427	1,442	1,150	1,003	969	1,117	12,987	1,082
29	Hazel Green	1,363	1,269	1,255	1,051	1,058	1,770	1,842	1,799	1,540	1,394	1,504	1,605	17,448	1,454
30	New Glarus	3,919	3,635	3,472	3,198	3,169	5,450	5,250	5,294	4,744	4,423	3,794	4,129	50,476	4,206
31	Shullsburg	1,856	1,643	1,624	1,431	1,420	2,469	2,354	2,416	2,025	1,772	1,807	1,936	22,751	1,896
32	Total Distribution Output	8,212	7,499	7,267	6,470	6,423	11,060	10,872	10,951	9,458	8,591	8,074	8,786	103,663	8,639
33															
34	Total Municipals	277,276	259,901	257,837	245,174	254,319	348,381	340,708	355,224	320,871	299,281	266,739	284,339	3,510,050	292,504
	Wisconsin Dells Sub @ 34.5 KV	5,507	5,250	4,719	4,746	4,226	5,082	3,092	3,155	2,630	2,257	3,664	-	44,328	3,694

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Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Coincident kW Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total	Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(p)
1	Black Earth	2,948	2,755	2,592	2,101	2,126	3,765	3,650	3,532	3,545	2,976	2,720	3,072	35,784	2,982
2	Brodhead	7,202	6,639	6,565	5,908	6,033	7,477	7,861	7,587	7,196	6,759	6,876	7,569	83,671	6,973
3	Elkhorn	16,776	16,099	15,290	18,994	18,674	23,166	23,280	26,655	23,799	23,522	16,376	17,964	240,595	20,050
4	Evansville	10,973	9,554	9,156	8,765	9,288	12,619	13,361	14,760	13,090	12,365	11,326	12,593	137,849	11,487
5	Gresham (34.5 kV)	2,908	2,284	2,350	1,827	1,925	3,382	3,442	3,533	2,894	2,431	2,318	2,955	32,249	2,687
6	Juneau	5,561	5,283	5,123	5,826	5,107	7,995	7,507	8,132	7,333	7,184	5,205	6,144	76,400	6,367
7	Kiel	11,896	11,648	11,638	11,432	12,249	15,004	14,622	14,064	13,394	12,539	11,770	12,978	153,235	12,770
8	Mazomanie	5,010	4,611	4,690	4,277	4,919	6,242	5,960	6,188	6,143	6,170	5,328	5,360	64,898	5,408
9	Menominee (34.5 kV)	229	218	202	138	161	226	217	231	202	163	185	223	2,395	200
10	Mount Horeb	9,508	8,515	8,207	6,209	6,455	11,517	11,353	11,444	10,751	8,878	9,054	9,749	111,640	9,303
11	Pioneer P&L	5,017	4,509	4,306	3,501	3,661	6,843	6,498	7,057	5,334	5,141	5,110	5,502	62,478	5,206
12	Plymouth	36,218	33,767	33,249	31,535	31,388	44,930	42,009	45,144	41,282	40,544	35,303	38,455	453,825	37,819
13	Prairie du Sac	6,671	6,036	5,990	6,047	6,148	7,880	8,049	8,404	3,444	7,288	6,632	6,940	79,530	6,628
14	Reedsburg	40,878	39,673	38,880	37,673	38,029	46,123	44,233	47,328	43,104	42,407	39,926	39,164	497,419	41,452
15	Richland Center	13,029	12,343	12,330	13,925	14,362	18,513	17,785	19,574	16,740	17,756	12,042	13,107	181,505	15,125
16	Richland Center Interruptible (1 Hr	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	1,000
17	Richland Center Interruptible (Inst)	953	1,332	1,333	1,341	1,243	1,231	1,142	1,279	1,200	1,296	1,377	1,403	15,130	1,261
18	Sheboygan Falls	22,578	21,418	22,034	21,141	21,438	26,625	26,108	28,753	27,110	23,411	23,365	24,338	288,320	24,027
19	Sheboygan Falls Interruptible (1 H	4,924	5,030	5,070	5,067	5,058	4,798	5,070	4,993	4,964	4,983	4,734	4,702	59,393	4,949
20	Wisconsin Dells	8,837	8,048	7,481	6,865	9,482	14,681	14,204	14,921	10,833	9,217	7,567	8,736	120,872	10,073
21	Wisconsin Rapids East [1]	26,554	24,467	23,989	21,319	22,565	35,316	37,060	35,453	32,731	29,169	25,625	27,896	342,144	28,512
22	Wisconsin Rapids West	12,474	11,539	11,259	10,593	11,751	14,025	13,799	15,316	13,281	14,241	12,070	12,474	152,822	12,735
23	Total Transmission	252,144	236,770	232,733	225,484	233,063	313,358	308,209	325,346	289,370	279,439	245,910	262,325	3,204,153	267,013
24															
25	Belmont	2,170	1,505	1,879	1,939	1,870	2,456	2,743	2,732	2,487	2,480	2,117	2,336	26,713	2,226
26	Princeton	2,227	1,943	1,916	1,636	1,614	2,630	2,766	2,794	2,398	2,041	2,059	2,213	26,237	2,186
27	Sauk City	6,100	5,600	5,170	4,909	5,189	7,621	7,715	7,472	7,099	6,190	5,404	6,001	74,470	6,206
28	Wonewoc	982	868	862	531	523	1,035	1,094	1,002	870	764	924	998	10,452	871
29	Total Distribution Input	11,479	9,916	9,828	9,014	9,197	13,743	14,317	14,000	12,854	11,474	10,503	11,548	137,872	11,489
30															
31	Benton	1,024	910	863	639	638	1,316	1,294	1,273	1,100	922	949	1,117	12,043	1,004
32	Hazel Green	1,363	1,242	1,164	973	902	1,642	1,727	1,756	1,516	1,373	1,418	1,553	16,628	1,386
33	New Glarus	3,871	3,584	3,451	2,845	3,066	5,332	5,250	5,059	4,744	4,423	3,787	4,064	49,477	4,123
34	Shullsburg	1,856	1,633	1,599	1,256	1,344	2,399	2,285	2,348	2,025	1,738	1,753	1,913	22,149	1,846
35	Total Distribution Output	8,114	7,369	7,077	5,713	5,949	10,690	10,556	10,436	9,384	8,456	7,907	8,647	100,296	8,358
36															
37	Total Municipals	271,738	254,054	249,638	240,212	248,209	337,791	333,082	349,781	311,608	299,369	264,319	282,520	3,442,322	286,860

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Summary Present & Proposed W-3A Rates
As Adjusted by Wisconsin Publics

Line No.	Customer	Test Year 2005 Present Revenue	Proposed Revenue	Difference	% Increase
	(a)	(b)	(c)	(d)	(e)
	W-3 Rate				
1	Black Earth	$ 916,419	$ 915,002	$ (1,417)	-0.15%
2	Brodhead	$ 2,191,632	$ 2,211,268	$ 19,636	0.90%
3	Elkhorn	$ 6,270,613	$ 6,239,923	$ (30,690)	-0.49%
4	Evansville	$ 3,545,677	$ 3,550,324	$ 4,647	0.13%
5	Gresham (34.5 kV)	$ 903,867	$ 882,440	$ (21,427)	-2.37%
6	Juneau	$ 2,097,273	$ 2,075,011	$ (22,262)	-1.06%
7	Kiel	$ 4,217,151	$ 4,182,306	$ (34,845)	-0.83%
8	Mazomanie	$ 1,837,083	$ 1,789,185	$ (47,898)	-2.61%
9	Menominee (34.5 kV)	$ 75,580	$ 73,583	$ (1,998)	-2.64%
10	Mount Horeb	$ 2,818,453	$ 2,833,613	$ 15,160	0.54%
11	Pioneer P&L	$ 1,644,288	$ 1,642,488	$ (1,800)	-0.11%
12	Plymouth	$ 12,170,005	$ 12,197,615	$ 27,610	0.23%
13	Prairie du Sac	$ 2,312,673	$ 2,163,848	$ (148,824)	-6.44%
14	Reedsburg	$ 13,523,200	$ 13,493,957	$ (29,243)	-0.22%
15	Richland Center	$ 5,747,591	$ 5,672,116	$ (75,475)	-1.31%
16	Sheboygan Falls	$ 9,434,445	$ 9,367,281	$ (67,164)	-0.71%
17	Wisconsin Dells	$ 3,253,979	$ 3,251,726	$ (2,253)	-0.07%
18	Wisconsin Rapids East	$ 8,560,014	$ 8,604,436	$ 44,422	0.52%
19	Wisconsin Rapids West	$ 4,267,390	$ 4,267,662	$ 272	0.01%
20	Total Transmission	$ 85,787,333	$ 85,413,784	$ (373,549)	-0.44%
21					
22	Belmont	$ 741,558	$ 736,899	$ (4,659)	-0.63%
23	Princeton	$ 706,301	$ 708,123	$ 1,822	0.26%
24	Sauk City	$ 1,919,021	$ 1,954,303	$ 35,282	1.84%
25	Wonewoc	$ 290,115	$ 284,670	$ (5,445)	-1.88%
26	Total Distribution Input	$ 3,656,996	$ 3,683,995	$ 26,999	0.74%
27					
28	Benton	$ 320,256	$ 317,972	$ (2,284)	-0.71%
29	Hazel Green	$ 448,033	$ 446,433	$ (1,600)	-0.36%
30	New Glarus	$ 1,302,778	$ 1,313,919	$ 11,141	0.86%
31	Shullsburg	$ 592,740	$ 596,006	$ 3,266	0.55%
32	Total Distribution Output	$ 2,663,807	$ 2,674,330	$ 10,523	0.40%
33					
34	Total Municipals (1)	$ 92,108,136	$ 91,772,109	$ (336,027)	-0.36%
35					
36	**PR-1 Rate**				
37	WPPI - Interim (2)	$ 28,813,829	$ 31,346,668	$ 2,532,839	8.79%
38					
39	WPPI - Formula (3)	$ 28,813,829	$ 31,503,390	$ 2,689,561	9.33%

(1) From Exh C, Sch 3, Line 24 and Exht D, Sch 1.
(2) From Exh D, Sch 3, Pg 3, Ln 38; Exh D, Sch 1; Exh D, Sch 2, Pg 1.
(3) From Exh D, Sch 3, Pg 3, Ln 16; Exh D, Sch 1; Exh E.

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Summary Present & Proposed W-3A Rates
As Filed by WPL

Line No.	Customer	Test Year 2005 Present Revenue	Proposed Revenue	Difference	% Increase
	(a)	(b)	(c)	(d)	(e)
	W-3 Rate				
1	Black Earth	$ 916,419	$ 945,142	$ 28,724	3.13%
2	Brodhead	$ 2,191,632	$ 2,281,457	$ 89,826	4.10%
3	Elkhorn	$ 6,270,613	$ 6,441,691	$ 171,078	2.73%
4	Evansville	$ 3,545,677	$ 3,666,046	$ 120,369	3.39%
5	Gresham (34.5 kV)	$ 903,867	$ 922,257	$ 18,390	2.03%
6	Juneau	$ 2,097,273	$ 2,138,840	$ 41,567	1.98%
7	Kiel	$ 4,217,151	$ 4,310,097	$ 92,946	2.20%
8	Mazomanie	$ 1,837,083	$ 1,843,097	$ 6,014	0.33%
9	Menominee (34.5 kV)	$ 75,580	$ 76,548	$ 967	1.28%
10	Mount Horeb	$ 2,818,453	$ 2,927,912	$ 109,459	3.88%
11	Pioneer P&L	$ 1,644,288	$ 1,694,978	$ 50,690	3.08%
12	Plymouth	$ 12,170,005	$ 12,576,193	$ 406,188	3.34%
13	Prairie du Sac	$ 2,312,673	$ 2,230,543	$ (82,130)	-3.55%
14	Reedsburg	$ 13,523,200	$ 13,907,911	$ 384,711	2.84%
15	Richland Center	$ 5,747,591	$ 5,845,542	$ 97,950	1.70%
16	Sheboygan Falls	$ 9,434,445	$ 9,656,452	$ 222,007	2.35%
17	Wisconsin Dells	$ 3,253,979	$ 3,369,587	$ 115,608	3.55%
18	Wisconsin Rapids East	$ 8,560,014	$ 8,891,882	$ 331,868	3.88%
19	Wisconsin Rapids West	$ 4,267,390	$ 4,395,712	$ 128,321	3.01%
20	Total Transmission	$ 85,787,333	$ 88,121,887	$ 2,334,554	2.72%
21					
22	Belmont	$ 741,558	$ 769,313	$ 27,754	3.74%
23	Princeton	$ 706,301	$ 740,028	$ 33,727	4.78%
24	Sauk City	$ 1,919,021	$ 2,044,144	$ 125,122	6.52%
25	Wonewoc	$ 290,115	$ 297,609	$ 7,494	2.58%
26	Total Distribution Input	$ 3,656,996	$ 3,851,094	$ 194,098	5.31%
27					
28	Benton	$ 320,256	$ 332,841	$ 12,584	3.93%
29	Hazel Green	$ 448,033	$ 466,730	$ 18,697	4.17%
30	New Glarus	$ 1,302,778	$ 1,373,669	$ 70,891	5.44%
31	Shullsburg	$ 592,740	$ 622,863	$ 30,123	5.08%
32	Total Distribution Output	$ 2,663,807	$ 2,796,103	$ 132,296	4.97%
33					
34	Total Municipals (1)	$ 92,108,136	$ 94,769,084	$ 2,660,948	2.89%
35					
36	**PR-1 Rate**				
37	WPPI - Interim (2)	$ 28,813,829	$ 36,697,406	$ 7,883,577	27.36%
38					
39	WPPI - Formula (3)	$ 28,813,829	$ 36,703,388	$ 7,889,559	27.38%

(1) From Exh C, Sch 3, Line 24 and Exht D, Sch 2.
(2) From Exh D, Sch 3, Pg 3, Ln 38; Exh D, Sch 1; Exh D, Sch 2, Pg 2.
(3) From Exh D, Sch 3, Pg 3, Ln 16; Exh D, Sch 1; Exh F.

Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
2005 Present/Proposed Wholesale Rates

		PR-1 Rates					W3-A Rates			
		PR-1 Interim Rates			PR-1 Formula Rates					
		WPL's		Wisconsin Publics	WPL's	Wisconsin Publics	WPL's		Wisconsin Publics	
Line No.	Description	Present Rates	Proposed Rates	Proposed Rates	Proposed Rates	Proposed Rates	Present Rates	Proposed Rates	Proposed Rates	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	**Rate Components**									
2	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 639.96	$ 639.96	$ 639.96	$/Delivery Point/Month
3	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$/Meter/Month
4	On-Peak Demand	$ 5.78	$ 7.37	$ 6.29	$ 11.38	$ 10.52	$ 8.73	$ 11.71	$ 10.82	$/kW/month
5	Off-Peak Demand						$ -	$ 5.86	$ 5.41	$/kW/month
6	Excess kW	$ 17.26	$ 35.16	$ 18.79	$ 35.16	$ 18.87				
7	Standard On-Peak									$/kWh
8	Standard Off-Peak									$/kWh
9	14-Hour On-Peak	0.02742	0.04675	0.03983	-	-	0.02868			$/kWh
10	January				0.03168	0.03168		0.03244	0.03232	$/kWh
11	February				0.03484	0.03484		0.03568	0.03577	$/kWh
12	March				0.04274	0.04274		0.04377	0.04358	$/kWh
13	April				0.03818	0.03818		0.03910	0.03949	$/kWh
14	May				0.03042	0.03042		0.03115	0.0315	$/kWh
15	June				0.03691	0.03691		0.03780	0.0379	$/kWh
16	July				0.05049	0.05049		0.05170	0.05153	$/kWh
17	August				0.04328	0.04328		0.04432	0.04447	$/kWh
18	September				0.04440	0.04440		0.04547	0.04593	$/kWh
19	October				0.03718	0.03718		0.03807	0.03846	$/kWh
20	November				0.04174	0.04174		0.04274	0.0431	$/kWh
21	December				0.02636	0.02636		0.02699	0.02691	$/kWh
22	14-Hour Off-Peak	0.01912	0.03260	0.02777	-	-	0.02124			$/kWh
23	January				0.01650	0.01650		0.01690	0.01683	$/kWh
24	February				0.01814	0.01814		0.01858	0.01863	$/kWh
25	March				0.02227	0.02227		0.02280	0.0227	$/kWh
26	April				0.01988	0.01988		0.02036	0.02057	$/kWh
27	May				0.01584	0.01584		0.01622	0.0164	$/kWh
28	June				0.01923	0.01923		0.01969	0.01974	$/kWh
29	July				0.02630	0.02630		0.02693	0.02684	$/kWh
30	August				0.02254	0.02254		0.02308	0.02316	$/kWh
31	September				0.02313	0.02313		0.02368	0.02392	$/kWh
32	October				0.01937	0.01937		0.01983	0.02003	$/kWh
33	November				0.02174	0.02174		0.02226	0.02245	$/kWh
34	December				0.01373	0.01373		0.01406	0.01401	$/kWh
35	12-Hour On-Peak						0.02942			$/kWh
36	12-Hour Off-Peak						0.02166			$/kWh
37	Peaking kW	$ 9.97	$ 12.72		$ 11.38	$ 8.90				
38	Distribution						$ 0.75	$ 1.11	$ 0.75	$/kW/month
39	Voltage Control Credit						$ 0.08	$ 0.08	$ 0.08	$/kW/month
40										
41	**Interruptible:**									
42	5-Year, 1-Hour						$ 5.37	$ 8.35	$ 7.46	$/kW/month
43	10-Year, 1-Hour						$ 5.37	$ 8.35	$ 7.46	$/kW/month
44	10-Year, Instantaneous						$ 4.68	$ 7.66	$ 6.77	$/kW/month
45										
46	**FAC:**									
47	January	0.00079	(0.00519)	(0.00519)	(0.00519)	(0.00519)	0.00079	-	-	$/kWh
48	February	0.00130	(0.00235)	(0.00235)	(0.00235)	(0.00235)	0.00130	-	-	$/kWh
49	March	0.00357	0.00373	0.00373	0.00373	0.00373	0.00357	-	-	$/kWh
50	April	0.01034	0.00036	0.00036	0.00036	0.00036	0.01034	-	-	$/kWh
51	May	0.00572	(0.00556)	(0.00556)	(0.00556)	(0.00556)	0.00572	-	-	$/kWh
52	June	0.00597	(0.00024)	(0.00024)	(0.00024)	(0.00024)	0.00597	-	-	$/kWh
53	July	0.00809	0.00852	0.00852	0.00852	0.00852	0.00809	-	-	$/kWh
54	August	0.01631	0.00476	0.00476	0.00476	0.00476	0.01631	-	-	$/kWh
55	September	0.01388	0.00512	0.00512	0.00512	0.00512	0.01388	-	-	$/kWh
56	October	0.01245	(0.00054)	(0.00054)	(0.00054)	(0.00054)	0.01245	-	-	$/kWh
57	November	0.01005	0.00299	0.00299	0.00299	0.00299	0.01005	-	-	$/kWh
58	December	0.00861	(0.00908)	(0.00908)	(0.00908)	(0.00908)	0.00861	-	-	$/kWh
59										
60	**True-Up**									
61	January	-			-	-	-	-	-	$/kWh
62	February	(0.00004)			(0.00004)	-	(0.00004)	-	-	$/kWh
63	March	-			-	-	-	-	-	$/kWh
64	April	0.00007			0.00007	-	0.00007	-	-	$/kWh
65	May	-			-	-	-	-	-	$/kWh
66	June	-			-	-	-	-	-	$/kWh
67	July	-			-	-	-	-	-	$/kWh
68	August	-			-	-	-	-	-	$/kWh
69	September	-			-	-	-	-	-	$/kWh
70	October	-			-	-	-	-	-	$/kWh
71	November	-			-	-	-	-	-	$/kWh
72	December	-			-	-	-	-	-	$/kWh

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Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
WPL's Proposed Formula Annual Billings Under W-3A - 2005
(Reflects Wisconsin Publics Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**Proposed Rate Revenue**													
2	Customer Charges ($)	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 391,656
3	Meter Charge ($)	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 31,464
4	Distribution Charge ($)													
5	Demand Charges ($)													
6	Coincident	$ 2,865,791	$ 2,669,211	$ 2,620,977	$ 2,518,934	$ 2,606,621	$ 3,578,848	$ 3,525,918	$ 3,705,950	$ 3,294,088	$ 3,160,416	$ 2,782,992	$ 2,979,994	$ 36,309,739
7	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8														
9	Ancillary Credit (Rapids East) ($)	$ (2,158)	$ (1,958)	$ (1,943)	$ (1,737)	$ (1,942)	$ (3,008)	$ (3,039)	$ (3,060)	$ (2,618)	$ (2,434)	$ (2,050)	$ (2,232)	$ (28,180)
10														
11	Interruptible Charge ($)													
12	One Hour	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 89,520
13	Instantaneous	$ 39,788	$ 43,071	$ 43,349	$ 43,382	$ 42,658	$ 40,817	$ 42,055	$ 42,462	$ 41,730	$ 42,509	$ 41,372	$ 41,331	$ 504,523
14														
15	Distribution Charge ($)	$ 21,315	$ 19,639	$ 18,787	$ 17,286	$ 17,125	$ 25,673	$ 24,210	$ 24,593	$ 21,253	$ 19,277	$ 19,009	$ 17,743	$ 245,911
16														
17	Energy Charges ($)													
18	On-Peak	$ 2,330,263	$ 2,370,954	$ 3,243,376	$ 2,569,953	$ 2,092,929	$ 3,220,672	$ 3,990,969	$ 3,982,396	$ 3,381,197	$ 2,640,114	$ 2,928,329	$ 1,963,292	$ 34,714,446
19	Off-Peak	$ 1,427,471	$ 1,338,297	$ 1,705,406	$ 1,457,097	$ 1,206,080	$ 1,604,693	$ 2,524,491	$ 1,952,649	$ 1,899,368	$ 1,544,447	$ 1,662,412	$ 1,190,618	$ 19,513,030
20	Total	$ 3,757,734	$ 3,709,251	$ 4,948,783	$ 4,027,050	$ 3,299,009	$ 4,825,365	$ 6,515,460	$ 5,935,045	$ 5,280,565	$ 4,184,561	$ 4,590,741	$ 3,153,911	$ 54,227,476
21														
22	FAC plus True-Up($)	-	-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Total Energy Charges ($)	$ 3,757,734	$ 3,709,251	$ 4,948,783	$ 4,027,050	$ 3,299,009	$ 4,825,365	$ 6,515,460	$ 5,935,045	$ 5,280,565	$ 4,184,561	$ 4,590,741	$ 3,153,911	$ 54,227,476
25														
26	**Total PR-1 Charges**	$ 6,725,151	$ 6,481,897	$ 7,672,635	$ 6,647,596	$ 6,006,153	$ 8,510,376	$ 10,147,362	$ 9,747,747	$ 8,677,776	$ 7,447,087	$ 7,474,821	$ 6,233,506	$ 91,772,108

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(Reflects Wisconsin Publics Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	51	51	51	51	51	51	51	51	51	51	51	51	612
4	Meters	34	34	34	34	34	34	35	35	35	35	35	35	414
5														
6	Billing Demands (kW)													
7	Coincident	264,861	246,692	242,234	232,803	240,908	330,762	325,870	342,509	304,444	292,090	257,208	275,415	3,355,798
8	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Ancillary Credit (Rapids East)	26,980	24,475	24,286	21,717	24,277	37,598	37,991	38,255	32,731	30,424	25,625	27,896	352,255
11														
12	Interruptible - One Hour	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
13	Interruptible - Instantaneous	5,877	6,362	6,403	6,408	6,301	6,029	6,212	6,272	6,164	6,279	6,111	6,105	74,523
14														
15	Distribution Demand	28,419	26,186	25,049	23,048	22,834	34,231	32,280	32,791	28,338	25,703	25,345	23,658	327,881
16														
17	Energy (kWh)													
18	On-Peak	72,099,733	66,283,323	74,423,507	65,078,574	66,442,189	84,978,140	77,449,436	89,552,417	73,616,318	68,645,720	67,942,670	72,957,712	879,469,739
19	Off-Peak	84,817,058	71,835,589	75,128,037	70,836,012	73,541,470	81,291,440	94,057,037	84,311,282	79,405,004	77,106,679	74,049,542	84,983,474	951,362,625
20	Total	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
21														
22	**Proposed Rates**													
23	Customer Charge ($/Mo.)	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	
24	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
25														
26	Demand Charges ($/kW)													
27	Coincident	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	
28	Other	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	
29														
30	Ancillary Credit (Rapids East) ($/W-mo.)	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	
31	1													
32	Interruptible Charge ($/kW-mo.)													
33	One Hour	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	
34	Instantaneous	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	
35	1													
36	Distribution Charge ($/kW)	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	
37	0													
38	Energy Charges ($/kWh) **(1)**													
39	On-Peak	$ 0.03232	$ 0.03577	$ 0.04358	$ 0.03949	$ 0.03150	$ 0.03790	$ 0.05153	$ 0.04447	$ 0.04593	$ 0.03846	$ 0.04310	$ 0.02691	$ 0.03947
40	Off-Peak	$ 0.01683	$ 0.01863	$ 0.02270	$ 0.02057	$ 0.01640	$ 0.01974	$ 0.02684	$ 0.02316	$ 0.02392	$ 0.02003	$ 0.02245	$ 0.01401	$ 0.02051
41														
42	FAC ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
43														
44	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Adusted Wholesale Energy Rate Development													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	W-3A Energy (%)													
	On-Peak	**45.9480%**	**47.9900%**	**49.7640%**	**47.8820%**	**47.4640%**	**51.1090%**	**45.1580%**	**51.5070%**	**48.1090%**	**47.0970%**	**47.8500%**	**46.1930%**	**48.0370%**
	Off-Peak	54.0520%	52.0100%	50.2360%	52.1180%	52.5360%	48.8910%	54.8420%	48.4930%	51.8910%	52.9030%	52.1500%	53.8070%	51.9630%
	Total W-3 Energy (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3495	1.3319	1.3170	1.3329	1.3364	1.3059	1.3565	1.3027	1.3309	1.3396	1.3331	1.3474	
	Off-Peak Multiplier (WPL Formula)	0.7029	0.6937	0.6859	0.6942	0.6960	0.6802	0.7065	0.6785	0.6932	0.6977	0.6943	0.7018	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.95	$ 26.86	$ 33.09	$ 29.63	$ 23.57	$ 29.02	$ 37.99	$ 34.14	$ 34.51	$ 28.71	$ 32.33	$ 19.97	
	Monthly Costs @ Gen ($/kWh)	$ 0.02395	$ 0.02686	$ 0.03309	$ 0.02963	$ 0.02357	$ 0.02902	$ 0.03799	$ 0.03414	$ 0.03451	$ 0.02871	$ 0.03233	$ 0.01997	
	On-Peak Rate	$ 0.03232	$ 0.03577	$ 0.04358	$ 0.03949	$ 0.03150	$ 0.03790	$ 0.05153	$ 0.04447	$ 0.04593	$ 0.03846	$ 0.04310	$ 0.02691	$ 0.03947
	Off-Peak Rate	$ 0.01683	$ 0.01863	$ 0.02270	$ 0.02057	$ 0.01640	$ 0.01974	$ 0.02684	$ 0.02316	$ 0.02392	$ 0.02003	$ 0.02245	$ 0.01401	$ 0.02051

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Proposed WPL Rates

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**Proposed Rate Revenue**													
2	Customer Charges ($)	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 391,656
3	Meter Charge ($)	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 31,464
4	Distribution Charge ($)													
5	Demand Charges ($)													
6	Coincident	$ 3,101,517	$ 2,888,767	$ 2,836,566	$ 2,726,129	$ 2,821,029	$ 3,873,226	$ 3,815,943	$ 4,010,783	$ 3,565,044	$ 3,420,376	$ 3,011,907	$ 3,225,114	$ 39,296,400
7	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8														
9	Ancillary Credit (Rapids East) ($)	$ (2,158)	$ (1,958)	$ (1,943)	$ (1,737)	$ (1,942)	$ (3,008)	$ (3,039)	$ (3,060)	$ (2,618)	$ (2,434)	$ (2,050)	$ (2,232)	$ (28,180)
10														
11	Interruptible Charge ($)													
12	One Hour	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 100,200
13	Instantaneous	$ 45,018	$ 48,733	$ 49,047	$ 49,086	$ 48,266	$ 46,182	$ 47,584	$ 48,044	$ 47,216	$ 48,097	$ 46,810	$ 46,765	$ 570,849
14														
15	Distribution Charge ($)	$ 31,546	$ 29,066	$ 27,805	$ 25,583	$ 25,345	$ 37,996	$ 35,830	$ 36,398	$ 31,455	$ 28,530	$ 28,133	$ 26,260	$ 363,948
16														
17	Energy Charges ($)													
18	On-Peak	$ 2,338,915	$ 2,364,989	$ 3,257,517	$ 2,544,572	$ 2,069,674	$ 3,212,174	$ 4,004,136	$ 3,968,963	$ 3,347,334	$ 2,613,343	$ 2,903,870	$ 1,969,129	$ 34,594,615
19	Off-Peak	$ 1,433,408	$ 1,334,705	$ 1,712,919	$ 1,442,221	$ 1,192,843	$ 1,600,628	$ 2,532,956	$ 1,945,904	$ 1,880,310	$ 1,529,025	$ 1,648,343	$ 1,194,868	$ 19,448,132
20	Total	$ 3,772,324	$ 3,699,694	$ 4,970,436	$ 3,986,793	$ 3,262,517	$ 4,812,802	$ 6,537,092	$ 5,914,868	$ 5,227,644	$ 4,142,368	$ 4,552,213	$ 3,163,996	$ 54,042,747
21														
22	FAC plus True-Up($)	-	-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Total Energy Charges ($)	$ 3,772,324	$ 3,699,694	$ 4,970,436	$ 3,986,793	$ 3,262,517	$ 4,812,802	$ 6,537,092	$ 5,914,868	$ 5,227,644	$ 4,142,368	$ 4,552,213	$ 3,163,996	$ 54,042,747
25														
26	**Total PR-1 Charges**	$ 6,991,818	$ 6,707,875	$ 7,925,483	$ 6,829,426	$ 6,198,787	$ 8,810,771	$ 10,477,058	$ 10,050,679	$ 8,912,389	$ 7,680,586	$ 7,680,661	$ 6,503,552	$ 94,769,083

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Proposed Formula Annual Billings Under W-3A - 2005
Proposed WPL Rates

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2														
3	**Billing Units (From St BG)**													
4	Customers	51	51	51	51	51	51	51	51	51	51	51	51	612
5	Meters	34	34	34	34	34	34	35	35	35	35	35	35	414
6														
7	Billing Demands (kW)													
8	Coincident	264,861	246,692	242,234	232,803	240,908	330,762	325,870	342,509	304,444	292,090	257,208	275,415	3,355,798
9	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Ancillary Credit (Rapids East)	26,980	24,475	24,286	21,717	24,277	37,598	37,991	38,255	32,731	30,424	25,625	27,896	352,255
12														
13	Interruptible - One Hour	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
14	Interruptible - Instantaneous	5,877	6,362	6,403	6,408	6,301	6,029	6,212	6,272	6,164	6,279	6,111	6,105	74,523
15														
16	Distribution Demand	28,419	26,186	25,049	23,048	22,834	34,231	32,280	32,791	28,338	25,703	25,345	23,658	327,881
17														
18	Energy (kWh)													
19	On-Peak	72,099,733	66,283,323	74,423,507	65,078,574	66,442,189	84,978,140	77,449,436	89,552,417	73,616,318	68,645,720	67,942,670	72,957,712	879,469,739
20	Off-Peak	84,817,058	71,835,589	75,128,037	70,836,012	73,541,470	81,291,440	94,057,037	84,311,282	79,405,004	77,106,679	74,049,542	84,983,474	951,362,625
21	Total	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
22														
23	**Proposed Rates**													
24	Customer Charge ($/Mo.)	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	
25	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
26														
27	Demand Charges ($/kW)													
28	Coincident	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	
29	Other	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	
30														
31	Ancillary Credit (Rapids East) ($/W-m	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	
32	1													
33	Interruptible Charge ($/kW-mo.)													
34	One Hour	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	
35	Instantaneous	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	
36	1													
37	Distribution Charge ($/kW)	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	
38														
39	Energy Charges ($/kWh) **(1)**													
40	On-Peak	$ 0.03244	$ 0.03568	$ 0.04377	$ 0.03910	$ 0.03115	$ 0.03780	$ 0.05170	$ 0.04432	$ 0.04547	$ 0.03807	$ 0.04274	$ 0.02699	
41	Off-Peak	$ 0.01690	$ 0.01858	$ 0.02280	$ 0.02036	$ 0.01622	$ 0.01969	$ 0.02693	$ 0.02308	$ 0.02368	$ 0.01983	$ 0.02226	$ 0.01406	
42														
43	FAC ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
44														
45	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

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Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed Formula Annual Billings Under W-3A - 2005
Proposed WPL Rates

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	Total Wholesale Energy (%)													
	On-Peak	**45.3700%**	**48.4010%**	**49.0710%**	**49.4610%**	**49.2170%**	**51.5280%**	**44.6700%**	**52.0780%**	**49.7050%**	**48.6780%**	**49.1670%**	**45.6980%**	**48.5320%**
	Off-Peak	54.6300%	51.5990%	50.9290%	50.5390%	50.7830%	48.4720%	55.3300%	47.9220%	50.2950%	51.3220%	50.8330%	54.3020%	51.4680%
	Total (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3546	1.3285	1.3228	1.3196	1.3216	1.3025	1.3608	1.2981	1.3175	1.3261	1.3220	1.3517	
	Off-Peak Multiplier (WPL Formula)	0.7055	0.6919	0.6890	0.6873	0.6883	0.6784	0.7088	0.6761	0.6862	0.6907	0.6885	0.7040	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.95	$ 26.86	$ 33.09	$ 29.63	$ 23.57	$ 29.02	$ 37.99	$ 34.14	$ 34.51	$ 28.71	$ 32.33	$ 19.97	
	Monthly Costs @ Gen ($/kWh)	$ 0.02395	$ 0.02686	$ 0.03309	$ 0.02963	$ 0.02357	$ 0.02902	$ 0.03799	$ 0.03414	$ 0.03451	$ 0.02871	$ 0.03233	$ 0.01997	
	On-Peak Rate	$ 0.03244	$ 0.03568	$ 0.04377	$ 0.03910	$ 0.03115	$ 0.03780	$ 0.05170	$ 0.04432	$ 0.04547	$ 0.03807	$ 0.04274	$ 0.02699	$ 0.03934
	Off-Peak Rate	$ 0.01690	$ 0.01858	$ 0.02280	$ 0.02036	$ 0.01622	$ 0.01969	$ 0.02693	$ 0.02308	$ 0.02368	$ 0.01983	$ 0.02226	$ 0.01406	$ 0.02044

Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
W-3A Rate Design

Line No.	2005 Revenue	Billing Units	Present Rate	Present Revenue	WPL's Filed W-3A Rate Proposed Rate	WPL's Filed W-3A Rate Proposed Revenue	Wisconsin Publics Adjusted W-3A Rate Proposed Rate	Wisconsin Publics Adjusted W-3A Rate Proposed Revenue
	(a)	(b)	(c)	(d) (b) x (c)	(e)	(f) (b) x (e)	(g)	(h) (b) x (g)
1	Customer	612	$ 639.96	$ 391,656	$ 639.96	$ 391,656	$ 639.96	$ 391,656
2	Metering (Present)	420	$ 76.00	31,920	$ -	-		
3	Metering (Proposed)	414	$ -		$ 76.00	31,464	$ 76.00	31,464
4								
5	On-Peak Demand Max	3,508,420	$ 8.73	30,628,505	$ -	-	$ -	-
6	On-Peak Demand Coin	3,355,798	$ -	-	$ 11.71	39,296,400	$ 10.82	36,309,739
7	Off-Peak Demand Charge		$ -	-	$ 5.86	-	$ 5.41	-
8								
9	One Hour Interruptible	12,000	$ 5.37	64,440	$ 8.35	100,200	$ 7.46	89,520
10	Instantaneous Interruptible	74,523	$ 4.68	348,768	$ 7.66	570,846	$ 6.77	504,521
11	Distribution	327,881	$ 0.75	245,911	$ 1.11	363,948	$ 0.75	245,911
12	Voltage Control Credit	352,255	$ (0.08)	(28,180)	$ (0.08)	(28,180)	$ (0.08)	(28,180)
13								
14								
15	kWh On-Peak - 14 Hours (Present)	824,577,025	$ 0.02868	23,648,869	$ -	-	-	
16	kWh Off-Peak - 14 Hours (Present)	888,366,070	$ 0.02124	18,868,895	$ -	-	-	
17	kWh On-Peak - 14 Hours (Proposed)	879,469,739	$ -	-	$ 0.03934	34,594,615	0.03947	34,714,446
18	kWh Off-Peak - 14 Hours (Proposed)	951,362,625	$ -	-	$ 0.02044	19,448,132	0.02051	19,513,030
19	kWh On-Peak - 12 Hours (Present)	47,025,252	$ 0.02942	1,383,483	$ -	-	-	
20	kWh Off-Peak - 12 Hours (Present)	70,864,017	$ 0.02166	1,534,915	$ -	-	-	
21	FAC	1,830,832,364	$ 0.00818	14,988,956	$ -	-	-	-
22	Total Energy			$ 60,425,117		$ 54,042,747		$ 54,227,476
23								
24	Total			$ 92,108,136		$ 94,769,080		$ 91,772,105

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Present PR-1 Revenue - Test Year 2005

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**PR-1 Billing Units**													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	**PR-1 Rates**													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.)	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	
19	Excess Demand Charge	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	
20														
21	Energy Charges ($/kWh)													
22	On-Peak	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	
23	Off-Peak	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	
24														
25	FCA Factor	$ 0.000790	$ 0.001300	$ 0.003570	$ 0.010140	$ 0.005610	$ 0.010280	$ 0.007930	$ 0.015990	$ 0.013610	$ 0.012210	$ 0.009850	$ 0.008440	
26	FCA True-Up Factor	$ (0.000040)	$ -	$ 0.000070	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 757,180	$ 757,180	$ 757,180	$ 757,180	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 8,993,680
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 795,262	$ 743,082	$ 765,978	$ 637,460	$ 657,532	$ 956,382	$ 936,475	$ 1,085,064	$ 922,080	$ 796,140	$ 804,859	$ 898,855	$ 9,999,169
37	Off-Peak Energy	506,164	357,850	425,076	186,267	172,749	382,151	556,354	457,064	344,198	287,966	294,352	569,374	4,539,566
38	Total ($)	$ 1,301,426	$ 1,100,932	$ 1,191,054	$ 823,727	$ 830,281	$ 1,338,534	$ 1,492,829	$ 1,542,128	$ 1,266,278	$ 1,084,106	$ 1,099,212	$ 1,468,230	$ 14,538,735
39														
40	FCA Revenue	$ 43,826	$ 59,561	$ 179,096	$ 334,519	$ 185,214	$ 564,022	$ 501,580	$ 1,014,997	$ 702,684	$ 538,412	$ 440,768	$ 528,006	$ 5,092,687
41	FCA True-Up Revenue	(2,219)	-	3,512	-	-	-	-	-	-	-	-	-	1,293
42	Total Energy Revenue ($)	$ 1,343,033	$ 1,160,493	$ 1,373,661	$ 1,158,246	$ 1,015,495	$ 1,902,556	$ 1,994,409	$ 2,557,125	$ 1,968,962	$ 1,622,518	$ 1,539,979	$ 1,996,236	$ 19,632,714
43														
44	**Total PR-1 Revenue ($)**	$ 2,115,621	$ 1,933,081	$ 2,146,250	$ 1,930,834	$ 1,776,523	$ 2,663,584	$ 2,755,438	$ 3,318,153	$ 2,730,624	$ 2,384,180	$ 2,301,641	$ 2,757,898	$ 28,813,829

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed PR-1 Adjusted Interim Revenue - Test Year 2005
Per Wisconsin Publics

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**PR-1 Billing Units**													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	**PR-1 Rates**													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.)	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	
19	Excess Demand Charge	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	
20														
21	Energy Charges ($/kWh)													
22	On-Peak	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	
23	Off-Peak	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	
24														
25	FCA Factor	$ (0.005190)	$ (0.002350)	$ 0.003730	$ 0.000360	$ (0.005560)	$ (0.000240)	$ 0.008520	$ 0.004760	$ 0.005120	$ (0.000540)	$ 0.002990	$ (0.009080)	
26	FCA True-Up Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 823,990	$ 823,990	$ 823,990	$ 823,990	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 9,787,240
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 1,155,189	$ 1,079,393	$ 1,112,651	$ 925,968	$ 955,123	$ 1,389,231	$ 1,360,314	$ 1,576,153	$ 1,339,403	$ 1,156,464	$ 1,169,130	$ 1,305,667	$ 14,524,687
37	Off-Peak Energy	735,155	519,743	617,383	270,535	250,902	555,039	808,051	663,842	499,916	418,244	427,519	826,963	6,593,292
38	Total ($)	$ 1,890,345	$ 1,599,136	$ 1,730,034	$ 1,196,503	$ 1,206,025	$ 1,944,270	$ 2,168,365	$ 2,239,995	$ 1,839,319	$ 1,574,708	$ 1,596,649	$ 2,132,630	$ 21,117,979
39														
40	FCA Revenue	$ (287,920)	$ (107,668)	$ 187,123	$ 11,876	$ (183,563)	$ (13,168)	$ 538,899	$ 302,151	$ 264,346	$ (23,812)	$ 133,797	$ (568,045)	$ 254,015
41	FCA True-Up Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Energy Revenue ($)	$ 1,602,424	$ 1,491,469	$ 1,917,157	$ 1,208,380	$ 1,022,462	$ 1,931,102	$ 2,707,264	$ 2,542,145	$ 2,103,664	$ 1,550,896	$ 1,730,446	$ 1,564,585	$ 21,371,993
43														
44	**Total PR-1 Revenue ($)**	$ 2,441,823	$ 2,330,867	$ 2,756,555	$ 2,047,778	$ 1,849,280	$ 2,757,920	$ 3,534,082	$ 3,368,963	$ 2,931,116	$ 2,378,348	$ 2,557,898	$ 2,392,037	$ 31,346,668

Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed PR-1 Interim Revenue - Test Year 2005
Per WPL

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**PR-1 Billing Units**													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	**PR-1 Rates**													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.)	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	
19	Excess Demand Charge	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	
20														
21	Energy Charges ($/kWh)													
22	On-Peak	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	
23	Off-Peak	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	
24														
25	FCA Factor	$ (0.005190)	$ (0.002350)	$ 0.003730	$ 0.000360	$ (0.005560)	$ (0.000240)	$ 0.008520	$ 0.004760	$ 0.005120	$ (0.000540)	$ 0.002990	$ (0.009080)	
26	FCA True-Up Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 965,470	$ 965,470	$ 965,470	$ 965,470	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 11,467,720
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 1,355,890	$ 1,266,925	$ 1,305,961	$ 1,086,844	$ 1,121,065	$ 1,630,593	$ 1,596,653	$ 1,849,991	$ 1,572,109	$ 1,357,386	$ 1,372,253	$ 1,532,512	$ 17,048,182
37	Off-Peak Energy	863,020	610,142	724,763	317,589	294,541	651,576	948,595	779,303	586,865	490,989	501,877	970,795	7,740,055
38	Total ($)	$ 2,218,910	$ 1,877,067	$ 2,030,724	$ 1,404,433	$ 1,415,606	$ 2,282,169	$ 2,545,248	$ 2,629,294	$ 2,158,974	$ 1,848,375	$ 1,874,130	$ 2,503,307	$ 24,788,237
39														
40	FCA Revenue	$ (287,920)	$ (107,668)	$ 187,123	$ 11,876	$ (183,563)	$ (13,168)	$ 538,899	$ 302,151	$ 264,346	$ (23,812)	$ 133,797	$ (568,045)	$ 254,015
41	FCA True-Up Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Energy Revenue ($)	$ 1,930,990	$ 1,769,399	$ 2,217,847	$ 1,416,310	$ 1,232,043	$ 2,269,002	$ 3,084,146	$ 2,931,445	$ 2,423,320	$ 1,824,563	$ 2,007,926	$ 1,935,262	$ 25,042,252
43														
44	**Total PR-1 Revenue ($)**	$ 2,911,868	$ 2,750,277	$ 3,198,726	$ 2,397,188	$ 2,198,181	$ 3,235,140	$ 4,050,284	$ 3,897,583	$ 3,390,092	$ 2,791,335	$ 2,974,698	$ 2,902,034	$ 36,697,406

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Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Adjusted PR-1 Interim Rate Design - Per Wisconsin Publics

Line No.	Costs	PR-1 Interim Rate Design - Per Wisconsin Publics: Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**Proposed Revenue Requirement Per WPPI (1)**	$ 17,210,113	$ 13,954,184	$ 10,032	$ 177,402	$ 31,351,731	Attch D, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 2,537,903	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					8.9%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						

Line No.		Billing Units	Present Rate Revenue: Rates	Present Rate Revenue: $	Interim Rate A Revenue: Rates	Interim Rate A Revenue: $	Change
12							
13							
14							
15	Delivery Points (Cust Charge)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 6.29	$ 9,787,240	8.9%
20	Peaking	-	$ 9.97	-	$ 10.85	-	8.9%
21	Excess	-	$ 17.26	-	$ 18.79	-	8.9%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.03983	$ 14,524,687	8.9%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.02777	6,593,292	8.9%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.035074	$ 21,117,979	
27							
28	FAC	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 31,346,668	
31							
32					Short Fall =	$ (5,063)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.03550	$ 21,373,273	8.9%

(1) From Exhibit D, Schedule 3, Page 4.

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Wisconsin Power and Light Company
FERC Dockets ER06-1517 and ER06-1518
PR-1 Interim Rate Design - Per WPL

Line No.	Costs	PR-1 Interim Rate Design - Per WPL Energy $	Demand $	Meters $	Customer $	Total $
	(a)	(b)	(c)	(d)	(e)	(f)
1	**Proposed Revenue Requirement Per WPL**	$ 18,808,674	$ 17,707,280	$ 10,032	$ 177,402	$ 36,703,388
2						
3	Present Rates					$ 28,813,829
4	Less: Customer Charge					(177,402)
5	Less: Meter Charge					(10,032)
6	Net Present Rate Revenue					$ 28,626,394
7						
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 7,889,560
9	Increase (%) [Col (f), Line 8 / Line 6]					27.6%
10						
11	**2005 Revenue**					

Line No.		Billing Units	Present Rate Revenue Rates	Present Rate Revenue $	Interim Rate B Revenue Rates	Interim Rate B Revenue $	Change
12							
13							
14							
15	Delivery Points (Cust Charge)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 7.37	$ 11,467,720	27.6%
20	Peaking	-	$ 9.97	-	$ 12.72	-	27.6%
21	Excess	-	$ 17.26	-	$ 22.02	-	27.6%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04675	$ 17,048,182	27.6%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.03260	7,740,055	27.6%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.041170	$ 24,788,237	
27							
28	FAC	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 36,697,406	
31							
32					Short Fall =	$ (5,982)	
33	Energy Rate Design						
34	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.04159	$ 25,041,006	27.6%

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Comparison of PR-1 Rate Designs (1)
WPL Filed PR-1 Rate Versus Wisconsin Publics Adjusted PR-1 Rate

Line No.	2005 Revenue	Billing Units	Present Rate	Present Revenue	WPL's Final PR-1 Rate Proposed Rate	WPL's Final PR-1 Rate Proposed Revenue	Adjusted Final PR-1 Rate Proposed Rate	Adjusted Final PR-1 Rate Proposed Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**PR-1 Final Formula Rate Design**							
2								
3	Customer	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	$ 633.58	$ 177,402
4	Metering	132	$ 76.00	$ 10,032	$ 76.00	$ 10,032	$ 76.00	$ 10,032
5								
6	Baseload kW	1,556,000	$ 5.78	$ 8,993,680	$ 11.38	$ 17,707,280	$ -	$ -
7	Baseload kW	1,317,000	$ -	$ -	$ -	$ -	$ 10.52	$ 13,854,840
8	Excess kW	-	$ 17.26	$ -	$ 35.16	$ -	$ 18.87	$ -
9								
10	kWh On-Peak	364,667,000	0.02742	$ 9,999,169	$ 0.03856	$ 14,060,352	$ 0.03574	$ 13,031,934
11	kWh Off-Peak	237,425,000	0.01912	$ 4,539,566	$ 0.02000	$ 4,748,322	$ 0.01866	$ 4,429,182
12	FAC	602,092,000		$ 5,092,687		$ -		$ -
13	FAC - True-Up	602,092,000		$ 1,293		$ -		$ -
14	Total Energy			$ 5,093,979		$ 18,808,674		$ 17,461,116
15								
16	Total			$ 28,813,829		$ 36,703,388		$ 31,503,390
17								
18	**PR-1 Interim Stated Rate Design**							
19								
20					WPL's Interim PR-1 Rate		Adjusted PR-1 Interim Rate	
21				Present	Proposed	Proposed	Proposed	Proposed
22	2005 Revenue	Billing Units	Present Rate	Revenue	Rate	Revenue	Rate	Revenue
23	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
24								
25	Customer	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	$ 633.58	$ 177,402
26	Metering	132	$ 76.00	$ 10,032	$ 76.00	$ 10,032	$ 76.00	$ 10,032
27								
28	Baseload kW	1,556,000	$ 5.78	$ 8,993,680	$ 7.37	$ 11,467,720	$ 6.29	$ 9,787,240
29	Baseload kW	1,317,000	$ -	$ -	$ -	$ -	$ -	$ -
30	Excess kW	-	$ 17.26	$ -	$ 35.16	$ -	$ 18.79	$ -
31								
32	kWh On-Peak	364,667,000	0.02742	$ 9,999,169	$ 0.04675	$ 17,048,182	$ 0.03983	$ 14,524,687
33	kWh Off-Peak	237,425,000	0.01912	$ 4,539,566	$ 0.03260	$ 7,740,055	$ 0.02777	$ 6,593,292
34	FAC	602,092,000		$ 5,092,687	$ 0.00042	$ 254,015	$ 0.00042	$ 254,015
35	FAC - True-Up	602,092,000		$ 1,293		$ -		$ -
36	Total Energy			$ 5,093,979		$ 25,042,252		$ 21,371,993
37								
38	Total			$ 28,813,829		$ 36,697,406		$ 31,346,668

(1) From Exhibit D, Schedule 3, Pages 1, 2 and 4.

Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
WPPI Production Cost Assignment to PR-1
PR-1 Interim Rate Design - Per Wisconsin Publics

Line No.	Description	Production Cost Assignment To PR-1 Wholesale Class: Demand - Related	Energy - Related	References
	(a)	(b)	(c)	(d)
1	**Total Production System Rev Requirement**			
2	Demand Related	$ 303,147,472		Exh G, Pg 1, Ln 7
3	Energy Related		$ 397,482,012.0	St BK, Pg 9, First Line
4	Plus			
5	Other Energy Related O&M (Accts 510, 512, 513, 528, 530, 531, 544 - Pages 320-321)	-	20,680,164	St BK, Pg 9
6	Energy Related Wheeling	-	3,204,086	St BK, Pg 9
7	Energy Related Regulatory Asset Amortizations	-	(478,193)	St BK, Pg 9
8	Totals	$ 303,147,472	$ 420,888,069	
9				
10	**Allocation Factors - PR-1**			
11				
12	PR-1 Coincident Demands (12 CP kW)	109,750 kW		St BK, Pg 3, Ln 12
13				
14	PR-1 Annual Energy Requirements (mWh)		602,092 mWh	St BH, Pg 4, Last Line
15				
16	Total PR-1 Load Requirements	109,750 kW	602,092 mWh	
17				
18	System Demands (12 CP kW)	2,407,003 kW		St BK, Pg 3, Ln 9
19	Adjustments			
20	Less PR-1 Avg Nominations	(128,420) kW		WPL Exh 2, Pg 1, Ln 24
21	Plus PR-1 Coincident Demands	109,750 kW		WPL Exh 2, Pg 1, Ln 23
22	Adjusted System Demands			
23				
24	System Energy Requirements (mWh)		14,725,129 mWh	St BK, Pg 9
25				
26	Total System Load Requirements	2,388,333 kW	14,725,129 mWh	St BK, Pg 9
27				
28	**PR-1 Production Allocation Factors**	4.595%	4.089%	Ln 8 / Ln 26
29				
30	**Production Cost Allocated To PR-1**	$ 13,929,626	$ 17,210,113	Ln 7 x Ln 28
31	Plus			
32	Amortization Expense - Wholesale Specific (1)	$ 24,557	$ -	
33				
34	**Total Production Revenue Requirement for PR-1**	$ 13,954,184	$ 17,210,113	Ln 30 + Ln 32

(1) Derived as follows:

	Total	PR-1	
Amortization Expense	$ 98,280	$ 24,557	Exh G, Pg 1, Ln 17
Allocation To PR-1			
Allocation % Based on	100.00%	24.99%	
Wholesale Billing Units	6,227,198	1,556,000	

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed Final PR-1 Rate Revenue - Test Year 2005
Per Wisconsin Publics

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	PR-1 Billing Units													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	100,000	100,000	90,000	90,000	90,000	120,000	129,000	129,000	129,000	110,000	110,000	120,000	1,317,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	PR-1 Rates													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.) (1)	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	
19	Excess Demand Charge	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	
20														
21	Energy Charges ($/kWh) (2)													
22	On-Peak	$ 0.03032	$ 0.03261	$ 0.04102	$ 0.03370	$ 0.02649	$ 0.03433	$ 0.04759	$ 0.04068	$ 0.04046	$ 0.03353	$ 0.03780	$ 0.02526	
23	Off-Peak	$ 0.01579	$ 0.01698	$ 0.02137	$ 0.01754	$ 0.01380	$ 0.01788	$ 0.02479	$ 0.02119	$ 0.02108	$ 0.01746	$ 0.01969	$ 0.01316	
24														
25	FCA Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
26	FCA True-Up Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 1,052,000	$ 1,052,000	$ 946,800	$ 946,800	$ 946,800	$ 1,262,400	$ 1,357,080	$ 1,357,080	$ 1,357,080	$ 1,157,200	$ 1,157,200	$ 1,262,400	$ 13,854,840
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 879,371	$ 883,731	$ 1,145,894	$ 783,458	$ 635,230	$ 1,197,396	$ 1,625,341	$ 1,609,789	$ 1,360,589	$ 973,544	$ 1,109,543	$ 828,048	$ 13,031,934
37	Off-Peak Energy	418,009	317,798	475,098	170,875	124,683	357,368	721,339	506,547	379,482	262,965	303,128	391,892	4,429,182
38	Total ($)	$ 1,297,380	$ 1,201,529	$ 1,620,992	$ 954,332	$ 759,913	$ 1,554,764	$ 2,346,681	$ 2,116,336	$ 1,740,071	$ 1,236,509	$ 1,412,671	$ 1,219,940	$ 17,461,116
39														
40	FCA Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	FCA True-Up Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Energy Revenue ($)	$ 1,297,380	$ 1,201,529	$ 1,620,992	$ 954,332	$ 759,913	$ 1,554,764	$ 2,346,681	$ 2,116,336	$ 1,740,071	$ 1,236,509	$ 1,412,671	$ 1,219,940	$ 17,461,116
43														
44	**Total PR-1 Revenue ($)**	$ 2,364,788	$ 2,268,937	$ 2,583,200	$ 1,916,541	$ 1,722,122	$ 2,832,572	$ 3,719,169	$ 3,488,824	$ 3,113,193	$ 2,409,751	$ 2,585,913	$ 2,498,382	$ 31,503,390

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed Final PR-1 Rate Revenue - Test Year 2005
Per Wisconsin Publics

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1) From Attachment G, Page 1, Line 23.														
(2) Adjusted Wholesale Energy Rate Development														
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	Total PR-1 Energy (%)													
	On-Peak	**52.2803%**	**59.1496%**	**55.6840%**	**70.4698%**	**72.6337%**	**63.5712%**	**53.9960%**	**62.3407%**	**65.1327%**	**65.8450%**	**65.5962%**	**52.3993%**	**60.5667%**
	Off-Peak	47.7197%	40.8504%	44.3160%	29.5302%	27.3663%	36.4288%	46.0040%	37.6593%	34.8673%	34.1550%	34.4038%	47.6007%	39.4333%
	Total (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.2964	1.2434	1.2696	1.1648	1.1509	1.2115	1.2828	1.2202	1.2006	1.1957	1.1974	1.2955	
	Off-Peak Multiplier (WPL Formula)	0.6752	0.6476	0.6613	0.6067	0.5994	0.6310	0.6681	0.6355	0.6253	0.6228	0.6236	0.6747	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.94	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	$ 0.02900
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02894	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03032	$ 0.03261	$ 0.04102	$ 0.03370	$ 0.02649	$ 0.03433	$ 0.04759	$ 0.04068	$ 0.04046	$ 0.03353	$ 0.03780	$ 0.02526	$ 0.03574
	Off-Peak Rate	$ 0.01579	$ 0.01698	$ 0.02137	$ 0.01754	$ 0.01380	$ 0.01788	$ 0.02479	$ 0.02119	$ 0.02108	$ 0.01746	$ 0.01969	$ 0.01316	$ 0.01866

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed Final PR-1 Rate Revenue - Test Year 2005
Per WPL

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	PR-1 Billing Units													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	PR-1 Rates													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.) (1)	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
19	Excess Demand Charge	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	
20														
21	Energy Charges ($/kWh) (2)													
22	On-Peak	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636	
23	Off-Peak	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373	
24														
25	FCA Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
26	FCA True-Up Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 918,815	$ 944,164	$ 1,193,942	$ 887,609	$ 729,472	$ 1,287,384	$ 1,724,385	$ 1,712,676	$ 1,493,083	$ 1,079,521	$ 1,225,194	$ 864,107	$ 14,060,352
37	Off-Peak Energy	436,805	339,508	495,107	193,671	143,114	384,350	765,277	538,819	416,386	291,732	334,687	408,866	4,748,322
38	Total ($)	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973	$ 18,808,674
39														
40	FCA Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	FCA True-Up Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Energy Revenue ($)	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973	$ 18,808,674
43														
44	**Total PR-1 Revenue ($)**	$ 2,861,808	$ 2,789,861	$ 3,195,237	$ 2,587,468	$ 2,356,014	$ 3,155,162	$ 3,973,091	$ 3,734,923	$ 3,393,531	$ 2,855,315	$ 3,043,943	$ 2,757,035	$ 36,703,388

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed Final PR-1 Rate Revenue - Test Year 2005
Per WPL

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1) From Statement BK.														
(2) Wholesale Energy Rate Development Per WPL														
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	Total Energy (%)													
	On-Peak	**45.3695%**	**48.4015%**	**49.0708%**	**49.4609%**	**49.2172%**	**51.5285%**	**44.6699%**	**52.0782%**	**49.7049%**	**48.6784%**	**49.1668%**	**45.6983%**	**48.5325%**
	Off-Peak	54.6305%	51.5985%	50.9292%	50.5391%	50.7828%	48.4715%	55.3301%	47.9218%	50.2951%	51.3216%	50.8332%	54.3017%	51.4675%
	Total (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3546	1.3284	1.3228	1.3196	1.3216	1.3025	1.3608	1.2981	1.3175	1.3261	1.3220	1.3517	
	Off-Peak Multiplier (WPL Formula)	0.7055	0.6919	0.6890	0.6873	0.6883	0.6784	0.7088	0.6761	0.6862	0.6907	0.6885	0.7040	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.94	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	$ 0.03124
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02894	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636	$ 0.03856
	Off-Peak Rate	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373	$ 0.02000

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Formula Rate - Non-Levelized

Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Cost of Service Study

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
1	GROSS REVENUE REQUIREMENT	page 5, Line 38							$ 294,240,465
2	REVENUE CREDITS								
3	Account No. 447	311.non-RQ.h				(985,919)	PP	1.00000	(985,919)
4	Account No. 454					-	PP	1.00000	-
5	Interruptible Demand Revenues Credits (Note M)	Sta AU, page 3				9,892,927	PP	1.00000	9,892,927
6	TOTAL REVENUE CREDITS								8,907,008
7	NET REVENUE REQUIREMENT	Line 1 + Line 6							$ 303,147,472
8									
9	DIVISOR								
10	Average of 12 coincident system peaks for requirements (RQ) service (Note A)								2,333,503
11	Plus 12 CP of firm bundled sales over one year not in line 7								73,500
12	Total Divisor								2,407,003
13									
14	Annual Rate ($/kW/Yr)	line 7 / line 12							$ 125.94
15	Capacity Rate ($/kW/Mo)	line 14 / 12 months							**$ 10.50**
16									
17	Amortization Expense - Wholesale Specific								$ 98,280
18	Firm Wholesale Peak Demand								6,227,198
19	Adjustement for Wholesale Specific Reg Asset Amortization	Line 17 / Line 18							**$ 0.02**
20									
21	**Monthly Capacty Rate at Generator Volatage ($/kW/Mo.)**	Line 15 + Line 19				**PR-1 Rate >>>>>>>>>>>**			**$ 10.52**
22	Transmission loss rate ($kW/Mo)	Line 21 x 2.88%							0.303
23	**Adjusted Monthly Capacity Rate at transmission voltage ($kW/Mo)**					**W-3A Rate >>>>>>>>>>>**			**$ 10.82**
24									
25									

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
26	**RATE BASE: (Note N)**	Average							
27	GROSS PLANT IN SERVICE	CA = Common Allocator							
28	Production (Note O)	206.46.g	995,040,121	960,484,937	977,762,529	977,762,529	PP	1.00000	977,762,529
29	(Nuclear Decommisioning Reserve)			-	-	-	PP	1.00000	-
30	(Asset Retirment Obligations)	Sta AD, page 3	(24,249,613)	(3,834,243)	(14,041,928)	(14,041,928)	PP	1.00000	(14,041,928)
31	Sheboygan Falls Capital Lease (net of Accum Depr)	Sta AD, page 3	-	(120,190,298)	(60,095,149)	(60,095,149)	PP	1.00000	(60,095,149)
32	Transmission	206.58.g	-	-	-	-	PP	1.00000	-
33	Distribution	206.75.g	1,050,408,923	1,143,134,640	1,096,771,782	1,096,771,782	NA		-
34	General & Intangible	206.5.g & 90.g	64,343,932	63,662,299	64,003,116	64,003,116	W/S	0.56800	36,353,903
35	Common	356 x CA	218,336,360	192,889,906	205,613,133	205,613,133	W/S	0.56800	116,788,687
36	TOTAL GROSS PLANT (sum lines 1-5)		2,303,879,723	2,236,147,241	2,270,013,482	2,270,013,482	GP=	46.553%	1,056,768,042
37									
38	ACCUMULATED DEPRECIATION								
39	Production (Note O)	219.20-24.c	672,517,227	492,538,347	582,527,787	582,527,787	PP	1.00000	582,527,787
40	(Nuclear Decommisioning Reserve)	Sta AE, page 4	(243,146,692)	-	(121,573,346)	(121,573,346)	PP	1.00000	(121,573,346)
41	(Asset Retirment Obligations)	Sta AE, page 4	226,970,455	(3,669,035)	111,650,710	111,650,710	PP	1.00000	111,650,710
42	Sheboygan Falls Capital Lease	Sta AD, page 3	-	-	-	-	PP	1.00000	-
43	Transmission	219.25.c	-	-	-	-			-
44	Distribution	219.26.c	346,776,586	372,135,648	359,456,117	359,456,117	NA		-
45	General & Intangible	219.27.c	31,831,191	30,173,481	31,002,336	31,002,336	W/S	0.56800	17,609,391
46	Common	356 x CA	152,440,998	123,303,275	137,872,137	137,872,137	W/S	0.56800	78,311,660
47	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		1,187,389,765	1,014,481,716	1,100,935,741	1,344,082,433			911,672,895
48									
49	NET PLANT IN SERVICE								
50	Production (Note O)		322,522,894	467,946,590	395,234,742	395,234,742			395,234,742
51	(Nuclear Decommisioning Reserve)		243,146,692	-	121,573,346	121,573,346			121,573,346
52	(Asset Retirment Obligations)		(251,220,068)	(165,208)	(125,692,638)	(125,692,638)			(125,692,638)
53	Sheboygan Falls Capital Lease		-	(120,190,298)	(60,095,149)	(60,095,149)			(60,095,149)
54	Transmission		-	-	-	-			-
55	Distribution		703,632,337	770,998,992	737,315,665	737,315,665			-
56	General & Intangible		32,512,741	33,488,818	33,000,780	33,000,780			18,744,511
57	Common		65,895,361	69,586,631	67,740,996	67,740,996			38,477,027
58	TOTAL NET PLANT (sum lines 13-17)		1,116,489,957	1,221,665,524	1,169,077,741	1,169,077,741	NP=	33.209%	388,241,839
59									

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
60	ADJUSTMENTS TO RATE BASE (Note B)								
61	Account No. 281 (enter negative)	273.8.k		-	-	-	NP	33.209%	-
62	Account No. 282 (enter negative)				-	-			
63	Electric	275.2.k	(177,304,711)	(175,132,356)	(176,218,534)	(176,218,534)	NP	33.209%	(58,520,837)
64	Common	275.6.k x CA	(32,860,824)	(30,708,380)	(31,784,602)	(31,784,602)	NP	33.209%	(10,555,425)
65	Account No. 283 (enter negative)					-			
66	Electric	277.9.k	1,064,132	1,035,990	1,050,061	1,050,061	NP	33.209%	348,717
67	Common	277.18.k x CA	(61,872,011)	(63,685,705)	(62,778,858)	(62,778,858)	NP	33.209%	(20,848,382)
68	Account No. 190				-	-			
69	Electric	234.8.c	42,597,329	41,422,881	42,010,105	42,010,105	NP	33.209%	13,951,237
70	Common	234.17.c x CA	29,034,346	32,162,487	30,598,417	30,598,417	NP	33.209%	10,161,502
71	Account No. 182 Tax Items	232.1.f	6,860,235	2,724,940	4,792,588	4,792,588	NP	33.209%	1,591,582
72	Account No. 254 Other Regulatory Liabilities				-	-			
73	Other Regulatory Liabilities - Account 254 (ITC Gross Up) - Common	278.2.f x CA	(11,546,358)	(10,317,545)	(10,931,951)	(10,931,951)	NP	33.209%	(3,630,418)
74	Other Regulatory Liabilities - Account 254 (Excess Deferred Gross Up) -Co	278.3.f x CA	(2,488,058)	(4,845,318)	(3,666,688)	(3,666,688)	NP	33.209%	(1,217,679)
75	Adjustment to ADIT Related to ATCo Inv	Sta AL, page 8	41,684,644	44,136,755	42,910,699	42,910,699	NP	33.209%	14,250,317
76	TOTAL ADJUSTMENTS (sum lines 19- 22)		(164,831,276)	(163,206,251)	(164,018,763)	(164,018,763)			(54,469,386)
77									
78	WORKING CAPITAL (Note C)								
79	CWC Total Demand Related O&M	calculated							11,464,613
80	CWC - Other Energy Related O&M	calculated					PE	1.00000	2,585,021
81	CWC - Wheeling Charges - Non network - Energy	332.2+4+5.f / 8					PE	1.00000	400,511
82	Materials & Supplies - Production	227.7.c	13,005,243	9,638,822	11,322,033	11,322,033	PE	1.00000	11,322,033
83	Materials & Supplies - Construction - Electric					-			
84	Assigned to Construction	227.5.c x CA	7,686,559	5,793,080	6,739,820	6,739,820	NP	33.209%	2,238,243
85	Distribution Plant	227.9.c x CA	1,506,113	1,163,222	1,334,668	1,334,668	NP	33.209%	443,233
86	Stores Expense Undistributed A/C 163	227.15.c x CA	468,529	378,831	423,680	423,680	NP	33.209%	140,701
87	Fuel Stock	227.1 .c	16,017,986	20,178,591	18,098,289	18,098,289	PE	1.00000	18,098,289
88	Net Nuclear Fuel	Sta AL, page 2	17,073,000	-	8,536,500	8,536,500	PE	1.00000	8,536,500
89	Prepayments (Account 165)	110.57.d			-	-			
90	Prepaid Gross Receipts	Sta AL, page 8 x CA	28,791,079	27,627,585	28,209,332	-	GP	46.553%	0
91	Long-Term Prepaid Pensions	Sta AL, page 9 x CA	61,467,347	62,712,014	62,089,680	62,089,680	GP	46.553%	28,904,846
92	Prepayments	Sta AL, page 10 x CA	5,000,178	11,654,922	8,327,550	8,327,550	GP	46.553%	3,876,756
93	Prepaid Interest Expense Treasury	Sta AL, page 11 x CA	5,121	22,630	13,876	13,876	GP	46.553%	6,460
94	Construction Work in Progress (50%)	200 - 201.11.c & h			-	-			
95	Electric	200.11.c x 50%	32,132,247	22,218,080	27,175,163	27,175,163	GP	46.553%	12,650,957
96	Common	201.11.h x 50% x CA	2,961,555	1,734,802	2,348,178	2,348,178	GP	46.553%	1,093,156
97	Accum. Prov. For Pensions & Benefits	112.29.c x CA	(37,677,466)	(46,256,286)	(41,966,876)	(41,966,876)	GP	46.553%	-19,537,000
98	TOTAL WORKING CAPITAL		148,437,490	116,866,293	132,651,891	104,442,559			82,224,317
99									
100	RATE BASE (sum lines 18, 26, & 33)		1,100,096,171	1,175,325,566	1,137,710,869	1,109,501,537	NIRB =	37.494%	415,996,770

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
101	O&M								
102	Total Power Production Expenses	321.80.b				604,941,845	PE	1.00000	604,941,845
103	Plus: Purchased Power Capacity Charges	327.1.j				114,425,633	PE	1.00000	114,425,633
104	Plus: Transmission of Electricity By Others -Demand:								
105	Long-Term Firm P-T-P Demand - AECS	332.3.e				3,755,839	PE	1.00000	3,755,839
106	Other Transmission Service-AECS	332.7.g				1,290,447	PE	1.00000	1,290,447
107	Other Transmission Service-AECS	332.9.g				437,143	PE	1.00000	437,143
108	Other Transmission Service-AECS	332.10.g				89,787	PE	1.00000	89,787
109	Other Transmission Service-MidAmerican Energy	332.11.g				28,488	PE	1.00000	28,488
110	Less: Account 501 - Steam Fuel	320.5.b				(123,928,007)	PE	1.00000	(123,928,007)
111	Less: Account 518 - Nuclear Fuel	320.25.b				(1,587,524)	PE	1.00000	(1,587,524)
112	Less: Account 547 - Oth. Pwr. Gen. Fuel	321.63.b				(25,544,566)	PE	1.00000	(25,544,566)
113	Less: Total Purch. Pwr.	321.76 . b				(383,777,392)	PE	1.00000	(383,777,392)
114	Less: Load Dispatch	321.77. b				(2,135,335)	PE	1.00000	(2,135,335)
115	Less (Other energy related O&M):								
116	Steam Maintenance Supervision and Engineering - Account 510	320.15.b				(974,804)	PE	1.00000	(974,804)
117	Steam Maintenance of Boiler Plant - Account 512	320.17.b				(10,817,281)	PE	1.00000	(10,817,281)
118	Steam Mainenance of Electric Plant - Account 513	320.18.b				(3,890,038)	PE	1.00000	(3,890,038)
119	Nuclear Mainteance Supervision and Engineering - Account 528	320.35.b				(1,773,672)	PE	1.00000	(1,773,672)
120	Nuclear Maintenance of Reactor Plant Equipment - Account 530	320.37.b				(2,321,433)	PE	1.00000	(2,321,433)
121	Nuclear Maintenance of Electric Plant - Account 531	320.38.b				(821,085)	PE	1.00000	(821,085)
122	Hydro Maintenance of Electric Plant - Account 544	321.56.b			-$20,680,164.33	(81,852)	PE	1.00000	(81,852)
123	A&G	323.168.b				70,500,594	W/S	0.56800	40,044,484
124	Less Retail Rate Case Fees & Misc					(700,041)	PE	1.00000	(700,041)
125	Less EPRI Dues (Note D)	353.2.f				(518,102)	PE	1.00000	(518,102)
126	Transmission	321.100.b				-			-
127	Common Plant	356				-	W/S	0.56800	-
128	TOTAL Demand Related O&M					236,598,645			206,142,535
129									
130	DEPRECIATION EXPENSE								
131	Production Plant:								
132	Steam	336.2.f				23,945,967	PP	1.00000	23,945,967
133	Nuclear	336.3.f				30,863,318	PP	1.00000	30,863,318
134	Hydraulic - Conventional	336.4.f				259,604	PP	1.00000	259,604
135	Other Production Plant	336.6.f				2,312,035	PP	1.00000	2,312,035
136	Less: Nuclear Decommissioning	Sta AJ, page 3				(25,731,312)	PP	1.00000	(25,731,312)
137	Intangible Plant	336.1.f				74,126	W/S	0.56800	42,104
138	General Plant	336.9.f				2,408,993	W/S	0.56800	1,368,313
139	Common Plant	336.10.f				15,225,013	W/S	0.56800	8,647,839
140	TOTAL DEPRECIATION (Sum lines 15 - 18)					49,357,744			41,707,868
141									
142	REGULATORY ASSET AMORTIZATION								
143	KNPP HP Turbine - Other Demand	232.9.e				86,247	PP	1.00000	86,247
144	NOx Remediation Amortization - Other Demand	278.8.e minus d				537,001	PP	1.00000	537,001
145	TOTAL REGULATORY ASSET AMORTIZATION					623,248			623,248

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
146	ELECTRIC TAXES OTHER THAN INCOME TAXES (Note E)								
147	LABOR RELATED:								
148	FICA	263.12.i				8,064,858	W/S	0.56800	4,580,856
149	Fed Unemployment	263.11.i				72,602	W/S	0.56800	41,238
150	WI Unemployment	263.4.i				40,517	W/S	0.56800	23,014
151	Payroll Tax Overheads Cleared	263.7.i				(3,038,897)	W/S	0.56800	(1,726,100)
152	Payroll					5,139,080			2,919,008
153	Fed Hwy Use	263.13.i				17,347	W/S	0.56800	9,853
154	Fed Excise Tax	263.15.i				504	W/S	0.56800	286
155	Highway and vehicle					17,851			10,139
156	PLANT RELATED:								
157	Assessed Real Estate	263.20.i				63,551	GP	0.46553	29,585
158	Franchise Tax	263.6.i				1,217	GP	0.46553	567
159	Property and Other					64,768			30,152
160	Gross Receipts								-
161									-
162						-			-
163	TOTAL OTHER TAXES (sum lines 20 - 25)					5,221,699			2,959,299
164									
165	INCOME TAXES	(Notes F and G)							
166	T= FIT + (SIT* (1 - FIT)) =								40.135%
167	CIT=(T/1-T) * (1-(WCLTD/R)) =								40.959%
168	where WCLTD=(page 4, line 27) and R= (page 4, line30)								
169	and FIT, SIT & p are as given in footnote F.								
170	1 / (1 - T) = (from line 29)								1.6704
171									
172	Amortized Investment Tax Credit (266.8f) (enter negative)	266.8.f				(1,321,175)	NP	0.33209	(438,752)
173	Other Tax Credits - Production Specific					(1,938,921)	PP	1.00000	(1,938,921)
174									
175	Income Tax Calculation = line 28 * line 34								13,592,848
176	ITC adjustment (line 29 * line 30)								(732,903)
177	Other Tax Credit - Allocated Electric						NP	0.00000	-
178	Other Tax Credits - Production Specific								(3,238,822)
179	Total Income Taxes	(line 31 plus line 32)							9,621,123
180									
181	RETURN								33,186,392
182	[Rate Base (page 2, line 29) * Rate of Return (page 4, line 30)]								
183									
184	**REV. REQUIREMENT (sum lines 14, 19, 26, 33, 34)**								**$ 294,240,465**

Verification Of Income Tax Calculation Methodology

Rev Requirement	294,240,465	Ln 184
O&M Exp	(206,142,535)	Ln 128
Depr Exp	(41,707,868)	Ln 140
Reg Asset Amort	(623,248)	Ln 145
Taxes Other	(2,959,299)	Ln 163
	42,807,515	
Interest Exp	(12,911,423)	Ln 100 x Ln 249
	29,896,092	
Comp Tax Rate	40.135%	
	(11,998,797)	
Amort ITC	438,752	Ln 172
Other Tax Credits	1,938,921	Ln 173
Income Taxes	(9,621,123)	
Return	33,186,392	

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
185	**SUPPORTING CALCULATIONS AND NOTES**								
186									
187	PRODUCTION PLANT INCLUDED IN CAPACITY RATES								
188	Total production plant (page 2, line 1, column 3)								977,762,529
189	Less plant excluded from rates (Note H)								-
190	Less plant included in other rates (Note I)								-
191	Production plant included in Capacity rate (line 1 less lines 2 & 3)								977,762,529
192									
193	Percentage of plant included in Rates (line 4 divided by line 1)							PP =	1.00000
194									
195	PRODUCTION EXPENSES								
196	Total Production expenses (page 3, line 14, column 3)								236,598,645
197	Less expenses included in other Rates (Note J)								-
198	Included production expenses (line 6 less line 7)								236,598,645
199	Percentage of Production expenses after adjustment (line 8 divided by line 6)								1.00000
200	Percentage of plant included in other rates (line 5)								1.00000
201	Percentage of production expenses included in Capacity rate (line 9 times line 10)								1.00000
202									
203	ELECTRIC WAGES & SALARY ALLOCATOR (W&S)								W&S Allocator
204						$	PP	Allocation	($ / Allocation)
205	Production - Direct Labor	354.18.b				21,852,673	100.000%	21,852,673	
206	Transmission - Direct Labor	354.19.b					0.000%	-	
207	Distribution - Direct Labor	354.20.b				9,714,724	0.000%	-	
208	Other (i.e. Cust. Accts, Cust. Serv., Sales)								
209	Customer Accounts	354.21.b				4,416,118	0.000%	-	
210	Customer Service & Information	354.22.b				2,489,360	0.000%	-	
211	Total					38,472,875		21,852,673	56.80%
212									
213	COMMON PLANT ALLOCATOR (CA) (Note K)								
214	Electric	356	203,233,853	173,213,649					
215	Gas	356	28,700,341	26,157,494					
216	Water	356	1,212,362	-					
217	Total		233,146,556	199,371,143					
218	Electric %		87.17%	86.88%					

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
219	RETURN (R)								
220	Annualized Interest Expense	Calculated	27,265,996	25,701,280	26,483,638				
221	Amortization of Debt Discount and Expense - Account 428	117.63.c	1,365,283	1,144,681	1,254,982				
222	Amortization of Loss on Reacquired Debt - Account 428.1	117.64.c	433,910	436,537	435,224				
223	Long Term Interest		29,065,189	27,282,498	28,173,844				
224									
225	Preferred Dividends	118.29.c	3,310,960	3,310,960	3,310,960				
226									
227	Development of Long-Term Debt:								
228	Bonds	112.18.c	492,100,000	404,100,000	448,100,000				
229	Unamortized Discount on Long-Term Debt	112.23.c	(757,453)	(644,787)	(701,120)				
230	Unamortized Debt Expense	111.69.c	(4,039,899)	(3,043,874)	(3,541,887)				
231	Unamortized Loss on Reacquired Debt - Debit	111.81.c	(9,539,796)	(9,105,887)	(9,322,842)				
232	Long-Term Debt		477,762,852	391,305,452	434,534,152				
233	Development of Common Stock:								
234	Proprietary Capital (112. 16c)								
235	Common Stock Issued	112.2.c	66,183,005	66,183,005	66,183,005				
236	Preferred Stock Issued	112.3.c	59,963,000	59,963,000	59,963,000				
237	Premium on Capital Stock	112.6.c	111,051,402	111,051,402	111,051,402				
238	Other Paid-In Capital	112.7.c	414,647,019	414,745,771	414,696,395				
239	Retained Earnings	112.11.c	378,838,599	372,826,015	375,832,307				
240	Unappropriated Undistributed Subsidary Earnings	112.12.c	82,898,560	102,420,773	92,659,667				
241	Accumulated Other Comprehensive Income	11215.c	(2,752,761)	(3,160,031)	(2,956,396)				
242	Proprietary Capital (112. 16c)	112.16.c	1,110,828,824	1,124,029,935	1,117,429,380				
243	Less Preferred Stock (line 28)	112.3.c	(59,963,000)	(59,963,000)	(59,963,000)				
244	Less: Inv. In ATCo (Net)								
245	WPL Transco LLC	225.4.g	(141,136,263)	(151,996,413)	(146,566,338)				
246	Adjustment to ADIT Related to ATCo Inv	Sta AL, page 8	41,684,644	44,136,755	42,910,699				
247	Common Equity		951,414,205	956,207,277	953,810,741			Cost	
248						$	%	(Note L)	Weighted
249	Long Term Debt	From Above	477,762,852	391,305,452	434,534,152	$673,756,365	47.87%	6.484%	0.0310
250	Preferred Stock	From Above	59,963,000	59,963,000	59,963,000	$59,963,000	4.26%	5.522%	0.0024
251	Common Equity	From Above	951,414,205	956,207,277	953,810,741	$673,756,365	47.87%	**9.690%**	0.0464
252	Total (sum lines 27-29)		1,489,140,057	1,407,475,729	1,448,307,893	1,407,475,729	100.00%		0.0798
253									
254									
255	REVENUE CREDITS:								
256									
257	ACCOUNT 447 (SALES FOR RESALE) (Note M)								
258	a. Capacity revenues for Resale	311.non-RQ.h							985,919
259	b. Capacity revenues included in Divisor on page 1								-
260	Total of (a)-(b)								985,919
261									
262	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note N)								-
263									
264	ACCOUNT 456 (OTHER ELECTRIC REVENUES)					(330.x.n)			
265	a. Production charges in account 456								-
266	b. Production charges for all production transactions included in Divisor on Page 1								-
267	Total of (a)-(b)								-

Exhibit L
Part G
Page 7 of 8

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

A WPL system peak as reported on page 401, column d of Form 1 less PR-1 coincident schedules plus PR-1 nominations.

B The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.

C Cash Working Capital assigned to production is one-eighth of O&M allocated to Production at page 3, line 8 (-) line2 & line 9, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 100 line 46 in the Form 1.

D Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f

E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in production revenue requirement in the Rate Formula Template, since they are recovered elsewhere.

F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).

Inputs Required:

FIT =	35.00%
SIT=(State Income Tax Rate or Composite SIT)	7.90%

G WI Gross Receipts will be collected as a tax addition to the customer's bill

H Removes any production plant determined by commission order to be non-jurisdictional.

I Removes any production plant recovered thorugh mechanisms other than this capacity charge.

J Removes any production expenses recovered thorugh mechanisms other than this capacity charge.

K Enter dollar amounts
Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.

L Applicable only to explicit capacity revenues from wholesale sales not subject to this capacity charge if not included in capacity charge denominator

M Interruptible demand revenues include both wholesale and retail revenues received from interruptible demand service.

N All ratebase items are based on a simple average of beginning of year and end of year balances. Line numbers are subject to change on an annual basis, line numbers included represent those in the 2005 FERC Form 1.

O Balance are net of Asset Retirement Obligations.

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Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Cost of Service Study

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
1	GROSS REVENUE REQUIREMENT	page 5, Line 38							$ 294,240,465
2	REVENUE CREDITS								
3	Account No. 447	311.non-RQ.h				$ (985,919)	PP	1.00000	(985,919)
4	Account No. 454					$ -	PP	1.00000	-
5	Interruptible Demand Revenues Credits (Note M)	Sta AU, page 3				$ 9,892,927	PP	1.00000	9,892,927
6	TOTAL REVENUE CREDITS								8,907,008
7	NET REVENUE REQUIREMENT	Line 1 + Line 6							$ 303,147,472
8									
9	DIVISOR								
10	Average of 12 coincident system peaks for requirements (RQ) service (Note A)								2,854,000
11	Plus 12 CP of firm bundled sales over one year not in line 7								73,500
12	Total Divisor								2,927,500
13									
14	Annual Rate ($/kW/Yr)	line 7 / line 12							$ 103.55
15	Capacity Rate ($/kW/Mo)	line 14 / 12 months							**$ 8.63**
16									
17	Amortization Expense - Wholesale Specific								$ 98,280
18	Firm Wholesale Peak Demand								6,227,198
19	Adjustement for Wholesale Specific Reg Asset Amortization	Line 17 / Line 18							**$ 0.02**
20									
21	**Monthly Capacty Rate at Generator Volatage ($/kW/Mo.)**	Line 15 + Line 19				**PR-1 Rate >>>>>>>>>>>**			**$ 8.65**
22	Transmission loss rate ($kW/Mo)	Line 21 x 2.88%							0.249
23	**Adjusted Monthly Capacity Rate at transmission voltage ($kW/Mo)**					**W-3A Rate >>>>>>>>>>>**			**$ 8.90**

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CERTIFICATE OF SERVICE

I hereby certify that I have on this evening of the 16th day of October, 2006, caused the foregoing document and its subject attachments and exhibits to be electronically served on all parties on the list compiled by the Secretary of the Commission in this proceeding.

David E. Pomper
Stephen C. Pearson
Rebecca J. Baldwin

Law Offices of:
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(202) 879-4000

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ATTACHMENT 4
EXHIBITS TO PROTEST OF WISCONSIN PUBLIC POWER
FILED IN ER06-1518

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Wisconsin Power & Light Co.	Docket No. ER06-1518

MOTION FOR LEAVE TO FILE EXHIBITS AND ATTACHMENTS SLIGHTLY OUT OF TIME

Pursuant to Rule 212 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.212, Wisconsin Public Power Inc., on its own behalf and on behalf of Municipal Wholesale Power Group and Great Lakes Utilities (collectively, "Wisconsin Publics"), moves to file some minutes out of time the attachments and exhibits connected with the Wisconsin Publics' protest filed October 16, 2006 in this docket.

These attachments and exhibits are crucial to the understanding of Wisconsin Publics' protest, are being filed only slightly out of time, and are being served electronically early on the evening of the due date, shortly after the protest was filed and circulated. They missed the filing deadline of 5 p.m. due to a clerical mishap. No party will be prejudiced by acceptance of these slightly late-filed documents. All parties were advised earlier to await them.

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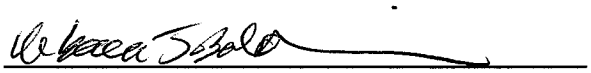
WHEREFORE, the Commission should accept for consideration the attachments and exhibits related to Wisconsin Publics' protest.

Respectfully submitted,



David E. Pomper
Stephen C. Pearson
Rebecca J. Baldwin

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October 16, 2006, after 5 p.m.

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Exhibit A
Docket No. ER06-1518
WPPI

Comparison of WPPI PR-1 Nomination vs. Actual/Forecasted Monthly Maximum WPPI Load
(WPPI Load as defined in the WPPI-WPL PSA)

	2005			2006		
	Max WPPI Load (kW)	Nomination (kW)	Difference (kW)	Max WPPI Load (kW)	Nomination (kW)	Difference (kW)
January	135,425	131,000		126,685	132,264	5,579
February	122,104	131,000	8,896	125,759	132,264	6,505
March	119,630	131,000	11,370	120,517	132,264	11,747
April	124,531	134,314	9,783	112,805	132,264	19,459
May	125,213	132,264	7,051	144,857	132,264	
June	178,189	132,264		153,309	139,000	
July	177,125	132,264		207,157	139,000	
August	188,089	132,264		197,570	139,000	
September	169,587	132,264		173,601	139,000	
October	147,903	132,264		137,644	139,000	1,356
November	129,439	132,264	2,825	133,953	139,000	5,047
December	143,566	132,264		147,771	139,000	

Difference shows the PR-1 nomination that could not be utilized by WPPI in any hour during the month

May 2005 - May 2006 nomination was 129,000 kW, which was adjusted by the Loss Unbundling Demand Adjustment Factor of 102.53%for losses per Section 2.3 of the PSA

Demand and nominations prior to September 2006 are taken from historical billing data.
Demand and nominations for September 2006 and beyond are forecasted maximum monthly WPPI Load.
All demands are adjusted by Loss Unbundling Demand Adjustment Factor per Section 1.1 of the PSA

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Exhibit B
Docket No. ER06-1518
WPPI

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPPI Adjustments To WPL's Proposed Interim PR-1 Rate
Summary Impact Comparison - WPL Rate Versus WPPI's Adjusted Rate

Line No.	Description		Interim PR-1 Rate Revenue $	Reference for Col (b)	Change From WPL Rates $		%	Reference for Col (d)
	(a)		(b)	(c)	(d)		(e)	(f)
1	2005 PR-1 Actual Load Characteristics							
2								
3	**As Filed By WPL**							
4	Base Energy Rate Design On Total Wholesale On-Peak %	$	36,697,406	Attch B, Sch 1	$	-	0.00%	
5								
6	**As Adjusted Per WPPI**							
7	Base Energy Rate Design On Class On-Peak %	$	35,349,460	Attch C, Sch 1	$	(1,347,946)	-3.67%	Col (b), Ln 7 - Ln 4
8								
9	Base Energy Rate Design On Class On-Peak %							
10	and Allocate Demand Cost on CP Basis	$	32,369,573	Attch D, Sch 1	$	(4,327,834)	-11.79%	Col (b), Ln 10 - Ln 4
11								
12								
13	2005 PR-1 Load Characteristics Adjusted to 100% Load Factor							
14								
15	**As Filed By WPL**							
16	Base Energy Rate Design On Total Wholesale On-Peak %	$	55,465,805	Attch B, Sch 6	$	-	0.00%	
17								
18	**As Adjusted Per WPPI**							
19	Base Energy Rate Design On Class On-Peak %	$	53,414,666	Attch C, Sch 4	$	(2,051,138)	-3.70%	Col (b), Ln 19 - Ln 16
20								
21	Base Energy Rate Design On Class On-Peak %							
22	and Allocate Demand Cost on CP Basis	$	48,884,160	Attch D, Sch 4	$	(6,581,645)	-11.87%	Col (b), Ln 22 - Ln 16

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPPI Adjustments To WPL's Proposed Interim PR-1 Rate
Summary Impact Comparison - Current Versus Interim

Line No.	Description	PR-1 Revenue Current Rate Revenue $	PR-1 Revenue Interim Rate Revenue $	Increase (Decrease) From Current Rates $	Increase (Decrease) From Current Rates %	Reference
	(a)	(b)	(c)	(d) (c) - (b)	(e) (d) / (b)	(f)
1	2005 PR-1 Actual Load Characteristics					
2						
3	**As Filed By WPL**					
4	Base Energy Rate Design On Total Wholesale On-Peak %	$ 28,813,829	$ 36,697,406	$ 7,883,577	27.36%	Attch B, Sch 1
5						
6	**As Adjusted Per WPPI**					
7	Base Energy Rate Design On Class On-Peak %	$ 28,813,829	$ 35,349,460	$ 6,535,632	22.68%	Attch B, Sch 1; Attch C, Sch 1
8						
9	Base Energy Rate Design On Class On-Peak %					
10	and Allocate Demand Cost on CP Basis	$ 28,813,829	$ 32,369,573	$ 3,555,744	12.34%	Attch B, Sch 1; Attch D, Sch 1
11						
12						
13	2005 PR-1 Load Characteristics Adjusted to 100% Load Factor					
14						
15	**As Filed By WPL**					
16	Base Energy Rate Design On Total Wholesale On-Peak %	$ 44,188,324	$ 55,465,805	$ 11,277,481	25.52%	Attch B, Sch 4; Attch B, Sch 6
17						
18	**As Adjusted Per WPPI**					
19	Base Energy Rate Design On Class On-Peak %	$ 44,188,324	$ 53,414,666	$ 9,226,343	20.88%	Attch B, Sch 4; Attch C, Sch 4
20						
21	Base Energy Rate Design On Class On-Peak %					
22	and Allocate Demand Cost on CP Basis	$ 44,188,324	$ 48,884,160	$ 4,695,836	10.63%	Attch B, Sch 4; Attch D, Sch 4

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPPI Adjustments To WPL's Proposed Interim PR-1 Rate
Summary Impact Comparison - Interim Versus Final

Line No.	Description	PR-1 Revenue: Interim Rate Revenue $	PR-1 Revenue: Final Rate Revenue $	Increase (Decrease) From Current Rates $	Increase (Decrease) From Current Rates %	Reference
	(a)	(b)	(c)	(d) (c) - (b)	(e) (d) / (b)	(f)
1	2005 PR-1 Actual Load Characteristics					
2						
3	**As Filed By WPL**					
4	Base Energy Rate Design On Total Wholesale On-Peak %	$ 36,697,406	$ 36,703,388	$ 5,982	0.02%	Attch B, Sch 1, Lns 1 and 30, Col (f)
5						
6	**As Adjusted Per WPPI**					
7	Base Energy Rate Design On Class On-Peak %	$ 35,349,460	$ 35,353,515	$ 4,054	0.01%	Attch C, Sch 1; Attch C, Sch 5
8						
9	Base Energy Rate Design On Class On-Peak %					
10	and Allocate Demand Cost on CP Basis	$ 32,369,573	$ 35,353,515	$ 2,983,942	9.22%	Attch D, Sch 1; Attch C, Sch 5
11						
12						
13	2005 PR-1 Load Characteristics Adjusted to 100% Load Factor					
14						
15	**As Filed By WPL**					
16	Base Energy Rate Design On Total Wholesale On-Peak %	$ 55,465,805	$ 49,866,494	$ (5,599,311)	-10.10%	Attch B, Sch 6; Attch B, Sch 7
17						
18	**As Adjusted Per WPPI**					
19	Base Energy Rate Design On Class On-Peak %	$ 53,414,666	$ 50,587,920	$ (2,826,746)	-5.29%	Attch C, Sch 4; Attch C, Sch 6
20						
21	Base Energy Rate Design On Class On-Peak %					
22	and Allocate Demand Cost on CP Basis	$ 48,884,160	$ 50,587,920	$ 1,703,760	3.49%	Attch D, Sch 4; Attch C, Sch 6

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Exhibit C
Docket No. ER06-1518
WPPI

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PSCW Docket 6680-UR-114

DATASET = Staff Direct

WISCONSIN POWER AND LIGHT COMPANY
JURISDICTIONAL AND FUNCTIONAL ALLOCATION FACTORS
CONSOLIDATED
$(000)

		Total Electric	Basis for Allocation	Industrial Customers (Inc in Ret)	SBWG&E	Total Retail	Total Wholesale	WHLSL 1 - WPPI	WHLSL 2 - CoOp	WHLSL 3 - MUNI	WHLSL 4 - BP1	WHLSL 5	WHLSL 6
1	Gross Coincident Demand in Megawatts	2,465.0		0.0	39.2	1,848.6	577.3	101.0	111.8	291.0	73.5	0.0	0.0
2	Percent of Total	100.0000%		0.0000%	1.5883%	74.9919%	23.4198%	4.0974%	4.5374%	11.8032%	2.9817%	0.0000%	0.0000%
3													
4	Net Coincident Demand in Megawatts	2,345.6		0.0	37.2	1,735.8	572.6	101.0	110.5	287.6	73.5	0.0	0.0
5	Percent of Total	100.0000%		0.0000%	1.5865%	74.0010%	24.4124%	4.3060%	4.7115%	12.2614%	3.1335%	0.0000%	0.0000%
6													
7	Non-coincident Demand in Megawatts - Distr.	3,788.2		0.0	82.2	3,683.2	22.8	0.0	1.2	21.6	0.0	0.0	0.0
8	Percent of Total	100.0000%		0.0000%	2.1704%	97.2278%	0.6018%	0.0000%	0.0310%	0.5708%	0.0000%	0.0000%	0.0000%
9													
10	Energy at Generator in Megawatt-hours	15,360,565		0.0	219,477	11,569,113	3,571,975	486,255.0	701,142.6	1,809,081.0	575,496.4	0.0	0.0
11	Percent of Total	100.0000%		0.0000%	1.4288%	75.3170%	23.2542%	3.1656%	4.5646%	11.7774%	3.7466%	0.0000%	0.0000%
12													
13	Transmission:												
14	Retail	100.0000%		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	Wholesale and SBWGE (network)	100.0000%		0.0000%	23.8989%	0.0000%	76.1011%	0.0000%	0.0000%	76.1011%	0.0000%	0.0000%	0.0000%
16	Wholesale and SBWGE (Other)	100.0000%		0.0000%	5.8777%	0.0000%	94.1223%	16.6017%	18.1653%	47.2739%	12.0814%		
17													
18													
19	Distribution Lines & Substations:												
20													
21	Distribution Lines and Subs	100.0000%		0.0000%	2.1704%	97.2278%	0.6018%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
22								0.0000%	0.0310%	0.5708%	0.0000%	0.0000%	0.0000%
23	Total -	100.0000%		0.0000%	2.1704%	97.2278%	0.6018%	0.0000%	0.0310%	0.5708%	0.0000%	0.0000%	0.0000%
24													
25													
26	Distribution Meters Investment	53,585		0	616	52,649	300						
27	Percent of Total (For O&M)	100.0000%		0.0000%	1.1509%	98.2690%	0.5601%	0.0951%	0.2185%	0.2197%	0.0269%	0.0000%	0.0000%
28	Percent of Total - WP&L only (For Plant)	100.0000%				99.4334%	0.5666%	0.0962%	0.2210%	0.2222%	0.0272%	0.0000%	0.0000%
29													
30													
31	Distribution Street Lighting Investment	12,874			304	12,570							
32	Percent of Total	100.0000%		0.0000%	2.3617%	97.6383%							
33													
34													
35	Distribution Transformer Investment	174,896		0	2,497	172,399							
36	Percent of Total	100.0000%		0.0000%	1.4280%	98.5720%							
37													
38													
39	Customer Accounting:												
40	Weighted # of Customers	608,764		0	11,673	592,993	4,118	699	1,606	1,615	197	0	0
41	Percent of Total	100.0000%		0.0000%	1.9175%	97.4061%	0.6764%	0.1149%	0.2638%	0.2653%	0.0324%	0.0000%	0.0000%
42													
43													
44	Customer Service & Information:												
45	Energy at Meter in Megawatt-hours	14,490,023	0.980662751	0	213,122	10,808,179	3,468,723	472,498	681,207	1,756,188	558,830	0	0
46	Percent of Total	100.0000%		0.0000%	1.4708%	74.5905%	23.9387%	3.2609%	4.7012%	12.1200%	3.8567%	0.0000%	0.0000%
47													

Exhibit C

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Exhibit D
Docket No. ER06-1518
WPPI

20061101502O Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Exhibit ____ MWS-2
Schedule 5
Attachment CS-27
Docket 6680-UR-115

Page 1 of 1
Martin W. Seitz
Docket: 6680-UR-115

UR115 Filed

WISCONSIN POWER AND LIGHT COMPANY
JDICTIONAL AND FUNCTIONAL ALLOCATION FAC
CONSOLIDATED
$(000)

		Total Electric	Basis for Allocation	SBWG&E	Total Retail	Total Wholesale	WHLSL 1 - WPPI	WHLSL 2 - CoOp	WHLSL 3 - MUNI	WHLSL 4 - BP1	WHLSL 5 - MR-2	WHLSL 6
1	Gross Coincident Demand in Megawatts	2,447.9		0.0	1,877.8	570.1	160.0	116.9	224.3	29.4	39.5	0.0
2	Percent of Total	100.0000%		0.0000%	76.7119%	23.2881%	6.5363%	4.7748%	9.1631%	1.2017%	1.6123%	0.0000%
3												
4	Net Coincident Demand in Megawatts	2,322.6		0.0	1,760.2	562.4	160.0	116.6	217.1	29.4	39.5	0.0
5	Percent of Total	100.0000%		0.0000%	75.7847%	24.2153%	6.8887%	5.0141%	9.3467%	1.2665%	1.6992%	0.0000%
6												
7	Non-coincident Demand in Megawatts - Distr.	3,885.2		0.0	3,860.0	25.3	0.0	1.5	23.8	0.0	0.0	0.0
8	Percent of Total	100.0000%		0.0000%	99.3500%	0.6500%	0.0000%	0.0377%	0.6123%	0.0000%	0.0000%	0.0000%
9												
10	Energy at Generator in Megawatt-hours	15,173,734		0	11,663,888	3,489,846	941,180.7	767,354.1	1,370,343.2	158,337.6	252,630.7	0.0
11	Percent of Total	100.0000%		0.0000%	77.0007416%	22.9993%	6.2027%	5.0571%	9.0310%	1.0435%	1.6649%	0.0000%
12												
13	Transmission:											
14	Retail	100.0000%		0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	Wholesale and SBWGE (network)	100.0000%		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
16	Wholesale and SBWGE (Other)	100.0000%		0.0000%	0.0000%	100.0000%	28.4478%	20.7065%	38.5984%	5.2302%	7.0172%	
17												
18												
19	Distribution Lines & Substations:											
20						0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	Distribution Lines and Subs	100.0000%		0.0000%	99.3500%	0.6500%	0.0000%	0.0377%	0.6123%	0.0000%	0.0000%	0.0000%
22	Total -	100.0000%		0.0000%	99.3500%	0.6500%	0.0000%	0.0377%	0.6123%	0.0000%	0.0000%	0.0000%
23												
24												
25	Distribution Meters Investment	54,843		0	54,343	500						
26	Percent of Total (For O&M)	100.0000%		0.0000%	99.0883%	0.9117%	0.1696%	0.3392%	0.3604%	0.0353%	0.0071%	0.0000%
27	Percent of Total - WP&L only (For Plant)	100.0000%			99.0883%	0.9117%	0.1696%	0.3392%	0.3604%	0.0353%	0.0071%	0.0000%
28												
29												
30	Distribution Street Lighting Investment	12,742		0	12,742							
31	Percent of Total	100.0000%		0.0000%	100.0000%							
32												
33												
34	Distribution Transformer Investment	190,739		0	190,739							
35	Percent of Total	100.0000%		0.0000%	100.0000%							
36												
37												
38	Customer Accounting:											
39	Weighted # of Customers	458,547		0	455,194	3,353	624	1,248	1,326	130	26	0
40	Percent of Total	100.0000%		0.0000%	99.2686%	0.7312%	0.1360%	0.2721%	0.2891%	0.0283%	0.0057%	0.0000%
41												
42												
43	Customer Service & Information:											
44	Energy at Meter in Megawatt-hours	14,286,610	1.000000000	0	10,896,833	3,389,777	914,103	745,158	1,329,060	153,675	247,781	0
45	Percent of Total	100.0000%		0.0000%	76.2730%	23.7270%	6.3963%	5.2158%	9.3026%	1.0757%	1.7344%	0.0000%
46												

Exhibit D

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Exhibit E
Docket No. ER06-1518
WPPI

Exhibit E
Schedule 1

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
PR-1 Interim Rate Design Per WPL

Line No.	Costs	Cost of Service Per WPL: Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**WPL Proposed Revenue Requirement**	$ 18,808,674	$ 17,707,280	$ 10,032	$ 177,402	$ 36,703,388	Attch B, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 7,889,559	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					27.6%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						

Line No.		Billing Units	Present Rate Revenue: Rates	Present Rate Revenue: $	Proposed Rate Revenue: Rates	Proposed Rate Revenue: $	Change
14		(St BG)	(St BH)				
15	Delivery Points (Cust Charge) (St BG)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge) (St BG)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 7.37	$ 11,467,720	27.6%
20	Peaking	-	$ 9.97	-	$ 12.72	-	27.6%
21	Excess	-	$ 17.26	-	$ 22.02	-	27.6%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04675	$ 17,048,182	27.6%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.03260	7,740,055	27.6%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.041170	$ 24,788,237	
27							
28	FAC (Sch 3 & Sch 5)	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 36,697,406	
31							
32					Short Fall =	$ (5,982)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.04159	$ 25,043,576	27.6%

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Rates (From St BK & BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
22														
23	Energy Charges ($/kWh) **(1)**													
24	On-Peak	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636	
25	Off-Peak	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373	
26														
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 918,815	$ 944,164	$ 1,193,942	$ 887,609	$ 729,472	$ 1,287,384	$ 1,724,385	$ 1,712,676	$ 1,493,083	$ 1,079,521	$ 1,225,194	$ 864,107	$ 14,060,352
41	Off-Peak	$ 436,805	$ 339,508	$ 495,107	$ 193,671	$ 143,114	$ 384,350	$ 765,277	$ 538,819	$ 416,386	$ 291,732	$ 334,687	$ 408,866	$ 4,748,322
42	Total	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973	$ 18,808,674
43														
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-	-
45														
46	Total Energy Charges ($)	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973	$ 18,808,674
47														
48	**Total PR-1 Charges**	$ 2,861,808	$ 2,789,861	$ 3,195,237	$ 2,587,468	$ 2,356,014	$ 3,155,162	$ 3,973,091	$ 3,734,923	$ 3,393,531	$ 2,855,315	$ 3,043,943	$ 2,757,035	$ 36,703,388

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development Per WPL													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	Total Wholesale (%)													
	On-Peak	**45.3700%**	**48.4010%**	**49.0710%**	**49.4610%**	**49.2170%**	**51.5280%**	**44.6700%**	**52.0780%**	**49.7050%**	**48.6780%**	**49.1670%**	**45.6980%**	48.5320%
	Off-Peak	54.6300%	51.5990%	50.9290%	50.5390%	50.7830%	48.4720%	55.3300%	47.9220%	50.2950%	51.3220%	50.8330%	54.3020%	51.4680%
	Total Wholesale (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3546	1.3285	1.3228	1.3196	1.3216	1.3025	1.3608	1.2981	1.3175	1.3261	1.3220	1.3517	
	Off-Peak Multiplier (WPL Formula)	0.7055	0.6919	0.6890	0.6873	0.6883	0.6784	0.7088	0.6761	0.6862	0.6907	0.6885	0.7040	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	$ 31.24
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636	$ 0.03856
	Off-Peak Rate	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373	$ 0.02000

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Annual Billings at Present Rates Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BH)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Present Rates (St BH)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	
21	Peaking	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	
25	Off-Peak	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	
26														
27	FAC Charges ($/kWh)	$ 0.00079	$ 0.00130	$ 0.00357	$ 0.01014	$ 0.00561	$ 0.01028	$ 0.00793	$ 0.01599	$ 0.01361	$ 0.01221	$ 0.00985	$ 0.00844	
28														
29	FAC True-Up ($/kWh)	$ -	$ (0.00004)	$ -	$ 0.00007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Present Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 757,180	$ 757,180	$ 757,180	$ 757,180	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 8,993,680
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 795,262	$ 743,082	$ 765,978	$ 637,460	$ 657,532	$ 956,382	$ 936,475	$ 1,085,064	$ 922,080	$ 796,140	$ 804,859	$ 898,855	$ 9,999,169
41	Off-Peak	$ 506,164	$ 357,850	$ 425,076	$ 186,267	$ 172,749	$ 382,151	$ 556,354	$ 457,064	$ 344,198	$ 287,966	$ 294,352	$ 569,374	$ 4,539,566
42	Total	$ 1,301,426	$ 1,100,932	$ 1,191,054	$ 823,727	$ 830,281	$ 1,338,534	$ 1,492,829	$ 1,542,128	$ 1,266,278	$ 1,084,106	$ 1,099,212	$ 1,468,230	$ 14,538,735
43														
44	FAC Charges (Trued-up -$)	43,826.04	57,341.76	179,096.19	338,030.29	185,214.15	564,022.48	501,580.43	1,014,997.23	702,684.30	538,412.16	440,767.80	528,006.40	5,093,979
45														
46	Total Energy Charges ($)	$ 1,345,252	$ 1,158,274	$ 1,370,150	$ 1,161,757	$ 1,015,495	$ 1,902,556	$ 1,994,409	$ 2,557,125	$ 1,968,962	$ 1,622,518	$ 1,539,979	$ 1,996,236	$ 19,632,714
47														
48	**Total PR-1 Charges**	$ 2,117,840	$ 1,930,862	$ 2,142,738	$ 1,934,346	$ 1,776,523	$ 2,663,584	$ 2,755,438	$ 3,318,153	$ 2,730,624	$ 2,384,180	$ 2,301,641	$ 2,757,898	$ 28,813,829

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Annual Billings at Present Rates Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BH)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Present Rates (St BH)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	
21	Peaking	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	$ 9.97	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	
25	Off-Peak	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	
26														
27	FAC Charges ($/kWh)	$ 0.00079	$ 0.00130	$ 0.00357	$ 0.01014	$ 0.00561	$ 0.01028	$ 0.00793	$ 0.01599	$ 0.01361	$ 0.01221	$ 0.00985	$ 0.00844	
28														
29	FAC True-Up ($/kWh)	$ -	$ (0.00004)	$ -	$ 0.00007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Present Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 757,180	$ 757,180	$ 757,180	$ 757,180	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 8,993,680
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,056,054	$ 1,005,766	$ 1,156,630	$ 1,056,054	$ 1,039,931	$ 1,089,451	$ 990,410	$ 1,138,972	$ 1,039,931	$ 1,039,931	$ 1,039,931	$ 1,039,931	$ 12,692,992
41	Off-Peak	$ 1,127,124	$ 981,850	$ 1,056,992	$ 1,067,011	$ 1,109,916	$ 1,016,190	$ 1,144,447	$ 1,040,855	$ 1,050,720	$ 1,109,916	$ 1,050,720	$ 1,109,916	$ 12,865,657
42	Total	$ 2,183,178	$ 1,987,616	$ 2,213,622	$ 2,123,065	$ 2,149,847	$ 2,105,641	$ 2,134,857	$ 2,179,827	$ 2,090,651	$ 2,149,847	$ 2,090,651	$ 2,149,847	$ 25,558,649
43														
44	FAC Charges (Trued-up -$)	76,996.56	110,543.04	347,946.48	963,227.28	538,425.36	954,806.40	761,089.68	1,534,656.24	1,264,096.80	1,171,866.96	914,868.00	810,037.44	9,448,560
45														
46	Total Energy Charges ($)	$ 2,260,174	$ 2,098,159	$ 2,561,569	$ 3,086,292	$ 2,688,272	$ 3,060,448	$ 2,895,947	$ 3,714,483	$ 3,354,748	$ 3,321,714	$ 3,005,519	$ 2,959,884	$ 35,007,209
47														
48	**Total PR-1 Charges**	$ 3,032,763	$ 2,870,747	$ 3,334,157	$ 3,858,880	$ 3,449,301	$ 3,821,476	$ 3,656,975	$ 4,475,511	$ 4,116,410	$ 4,083,376	$ 3,767,181	$ 3,721,546	$ 44,188,324

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates (From St BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	
21	Peaking	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	
25	Off-Peak	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	
26														
27	FAC Charges ($/kWh) (2)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue (St BG)**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 965,470	$ 965,470	$ 965,470	$ 965,470	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 11,467,720
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,355,890	$ 1,266,925	$ 1,305,961	$ 1,086,844	$ 1,121,065	$ 1,630,593	$ 1,596,653	$ 1,849,991	$ 1,572,109	$ 1,357,386	$ 1,372,253	$ 1,532,512	$ 17,048,182
41	Off-Peak	$ 863,020	$ 610,142	$ 724,763	$ 317,589	$ 294,541	$ 651,576	$ 948,595	$ 779,303	$ 586,865	$ 490,989	$ 501,877	$ 970,795	$ 7,740,055
42	Total	$ 2,218,910	$ 1,877,067	$ 2,030,724	$ 1,404,433	$ 1,415,606	$ 2,282,169	$ 2,545,248	$ 2,629,294	$ 2,158,974	$ 1,848,375	$ 1,874,130	$ 2,503,307	$ 24,788,237
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,930,990	$ 1,769,399	$ 2,217,847	$ 1,416,310	$ 1,232,043	$ 2,269,002	$ 3,084,146	$ 2,931,445	$ 2,423,320	$ 1,824,563	$ 2,007,926	$ 1,935,262	$ 25,042,252
47														
48	**Total Interim PR-1 Charges**	$ 2,911,868	$ 2,750,277	$ 3,198,726	$ 2,397,188	$ 2,198,181	$ 3,235,140	$ 4,050,284	$ 3,897,583	$ 3,390,092	$ 2,791,335	$ 2,974,698	$ 2,902,034	$ 36,697,406

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Interim Rates (From St BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	
21	Peaking	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	$ 12.72	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	
25	Off-Peak	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue (St BG)**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 965,470	$ 965,470	$ 965,470	$ 965,470	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 11,467,720
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,800,530	$ 1,714,790	$ 1,972,009	$ 1,800,530	$ 1,773,041	$ 1,857,471	$ 1,688,610	$ 1,941,902	$ 1,773,041	$ 1,773,041	$ 1,773,041	$ 1,773,041	$ 21,641,043
41	Off-Peak	$ 1,921,770	$ 1,674,075	$ 1,802,193	$ 1,819,276	$ 1,892,430	$ 1,732,625	$ 1,951,306	$ 1,774,679	$ 1,791,500	$ 1,892,430	$ 1,791,500	$ 1,892,430	$ 21,936,214
42	Total	$ 3,722,300	$ 3,388,865	$ 3,774,202	$ 3,619,805	$ 3,665,471	$ 3,590,096	$ 3,639,916	$ 3,716,580	$ 3,564,541	$ 3,665,471	$ 3,564,541	$ 3,665,471	$ 43,577,257
43														
44	FAC Charges (Trued-up -$)	(505,838)	(206,875)	363,541	33,955	(533,627)	(22,291)	817,716	456,846	475,546	(51,827)	277,711	(871,462)	233,394
45														
46	Total Energy Charges ($)	$ 3,216,461	$ 3,181,990	$ 4,137,742	$ 3,653,760	$ 3,131,844	$ 3,567,805	$ 4,457,631	$ 4,173,426	$ 4,040,087	$ 3,613,643	$ 3,842,252	$ 2,794,008	$ 43,810,650
47														
48	**Total Interim PR-1 Charges**	$ 4,197,340	$ 4,162,868	$ 5,118,621	$ 4,634,639	$ 4,097,982	$ 4,533,943	$ 5,423,769	$ 5,139,564	$ 5,006,858	$ 4,580,415	$ 4,809,024	$ 3,760,780	$ 55,465,805

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ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Rates (From St BK & BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
22														
23	Energy Charges ($/kWh) **(1)**													
24	On-Peak	$ 0.03232	$ 0.03573	$ 0.04356	$ 0.03955	$ 0.03163	$ 0.03800	$ 0.05173	$ 0.04451	$ 0.04598	$ 0.03855	$ 0.04316	$ 0.02691	
25	Off-Peak	$ 0.01683	$ 0.01861	$ 0.02269	$ 0.02060	$ 0.01647	$ 0.01979	$ 0.02695	$ 0.02318	$ 0.02395	$ 0.02008	$ 0.02248	$ 0.01402	
26														
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,244,772	$ 1,310,576	$ 1,837,448	$ 1,523,229	$ 1,199,599	$ 1,509,816	$ 1,868,488	$ 1,848,856	$ 1,743,837	$ 1,462,047	$ 1,636,886	$ 1,020,589	$ 18,206,144
41	Off-Peak	$ 992,129	$ 955,661	$ 1,254,349	$ 1,149,604	$ 956,084	$ 1,051,799	$ 1,613,119	$ 1,261,873	$ 1,316,148	$ 1,165,644	$ 1,235,366	$ 813,861	$ 13,765,635
42	Total	$ 2,236,901	$ 2,266,237	$ 3,091,797	$ 2,672,832	$ 2,155,683	$ 2,561,615	$ 3,481,607	$ 3,110,729	$ 3,059,986	$ 2,627,691	$ 2,872,252	$ 1,834,450	$ 31,971,780
43														
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-	-
45														
46	Total Energy Charges ($)	$ 2,236,901	$ 2,266,237	$ 3,091,797	$ 2,672,832	$ 2,155,683	$ 2,561,615	$ 3,481,607	$ 3,110,729	$ 3,059,986	$ 2,627,691	$ 2,872,252	$ 1,834,450	$ 31,971,780
47														
48	**Total PR-1 Charges**	$ 3,743,089	$ 3,772,425	$ 4,597,985	$ 4,179,021	$ 3,639,111	$ 4,045,043	$ 4,965,035	$ 4,594,158	$ 4,544,048	$ 4,111,753	$ 4,356,314	$ 3,318,512	$ 49,866,494

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1) Wholesale Energy Rate Development Per WPL														
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
	Total PR-1	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	134,012,411	122,805,884	138,212,094	120,553,901	122,251,070	151,398,388	139,947,025	160,139,568	132,054,574	126,529,005	127,433,718	136,010,003	1,611,347,642
	Off-Peak	182,391,935	153,340,687	161,709,887	153,646,969	160,765,127	171,012,460	201,666,033	176,082,758	166,225,454	167,014,425	162,448,442	183,773,468	2,040,077,643
	Total Wholesale (kWh)	316,404,346	276,146,571	299,921,981	274,200,870	283,016,197	322,410,847	341,613,058	336,222,326	298,280,028	293,543,430	289,882,160	319,783,471	3,651,425,284
	Total Wholesale (%)													
	On-Peak	**42.3550%**	**44.4710%**	**46.0830%**	**43.9660%**	**43.1960%**	**46.9580%**	**40.9670%**	**47.6290%**	**44.2720%**	**43.1040%**	**43.9610%**	**42.5320%**	44.1290%
	Off-Peak	57.6450%	55.5290%	53.9170%	56.0340%	56.8040%	53.0420%	59.0330%	52.3710%	55.7280%	56.8960%	56.0390%	57.4680%	55.8710%
	Total Wholesale (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3816	1.3625	1.3483	1.3670	1.3740	1.3408	1.3944	1.3350	1.3643	1.3748	1.3671	1.3800	
	Off-Peak Multiplier (WPL Formula)	0.7196	0.7096	0.7022	0.7120	0.7156	0.6983	0.7263	0.6953	0.7106	0.7160	0.7120	0.7188	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	$ 28.15
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03232	$ 0.03573	$ 0.04356	$ 0.03955	$ 0.03163	$ 0.03800	$ 0.05173	$ 0.04451	$ 0.04598	$ 0.03855	$ 0.04316	$ 0.02691	$ 0.03933
	Off-Peak Rate	$ 0.01683	$ 0.01861	$ 0.02269	$ 0.02060	$ 0.01647	$ 0.01979	$ 0.02695	$ 0.02318	$ 0.02395	$ 0.02008	$ 0.02248	$ 0.01402	$ 0.02046

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Exhibit F
Docket No. ER06-1518
WPPI

Exhibit F
Schedule 1

Wisconsin Power and Light Company
FERC Dockets ER06-1517 and ER06-1518
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Costs	Cost of Service Per WPPI: Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**Proposed Revenue Requirement Per WPPI**	$ 17,461,213	$ 17,707,280	$ 10,032	$ 177,402	$ 35,355,928	Attch C, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 6,542,099	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					22.9%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						

Line No.		Billing Units	Present Rate Revenue: Rates	Present Rate Revenue: $	Interim Rate A Revenue: Rates	Interim Rate A Revenue: $	Change
12							
13							
14							
15	Delivery Points (Cust Charge)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 7.10	$ 11,047,600	22.9%
20	Peaking	-	$ 9.97	-	$ 12.25	-	22.9%
21	Excess	-	$ 17.26	-	$ 21.20	-	22.9%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04500	$ 16,410,015	22.9%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.03138	7,450,397	22.9%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.039629	$ 23,860,412	
27							
28	FAC	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 35,349,460	
31							
32					Short Fall =	$ (6,467)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.04006	$ 24,119,453	22.9%

Wisconsin Power and Light Company

FERC Docket No. ER06-1517

Proposed Formula Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
22														
23	Energy Charges ($/kWh) (1)													
24	On-Peak	$ 0.03032	$ 0.03261	$ 0.04102	$ 0.03370	$ 0.02649	$ 0.03433	$ 0.04759	$ 0.04068	$ 0.04046	$ 0.03353	$ 0.03780	$ 0.02526	
25	Off-Peak	$ 0.01579	$ 0.01698	$ 0.02137	$ 0.01755	$ 0.01380	$ 0.01788	$ 0.02479	$ 0.02119	$ 0.02108	$ 0.01746	$ 0.01969	$ 0.01316	
26														
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 879,371	$ 883,731	$ 1,145,894	$ 783,458	$ 635,230	$ 1,197,396	$ 1,625,341	$ 1,609,789	$ 1,360,589	$ 973,544	$ 1,109,543	$ 828,048	$ 13,031,934
41	Off-Peak	$ 418,009	$ 317,798	$ 475,098	$ 170,972	$ 124,683	$ 357,368	$ 721,339	$ 506,547	$ 379,482	$ 262,965	$ 303,128	$ 391,892	$ 4,429,280
42	Total	$ 1,297,380	$ 1,201,529	$ 1,620,992	$ 954,430	$ 759,913	$ 1,554,764	$ 2,346,681	$ 2,116,336	$ 1,740,071	$ 1,236,509	$ 1,412,671	$ 1,219,940	$ 17,461,213
43														
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-	-
45														
46	Total Energy Charges ($)	$ 1,297,380	$ 1,201,529	$ 1,620,992	$ 954,430	$ 759,913	$ 1,554,764	$ 2,346,681	$ 2,116,336	$ 1,740,071	$ 1,236,509	$ 1,412,671	$ 1,219,940	$ 17,461,213
47														
48	**Total PR-1 Charges**	$ 2,803,568	$ 2,707,717	$ 3,127,180	$ 2,460,618	$ 2,243,342	$ 3,038,192	$ 3,830,109	$ 3,599,764	$ 3,224,133	$ 2,720,571	$ 2,896,733	$ 2,704,002	$ 35,355,928

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

Proposed Formula Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development Per WPPI													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	PR-1 Energy (%)													
	On-Peak	**52.2800%**	**59.1500%**	**55.6840%**	**70.4700%**	**72.6340%**	**63.5710%**	**53.9960%**	**62.3410%**	**65.1330%**	**65.8450%**	**65.5960%**	**52.3990%**	**60.5670%**
	Off-Peak	54.6300%	51.5990%	50.9290%	50.5390%	50.7830%	48.4720%	55.3300%	47.9220%	50.2950%	51.3220%	50.8330%	54.3020%	51.4680%
	Total PR-1 Only (%)	106.9100%	110.7490%	106.6130%	121.0090%	123.4170%	112.0430%	109.3260%	110.2630%	115.4280%	117.1670%	116.4290%	106.7010%	112.0350%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.2964	1.2434	1.2696	1.1648	1.1509	1.2115	1.2828	1.2202	1.2006	1.1957	1.1974	1.2955	
	Off-Peak Multiplier (WPL Formula)	0.6752	0.6476	0.6613	0.6067	0.5994	0.6310	0.6681	0.6355	0.6253	0.6228	0.6236	0.6747	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03032	$ 0.03261	$ 0.04102	$ 0.03370	$ 0.02649	$ 0.03433	$ 0.04759	$ 0.04068	$ 0.04046	$ 0.03353	$ 0.03780	$ 0.02526	$ 0.03574
	Off-Peak Rate	$ 0.01579	$ 0.01698	$ 0.02137	$ 0.01755	$ 0.01380	$ 0.01788	$ 0.02479	$ 0.02119	$ 0.02108	$ 0.01746	$ 0.01969	$ 0.01316	$ 0.01866

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

WPL Proposed Interim Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	
21	Peaking	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	
25	Off-Peak	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 930,100	$ 930,100	$ 930,100	$ 930,100	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 11,047,600
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,305,135	$ 1,219,500	$ 1,257,075	$ 1,046,160	$ 1,079,100	$ 1,569,555	$ 1,536,885	$ 1,780,740	$ 1,513,260	$ 1,306,575	$ 1,320,885	$ 1,475,145	$ 16,410,015
41	Off-Peak	$ 830,723	$ 587,308	$ 697,640	$ 305,704	$ 283,518	$ 627,192	$ 913,095	$ 750,139	$ 564,903	$ 472,614	$ 483,095	$ 934,465	$ 7,450,397
42	Total	$ 2,135,858	$ 1,806,808	$ 1,954,715	$ 1,351,864	$ 1,362,618	$ 2,196,747	$ 2,449,980	$ 2,530,879	$ 2,078,163	$ 1,779,189	$ 1,803,980	$ 2,409,610	$ 23,860,412
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,847,937	$ 1,699,140	$ 2,141,838	$ 1,363,740	$ 1,179,055	$ 2,183,579	$ 2,988,879	$ 2,833,029	$ 2,342,508	$ 1,755,377	$ 1,937,777	$ 1,841,565	$ 24,114,426
47														
48	**Total Interim PR-1 Charges**	$ 2,793,446	$ 2,644,649	$ 3,087,346	$ 2,309,249	$ 2,110,363	$ 3,114,888	$ 3,920,187	$ 3,764,338	$ 3,274,450	$ 2,687,319	$ 2,869,719	$ 2,773,507	$ 35,349,460

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

WPL Proposed Interim Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Interim Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	
21	Peaking	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	$ 0.04500	
25	Off-Peak	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	$ 0.03138	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 930,100	$ 930,100	$ 930,100	$ 930,100	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 11,047,600
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,733,130	$ 1,650,600	$ 1,898,190	$ 1,733,130	$ 1,706,670	$ 1,787,940	$ 1,625,400	$ 1,869,210	$ 1,706,670	$ 1,706,670	$ 1,706,670	$ 1,706,670	$ 20,830,950
41	Off-Peak	$ 1,849,851	$ 1,611,426	$ 1,734,749	$ 1,751,192	$ 1,821,609	$ 1,667,784	$ 1,878,281	$ 1,708,264	$ 1,724,457	$ 1,821,609	$ 1,724,457	$ 1,821,609	$ 21,115,288
42	Total	$ 3,582,981	$ 3,262,026	$ 3,632,939	$ 3,484,322	$ 3,528,279	$ 3,455,724	$ 3,503,681	$ 3,577,474	$ 3,431,127	$ 3,528,279	$ 3,431,127	$ 3,528,279	$ 41,946,238
43														
44	FAC Charges (Trued-up -$)	(505,838)	(206,875)	363,541	33,955	(533,627)	(22,291)	817,716	456,846	475,546	(51,827)	277,711	(871,462)	233,394
45														
46	Total Energy Charges ($)	$ 3,077,143	$ 3,055,151	$ 3,996,480	$ 3,518,277	$ 2,994,652	$ 3,433,433	$ 4,321,397	$ 4,034,320	$ 3,906,672	$ 3,476,452	$ 3,708,838	$ 2,656,817	$ 42,179,632
47														
48	**Total Interim PR-1 Charges**	$ 4,022,651	$ 4,000,659	$ 4,941,988	$ 4,463,786	$ 3,925,961	$ 4,364,741	$ 5,252,705	$ 4,965,629	$ 4,838,614	$ 4,408,394	$ 4,640,780	$ 3,588,759	$ 53,414,666

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WPL Proposed Interim Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates B (From ____)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	$ 7.10	
21	Peaking	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	$ 12.25	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	$ 0.04366	
25	Off-Peak	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	$ 0.03346	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 930,100	$ 930,100	$ 930,100	$ 930,100	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 915,900	$ 11,047,600
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,266,216	$ 1,183,135	$ 1,219,589	$ 1,014,964	$ 1,046,922	$ 1,522,751	$ 1,491,056	$ 1,727,639	$ 1,468,135	$ 1,267,613	$ 1,281,497	$ 1,431,157	$ 15,920,673
41	Off-Peak	$ 885,737	$ 626,202	$ 743,841	$ 325,949	$ 302,294	$ 668,727	$ 973,564	$ 799,816	$ 602,313	$ 503,913	$ 515,088	$ 996,349	$ 7,943,793
42	Total	$ 2,151,953	$ 1,809,337	$ 1,963,430	$ 1,340,913	$ 1,349,216	$ 2,191,479	$ 2,464,620	$ 2,527,455	$ 2,070,448	$ 1,771,526	$ 1,796,584	$ 2,427,506	$ 23,864,466
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,864,032	$ 1,701,669	$ 2,150,553	$ 1,352,789	$ 1,165,652	$ 2,178,311	$ 3,003,518	$ 2,829,606	$ 2,334,794	$ 1,747,714	$ 1,930,381	$ 1,859,461	$ 24,118,480
47														
48	**Total Interim PR-1 Charges**	$ 2,809,541	$ 2,647,178	$ 3,096,061	$ 2,298,298	$ 2,096,961	$ 3,109,619	$ 3,934,827	$ 3,760,914	$ 3,266,736	$ 2,679,656	$ 2,862,323	$ 2,791,403	$ 35,353,515

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED BY WPPI TO COMPUTE MONTHLY ENERGY RATES FOR THE PR-1 BASED ON PR-1 CLASS LOAD CHARACTERISTICS
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Rates (From St BK & BG)**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
21	Peaking	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
22														
23	Energy Charges ($/kWh) **(1)**													
24	On-Peak	$ 0.03294	$ 0.03640	$ 0.04437	$ 0.04038	$ 0.03241	$ 0.03905	$ 0.05291	$ 0.04578	$ 0.04704	$ 0.03948	$ 0.04406	$ 0.02746	
25	Off-Peak	$ 0.01715	$ 0.01896	$ 0.02311	$ 0.02103	$ 0.01688	$ 0.02034	$ 0.02756	$ 0.02384	$ 0.02450	$ 0.02056	$ 0.02295	$ 0.01430	
26														
27	FAC Charges ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,268,651	$ 1,335,152	$ 1,871,615	$ 1,555,195	$ 1,229,182	$ 1,551,535	$ 1,911,109	$ 1,901,610	$ 1,784,039	$ 1,497,318	$ 1,671,020	$ 1,041,448	$ 18,617,874
41	Off-Peak	$ 1,010,993	$ 973,634	$ 1,277,567	$ 1,173,600	$ 979,884	$ 1,081,030	$ 1,649,631	$ 1,297,802	$ 1,346,373	$ 1,193,508	$ 1,261,194	$ 830,115	$ 14,075,332
42	Total	$ 2,279,644	$ 2,308,786	$ 3,149,182	$ 2,728,796	$ 2,209,066	$ 2,632,565	$ 3,560,741	$ 3,199,412	$ 3,130,412	$ 2,690,826	$ 2,932,214	$ 1,871,563	$ 32,693,205
43														
44	FAC Charges (Trued-up -$)	-	-	-	-	-	-	-	-	-	-	-	-	-
45														
46	Total Energy Charges ($)	$ 2,279,644	$ 2,308,786	$ 3,149,182	$ 2,728,796	$ 2,209,066	$ 2,632,565	$ 3,560,741	$ 3,199,412	$ 3,130,412	$ 2,690,826	$ 2,932,214	$ 1,871,563	$ 32,693,205
47														
48	**Total PR-1 Charges**	$ 3,785,832	$ 3,814,974	$ 4,655,371	$ 4,234,984	$ 3,692,494	$ 4,115,993	$ 5,044,169	$ 4,682,840	$ 4,614,474	$ 4,174,888	$ 4,416,276	$ 3,355,625	$ 50,587,920

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
Proposed Formula Annual Billings Under PR-1 - 2005
ADJUSTED BY WPPI TO COMPUTE MONTHLY ENERGY RATES FOR THE PR-1 BASED ON PR-1 CLASS LOAD CHARACTERISTICS
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development Per WPPI													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
	Total PR-1	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	134,012,411	122,805,884	138,212,094	120,553,901	122,251,070	151,398,388	139,947,025	160,139,568	132,054,574	126,529,005	127,433,718	136,010,003	1,611,347,642
	Off-Peak	182,391,935	153,340,687	161,709,887	153,646,969	160,765,127	171,012,460	201,666,033	176,082,758	166,225,454	167,014,425	162,448,442	183,773,468	2,040,077,643
	Total Wholesale (kWh)	316,404,346	276,146,571	299,921,981	274,200,870	283,016,197	322,410,847	341,613,058	336,222,326	298,280,028	293,543,430	289,882,160	319,783,471	3,651,425,284
	PR-1 Energy (%)													
	On-Peak	**39.5160%**	**41.6670%**	**43.2800%**	**40.8330%**	**39.5160%**	**42.7780%**	**37.6340%**	**43.2800%**	**40.8330%**	**39.5160%**	**40.8330%**	**39.5160%**	**40.7560%**
	Off-Peak	57.6450%	55.5290%	53.9170%	56.0340%	56.8040%	53.0420%	59.0330%	52.3710%	55.7280%	56.8960%	56.0390%	57.4680%	55.8710%
	Total PR-1 Only (%)	97.1610%	97.1960%	97.1970%	96.8670%	96.3200%	95.8200%	96.6670%	95.6510%	96.5610%	96.4120%	96.8720%	96.9840%	96.6270%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.4081	1.3879	1.3732	1.3957	1.4081	1.3778	1.4262	1.3732	1.3957	1.4081	1.3957	1.4081	
	Off-Peak Multiplier (WPL Formula)	0.7334	0.7229	0.7152	0.7269	0.7334	0.7176	0.7428	0.7152	0.7269	0.7334	0.7269	0.7334	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.93	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02893	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03294	$ 0.03640	$ 0.04437	$ 0.04038	$ 0.03241	$ 0.03905	$ 0.05291	$ 0.04578	$ 0.04704	$ 0.03948	$ 0.04406	$ 0.02746	$ 0.04022
	Off-Peak Rate	$ 0.01715	$ 0.01896	$ 0.02311	$ 0.02103	$ 0.01688	$ 0.02034	$ 0.02756	$ 0.02384	$ 0.02450	$ 0.02056	$ 0.02295	$ 0.01430	$ 0.02092

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Exhibit G
Docket No. ER06-1518
WPPI

Exhibit G
Schedule 1

Wisconsin Power and Light Company
FERC Dockets ER06-1517

Line No.	Costs	Cost of Service Per WPPI: Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**Proposed Revenue Requirement Per WPPI**	$ 17,210,113	$ 14,974,031	$ 10,032	$ 177,402	$ 32,371,578	Attch D, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 3,557,750	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					12.4%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						

Line No.		Billing Units	Present Rate Revenue: Rates	Present Rate Revenue: $	Interim Rate A Revenue: Rates	Interim Rate A Revenue: $	Change
12							
13							
14							
15	Delivery Points (Cust Charge)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 6.50	$ 10,114,000	12.4%
20	Peaking	-	$ 9.97	-	$ 11.21	-	12.4%
21	Excess	-	$ 17.26	-	$ 19.41	-	12.4%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04114	$ 15,002,400	12.4%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.02869	6,811,723	12.4%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.036231	$ 21,814,124	
27							
28	FAC	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 32,369,573	
31							
32					Short Fall =	$ (2,006)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.03666	$ 22,072,710	12.4%

Wisconsin Power and Light Company
FERC Docket No. ER06-1517
WPPI Production Cost Assignment to PR-1
Historical Year - 2005

Line No.	Description	Production Cost Assignment To PR-1 Wholesale Class per WPPI: Demand - Related	Energy - Related	References
	(a)	(b)	(c)	(d)
1	**Total Production System Rev Requirement Per WPL**			
2	Demand Related	$ 323,737,775		St BK, Pg 3, Ln 6
3	Energy Related		$ 397,482,012.0	St BK, Pg 9, First Line
4	Plus			
5	Other Energy Related O&M (Accts 510, 512, 513, 528, 530, 531, 544 - Pages 320-321)	-	20,680,164	St BK, Pg 9
6	Energy Related Wheeling	-	3,204,086	St BK, Pg 9
7	Energy Related Regulatory Asset Amortizations	-	(478,193)	St BK, Pg 9
8	Totals	$ 323,737,775	$ 420,888,069	
9				
10	**Allocation Factors - PR-1**			
11				
12	PR-1 Coincident Demands (12 CP kW)	109,750 kW		St BK, Pg 3, Ln 12
13				
14	PR-1 Annual Energy Requirements (mWh)		602,092 mWh	St BH, Pg 4, Last Line
15				
16	Total PR-1 Load Requirements	109,750 kW	602,092 mWh	
17				
18	System Demands (12 CP kW)	2,407,003 kW		St BK, Pg 3, Ln 9
19	Adjustments			
20	Less PR-1 Avg Nominations	(128,420) kW		WPL Exh 2, Pg 1, Ln 24
21	Plus PR-1 Coincident Demands	109,750 kW		WPL Exh 2, Pg 1, Ln 23
22	Adjusted System Demands			
23				
24	System Energy Requirements (mWh)		14,725,129 mWh	St BK, Pg 9
25				
26	Total System Load Requirements	2,388,333 kW	14,725,129 mWh	St BK, Pg 9
27				
28	**PR-1 Production Allocation Factors**	4.595%	4.089%	Ln 8 / Ln 26
29				
30	**Production Cost Allocated To PR-1**	$ 14,875,751	$ 17,210,113	Ln 7 x Ln 28
31	Plus			
32	Amortization Expense - Wholesale Specific	$ 98,280	$ -	St BK, Pg 3, Ln 12
33				
34	**Total Production Revenue Requirement for PR-1**	$ 14,974,031	$ 17,210,113	Ln 30 + Ln 32

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517

WPL Proposed Interim Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
12	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
13	Total	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
14														
15	**Proposed Interim Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	
21	Peaking	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	
25	Off-Peak	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	
26														
27	FAC Charges ($/kWh) (2)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 851,500	$ 851,500	$ 851,500	$ 851,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 10,114,000
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,193,183	$ 1,114,894	$ 1,149,246	$ 956,423	$ 986,537	$ 1,434,922	$ 1,405,054	$ 1,627,992	$ 1,383,456	$ 1,194,500	$ 1,207,582	$ 1,348,610	$ 15,002,400
41	Off-Peak	$ 759,510	$ 536,962	$ 637,836	$ 279,498	$ 259,214	$ 573,427	$ 834,822	$ 685,834	$ 516,477	$ 432,100	$ 441,683	$ 854,360	$ 6,811,723
42	Total	$ 1,952,694	$ 1,651,856	$ 1,787,082	$ 1,235,921	$ 1,245,751	$ 2,008,349	$ 2,239,876	$ 2,313,827	$ 1,899,933	$ 1,626,600	$ 1,649,265	$ 2,202,970	$ 21,814,124
43														
44	FAC Charges (Trued-up -$)	(287,920)	(107,668)	187,123	11,876	(183,563)	(13,168)	538,899	302,151	264,346	(23,812)	133,797	(568,045)	254,015
45														
46	Total Energy Charges ($)	$ 1,664,773	$ 1,544,188	$ 1,974,205	$ 1,247,797	$ 1,062,188	$ 1,995,181	$ 2,778,775	$ 2,615,977	$ 2,164,279	$ 1,602,788	$ 1,783,061	$ 1,634,925	$ 22,068,138
47														
48	**Total Interim PR-1 Charges**	$ 2,531,682	$ 2,411,097	$ 2,841,113	$ 2,114,705	$ 1,916,096	$ 2,849,090	$ 3,632,683	$ 3,469,885	$ 3,018,821	$ 2,457,330	$ 2,637,603	$ 2,489,467	$ 32,369,573

Wisconsin Power and Light Company

FERC Docket No. ER06-1517

WPL Proposed Interim Annual Billings Under PR-1 - 2005

(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Wisconsin Power and Light Company

FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours (1) >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units**													
3	Customers	23	23	23	23	23	23	23	23	24	24	24	24	280
4	Meters	11	11	11	11	11	11	11	11	11	11	11	11	132
5														
6	Nominations (kW)													
7	Base	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
8	Peaking	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Energy (kWh)													
11	On-Peak	38,514,000	36,680,000	42,182,000	38,514,000	37,926,000	39,732,000	36,120,000	41,538,000	37,926,000	37,926,000	37,926,000	37,926,000	462,910,000
12	Off-Peak	58,950,000	51,352,000	55,282,000	55,806,000	58,050,000	53,148,000	59,856,000	54,438,000	54,954,000	58,050,000	54,954,000	58,050,000	672,890,000
13	Total	97,464,000	88,032,000	97,464,000	94,320,000	95,976,000	92,880,000	95,976,000	95,976,000	92,880,000	95,976,000	92,880,000	95,976,000	1,135,800,000
14														
15	**Proposed Interim Rates**													
16	Customer Charge ($/Mo.)	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
17	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
18														
19	Demand Charges ($/kW)													
20	Base	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	$ 6.50	
21	Peaking	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	$ 11.21	
22														
23	Energy Charges ($/kWh)													
24	On-Peak	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	$ 0.04114	
25	Off-Peak	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	$ 0.02869	
26														
27	FAC Charges ($/kWh) **(2)**	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	
28														
29	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30														
31	**Proposed Interim Rate Revenue**													
32	Customer Charges ($)	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
33	Meter Charge ($)	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 836	$ 10,032
34														
35	Demand Charges ($)													
36	Base	$ 851,500	$ 851,500	$ 851,500	$ 851,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 838,500	$ 10,114,000
37	Peaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38														
39	Energy Charges ($)													
40	On-Peak	$ 1,584,466	$ 1,509,015	$ 1,735,367	$ 1,584,466	$ 1,560,276	$ 1,634,574	$ 1,485,977	$ 1,708,873	$ 1,560,276	$ 1,560,276	$ 1,560,276	$ 1,560,276	$ 19,044,117
41	Off-Peak	$ 1,691,276	$ 1,473,289	$ 1,586,041	$ 1,601,074	$ 1,665,455	$ 1,524,816	$ 1,717,269	$ 1,561,826	$ 1,576,630	$ 1,665,455	$ 1,576,630	$ 1,665,455	$ 19,305,214
42	Total	$ 3,275,741	$ 2,982,304	$ 3,321,408	$ 3,185,540	$ 3,225,730	$ 3,159,391	$ 3,203,245	$ 3,270,700	$ 3,136,906	$ 3,225,730	$ 3,136,906	$ 3,225,730	$ 38,349,332
43														
44	FAC Charges (Trued-up -$)	(505,838)	(206,875)	363,541	33,955	(533,627)	(22,291)	817,716	456,846	475,546	(51,827)	277,711	(871,462)	233,394
45														
46	Total Energy Charges ($)	$ 2,769,903	$ 2,775,429	$ 3,684,949	$ 3,219,495	$ 2,692,104	$ 3,137,099	$ 4,020,961	$ 3,727,545	$ 3,612,452	$ 3,173,903	$ 3,414,617	$ 2,354,268	$ 38,582,725
47														
48	**Total Interim PR-1 Charges**	$ 3,636,812	$ 3,642,337	$ 4,551,857	$ 4,086,404	$ 3,546,012	$ 3,991,008	$ 4,874,869	$ 4,581,454	$ 4,466,993	$ 4,028,445	$ 4,269,159	$ 3,208,810	$ 48,884,160

Wisconsin Power and Light Company

FERC Docket No. ER06-1517
WPL Proposed Interim Annual Billings Under PR-1 - 2005
(Reflects WPPI Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis.)
ADJUSTED TO REFLECT A PR-1 LOAD FACTOR OF 100%

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1)	Days in Month													
	On-Peak	21	20	23	21	21	22	20	23	21	21	21	21	
	Off-Peak	10	8	8	9	10	8	11	8	9	10	9	10	
	Total	31	28	31	30	31	30	31	31	30	31	30	31	
	Hours in Month													
	On-Peak (14 Hours On-Peak)	294	280	322	294	294	308	280	322	294	294	294	294	
	Off-Peak	450	392	422	426	450	412	464	422	426	450	426	450	
	Total	744	672	744	720	744	720	744	744	720	744	720	744	
(2)	FAC Charges													
	Monthly Costs (@ Gen $/mWh)	21.80	24.64	30.72	27.35	21.43	26.75	35.51	31.75	32.11	26.45	29.98	17.91	
	Monthly Costs (@ Gen $/kWh)	$ 0.02180	$ 0.02464	$ 0.03072	$ 0.02735	$ 0.02143	$ 0.02675	$ 0.03551	$ 0.03175	$ 0.03211	$ 0.02645	$ 0.02998	$ 0.01791	
	FAC Base ($/kWh)	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	$ 0.02699	
	FAC Proposed ($/kWh)	$ (0.00519)	$ (0.00235)	$ 0.00373	$ 0.00036	$ (0.00556)	$ (0.00024)	$ 0.00852	$ 0.00476	$ 0.00512	$ (0.00054)	$ 0.00299	$ (0.00908)	

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Exhibit H
Docket No. ER06-1518
WPPI

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FERC Docket No. ER06-1517
Wisconsin Power and Light Company Common Equity Cost Determination
Applying the FERC Southern California Edison Opinion No. 445 DCF Methodology
To Alliant Energy, Inc. and Mr. Bacalao's Proxy Electric Utility Group

Company (a)	Ticker (b)	Six Month Average Low Dividend Yld (c)	Six Month Avg High Dividend Yld (d)	IBES Analysts' Proj EPS g (e)	Value Line Projected g=br+sv (f)	Ke Low (g)	(h)	Ke High (i)	Price to Book Value (j)	2005 Year End Common Equity Ratio (k)
CLECO Corporation	CNL	3.70%	4.01%	8.0%	7.38%	11.2%		12.2%	1.63	52.0%
Energy East Corp.	EAS	4.67%	5.02%	4.0%	2.41%	7.1%		9.1%	1.24	43.8%
Great Plains Energy	GXP	8.17%	8.55%	2.0%	3.45%	10.2%		12.1%	1.43	50.9%
Hawaiian Electric	HE	4.44%	4.69%	4.0%	2.52%	7.0%		8.8%	1.81	53.3%
IDACORP, Inc.	IDA	3.29%	3.53%	5.0%	3.43%	6.8%		8.6%	1.44	50.0%
Northeast Utilities	NU	3.26%	3.44%	10.0%	4.01%	7.3%		13.6%	1.22	35.1%
NSTAR	NST	3.98%	4.25%	6.0%	5.25%	9.3%		10.4%	2.01	38.6%
OGE Energy	OGE	3.81%	4.17%	3.0%	5.95%	6.9%		10.2%	2.11	50.5%
PNM Resources	PNM	3.18%	3.42%	12.0%	4.56%	7.8%		15.6%	1.38	42.3%
Vectren Corp.	VVC	4.39%	4.67%	4.0%	2.62%	7.1%		8.8%	1.77	48.8%
WPS Resources	WPS	4.39%	4.68%	4.0%	5.55%	8.5%		10.4%	1.48	58.7%
AVERAGE		4.30%	4.59%	5.6%	4.28%	8.1%	9.5%	10.9%	1.59	47.6%
			As calculated:	Range		6.8%		15.6%		
				Midpoint			11.2%			
				Average			9.5%			
				Median			8.9%			
Alliant Energy	LNT	3.25%	3.46%	5.0%	4.47%	7.8%	8.2%	8.6%	1.58	53.1%

Notes:
(c) - Average of the monthly low dividend yields for the six months ending September 2006. (See pp. 2 & 3.)
(d) - Average of the monthly high dividend yields for the six months ending September 2006. (See pp. 2 & 3.)
(e) - IBES reported consensus of analysts' projected 5-year earnings per share growth rate from October 2006 S&P Earnings Guide.
(f) - Applying growth rate formula to Value Line projections for the periods 2006, 2007 and 2010 (2009-11). (See p. 4.)
(g) - Applying Ke = (D/P)(1 + 0.5g) + g using the average low dividend yield and low growth rate.
(i) - Applying Ke = (D/P)(1 + 0.5g) + g using the average high dividend yield and high growth rate.
(j) - Six month average price from pages 2 & 3 divided by Value Line projected June 2006 book value from page 4.
(k) - Value Line Investment Survey August 11, 2006, September 1, 2006, and September 29, 2006.

SIX MONTH AVERAGE DIVIDEND YIELD

	Price				Dividend Yield		
	High	Low	Avg	Div	Low	High	Avg
Cleco Corp							
Sep-06	$ 25.90	$ 24.27	$ 25.085	$ 0.90	3.47%	3.71%	3.59%
Aug-06	$ 25.12	$ 24.00	$ 24.560	$ 0.90	3.58%	3.75%	3.66%
Jul-06	$ 25.09	$ 22.86	$ 23.975	$ 0.90	3.59%	3.94%	3.75%
Jun-06	$ 23.26	$ 21.45	$ 22.355	$ 0.90	3.87%	4.20%	4.03%
May-06	$ 23.69	$ 21.26	$ 22.475	$ 0.90	3.80%	4.23%	4.00%
Apr-06	$ 23.00	$ 21.23	$ 22.115	$ 0.90	3.91%	4.24%	4.07%
Average	$ 24.34	$ 22.51	**$ 23.428**		**3.70%**	**4.01%**	**3.85%**
Energy East Corp							
Sep-06	$ 24.51	$ 23.37	$ 23.940	$ 1.16	4.73%	4.96%	4.85%
Aug-06	$ 25.20	$ 23.72	$ 24.460	$ 1.16	4.60%	4.89%	4.74%
Jul-06	$ 24.75	$ 23.36	$ 24.055	$ 1.16	4.69%	4.97%	4.82%
Jun-06	$ 24.59	$ 22.92	$ 23.755	$ 1.16	4.72%	5.06%	4.88%
May-06	$ 24.59	$ 22.18	$ 23.385	$ 1.16	4.72%	5.23%	4.96%
Apr-06	$ 25.39	$ 23.24	$ 24.315	$ 1.16	4.57%	4.99%	4.77%
Average	$ 24.84	$ 23.13	**$ 23.985**		**4.67%**	**5.02%**	**4.84%**
Great Plains Energy							
Sep-06	$ 25.10	$ 24.26	$ 24.680	$ 2.00	7.97%	8.24%	8.10%
Aug-06	$ 24.70	$ 23.75	$ 24.225	$ 2.00	8.10%	8.42%	8.26%
Jul-06	$ 24.51	$ 23.05	$ 23.780	$ 2.00	8.16%	8.68%	8.41%
Jun-06	$ 23.76	$ 22.70	$ 23.230	$ 2.00	8.42%	8.81%	8.61%
May-06	$ 23.95	$ 23.03	$ 23.490	$ 2.00	8.35%	8.68%	8.51%
Apr-06	$ 25.00	$ 23.56	$ 24.280	$ 2.00	8.00%	8.49%	8.24%
Average	$ 24.50	$ 23.39	**$ 23.948**		**8.17%**	**8.55%**	**8.36%**
Hawaiian Electric							
Sep-06	$ 27.45	$ 26.07	$ 26.760	$ 1.24	4.52%	4.76%	4.63%
Aug-06	$ 28.94	$ 26.75	$ 27.845	$ 1.24	4.28%	4.64%	4.45%
Jul-06	$ 28.76	$ 27.44	$ 28.100	$ 1.24	4.31%	4.52%	4.41%
Jun-06	$ 27.92	$ 26.67	$ 27.295	$ 1.24	4.44%	4.65%	4.54%
May-06	$ 27.05	$ 25.69	$ 26.370	$ 1.24	4.58%	4.83%	4.70%
Apr-06	$ 27.44	$ 26.20	$ 26.820	$ 1.24	4.52%	4.73%	4.62%
Average	$ 27.93	$ 26.47	**$ 27.198**		**4.44%**	**4.69%**	**4.56%**
IDACORP, Inc.							
Sep-06	$ 38.81	$ 37.27	$ 38.040	$ 1.20	3.09%	3.22%	3.15%
Aug-06	$ 38.58	$ 36.04	$ 37.310	$ 1.20	3.11%	3.33%	3.22%
Jul-06	$ 37.47	$ 34.00	$ 35.735	$ 1.20	3.20%	3.53%	3.36%
Jun-06	$ 34.85	$ 33.00	$ 33.925	$ 1.20	3.44%	3.64%	3.54%
May-06	$ 35.20	$ 32.27	$ 33.735	$ 1.20	3.41%	3.72%	3.56%
Apr-06	$ 34.18	$ 32.00	$ 33.090	$ 1.20	3.51%	3.75%	3.63%
Average	$ 36.52	$ 34.10	**$ 35.306**		**3.29%**	**3.53%**	**3.41%**
Northeast Utilities							
Sep-06	$ 23.70	$ 22.71	$ 23.205	$ 0.75	3.17%	3.31%	3.24%
Aug-06	$ 23.11	$ 22.33	$ 22.720	$ 0.70	3.03%	3.13%	3.08%
Jul-06	$ 22.50	$ 20.54	$ 21.520	$ 0.70	3.11%	3.41%	3.25%
Jun-06	$ 21.03	$ 20.13	$ 20.580	$ 0.70	3.33%	3.48%	3.40%
May-06	$ 20.45	$ 19.19	$ 19.820	$ 0.70	3.42%	3.65%	3.53%
Apr-06	$ 20.17	$ 19.12	$ 19.645	$ 0.70	3.47%	3.66%	3.56%
Average	$ 21.83	$ 20.67	**$ 21.248**		**3.26%**	**3.44%**	**3.35%**

SIX MONTH AVERAGE DIVIDEND YIELD

		Price				Dividend Yield		
		High	Low	Avg	Div	Low	High	Avg
NSTAR								
	Sep-06	$ 34.07	$ 32.23	$ 33.150	$ 1.21	3.56%	3.76%	3.66%
	Aug-06	$ 32.94	$ 31.02	$ 31.980	$ 1.21	3.68%	3.91%	3.79%
	Jul-06	$ 31.35	$ 28.10	$ 29.725	$ 1.21	3.87%	4.31%	4.08%
	Jun-06	$ 28.61	$ 27.50	$ 28.055	$ 1.21	4.24%	4.41%	4.32%
	May-06	$ 27.95	$ 26.50	$ 27.225	$ 1.21	4.34%	4.57%	4.45%
	Apr-06	$ 28.83	$ 26.77	$ 27.800	$ 1.21	4.20%	4.53%	4.36%
	Average	$ 30.63	$ 28.69	**$ 29.656**		**3.98%**	**4.25%**	**4.11%**
OGE Energy								
	Sep-06	$ 37.40	$ 34.65	$ 36.025	$ 1.33	3.56%	3.84%	3.70%
	Aug-06	$ 39.15	$ 34.65	$ 36.900	$ 1.33	3.40%	3.84%	3.61%
	Jul-06	$ 38.34	$ 34.67	$ 36.505	$ 1.33	3.47%	3.84%	3.65%
	Jun-06	$ 35.07	$ 30.91	$ 32.990	$ 1.33	3.80%	4.31%	4.04%
	May-06	$ 31.56	$ 29.59	$ 30.575	$ 1.33	4.22%	4.50%	4.36%
	Apr-06	$ 30.30	$ 28.29	$ 29.295	$ 1.33	4.40%	4.71%	4.55%
	Average	$ 35.30	$ 32.13	**$ 33.715**		**3.81%**	**4.17%**	**3.98%**
PNM Resources								
	Sep-06	$ 28.80	$ 27.44	$ 28.120	$ 0.88	3.06%	3.21%	3.13%
	Aug-06	$ 28.94	$ 26.37	$ 27.655	$ 0.88	3.04%	3.34%	3.18%
	Jul-06	$ 27.84	$ 25.41	$ 26.625	$ 0.88	3.16%	3.46%	3.31%
	Jun-06	$ 26.60	$ 24.96	$ 25.780	$ 0.88	3.31%	3.53%	3.41%
	May-06	$ 25.99	$ 24.10	$ 25.045	$ 0.88	3.39%	3.65%	3.51%
	Apr-06	$ 25.66	$ 23.92	$ 24.790	$ 0.80	3.12%	3.34%	3.23%
	Average	$ 27.31	$ 25.37	**$ 26.336**		**3.18%**	**3.42%**	**3.30%**
Vectren Corporation								
	Sep-06	$ 27.75	$ 26.00	$ 26.875	$ 1.22	4.40%	4.69%	4.54%
	Aug-06	$ 28.40	$ 26.90	$ 27.650	$ 1.22	4.30%	4.54%	4.41%
	Jul-06	$ 28.42	$ 27.00	$ 27.710	$ 1.22	4.29%	4.52%	4.40%
	Jun-06	$ 27.34	$ 25.62	$ 26.480	$ 1.22	4.46%	4.76%	4.61%
	May-06	$ 27.36	$ 25.24	$ 26.300	$ 1.22	4.46%	4.83%	4.64%
	Apr-06	$ 27.52	$ 26.00	$ 26.760	$ 1.22	4.43%	4.69%	4.56%
	Average	$ 27.80	$ 26.13	**$ 26.963**		**4.39%**	**4.67%**	**4.53%**
WPS Resources								
	Sep-06	$ 51.38	$ 48.55	$ 49.965	$ 2.30	4.48%	4.74%	4.60%
	Aug-06	$ 52.88	$ 50.24	$ 51.560	$ 2.26	4.27%	4.50%	4.38%
	Jul-06	$ 52.42	$ 47.67	$ 50.045	$ 2.26	4.31%	4.74%	4.52%
	Jun-06	$ 50.20	$ 47.39	$ 48.795	$ 2.26	4.50%	4.77%	4.63%
	May-06	$ 51.37	$ 48.10	$ 49.735	$ 2.26	4.40%	4.70%	4.54%
	Apr-06	$ 51.60	$ 48.74	$ 50.170	$ 2.26	4.38%	4.64%	4.50%
	Average	$ 51.64	$ 48.45	**$ 50.045**		**4.39%**	**4.68%**	**4.53%**
Alliant Energy								
	Sep-06	$ 37.16	$ 35.08	$ 36.120	$ 1.15	3.10%	3.28%	3.19%
	Aug-06	$ 36.98	$ 34.88	$ 35.930	$ 1.15	3.12%	3.30%	3.21%
	Jul-06	$ 36.30	$ 33.91	$ 35.105	$ 1.15	3.17%	3.40%	3.28%
	Jun-06	$ 35.17	$ 33.10	$ 34.135	$ 1.15	3.28%	3.48%	3.37%
	May-06	$ 34.72	$ 32.00	$ 33.360	$ 1.15	3.32%	3.60%	3.45%
	Apr-06	$ 32.85	$ 30.94	$ 31.895	$ 1.15	3.51%	3.72%	3.61%
	Average	$ 35.53	$ 33.32	**$ 34.424**		**3.25%**	**3.46%**	**3.35%**

Source: http://finance.yahoo.com

BR + SV GROWTH RATE CALCULATION

		2006				2007				2010								
	Company	EPS	DPS	b	r	EPS	DPS	b	r	EPS	DPS	b	r	2006-10 Avg b	ROE Adjstmt Factor	2006-10 Average Adjstd r	06-10 Avg br	06-10 Avg br + sv
1	CLECO Corp	$1.30	$0.90	30.8%	8.0%	$1.40	$0.90	35.7%	8.5%	$1.75	$1.00	42.9%	9.5%	36.45%	1.0629	9.21%	3.36%	**7.38%**
2	Energy East Corp	$1.60	$1.16	27.5%	8.5%	$1.55	$1.16	25.2%	8.0%	$2.00	$1.40	30.0%	9.0%	27.55%	1.0091	8.58%	2.36%	**2.41%**
3	Great Plains Energy	$1.65	$1.66	-0.6%	9.5%	$2.05	$1.66	19.0%	11.0%	$2.25	$1.66	26.2%	11.0%	14.88%	1.0422	10.94%	1.63%	**3.45%**
4	Hawaiian Electric	$1.50	$1.24	17.3%	10.0%	$1.55	$1.24	20.0%	10.0%	$1.75	$1.24	29.1%	11.0%	22.16%	1.0143	10.48%	2.32%	**2.52%**
5	IDACORP, Inc.	$1.85	$1.20	35.1%	7.5%	$1.90	$1.20	36.8%	7.0%	$2.00	$1.20	40.0%	7.0%	37.33%	1.0238	7.34%	2.74%	**3.43%**
6	Northeast Utilities	$1.15	$0.73	36.5%	8.0%	$1.35	$0.78	42.2%	8.0%	$1.50	$0.93	38.0%	8.0%	38.91%	1.0193	8.15%	3.17%	**4.01%**
7	NSTAR	$1.95	$1.21	37.9%	13.0%	$2.10	$1.28	39.0%	13.5%	$2.50	$1.55	38.0%	13.5%	38.33%	1.0274	13.70%	5.25%	**5.25%**
8	OGE Energy	$2.40	$1.33	44.6%	14.5%	$2.30	$1.36	40.9%	13.0%	$2.25	$1.50	33.3%	11.0%	39.60%	1.0328	13.25%	5.25%	**5.95%**
9	PNM Resources	$1.65	$0.86	47.9%	8.5%	$1.75	$0.92	47.4%	8.5%	$1.90	$1.10	42.1%	8.5%	45.80%	1.0272	8.73%	4.00%	**4.56%**
10	Vectren Corp.	$1.60	$1.23	23.1%	10.5%	$1.65	$1.25	24.2%	10.5%	$1.75	$1.31	25.1%	10.0%	24.17%	1.0142	10.48%	2.53%	**2.62%**
11	WPS Resources	$3.90	$2.28	41.5%	10.5%	$4.00	$2.32	42.0%	10.5%	$4.15	$2.44	41.2%	9.5%	41.58%	1.0377	10.55%	4.39%	**5.55%**
12	Alliant Energy	$2.30	$1.15	50.0%	10.5%	$2.35	$1.25	46.8%	9.5%	$2.45	$1.43	41.6%	9.0%	46.15%	1.0243	9.90%	4.57%	**4.47%**

		2005	2005	2005	2010	2010	2010		2005	2006	Jun-06		Common Shs Outstanding			"sv" Factor		
	Company	Eq Ratio	Tot Cap	Com Eq	Eq Ratio	Tot Cap	Com Eq	G	BV	BV	BV	P/B	2005	2010	Growth	s	v	sv
13	CLECO Corp	52.0%	1,316	684	48.5%	2,650	1,285	13.43%	13.69	15.00	14.35	1.633	49.99	68.00	6.35%	0.1037	0.3877	4.02%
14	Energy East Corp	43.8%	6,564	2,875	45.0%	7,000	3,150	1.84%	19.45	19.25	19.35	1.240	147.70	149.00	0.18%	0.0022	0.1932	0.04%
15	Great Plains Energy	50.9%	2,403	1,223	54.5%	3,425	1,867	8.82%	16.37	17.15	16.76	1.429	74.74	92.00	4.24%	0.0606	0.3001	1.82%
16	Hawaiian Electric	53.3%	2,284	1,217	53.5%	2,625	1,404	2.90%	15.02	15.10	15.06	1.806	80.98	82.00	0.25%	0.0045	0.4463	0.20%
17	IDACORP, Inc.	50.0%	2,049	1,025	50.5%	2,575	1,300	4.88%	24.04	24.95	24.50	1.441	42.66	46.10	1.56%	0.0225	0.3062	0.69%
18	Northeast Utilities	35.1%	6,923	2,430	39.0%	7,555	2,946	3.93%	18.46	16.25	17.36	1.224	131.59	158.20	3.75%	0.0459	0.1832	0.84%
19	NSTAR	38.6%	3,980	1,536	51.5%	3,925	2,021	5.64%	14.37	15.15	14.76	2.009	106.81	106.81	0.00%	-	0.5023	0.00%
20	OGE Energy	50.5%	2,727	1,377	55.0%	3,475	1,911	6.77%	15.19	16.75	15.97	2.111	90.60	93.50	0.63%	0.0133	0.5263	0.70%
21	PNM Resources	42.3%	3,044	1,288	47.5%	3,560	1,691	5.60%	18.70	19.50	19.10	1.379	68.79	74.00	1.47%	0.0203	0.2748	0.56%
22	Vectren Corp.	48.8%	2,341	1,142	48.5%	2,715	1,317	2.88%	15.01	15.45	15.23	1.770	76.19	76.60	0.11%	0.0019	0.4351	0.08%
23	WPS Resources	58.7%	2,222	1,304	52.2%	3,645	1,903	7.84%	32.47	35.35	33.91	1.476	40.16	45.30	2.44%	0.0360	0.3224	1.16%
24	Alliant Energy	53.1%	4,599	2,442	52.5%	5,930	3,113	4.98%	20.85	22.70	21.78	1.581	117.04	116.00	-0.18%	-0.0028	0.3675	-0.10%

Source: Value Line Investment Survey August 11, 2006, September 1, 2006, and September 29, 2006.

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200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Exhibit I
Docket No. ER06-1518
WPPI

20061015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

DATASET = Period 2 - 2005

WISCONSIN POWER AND LIGHT COMPANY
JURISDICTIONAL AND FUNCTIONAL ALLOCATION FACTORS
CONSOLIDATED
$(000)

		Total Electric	Basis for Allocation	SBWG&E	Total Retail	Total Wholesale	WHLSL 1 - WPPI	WHLSL 2 - CoOp	WHLSL 3 - MUNI	WHLSL 4 - BP1
1	Gross Coincident Demand in Megawatts	2,429.5		38.8	1,813.587	577.1	93.0	110.3	300.3	73.5
2	Percent of Total	100.0000%		1.5974%	74.6486%	23.7540%	3.8279%	4.5409%	12.3599%	3.0253%
3										
4	Net Coincident Demand in Megawatts	2,306.3		36.9	1,700.792	568.7	93.0	108.6	293.6	73.5
5	Percent of Total	100.0000%		1.5987%	73.7441%	24.6572%	4.0324%	4.7070%	12.7311%	3.1869%
6										
7	Non-coincident Demand in Megawatts - Distr.	4,569.1		81.5	3,878.3	609.4	97.0	120.9	312.7	78.8
8	Percent of Total	100.0000%		1.7837%	84.8793%	13.3370%	2.1229%	2.6458%	6.8445%	1.7238%
9										
10	Energy at Generator in Megawatt-hours	15,146,368		217,231	11,317,824	3,611,313	483,419.7	690,569.6	1,864,886.3	572,437.4
11	Percent of Total	100.0000%		1.4342%	74.7230%	23.8428%	3.1917%	4.5593%	12.3124%	3.7794%
12										
13	Transmission:									
14	Retail	100.0000%		2.1219%	97.8781%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	Wholesale	100.0000%		0.0000%	0.0000%	99.9999%	16.3536%	19.0896%	51.6321%	12.9246%
16										
17										
18										
19	Distribution Lines & Substations: Investment									
20	Distribution Lines and Subs Investment	766,138		12,019	751,906	2,214	-	32	2,182	-
21	Distribution Lines and Subs	100.0000%		1.5687%	98.1423%	0.2890%	0.0000%	0.0042%	0.2848%	0.0000%
22										
23	Total -	100.0000%		1.5687%	98.1423%	0.2890%	0.0000%	0.0042%	0.2848%	0.0000%
24										
25										
26	Distribution Meters Investment	52,185		616	50,969	600				
27	Percent of Total (For O&M)	100.0000%		1.1813%	97.6689%	1.1498%	0.1533%	0.4818%	0.4599%	0.0548%
28	Percent of Total - WP&L only (For Plant)	100.0000%			98.8365%	1.1635%	0.1551%	0.4876%	0.4654%	0.0554%
29										
30										
31	Distribution Street Lighting Investment	12,847		304	12,543					
32	Percent of Total	100.0000%		2.3668%	97.6332%					
33										
34										
35	Distribution Transformer Investment	172,403		2,497	169,905					
36	Percent of Total	100.0000%		1.4486%	98.5514%					
37										
38										
39	Customer Accounting:									
40	Weighted # of Customers	604,605		10,825	589,639	4,141	703	1,605	1,636	197
41	Percent of Total	100.0000%		1.7904%	97.5247%	0.6849%	0.1162%	0.2654%	0.2706%	0.0326%
42	Weighted # of Customers (Metering)	457,072		8,805	448,162	105	14	44	42	5
43	Percent of Total	100.0000%		1.9264%	98.0506%	0.0230%	0.0031%	0.0096%	0.0092%	0.0011%
44										
45	Customer Service & Information:									
46	Energy at Meter in Megawatt-hours	14,299,482	0.980446865	211,006	10,580,413	3,508,063	469,887	671,140	1,811,002	556,034
47	Percent of Total	100.0000%		1.4756%	73.9916%	24.5328%	3.2860%	4.6935%	12.6648%	3.8885%
48										

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Exhibit I
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Exhibit I
Page 2 of 2
WPL Exhibit No. 8
Page 3 of 3

PR-1 Rate Design

Costs:

	Energy	Demand	Meters	Customer	Total
Functional COSS[1]	11,482,492	11,643,349	14,662	102,101	23,242,604
Less Class A credit	(422,000)	-			(422,000)
Less interruptible credit		(373,000)			(373,000)
Less miscell credit [2]	(35,076)	(35,567)	(45)	(312)	(71,000)
Tariffed functional costs	11,025,416	11,234,782	14,618	101,789	22,376,604

2005 Revenue:

	Billing Units	Present Rate	Present Revenue	Proposed Rate	Proposed Revenue	Change
Delivery points x 12	252	$ 580.34	$ 146,246	$ 633.58	159,662	9.2%
Meter points x 12	168	$ 99.20	16,666	$ 108.31	18,196	9.2%
KWh on-peak	287,488,095	$ 0.02339	6,724,347	$ 0.03012	8,659,141	28.8%
KWh off-peak	182,398,905	$ 0.01632	2,976,750	$ 0.02102	3,834,025	28.8%
Peaking kW	-	$ 9.29	-	$ 10.17	-	9.4%
Baseload kW	1,596,000	$ 5.44	8,682,240	$ 5.95	9,496,200	9.4%
Excess kW	-	$ 16.41	-	$ 17.96	-	9.4%
FAC	469,887,000	0.00406	1,906,572	$ 0.00045	209,374	-89.0%
Total			20,452,820		22,376,598	9.4%
Energy & FAC	469,887,000	$ 0.02470	11,607,669	$ 0.02703	12,702,540	9.4%

2005 Recovery:

	Costs	Revenue	Difference	Cost %	Revenue %
Energy	11,025,416	12,702,540	1,677,124	49.3%	56.8%
Demand	11,234,782	9,496,200	(1,738,582)	50.2%	42.4%
Meters	14,618	18,196	3,578	0.1%	0.1%
Customer	101,789	159,662	57,873	0.5%	0.7%
Total	22,376,604	22,376,598	(6)	100.0%	100.0%

[1] Demand costs include transmission costs associated with purchased power
[2] Miscellaneous revenue credits allocated on the basis of costs of service before credits

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Exhibit J
Docket No. ER06-1518
WPPI

Rate Formula Template
Utilizing FERC Form 1 Data
For the 12 Months Ended 12/31/2005
Wisconsin Power Light Company

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
1	GROSS REVENUE REQUIREMENT	page 5, Line 38							312,416,052
	REVENUE CREDITS								
2	Account No. 447	311.non-RQ.h				(985,919)	PP	1.00000	(985,919)
3	Account No. 454					-	PP	1.00000	-
4	Interruptible Demand Revenues Credits (Note M)	Sta AU, page 3				9,892,927	PP	1.00000	9,892,927
5	TOTAL REVENUE CREDITS								8,907,008
6	NET REVENUE REQUIREMENT	line 1 - line 5							321,323,060
	DIVISOR								
7	Average of 12 coincident system peaks for requirements (RQ) service (Note A)								2,333,503
8	Plus 12 CP of firm bundled sales over one year not in line 7								73,500
9	Total Divisor								2,407,003
10	Annual Rate ($/kW/Yr)	line 6 / line 9							133.495
11	Capacity Rate ($/kW/Mo)	line 10 / 12 months							11.120
12	Amortization Expense - Wholesale Specific								98,280
13	Firm Wholesale Peak Demand								583,939
14	Adjustement for Wholesale Specific Reg Asset Amortization	Line 12 / Line 13							0.168
15	Monthly Capacty Rate at Generator Volatage ($/kW/Month)	Line 11 + Line 14							11.288
16	Transmission loss rate ($kW/Mo)	Line 15 x 2.88%							0.325
17	Adjusted Monthly Capacity Rate at transmission voltage ($kW/Mo)								11.61

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Rate Formula Template
Utilizing FERC Form 1 Data
For the 12 Months Ended 12/31/2005
Wisconsin Power Light Company

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	RATE BASE: (Note N)	**Average**							
	GROSS PLANT IN SERVICE	CA = Common Allocator							
1	Production (Note O)	206.46.g	995,040,121	960,484,937	977,762,529	977,762,529	PP	1.00000	977,762,529
	(Nuclear Decommisioning Reserve)			-	-	-	PP	1.00000	-
	(Asset Retirment Obligations)	Sta AD, page 3	(24,249,613)	(3,834,243)	(14,041,928)	(14,041,928)	PP	1.00000	(14,041,928)
	Sheboygan Falls Capital Lease (net of Accum Depr)	Sta AD, page 3	-	(120,189,399)	(60,094,700)	(60,094,700)	PP	1.00000	(60,094,700)
2	Transmission	206.58.g	-	-	-	-	PP	1.00000	-
3	Distribution	206.75.g	1,050,408,923	1,143,134,640	1,096,771,782	1,096,771,782	NA		-
4	General & Intangible	206.5.g & 90.g	64,343,932	63,662,299	64,003,116	64,003,116	W/S	0.56800	36,353,903
5	Common	356 x CA	218,336,360	192,889,906	205,613,133	205,613,133	W/S	0.56800	116,788,687
6	TOTAL GROSS PLANT (sum lines 1-5)		2,303,879,723	2,236,148,140	2,270,013,931	2,270,013,931	GP=	46.553%	1,056,768,491
	ACCUMULATED DEPRECIATION								
7	Production (Note O)	219.20-24.c	672,517,227	492,538,347	582,527,787	582,527,787	PP	1.00000	582,527,787
7a	(Nuclear Decommisioning Reserve)	Sta AE, page 4	(243,146,692)	-	(121,573,346)	(121,573,346)	PP	1.00000	(121,573,346)
7b	(Asset Retirment Obligations)	Sta AE, page 4	226,970,455	(3,669,035)	111,650,710	111,650,710	PP	1.00000	111,650,710
	Sheboygan Falls Capital Lease	Sta AD, page 3	-	-	-	-	PP	1.00000	-
8	Transmission	219.25.c	-	-	-	-			-
9	Distribution	219.26.c	346,776,586	372,135,648	359,456,117	359,456,117	NA		-
10	General & Intangible	219.27.c	31,831,191	30,173,481	31,002,336	31,002,336	W/S	0.56800	17,609,391
11	Common	356 x CA	152,440,998	123,303,275	137,872,137	137,872,137	W/S	0.56800	78,311,660
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		1,187,389,765	1,014,481,716	1,100,935,741	1,344,082,433			911,672,895
	NET PLANT IN SERVICE								
13	Production (Note O)		322,522,894	467,946,590	395,234,742	395,234,742			395,234,742
	(Nuclear Decommisioning Reserve)		243,146,692	-	121,573,346	121,573,346			121,573,346
	(Asset Retirment Obligations)		(251,220,068)	(165,208)	(125,692,638)	(125,692,638)			(125,692,638)
	Sheboygan Falls Capital Lease		-	(120,189,399)	(60,094,700)	(60,094,700)			(60,094,700)
14	Transmission		-	-	-	-			-
15	Distribution		703,632,337	770,998,992	737,315,665	737,315,665			-
16	General & Intangible		32,512,741	33,488,818	33,000,780	33,000,780			18,744,511
17	Common		65,895,361	69,586,631	67,740,996	67,740,996			38,477,027
18	TOTAL NET PLANT (sum lines 13-17)		1,116,489,957	1,221,666,423	1,169,078,190	1,169,078,190	NP=	33.209%	388,242,288

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Rate Formula Template
Utilizing FERC Form 1 Data
For the 12 Months Ended 12/31/2005
Wisconsin Power Light Company

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	ADJUSTMENTS TO RATE BASE (Note B)								
19	Account No. 281 (enter negative)	273.8.k		-	-	-	NP	33.209%	-
20	Account No. 282 (enter negative)				-	-			
	Electric	275.2.k	(177,304,711)	(175,132,356)	(176,218,534)	(176,218,534)	NP	33.209%	(58,520,882)
	Common	275.6.k x CA	(32,860,824)	(30,708,380)	(31,784,602)	(31,784,602)	NP	33.209%	(10,555,433)
21	Account No. 283 (enter negative)					-			
	Electric	277.9.k	1,064,132	1,035,990	1,050,061	1,050,061	NP	33.209%	348,718
	Common	277.18.k x CA	(61,872,011)	(63,685,705)	(62,778,858)	(62,778,858)	NP	33.209%	(20,848,398)
22	Account No. 190				-	-			
	Electric	234.8.c	42,597,329	41,422,881	42,010,105	42,010,105	NP	33.209%	13,951,248
	Common	234.17.c x CA	29,034,346	32,162,487	30,598,417	30,598,417	NP	33.209%	10,161,510
23	Account No. 182 Tax Items	232.1.f	6,860,235	2,724,940	4,792,588	4,792,588	NP	33.209%	1,591,583
24	Account No. 254 Other Regulatory Liabilities				-	-			
	Other Regulatory Liabilities - Account 254 (ITC Gross Up) - Commor	278.2.f x CA	(11,546,358)	(10,317,545)	(10,931,951)	(10,931,951)	NP	33.209%	(3,630,421)
	Other Regulatory Liabilities - Account 254 (Excess Deferred Gross Up)	278.3.f x CA	(2,488,058)	(4,845,318)	(3,666,688)	(3,666,688)	NP	33.209%	(1,217,680)
26	Adjustment to ADIT Related to ATCo Inv	Sta AL, page 8	41,684,644	44,136,755	42,910,699	42,910,699	NP	33.209%	14,250,328
26	TOTAL ADJUSTMENTS (sum lines 19- 22)		(164,831,276)	(163,206,251)	(164,018,763)	(164,018,763)			(54,469,428)
	WORKING CAPITAL (Note C)								
27	CWC Total Demand Related O&M	calculated							25,767,817
27a	CWC - Other Energy Related O&M	calculated					PE	1.00000	2,585,021
	CWC - Wheeling Charges - Non network - Energy	332.2+4+5.f / 8					PE	1.00000	400,511
28	Materials & Supplies - Production	227.7.c	13,005,243	9,638,822	11,322,033	11,322,033	PE	1.00000	11,322,033
28a	Materials & Supplies - Construction - Electric					-			
	Assigned to Construction	227.5.c x CA	7,686,559	5,793,080	6,739,820	6,739,820	NP	33.209%	2,238,245
	Distribution Plant	227.9.c x CA	1,506,113	1,163,222	1,334,668	1,334,668	NP	33.209%	443,233
	Stores Expense Undistributed A/C 163	227.15.c x CA	468,529	378,831	423,680	423,680	NP	33.209%	140,701
29	Fuel Stock	227.1 .c	16,017,986	20,178,591	18,098,289	18,098,289	PE	1.00000	18,098,289
	Net Nuclear Fuel	Sta AL, page 2	17,073,000	-	8,536,500	8,536,500	PE	1.00000	8,536,500
30	Prepayments (Account 165)	110.57.d			-	-			
	Prepaid Gross Receipts	Sta AL, page 8 x CA	28,791,079	27,627,585	28,209,332	28,209,332	GP	46.553%	13,132,401
	Long-Term Prepaid Pensions	Sta AL, page 9 x CA	61,467,347	62,712,014	62,089,680	62,089,680	GP	46.553%	28,904,852
	Prepayments	Sta AL, page 10 x CA	5,000,178	11,654,922	8,327,550	8,327,550	GP	46.553%	3,876,757
	Prepaid Interest Expense Treasury	Sta AL, page 11 x CA	5,121	22,630	13,876	13,876	GP	46.553%	6,460
31	Construction Work in Progress (50%)	200 - 201.11.c & h			-	-			
	Electric	200.11.c x 50%	32,132,247	22,218,080	27,175,163	27,175,163	GP	46.553%	12,650,960
	Common	201.11.h x 50% x CA	2,961,555	1,734,802	2,348,178	2,348,178	GP	46.553%	1,093,157
32	Accum. Prov. For Pensions & Benefits	112.29.c x CA	(37,677,466)	(46,256,286)	(41,966,876)	(41,966,876)	GP	46.553%	-19,537,005
33	TOTAL WORKING CAPITAL		148,437,490	116,866,293	132,651,891	132,651,891			109,659,931
34	RATE BASE (sum lines 18, 26, & 33)		1,100,096,171	1,175,326,465	1,137,711,318	1,137,711,318	NIRB =	38.976%	443,432,791

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	O&M								
1	Total Power Production Expenses	321.80.b				604,941,845	PE	1.00000	604,941,845
2	Plus: Purchased Power Capacity Charges	327.1.j				114,425,633	PE	1.00000	114,425,633
3	Plus: Transmission of Electricity By Others -Demand:								
	Long-Term Firm P-T-P Demand - AECS	332.3.e				3,755,839	PE	1.00000	3,755,839
	Other Transmission Service-AECS	332.7.g				1,290,447	PE	1.00000	1,290,447
	Other Transmission Service-AECS	332.9.g				437,143	PE	1.00000	437,143
	Other Transmission Service-AECS	332.10.g				89,787	PE	1.00000	89,787
	Other Transmission Service-MidAmerican Energy	332.11.g				28,488	PE	1.00000	28,488
4	Less: Account 501 - Steam Fuel	320.5.b				(123,928,007)	PE	1.00000	(123,928,007)
5	Less: Account 518 - Nuclear Fuel	320.25.b				(1,587,524)	PE	1.00000	(1,587,524)
6	Less: Account 547 - Oth. Pwr. Gen. Fuel	321.63.b				(25,544,566)	PE	1.00000	(25,544,566)
7	Less: Total Purch. Pwr.	321.76 . b				(383,777,392)	PE	1.00000	(383,777,392)
	Less: Load Dispatch	321.77. b				(2,135,335)	PE	1.00000	(2,135,335)
8	Less (Other energy related O&M):								
	Steam Maintenance Supervision and Engineering - Account 510	320.15.b				(974,804)	PE	1.00000	(974,804)
	Steam Maintenance of Boiler Plant - Account 512	320.17.b				(10,817,281)	PE	1.00000	(10,817,281)
	Steam Mainenance of Electric Plant - Account 513	320.18.b				(3,890,038)	PE	1.00000	(3,890,038)
	Nuclear Mainteance Supervision and Engineering - Account 528	320.35.b				(1,773,672)	PE	1.00000	(1,773,672)
	Nuclear Maintenance of Reactor Plant Equipment - Account 530	320.37.b				(2,321,433)	PE	1.00000	(2,321,433)
	Nuclear Maintenance of Electric Plant - Account 531	320.38.b				(821,085)	PE	1.00000	(821,085)
	Hydro Maintenance of Electric Plant - Account 544	321.56.b				(81,852)	PE	1.00000	(81,852)
9	A&G	323.168.b				70,500,594	W/S	0.56800	40,044,484
10	Less Retail Rate Case Fees & Misc					(700,041)	PE	1.00000	(700,041)
11	Less EPRI Dues (Note D)	353.2.f				(518,102)	PE	1.00000	(518,102)
12	Transmission	321.100.b				-			-
13	Common Plant	356				-	W/S	0.56800	-
14	TOTAL Demand Related O&M					236,598,645			206,142,535
	DEPRECIATION EXPENSE								
15	Production Plant:								
	Steam	336.2.f				23,945,967	PP	1.00000	23,945,967
	Nuclear	336.3.f				30,863,318	PP	1.00000	30,863,318
	Hydraulic - Conventional	336.4.f				259,604	PP	1.00000	259,604
	Other Production Plant	336.6.f				2,312,035	PP	1.00000	2,312,035
	Less: Nuclear Decommissioning	Sta AJ, page 3				(25,731,312)	PP	1.00000	(25,731,312)
	Intangible Plant	336.1.f				74,126	W/S	0.56800	42,104
17	General Plant	336.9.f				2,408,993	W/S	0.56800	1,368,313
18	Common Plant	336.10.f				15,225,013	W/S	0.56800	8,647,839
19	TOTAL DEPRECIATION (Sum lines 15 - 18)					49,357,744			41,707,868
20	REGULATORY ASSET AMORTIZATION								
	KNPP HP Turbine - Other Demand	232.9.e				86,247	PP	1.00000	86,247
	NOx Remediation Amortization - Other Demand	278.8.e minus d				537,001	PP	1.00000	537,001
	TOTAL REGULATORY ASSET AMORTIZATION					623,248			623,248

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	ELECTRIC TAXES OTHER THAN INCOME TAXES (Note E)								
	LABOR RELATED:								
	FICA	263.12.i				8,064,858	W/S	0.56800	4,580,856
	Fed Unemployment	263.11.i				72,602	W/S	0.56800	41,238
	WI Unemployment	263.4.i				40,517	W/S	0.56800	23,014
	Payroll Tax Overheads Cleared	263.7.i				(3,038,897)	W/S	0.56800	(1,726,100)
21	Payroll					5,139,080			2,919,008
	Fed Hwy Use	263.13.i				17,347	W/S	0.56800	9,853
	Fed Excise Tax	263.15.i				504	W/S	0.56800	286
22	Highway and vehicle					17,851			10,139
	PLANT RELATED:								
	Assessed Real Estate	263.20.i				63,551	GP	0.46553	29,585
	Franchise Tax	263.6.i				1,217	GP	0.46553	567
23	Property and Other					64,768			30,152
24	Gross Receipts								-
25									-
26						-			-
27	TOTAL OTHER TAXES (sum lines 20 - 25)					5,221,699			2,959,299
	INCOME TAXES	(Notes F and G)		Verification Of Income Tax					
28	T= FIT + (SIT* (1 - FIT)) =			Calculation					40.135%
29	CIT=(T/1-T) * (1-(WCLTD/R)) =			Methodology					53.386%
	where WCLTD=(page 4, line 27) and R= (page 4, line30)			312,416,052					
	and FIT, SIT & p are as given in footnote F.			(206,142,535)					
30	1 / (1 - T) = (from line 29)			(41,707,868)					1.6704
				(623,248)					
31	Amortized Investment Tax Credit (266.8f) (enter negative)	266.8.f		(2,959,299)		(1,321,175)	NP	0.33209	(438,753)
	Other Tax Credits - Production Specific			60,983,103		(1,938,921)	PP	1.00000	(1,938,921)
				(8,626,071)					
32	Income Tax Calculation = line 28 * line 34			52,357,032					22,607,547
33	ITC adjustment (line 29 * line 30)			40.135%					(732,903)
34	Other Tax Credit - Allocated Electric			(21,013,495)			NP	0.00000	-
35	Other Tax Credits - Production Specific			438,753					(3,238,822)
36	Total Income Taxes	(line 31 plus line 32)		1,938,921					18,635,821
				(18,635,821)					
37	RETURN			42,347,281					42,347,281
	[Rate Base (page 2, line 29) * Rate of Return (page 4, line 30)]								
38	REV. REQUIREMENT (sum lines 14, 19, 26, 33, 34)								312,416,052

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	SUPPORTING CALCULATIONS AND NOTES								
	PRODUCTION PLANT INCLUDED IN CAPACITY RATES								
1	Total production plant (page 2, line 1, column 3)								977,762,529
2	Less plant excluded from rates (Note H)								-
3	Less plant included in other rates (Note I)								-
4	Production plant included in Capacity rate (line 1 less lines 2 & 3)								977,762,529
5	Percentage of plant included in Rates (line 4 divided by line 1)							PP =	1.00000
	PRODUCTION EXPENSES								
6	Total Production expenses (page 3, line 14, column 3)								236,598,645
7	Less expenses included in other Rates (Note J)								-
8	Included production expenses (line 6 less line 7)								236,598,645
9	Percentage of Production expenses after adjustment (line 8 divided by line 6)								1.00000
10	Percentage of plant included in other rates (line 5)								1.00000
11	Percentage of production expenses included in Capacity rate (line 9 times line 10)								1.00000
	ELECTRIC WAGES & SALARY ALLOCATOR (W&S)					$	PP	Allocation	W&S Allocator ($ / Allocation)
12	Production - Direct Labor	354.18.b				21,852,673	100.000%	21,852,673	
13	Transmission - Direct Labor	354.19.b					0.000%	-	
14	Distribution - Direct Labor	354.20.b				9,714,724	0.000%	-	
15	Other (i.e. Cust. Accts, Cust. Serv., Sales)								
	Customer Accounts	354.21.b				4,416,118	0.000%	-	
	Customer Service & Information	354.22.b				2,489,360	0.000%	-	
16	Total					38,472,875		21,852,673	56.80%
	COMMON PLANT ALLOCATOR (CA) (Note K)								
	Electric	356	203,233,853	173,213,649					
	Gas	356	28,700,341	26,157,494					
	Water	356	1,212,362	-					
	Total		233,146,556	199,371,143					
	Electric %		87.17%	86.88%					

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
	RETURN (R)								
	Annualized Interest Expense	Calculated	27,265,996	25,701,280	26,483,638				
	Amortization of Debt Discount and Expense - Account 428	117.63.c	1,365,283	1,144,681	1,254,982				
	Amortization of Loss on Reacquired Debt - Account 428.1	117.64.c	433,910	436,537	435,224				
17	Long Term Interest		29,065,189	27,282,498	28,173,844				
18	Preferred Dividends	118.29.c	3,310,960	3,310,960	3,310,960				
	Development of Long-Term Debt:								
	Bonds	112.18.c	492,100,000	404,100,000	448,100,000				
	Unamortized Discount on Long-Term Debt	112.23.c	(757,453)	(644,787)	(701,120)				
	Unamortized Debt Expense	111.69.c	(4,039,899)	(3,043,874)	(3,541,887)				
	Unamortized Loss on Reacquired Debt - Debit	111.81.c	(9,539,796)	(9,105,887)	(9,322,842)				
	Long-Term Debt		477,762,852	391,305,452	434,534,152				
	Development of Common Stock:								
	Proprietary Capital (112. 16c)								
	Common Stock Issued	112.2.c	66,183,005	66,183,005	66,183,005				
	Preferred Stock Issued	112.3.c	59,963,000	59,963,000	59,963,000				
	Premium on Capital Stock	112.6.c	111,051,402	111,051,402	111,051,402				
	Other Paid-In Capital	112.7.c	414,647,019	414,745,771	414,696,395				
	Retained Earnings	112.11.c	378,838,599	372,826,015	375,832,307				
	Unappropriated Undistributed Subsidary Earnings	112.12.c	82,898,560	102,420,773	92,659,667				
	Accumulated Other Comprehensive Income	11215.c	(2,752,761)	(3,160,031)	(2,956,396)				
19	Proprietary Capital (112. 16c)	112.16.c	1,110,828,824	1,124,029,935	1,117,429,380				
20	Less Preferred Stock (line 28)	112.3.c	(59,963,000)	(59,963,000)	(59,963,000)				
21	Less: Inv. In ATCo (Net)								
	WPL Transco LLC	225.4.g	(141,136,263)	(151,996,413)	(146,566,338)				
	Adjustment to ADIT Related to ATCo Inv	Sta AL, page 8	41,684,644	44,136,755	42,910,699				
22	Common Equity		951,414,205	956,207,277	953,810,741				
						$	%	Cost (Note L)	Weighted
23	Long Term Debt	From Above	477,762,852	391,305,452	434,534,152	434,534,152	30.00%	6.484%	0.0195
24	Preferred Stock	From Above	59,963,000	59,963,000	59,963,000	59,963,000	4.14%	5.522%	0.0023
25	Common Equity	From Above	951,414,205	956,207,277	953,810,741	953,810,741	65.86%	**11.200%**	0.0738
26	Total (sum lines 27-29)		1,489,140,057	1,407,475,729	1,448,307,893	1,448,307,893	100.00%		0.0955
	REVENUE CREDITS:								
	ACCOUNT 447 (SALES FOR RESALE) (Note M)								
27	a. Capacity revenues for Resale	311.non-RQ.h							985,919
28	b. Capacity revenues included in Divisor on page 1								-
29	Total of (a)-(b)								985,919
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note N)								-
	ACCOUNT 456 (OTHER ELECTRIC REVENUES)					(330.x.n)			
31	a. Production charges in account 456								-
32	b. Production charges for all production transactions included in Divisor on Page 1								-
33	Total of (a)-(b)								-

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column

Note Letter

A WPL system peak as reported on page 401, column d of Form 1 less PR-1 coincident schedules plus PR-1 nominations

B The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated

C Cash Working Capital assigned to production is one-eighth of O&M allocated to Production at page 3, line 8 (-) line2 & line 9, column 5
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 100 line 46 in the Form 1

D Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.1

E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year
Taxes related to income are excluded. Gross receipts taxes are not included in production revenue requirement in the Rate Formula Template, since they are recovered elsewhere.

F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate,
Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f multiplied by (1/1-T) (page 3, line 26).

Inputs Required:

FIT =	35.00%
SIT=(State Income Tax Rate or Composite SIT)	7.90%

G WI Gross Receipts will be collected as a tax addition to the customer's bill

H Removes any production plant determined by commission order to be non-jurisdictional

I Removes any production plant recovered thorugh mechanisms other than this capacity charge

J Removes any production expenses recovered thorugh mechanisms other than this capacity charge

K Enter dollar amounts
Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) preferred outstanding (line 28). ROE will be supported in the original filing and no change in ROE may be made absen a filing with FERC.

L Applicable only to explicit capacity revenues from wholesale sales not subject to this capacity charge if not included in capacity charge denominator

M Interruptible demand revenues include both wholesale and retail revenues received from interruptible demand service

N All ratebase items are based on a simple average of beginning of year and end of year balances. Line numbers are subject to chang on an annual basis, line numbers included represent those in the 2005 FERC Form 1

O Balance are net of Asset Retirement Obligations.

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Wisconsin Power and Light Company
Financial Data Input Sheet
Wholesale Formula Rate

Items in Red are Linked to Statements
Items in Blue are Keyed In Directly

Line #	Item Description	FERC Form 1 Page, Line, Column	Rate Case Statement	Amount		Notes
1	Plant in Service - Production	Pg 207, Line 46, Column (g)	Statement AD	$960,484,937	$995,040,121	
2	Plant in Service - FAS 143		Statement AD	$3,834,243		Included in Total Production Plant -- Exclude for Formula Rate Calculation
3	Plant In Service - Sheboygan Falls Capital Lease (Net)		Statement AD	$120,190,298		Included in Total Production Plant -- Exclude for Formula Rate Calculation
4	Plant in Service - Transmission	Pg 207, Line 58, Column (g)	Statement AD	$0		WPL has no transmission -- Transmission previously transfered to ATCo
5	Plant in Service - Distribution	Pg 207, Line 75, Column (g)	Statement AD	$1,143,134,640	$1,050,408,923	
6	Plant in Service - General and Intangible	Pg 207, Line 91, Column (q)	Statement AD	$63,662,299	$64,343,932	
7	Plant in Service - Common - Allocated to Electric	Pg 356	Statement AD	$192,889,906		
8	Accumulated Depreciation - Production	Pg 219, lines 20,22,24, column (c)	Statement AE	$492,538,347		
9	Accumulated Depreciation - FAS 143 & ARO		Statement AE	$3,669,035		Included in Total Production Plant Reserve - Exclude for Formula Rate Calculation
10	Accumulated Depreciation - Decommissioning Reserve		Statement AE	$0		Included in Total Production Plant Reserve - Exclude for Formula Rate Calculation
11	Accumulated Depreciation - Transmission	Pg 219, line 25, column (c)	Statement AE	$0		WPL has no transmission -- Transmission previously transfered to ATCo
12	Accumulated Depreciation - Distribution	Pg 219, line 26, column (c)	Statement AE	$372,135,648		
13	Accumulated Depreciation - General and Intangible	Pg 219, line 27, column (c)	Statement AE	$30,173,481		
14	Accumulated Depreciation - Common - Allocated to Electric	Pg 356	Statement AE	$123,303,275		
15	Accumulated Deferred Income Tax Assets - Account 182 - Common	Pg 232, line 1, column (f)	Statement AF	$3,136,441		
16	Accumulated Deferred Income Tax Assets - Account 190 - Electric	Pg 234, line 7, column (c)	Statement AF	$41,422,881		
17	Accumulated Deferred Income Tax Assets - Account 190 - Common	Pg 234, line 17, column (c)		$37,019,437		
18	Accumulated Deferred Income Tax Liabilities - Account 281 - Electric	n/a	Statement AF	$0		
19	Accumulated Deferred Income Tax Liabilities - Account 281 - Common	n/a		$0		
20	Accumulated Deferred Income Tax Liabilities - Account 282 - Electric	Pg 275, line 2, column (k)	Statement AF	-$175,132,356		
21	Accumulated Deferred Income Tax Liabilities - Account 282 - Common	Pg 275, line 6, column (k)		-$35,345,741		
22	Accumulated Deferred Income Tax Liabilities - Account 283 - Electric	Pg 277, line 9, column (k)	Statement AF	$1,035,990		
23	Accumulated Deferred Income Tax Liabilities - Account 283 - Common	Pg 277, line 18, column (k)		-$73,303,068		
24	Other Regulatory Liabilities - Account 254 (ITC Gross Up) - Common	Pg 278, line 2, column (f)		-$11,875,627		
25	Other Regulatory Liabilities - Account 254 (Excess Deferred Gross Up) -Common	Pg 278, line 3, column (f)		-$5,577,023		
26	Fuel Stock Inventory - Account 151	Pg. 227, lines 1 - 2, column (c)	Statement AL	$20,178,591		
27	Materials and Supplies Inventory - Production - Account 154	Pg 227, line 7, column (c)	Statement AL	$9,638,822.00		
28	Materials and Supplies Inventory - Other - Account 154	Pg 227, line 11 minus line 7, column (c)	Statement AL	$8,006,794.00		
29	Stores Expense Undistributed - Account 163	Pg 227, line 15, column (c)	Statement AL	$436,039.00		
30	Prepayments (165)	Pg 111, line 57, column (c)	Statement AL	$117,423,056		
31	Accumulated Provisions for Pensions and Benefits (228.3)	Pg 112, line 29, column (c)		-$53,241,582		
32	Total Electric Production O&M	Pg 321, line 80, column (b)	Statement AH	$604,941,845		
33	Total Purchased Power Demand Charges	Pg 327, line (total), column (j)	Statement AH	$269,351,758		Demand costs added into the formula (ie. Doubled) then total Purchased Power is deducted so that demand costs stay in the demand rate
34	Total Wheeling Charges	Pg 321, line 88, column (b)	Statement AH	$64,746,927		
35	Wheeling Charges - Network	Pg 332, line 6, column (g)		$52,834,422.00		
36	Wheeling Charges - Non network - Energy	Pg 332, lines 2,4,5, column (f)		$3,204,086.00		
37	Wheeling Charges - Non network - Demand	Pg 332, line 3, column (e) & (g)		$5,601,703.75		
38	Wheeling Charges - Retail Amortization Escrow	Pg 332, lines 8, column (g)		$3,106,715.00		
39	Steam Fuel Expense - Account 501	Pg 320, line 5, column (b)	Statement AH	$123,928,007		
40	Nuclear Fuel Expense - Account 518	Pg 320, line 25, column (b)	Statement AH	$1,587,524		
41	Other Power Generation Fuel Expense - Account 547	Pg 321, line 63, column (b)	Statement AH	$25,544,566		
42	Total Purchased Power Charges	Pg 321, line 76, column (b)	Statement AH	$383,777,392		
43	System Control and Load Dispatching	Pg 321, line 77, column (b)	Statement AH	$2,135,335		
44	Steam Maintenance Supervision and Engineering - Account 510	Pg 320, line 15, column (b)	Statement AH	$974,804		
45	Steam Maintenance of Boiler Plant - Account 512	Pg 320, line 17, column (b)	Statement AH	$10,817,281		
46	Steam Mainenance of Electric Plant - Account 513	Pg 320, line 18, column (b)	Statement AH	$3,890,038		
47	Nuclear Mainteance Supervision and Engineering - Account 528	Pg 320, line 35, column (b)	Statement AH	$1,773,672		
48	Nuclear Maintenance of Reactor Plant Equipment - Account 530	Pg 320, line 37, column (b)	Statement AH	$2,321,433		
49	Nuclear Maintenance of Electric Plant - Account 531	Pg 320, line 38, column (b)	Statement AH	$821,085		
50	Hydro Maintenance of Electric Plant - Account 544	Pg 321, line 56, column (b)	Statement AH	$81,852		
51	Administrative and General Expenses	Pg 323, line 168, column (b)	Statement AH	$70,500,594		
52	EPRI Costs	Pg 353, line 2, column (f)		$518,102.00		
53	Retail Rate Cases and Miscellaneous			$700,041.00		Would need a note in the annual report to exclude this cost. Why would it be excluded?
54	Depreciation and Amortization Expense - Production	Pg 336, lines 2-6, column (f)	Statement AJ	$57,380,924		
55	Depreciation Expense - Production - Nuclear Decommissioning		Statement AJ	(25,731,312)		Will no longer be an issue after 2005. The depreciation expense on books is not net of Decommissioning Earnings.
56	Depreciation and Amortization Expense - General & Intangible	Pg 336, lines 1 & 9, column (f)	Statement AJ	$2,483,119		
57	Depreciation and Amortization Expense - Common - Elec. Alloc	Pg 336, line 10, column (f)	Statement AJ	$15,225,013		
58	Taxes Other Than Income Taxes - Payroll Taxes	Pg 263, lines 4, 11,12, 7 column (i)	Statement AK	$5,139,080		
59	Taxes Other Than Income Taxes - Fed Hwy Use and Excise Tax	Pg 263, lines 13, 15, column (i)	Statement AK	$17,851		

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Wisconsin Power and Light Company
Financial Data Input Sheet
Wholesale Formula Rate

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Line #	Item Description	FERC Form 1 Page, Line, Column	Rate Case Statement	Amount		Notes
60	Taxes Other Than Income Taxes - Real Estate and Other	Pg 263, lines 6 & 20, column (i)	Statement AK	$64,768		
61	Amortization of Investment Tax Credit	Pg 115, line 19, column (g)		-$1,321,175		
62	Production Labor - Direct Productive Time	Pg 354, line 18, column (b)		$21,852,673		
63	Distribution Labor - Direct Productive Time	Pg 354, line 18, column (b)		$9,714,724		
64	Customer Accounts Labor - Direct Productive Time	Pg 354, line 21, column (b)		$4,416,118		
65	Customer Service Labor - Direct Productive Time	Pg 354, line 22, column (b)		$2,489,360		
66	Sales Labor - Direct Productive Time	Pg 354, line 22, column (b)		$0		
67	Interest on Long Term Debt - Account 427	Pg 117, line 62, column (c)		$30,000,625		
68	Amortization of Debt Discount and Expense - Account 428	Pg 117, line 63, column (c)	1,365,283	1,144,681	1,254,982	
69	Amortization of Loss on Reacquired Debt - Account 428.1	Pg 117, line 64, column (c)	433,910	436,537	435,224	
70	Preferred Dividends	Pg 118, line 24, column (c)		$3,310,960		
71	Total Proprietary Capital	Pg 112, line 16, column (c)		$1,124,029,935		
72	Total Preferred Stock Issued	Pg 112, line 3, column (c)		$59,963,000		
73	Investment In ATCo	Pg 225, line 4, column (g)		$151,996,413		$151,996,413.00
74	Investment in ATCo - Deferred Taxes		Statement AF WP	-$44,136,755		-$44,136,754.94
75	Bonds - Accounts 221 & 222	Pg 112, line 18 & 19, column (c)	$492,100,000	$404,100,000	$448,100,000	$107,859,658.06
76	Bonds - Outstanding YE 2005 - Series 1991A Variable - Balance	Pg 257-257	$16,000,000	$16,000,000		
77	Bonds - Outstanding YE 2005 - Series 1991A Variable - Interest Exp	Pg 257-257	$246,080	$372,162		
78	Bonds - Outstanding YE 2005 - Series 1984A Variable - Balance	Pg 257-257	$8,500,000	$8,500,000		
79	Bonds - Outstanding YE 2005 - Series 1984A Variable - Interest Expense	Pg 257-257	$117,834	$285,308		
80	Bonds - Outstanding YE 2005 - Series 1988A Variable - Balance	Pg 257-257	$14,600,000	$14,600,000		
81	Bonds - Outstanding YE 2005 - Series 1988A Variable - Interest Expense	Pg 257-257	$202,195	$398,810		
82	Bonds - Outstanding YE 2005 - Series 1997 Debentures - Balance	Pg 257-257	$105,000,000	$105,000,000		
83	Bonds - Outstanding YE 2005 - Series 1997 Debentures - Interest Rate	Pg 257-257	7,350,000	7,350,000		
84	Bonds - Outstanding YE 2005 - Series 1998 Debentures - Balance	Pg 257-257	$60,000,000	$60,000,000		
85	Bonds - Outstanding YE 2005 - Series 1998 Debentures - Interest Rate	Pg 257-257	3,420,000	3,420,000		
86	Bonds - Outstanding YE 2005 - Series 2000 Debentures - Balance	Pg 257-257	$100,000,000	$100,000,000		
87	Bonds - Outstanding YE 2005 - Series 2000 Debentures - Interest Rate	Pg 257-257	7,625,000	7,625,000		
88	Bonds - Outstanding YE 2005 - Series 2004 Debentures - Balance	Pg 257-257	$100,000,000	$100,000,000		
89	Bonds - Outstanding YE 2005 - Series 2004 Debentures - Interest Rate	Pg 257-257	2,586,807	6,250,000		
90	Other Long Term Debt - Account 224	Pg 112, line 21, column (c)	$72,000,000	$0.00		
91	Unamortized Premium and Discount on LT Debt - Accounts 225 & 226	Pg 112, lines 22 & 23, column (c)	$5,472,000	-$644,787		
92	Unamortized Debt Expense	Pg 111, line 69, column (c)	$16,000,000	$3,043,874		
93	Unamortized Loss on Reacquired Debt - Debit	Pg 111, line 81, column (c)	$246,080	$9,105,887		
94	Capacity Sales for Resale - Non Requirements	Pg 311.1, line (total), column (h)		$985,919		
95	Total Sales for Resale - Energy & Other - Non Requirements	Pg 311, line (total), columns (i) and (j)		$40,053,386		
96	Fully Allocated BP-1 Sales for Resale			$14,988,212		
97	Annualized Interest Expense (Calculation)		$27,265,996	$25,701,280	$26,483,638	
98	Common Plant Allocation Percentage - Electric	Pg. 356.1, Note 2		86.88%		
99	Common Plant Allocation Percentage - Gas	Pg. 356.1, Note 2		13.12%		
100	Construction Work in Progress - Electric	Pg. 200, line 11, column (c)		$44,436,160.00		
101	Construction Work in Progress - Common	Pg. 201, line 11, column (h)		$3,993,558.00		
102	Regulatory Asset Amortization - PSCW Excess AFUDC - Retail Specific			$1,590,745.00		
103	Regulatory Asset Amortization - FERC Capitalized Overheads - Wholesale Specific			$98,280.00		
104	Regulatory Asset Amortization - Emmission Allowance Sales Revenues - Other Energy			-$478,193.00		
105	Regulatory Asset Amortization - KNPP HP Turbine - Other Demand	232.9.e		$86,247.00		
106	Regulatory Asset Amortization - NOx Remediation Amortization - Other Demand			$537,001.00		
107	Other Income Tax Credits - Electric Allocated			$0.00		
108	Other Income Tax Credits - Electric Production Specific			-$1,938,921.00		
109						
110						
111						
112						
113						
114						
115						
116						

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Wisconsin Power and Light Company
Financial Data Input Sheet
Wholesale Formula Rate

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Line #	Item Description	FERC Form 1 Page, Line, Column	Rate Case Statement	Amount	Notes
1	System Generation MWH	Pg. 401a, Line 9, Column (b)		8,404,170	
2	Purchased Power MWH	Pg. 401a, Line 10, Column (b)		7,024,541	
3	Non Requirements (Opportunity) Sales MWH - Total	Pg. 401a, Line 24, Column (b)		1,251,434	
4	Company Use - MWH	Pg. 401a, Line 26, Column (b)		9,591	
5	BP-1 Fully Allocated Sales MWH			557,439	
6	Average System Coincident Peak Demand	Pg 401b, lines 29-40, column (d)		2,314,833	
7	PR-1 - Average Coincident Peak Demand		Statement BB	109,750	
8	PR-1 - Nominated Peak Demand			128,420	
9	W2-A - Average Coincident Peak Demand		Statement BB	102,369	
10	W3-A - Average Coincident Peak Demand		Statement BB	279,650	
11	BP-1 Nominated Peak Demand			73,500	

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Exhibit K
Docket No. ER06-1518
WPPI

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Exhibit K

Wisconsin Power and Light Company
FERC Dockets ER06-1518

Interim PR-1 Rate is Grossly Overstated

WPL is obligated in this case to propose that all PR-1 rate design changes be made on a prospective basis. Because of that obligation, WPL filed an Interim PR-1 rate which purports to reflect the current PR-1 rate design that is to be applicable during the "under bond" or "subject to refund" phase of this case. The Interim PR-1 rate proposed by WPL is overstated and will over collect annually by over ***$4.3 million*** based on WPPI's actual 2005 load characteristics reflecting a 53% average load factor and by as much as ***$6.6 million*** annually if WPPI's PR-1 load characteristics change to reflect a 100% load factor. (Attachment A, Schedule 1, Column (d), Lines 10 and 22). These impacts use the results of WPL's filed formula calculations from Statement BK that produce a demand rate of $11.71/kW-mo. and an average energy cost/rate of $28.58/mWh.

The Interim PR-1 Demand Charges are Excessive

Given that WPL has filed an Interim Rate (a stated rate) that purports to preserve the current PR-1 rate design, it is important to understand how the current rate design evolved from the last wholesale rate case (ER04-1135). It is important to note that the company's filing in that docket used 2005 as a Period II projected test year. Now with the filing in this docket, the company is using 2005 actual data it is proposal to use formula rates going forward. It is difficult to understand how the PR-1 rate could increase so drastically (27.4%) since the current rates are based on projected data for 2005 and the proposed rates are based on actual data for 2005. (Statement BA) This is in stark contrast to the company's proposed ***decrease*** of 1.1% for the W-2 wholesale customers and an increase of 2.1% for the W-3 customers. (Statement BA, Docket ER06-1518)

In previous wholesale filings, WPL has presented cost of service studies (jurisdictional and class cost studies) to support any proposed changes in rates. Up until the filing in this case, WPL's cost studies for the PR-1 class have recognized the fact that although WPPI takes base load service under the PR-1 tariff, the PSA limits the amount of energy that WPPI can actual schedule to WPPI's load. Because of this restriction WPPI has not been able to fully utilize the nomination that it is required to pay for under the PR-1 tariff. Therefore, during peak hour and at times during the hour of WPL's sytem peak WPPI has to schedule less than its nomination. To recognize the scheduling restriction, in WPL's previous cost of service studies, it used the actual amounts scheduled at the time of WPL's system peaks in determining the 12 CP demand allocation factor. For instance, in Docket ER04-1135, WPPI's average nomination used for billing was about 133 mW. The 12 CP average demand filed by WPL in its 2005 cost of service in that docket was 93 mW, reflecting a coincidence factor of 69.9% (93mW / 133mW = .699). In the previous case, the production demand allocation factor for PR-1 was projected to be about 4.03%

(93 mW / 2,306.3mW = .0403). This means that WPL allocated 4.03% of the system production demand revenue requirement to the PR-1 class. (Attachment E, Pages 1 and 2)

In this case, the actual PR-1 coincidence factor for 2005 is about 84.63% (109.75mW / 129.667mW = .8463). If the production demand allocation factor is developed consistent with the previous case, the actual production cost of service demand allocation factor would be 4.595% (109.75mW / (2,407.0mW – 128.42mW + 109.75mW) = .04595). Applying the PR-1 demand allocation factor to the system production demand revenue requirement from WPL's Statement BK in this filing of about $323.7 million would produce a PR-1 production demand revenue requirement of about $14.874 million ($323.7 million x .04595 = $14.874 million). This PR-1 revenue requirement would then be divided by the PR-1 demand nominations to arrive at a demand rate of about $9.559/kW-mo. ($14.874 million / (129.667mW x 12 x 1,000) = $9.559/kW-mo.).

Under WPL's proposal in this case, however, the effective demand allocator is a lot higher than the 4.595% than would be used by WPL in a cost of service study. The effective allocator is 5.387% (129.667 mW / 2,407.0 mW = .05387). ***In this case, WPL has allocated $17.438 million to the PR-1 class ($323.7 million x .05387 = $17.438 million), or, about $2.56 million more than the method used by WPL to develop the current PR-1 rate. This $2.56 million has been inappropriately included in the Interim Rate design by WPL.***

It appears that WPL has continued to use WPPI's schedule coincident demand in its jurisdictional cost of service before the Public Service Commission of Wisconsin ("PSCW"). In 6680-UR-114, which used a test year starting July 1, 2005 through June 30, 2006, WPL used a coincident demand for PR-1 of 101mW in its jurisdictional cost of service. WPPI's average monthly nomination for that period of time was about 133mW, reflecting a coincident factor of about 75.9% (101mW / 133mW = .759). (Attachment F)

In 6680-UR-115, which uses a forecasted 2007 Test Year, WPL has used a coincident peak demand of 160mW in its jurisdictional cost of service study. WPPI's average nomination for that period of time will be 171mW, reflecting a coincident factor of about 93.6% (160mW / 171mW = .936). (Attachment G)

<u>The Interim PR-1 Energy Charges are Excessive</u>

WPL's approach to develop the Interim Rate is to use the revenue derived from the proposed Formula rate as the Interim Rate revenue requirement. If the Formula Rate revenue is incorrect, then the Interim Rate revenue will be incorrect. The energy related revenue derived by the energy formula rate is incorrect (overstated) because WPL has incorrectly computed the PR-1 on-peak/off-peak formula energy rates. WPL has developed a formula that automatically computes, on a monthly basis, the on-peak/off-peak energy splits based on the total energy requirements of all PR-1, W-2 and W-3 wholesale customers. As is discussed in another section, WPL's proposed methodology to derive the PR-1 energy rates is totally improper and results in substantial cost shifts among the wholesale customer classes. WPL's energy split formula may be appropriate if

it was applied to the wholesale classes/customers on an individual basis rather that a total wholesale basis. Using 2005 load characteristics, WPL's flawed methodology has shifted over $1.34 million to PR-1. ***Since WPL has used the formula results for PR-1 to determine the revenue requirement in its development of the Interim Rate, the Interim Rate is also overstated by the same $1.34 million.*** (Attachment B, Schedule 1, Line 1, Column (b) minus Attachment C, Schedule 1, Line 1, Column (b))

Further more, by using the proposed energy formula rates to determine the energy revenue requirement for the Interim Rate allocates energy costs on a monthly basis. The current energy rates have always been developed by allocating energy costs on an annual basis. ***WPL's approach over allocates the annual energy costs used in the Interim Rate development by about $251,000.*** (Attachment C, Schedule 1, Line 1, Column (b) minus Attachment D, Schedule 1, Line 1, Column (b))

Improper Allocation of Wholesale Amortization

WPL has proposed to include in the formula demand charge, and ultimately in the Interim Rate, a "Wholesale Specific" amortization expense of $98,280. As shown in Statement BK, Page 3, Lines 12, 13 and 14, WPL's approach is to divide the direct assignment expense by the "Firm Wholesale Peak Demand" amount of 583,939 kW and derive a demand rate adder of $0.17/kW-mo. The 583,939 kW is apparently taken from WPL Exhibit 2, Schedule 7, Page 1, Lines 24-27 and includes PR-1 demands of 128,420 kW, W-2 demands of 102,369 kW, W-3 demands of 279,650 kW and BP-1 demands of 73,500 kW, all of which total to 583,939 kW.

There are several problems with WPL's use of these demand amounts. First, these amounts are 12-month averages (the actual PR-1 billing demands alone are 1,556,000 kW-mos.). Since the PR-1 demand rate is applied to the annual billing units, then the annual billing units must be used as the divisor for the rate. Second, the billing units exclude wholesale interruptible demands. Given WPL's proposed treatment of interruptible billing demands in this case, they must be included. Finally, the demands used by WPL include the BP-1 demands. It is my understanding that WPL's proposed demand rate will only apply to PR-1, W-2 and W-3 customers. This needs to be clarified.

The correct wholesale demands to be used in this calculation are 6,226,898 kW-Mos. (1,556,000 kW-mos. (PR-1) + 1,228,877 kW-mos. (W-2) + 3,442,321 kW-mos. (W-3) = 6,226,898 kW-mos.). Using these demands lowers the rate for this amortization from $0.17/kW-mo. to $0.02/kW-mo. ***The impact on the PR-1 2005 revenue requirement is a reduction of $233,400 (1,556,000 kW-mos. X ($0.17 - $0.02)/kW-mo.= $233,400).***

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Exhibit L
Docket No. ER06-1518
WPPI

Exhibit L
Part A

Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Summary of Preliminary Adjustments to WPL's W-3A Rate Proposals

Line No.	Description	PR-1 Interim Rates $	PR-1 Final Rates $	W-3A Rates $	Reference
	(a)	(b)	(c)	(d)	(e)
1	**Wholesale Revenue**				
2	**Present Rates**	$ 28,813,829	$ 28,813,829	$ 92,108,136	St BH, St BA
3					
4	**Proposed Rates**	36,697,406	36,703,388	94,008,177	St BG, St BA
5	Revenue Corrections				
6	Proposed Distribution Demand Charge Increase	-	-	118,037	Exh C, Ln 15, Sch 2 - Sch
7	Interruptible Revenue	-	-	671,049	Exh C, Sch 2, Lns 12 & 13
8	Ancillary Credit	-	-	(28,180)	Exh C, Sch 2, Ln 9
9	**Proposed Rate Revenue Corrected**	$ 36,697,406	$ 36,703,388	$ 94,769,083	
10					
11	**Increase Requested By WPL**	$ 7,883,577	$ 7,889,559	$ 2,660,947	Ln 9 - Ln 9
12					
13	**Preliminary Adjustments To Filing**				
14	**Capacity Rate Formula Adjustments**				
15	Correct Capital Structure	$ 575,720	$ 575,720	$ 1,308,082	
16	Reduce Return on Equity to 9.69%	420,120	420,120	963,850	
17	Change Year-End Balances to Avg Balances	140,040	140,040	309,809	
18	Correct Rate Treatment of Amortization Direct Assignment	-	233,400	550,771	
19	Correct Prepayments to Remove License Fee	108,920	108,920	240,962	
20	Correct CWC to Remove Purchased Power	124,480	124,480	275,386	
21	Subtotal	$ 1,369,280	$ 1,602,680	$ 3,648,860	
22					
23	Compounding Effects	$ (264,520)	$ (264,520)	$ (585,195)	
24					
25	Total Impact on WPL's Proposed Increase	$1,104,760	$1,338,160	$3,063,666	Ln 21 + Ln 23
26					
27	**Rate Design Adjustments**				
28	Correct On-Peak/Off-Peak Energy Rate Design	$ 1,597,451	$ 1,347,558	$ (184,729)	
29	Correct Interim Rate Demand Allocation	2,648,527	-	-	
30	Correct PR-1 Final Demand Rate Application	-	2,514,280	-	
31	Eliminate Increase in Distribution Demand Charge			118,037	
32	Total Rate Design Adjustments	4,245,978	3,861,838	(66,692)	
33					
34	Total of Preliminary Adjustments - Decrease (Increase)	$ 5,350,738	$ 5,199,998	$ 2,996,974	Ln 25 + Ln 32
35					
36	Percent of Requested Increase	67.9%	65.9%	112.6%	Ln 34 / Ln 11
37					
38	Increase After Adjustments	$ 2,532,839	$ 2,689,561	$ (336,027)	Ln 11 - Ln 34
39					
40	**Adjusted Revenue Requirement**	**$ 31,346,668**	**$ 31,503,390**	**$ 91,772,109**	Ln 2 + Ln 38 and from
41					Exh B, Pg 1, Ln 34 - 39

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Exhibit L

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
On-Peak Energy Billing Units - Test Year 2005
Present Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Black Earth	708,117	621,412	687,320	590,780	600,873	860,932	772,925	865,448	706,963	657,374	646,313	709,339	8,427,796	8,427,796
2	Brodhead	1,907,494	1,740,464	1,892,960	1,624,438	1,627,021	2,039,099	1,740,469	2,012,691	1,686,586	1,596,028	1,640,037	1,755,026	21,262,313	21,262,313
3	Elkhorn	4,816,403	4,475,168	5,003,952	4,444,547	4,542,959	6,062,301	5,446,815	6,361,740	5,281,939	4,618,373	4,533,656	4,776,448	60,364,301	60,364,301
4	Evansville	2,877,230	2,545,006	2,766,468	2,404,985	2,469,847	3,308,851	2,930,491	3,420,430	2,828,222	2,716,702	2,674,946	2,870,986	33,814,164	33,814,164
5	Gresham (34.5 kV)	673,493	584,726	657,037	483,188	542,114	729,961	730,055	814,895	609,724	549,975	585,241	668,725	7,629,134	7,629,134
6	Juneau	1,552,695	1,420,369	1,606,002	1,404,156	1,425,738	1,947,500	1,764,286	2,045,654	1,714,674	1,485,271	1,443,900	1,555,837	19,366,082	19,366,082
7	Kiel	3,296,726	3,082,736	3,513,078	3,038,957	3,149,901	3,858,330	3,419,655	3,969,802	3,320,578	3,094,274	3,115,808	3,329,897	40,189,742	40,189,742
8	Mazomanie	1,325,053	1,206,634	1,321,807	1,180,275	1,231,667	1,518,040	1,476,488	1,815,789	1,560,568	1,444,424	1,448,633	1,507,092	17,036,470	17,036,470
9	Menominee (34.5 kV)	53,891	47,632	52,982	42,446	42,011	51,692	47,494	52,951	43,131	44,829	47,986	54,539	581,584	581,584
10	Mount Horeb	1,977,200	1,671,252	1,815,366	1,478,727	1,498,941	2,186,434	2,015,726	2,257,651	1,838,693	1,634,166	1,699,180	1,998,611	22,071,947	25,762,574
11	Pioneer P&L	1,274,703	1,089,887	1,190,146	973,115	1,005,339	1,459,746	1,327,341	1,558,708	1,198,926	1,184,357	1,257,511	1,376,974	14,896,753	14,896,753
12	Plymouth	9,387,985	8,626,688	9,750,792	8,728,321	8,891,081	11,288,890	10,108,982	11,868,747	10,011,643	9,252,733	9,107,258	9,697,318	116,720,438	116,720,438
13	Prairie du Sac	1,883,752	1,746,056	1,962,343	1,696,147	1,708,729	2,097,264	1,764,838	2,099,175	1,195,167	1,726,809	1,737,153	1,830,873	21,448,306	21,448,306
14	Reedsburg	10,850,662	10,378,488	11,659,408	10,517,454	10,444,422	12,051,394	11,034,947	13,092,105	11,450,997	10,689,713	10,386,890	11,074,508	133,630,988	133,630,988
15	Richland Center	4,299,816	4,134,907	4,733,178	4,299,271	4,414,904	5,454,407	5,000,353	5,746,064	4,833,190	4,430,349	4,279,729	4,348,585	55,974,753	55,974,753
16	Sheboygan Falls	7,687,858	7,236,332	8,177,371	7,420,246	7,500,962	8,835,121	8,002,916	9,435,089	7,902,011	7,501,678	7,248,016	7,638,420	94,586,020	94,586,020
17	Wisconsin Dells	1,937,157	1,683,770	1,923,646	1,563,446	1,744,177	2,882,649	2,845,125	3,161,963	2,041,377	1,656,310	1,609,708	1,903,977	24,953,305	29,130,140
18	Wisconsin Rapids East	6,767,798	6,056,962	5,181,496	5,735,714	5,944,613	8,180,149	7,656,116	8,401,747	6,668,523	6,164,923	6,227,375	6,835,448	79,820,864	79,820,864
19	Wisconsin Rapids West	3,304,042	3,054,117	5,076,993	2,874,923	2,968,704	3,665,755	3,332,485	3,806,904	3,298,285	3,289,196	3,258,024	3,380,775	41,310,203	41,310,203
20	Total Transmission	66,582,075	61,402,606	68,972,345	60,501,136	61,754,003	78,478,515	71,417,507	82,787,553	68,191,197	63,737,484	62,947,364	67,313,378	814,085,163	821,952,625
21															-
22	Belmont	542,340	474,637	556,721	506,939	528,252	656,706	596,215	694,357	588,114	543,198	556,674	585,181	6,829,334	6,829,334
23	Princeton	561,931	499,361	553,037	457,385	462,808	625,391	580,377	649,828	518,995	482,921	498,233	564,741	6,455,008	6,455,008
24	Sauk City	1,519,659	1,366,983	1,518,406	1,293,849	1,323,382	1,799,870	1,629,391	1,811,749	1,515,447	1,340,721	1,339,974	1,490,863	17,950,294	17,950,294
25	Wonewoc	227,852	199,444	218,915	163,813	164,723	226,652	218,567	237,172	173,765	173,294	190,479	232,938	2,427,614	2,427,614
26	Total Distribution Input	2,851,782	2,540,425	2,847,079	2,421,986	2,479,165	3,308,619	3,024,550	3,393,106	2,796,321	2,540,134	2,585,360	2,873,723	33,662,250	33,662,250
27															-
28	Benton	242,064	211,796	230,865	182,734	187,318	264,314	255,948	280,140	223,872	198,441	209,348	249,740	2,736,580	2,736,580
29	Hazel Green	340,802	299,330	332,712	263,914	260,904	365,015	352,496	392,560	314,893	321,968	323,037	369,555	3,937,186	3,937,186
30	New Glarus	971,074	861,544	960,343	831,254	848,617	1,188,091	1,078,971	1,235,635	1,033,339	915,938	924,000	1,018,613	11,867,419	11,867,419
31	Shullsburg	459,217	400,838	447,866	365,540	375,434	530,950	495,306	545,774	432,241	387,227	406,454	466,832	5,313,679	5,313,679
32	Total Distribution Output	2,013,157	1,773,508	1,971,786	1,643,442	1,672,273	2,348,370	2,182,721	2,454,109	2,004,345	1,823,574	1,862,839	2,104,740	23,854,864	23,854,864
33															-
34	Total Municipals	71,447,014	65,716,539	73,791,210	64,566,564	65,905,441	84,135,504	76,624,778	88,634,768	72,991,863	68,101,192	67,395,563	72,291,841	871,602,277	879,469,739

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Exhibit L

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Off-Peak Energy Billing Units - Test Year 2005
Present Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	859,148	681,678	704,403	637,192	672,805	788,080	963,570	762,793	733,591	721,897	706,301	858,010	9,089,468
2	Brodhead	2,064,911	1,856,209	1,809,786	1,677,535	1,701,855	1,855,735	2,022,731	1,873,152	1,716,307	1,648,029	1,661,932	1,900,436	21,788,619
3	Elkhorn	5,228,234	4,404,029	4,605,380	4,315,191	4,567,226	5,365,320	6,210,237	5,449,512	5,192,796	4,710,221	4,493,159	5,216,878	59,758,183
4	Evansville	3,231,183	2,634,338	2,778,974	2,485,818	2,567,235	2,941,217	3,415,822	2,972,688	2,944,068	2,952,984	2,840,300	3,261,405	35,026,031
5	Gresham (34.5 kV)	954,311	749,769	748,204	571,723	691,784	762,789	1,062,664	849,132	802,027	740,902	762,256	904,521	9,600,082
6	Juneau	1,929,058	1,628,649	1,730,087	1,647,522	1,718,675	1,976,592	2,342,607	1,997,142	1,939,275	1,764,488	1,678,878	1,897,930	22,250,901
7	Kiel	4,005,089	3,450,513	3,730,943	3,487,805	3,645,026	3,818,438	4,254,470	3,919,251	3,653,712	3,617,345	3,544,228	4,121,085	45,247,904
8	Mazomanie	1,558,418	1,345,480	1,431,333	1,373,703	1,447,435	1,577,467	1,845,943	1,784,072	1,717,763	1,726,465	1,661,116	1,818,342	19,287,538
9	Menominee (34.5 kV)	71,697	59,453	60,518	53,821	52,790	51,743	61,943	51,879	50,878	57,854	62,091	72,564	707,230
10	Mount Horeb	3,215,418	2,500,352	2,531,673	2,184,491	2,265,022	2,710,915	3,291,019	2,809,591	2,615,570	2,453,121	2,516,397	3,219,754	32,313,323
11	Pioneer P&L	1,670,138	1,287,704	1,331,588	1,164,859	1,250,981	1,457,328	1,801,692	1,525,863	1,423,526	1,468,467	1,536,692	1,785,144	17,703,984
12	Plymouth	11,134,929	9,347,699	9,967,808	9,816,108	10,290,068	11,088,474	12,700,126	11,450,168	11,072,826	10,744,386	10,230,675	11,545,866	129,389,133
13	Prairie du Sac	2,043,043	1,743,262	1,838,712	1,671,169	1,739,236	1,921,925	2,126,921	1,855,670	1,172,364	1,757,051	1,768,536	2,066,933	21,704,822
14	Reedsburg	11,710,943	10,735,115	11,192,137	10,944,804	10,939,614	11,553,908	11,883,266	12,365,664	11,962,727	11,520,373	10,802,630	11,985,408	137,596,589
15	Richland Center	5,299,875	4,658,514	5,018,042	4,809,468	5,063,019	5,433,756	6,193,215	5,557,482	5,326,627	5,053,897	4,795,371	5,208,485	62,417,751
16	Sheboygan Falls	9,111,185	8,011,888	8,025,037	8,114,926	7,860,372	8,659,365	9,815,865	9,445,990	8,609,379	8,284,276	7,443,812	8,411,250	101,793,345
17	Wisconsin Dells	3,420,109	2,690,103	2,859,535	2,479,674	2,884,455	3,778,582	4,741,119	3,963,705	3,195,342	2,719,534	2,574,779	3,243,757	38,550,694
18	Wisconsin Rapids East	8,166,161	6,598,921	4,460,242	6,316,725	6,713,307	7,582,042	9,618,950	7,679,563	7,346,988	7,031,084	6,930,452	8,176,858	86,621,294
19	Wisconsin Rapids West	4,030,290	3,381,882	6,116,182	3,242,188	3,432,622	3,583,426	4,160,554	3,646,788	3,564,934	3,882,824	3,778,259	4,118,920	46,938,867
20	Total Transmission	79,704,142	67,765,558	70,940,585	66,994,723	69,503,527	76,907,100	88,512,713	79,960,105	75,040,700	72,855,197	69,787,863	79,813,545	897,785,758
21														
22	Belmont	615,680	496,562	525,445	514,223	577,933	622,033	724,325	638,325	621,676	615,822	613,989	682,244	7,248,258
23	Princeton	653,284	521,075	547,142	489,168	510,336	573,493	723,701	591,179	544,512	527,586	535,877	657,379	6,874,732
24	Sauk City	1,714,943	1,408,293	1,453,147	1,316,096	1,372,282	1,596,750	1,919,710	1,570,698	1,501,342	1,387,541	1,365,728	1,659,965	18,266,495
25	Wonewoc	302,120	237,873	246,650	203,063	211,336	225,332	291,895	227,772	214,566	217,942	231,723	300,076	2,910,348
26	Total Distribution Input	3,286,027	2,663,803	2,772,384	2,522,551	2,671,887	3,017,608	3,659,631	3,027,974	2,882,096	2,748,890	2,747,318	3,299,664	35,299,833
27														
28	Benton	298,971	235,603	241,289	202,356	213,346	246,176	318,761	248,204	236,517	221,429	236,436	307,857	3,006,944
29	Hazel Green	428,413	339,472	345,555	294,165	302,357	352,855	451,207	363,307	340,159	360,515	359,507	464,461	4,401,974
30	New Glarus	1,181,003	946,833	994,024	927,939	955,636	1,101,113	1,302,773	1,124,059	1,062,966	1,021,654	1,013,415	1,199,233	12,830,647
31	Shullsburg	571,220	451,104	466,496	406,289	431,465	509,224	636,610	505,283	467,022	443,521	452,110	564,586	5,904,930
32	Total Distribution Output	2,479,608	1,973,012	2,047,365	1,830,749	1,902,804	2,209,368	2,709,350	2,240,852	2,106,663	2,047,119	2,061,468	2,536,136	26,144,495
33														
34	Total Municipals	85,469,777	72,402,373	75,760,334	71,348,022	74,078,218	82,134,077	94,881,695	85,228,931	80,029,460	77,651,207	74,596,649	85,649,345	959,230,087

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200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Exhibit L

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Total Energy Billing Units - Test Year 2005
Present Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	1,567,265	1,303,090	1,391,723	1,227,972	1,273,678	1,649,012	1,736,495	1,628,241	1,440,554	1,379,271	1,352,614	1,567,349	17,517,264
2	Brodhead	3,972,405	3,596,673	3,702,746	3,301,973	3,328,876	3,894,834	3,763,200	3,885,843	3,402,893	3,244,057	3,301,969	3,655,462	43,050,932
3	Elkhorn	10,044,637	8,879,197	9,609,332	8,759,738	9,110,185	11,427,621	11,657,052	11,811,252	10,474,735	9,328,594	9,026,815	9,993,326	120,122,484
4	Evansville	6,108,413	5,179,344	5,545,442	4,890,803	5,037,082	6,250,068	6,346,313	6,393,118	5,772,290	5,669,686	5,515,246	6,132,391	68,840,195
5	Gresham (34.5 kV)	1,627,804	1,334,495	1,405,241	1,054,911	1,233,898	1,492,750	1,792,719	1,664,027	1,411,751	1,290,877	1,347,497	1,573,246	17,229,216
6	Juneau	3,481,753	3,049,018	3,336,089	3,051,678	3,144,413	3,924,092	4,106,893	4,042,796	3,653,949	3,249,759	3,122,778	3,453,767	41,616,983
7	Kiel	7,301,815	6,533,249	7,244,021	6,526,762	6,794,927	7,676,768	7,674,125	7,889,053	6,974,290	6,711,619	6,660,036	7,450,982	85,437,646
8	Mazomanie	2,883,471	2,552,114	2,753,140	2,553,978	2,679,102	3,095,507	3,322,431	3,599,861	3,278,331	3,170,889	3,109,749	3,325,434	36,324,008
9	Menominee (34.5 kV)	125,588	107,085	113,500	96,267	94,801	103,435	109,437	104,830	94,009	102,683	110,077	127,103	1,288,814
10	Mount Horeb	5,192,618	4,171,604	4,347,039	3,663,218	3,763,963	4,897,349	5,306,745	5,067,242	4,454,263	4,087,287	4,215,577	5,218,365	54,385,270
11	Pioneer P&L	2,944,841	2,377,591	2,521,734	2,137,974	2,256,320	2,917,074	3,129,033	3,084,571	2,622,452	2,652,824	2,794,203	3,162,118	32,600,737
12	Plymouth	20,522,914	17,974,387	19,718,600	18,544,429	19,181,149	22,377,364	22,809,108	23,318,915	21,084,469	19,997,119	19,337,933	21,243,184	246,109,571
13	Prairie du Sac	3,926,795	3,489,318	3,801,055	3,367,316	3,447,965	4,019,189	3,891,759	3,954,845	2,367,531	3,483,860	3,505,689	3,897,806	43,153,128
14	Reedsburg	22,561,605	21,113,603	22,851,545	21,462,258	21,384,036	23,605,302	22,918,213	25,457,769	23,413,724	22,210,086	21,189,520	23,059,916	271,227,577
15	Richland Center	9,599,691	8,793,421	9,751,220	9,108,739	9,477,923	10,888,163	11,193,568	11,303,546	10,159,817	9,484,246	9,075,100	9,557,070	118,392,504
16	Sheboygan Falls	16,799,043	15,248,220	16,202,408	15,535,172	15,361,334	17,494,486	17,818,781	18,881,079	16,511,390	15,785,954	14,691,828	16,049,670	196,379,365
17	Wisconsin Dells	5,357,266	4,373,873	4,783,181	4,043,120	4,628,632	6,661,231	7,586,244	7,125,668	5,236,719	4,375,844	4,184,487	5,147,734	63,503,999
18	Wisconsin Rapids East	14,933,959	12,655,883	9,641,738	12,052,439	12,657,920	15,762,191	17,275,066	16,081,310	14,015,511	13,196,007	13,157,827	15,012,306	166,442,158
19	Wisconsin Rapids West	7,334,332	6,435,999	11,193,175	6,117,111	6,401,326	7,249,181	7,493,039	7,453,692	6,863,219	7,172,020	7,036,283	7,499,695	88,249,070
20	Total Transmission	146,286,217	129,168,164	139,912,930	127,495,859	131,257,530	155,385,615	159,930,220	162,747,658	143,231,897	136,592,681	132,735,227	147,126,923	1,711,870,921
21														
22	Belmont	1,158,020	971,199	1,082,166	1,021,162	1,106,185	1,278,739	1,320,540	1,332,682	1,209,790	1,159,020	1,170,663	1,267,425	14,077,592
23	Princeton	1,215,215	1,020,436	1,100,179	946,553	973,144	1,198,884	1,304,078	1,241,007	1,063,507	1,010,507	1,034,110	1,222,120	13,329,740
24	Sauk City	3,234,602	2,775,276	2,971,553	2,609,945	2,695,664	3,396,620	3,549,101	3,382,447	3,016,789	2,728,262	2,705,702	3,150,828	36,216,789
25	Wonewoc	529,972	437,317	465,565	366,876	376,059	451,984	510,462	464,944	388,331	391,236	422,202	533,014	5,337,962
26	Total Distribution Input	6,137,809	5,204,228	5,619,463	4,944,537	5,151,052	6,326,227	6,684,181	6,421,080	5,678,417	5,289,024	5,332,678	6,173,387	68,962,083
27														
28	Benton	541,035	447,399	472,154	385,090	400,664	510,490	574,709	528,344	460,389	419,870	445,784	557,597	5,743,524
29	Hazel Green	769,215	638,802	678,267	558,079	563,261	717,870	803,703	755,867	655,052	682,483	682,544	834,016	8,339,160
30	New Glarus	2,152,077	1,808,377	1,954,367	1,759,193	1,804,253	2,289,204	2,381,744	2,359,694	2,096,305	1,937,592	1,937,415	2,217,846	24,698,066
31	Shullsburg	1,030,437	851,942	914,362	771,829	806,899	1,040,174	1,131,916	1,051,057	899,263	830,748	858,564	1,031,418	11,218,609
32	Total Distribution Output	4,492,765	3,746,520	4,019,151	3,474,191	3,575,077	4,557,738	4,892,071	4,694,961	4,111,008	3,870,693	3,924,307	4,640,876	49,999,359
33														
34	Total Municipals	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,581	171,506,473	173,863,699	153,021,323	145,752,399	141,992,212	157,941,186	1,830,832,364

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Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Maximum Firm On-Peak kW Billing Units - Test Year 2005
Present Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total	Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Black Earth	3,074	2,772	2,658	2,310	2,340	4,056	3,756	4,157	3,647	3,208	2,723	3,150	37,850	3,154
2	Brodhead	7,296	6,747	6,711	6,085	6,189	8,265	7,870	7,913	7,549	6,759	6,910	7,569	85,864	7,155
3	Elkhorn	19,310	18,620	18,554	18,993	19,106	25,884	25,430	26,849	25,070	23,522	18,525	19,324	259,188	21,599
4	Evansville	11,393	10,385	10,066	9,646	9,950	14,417	13,769	14,911	13,346	12,365	11,558	12,593	144,398	12,033
5	Gresham (34.5 kV)	2,945	2,651	2,706	2,194	2,218	3,545	3,651	3,755	2,996	2,761	2,773	2,955	35,150	2,929
6	Juneau	5,901	5,718	5,607	6,067	5,998	8,073	7,827	8,248	7,999	7,289	5,662	6,144	80,534	6,711
7	Kiel	12,612	12,288	12,328	12,013	12,403	15,408	15,269	15,989	14,104	13,476	12,213	12,978	161,082	13,424
8	Mazomanie	5,267	4,917	5,051	5,134	5,183	6,380	6,550	7,012	6,787	6,280	5,924	6,013	70,499	5,875
9	Menominee (34.5 kV)	252	218	219	184	194	232	238	255	215	201	205	236	2,648	221
10	Mount Horeb	9,981	8,635	8,217	6,605	6,682	11,544	11,453	12,126	10,751	9,404	9,344	10,268	115,011	9,584
11	Pioneer P&L	5,123	4,509	4,342	3,731	3,856	6,843	6,600	7,126	5,392	5,187	5,542	5,502	63,754	5,313
12	Plymouth	36,217	33,769	33,247	32,617	32,690	45,412	43,126	46,033	42,870	40,544	35,508	38,455	460,488	38,374
13	Prairie du Sac	8,498	7,999	7,995	7,553	7,711	9,043	9,001	8,984	8,496	8,634	7,815	8,228	99,956	8,330
14	Reedsburg	42,971	41,695	41,381	39,506	39,554	46,532	45,892	47,843	46,153	42,676	40,147	42,383	516,731	43,061
15	Richland Center	14,063	13,738	13,978	13,987	14,569	20,108	19,382	20,005	17,922	18,110	13,521	14,090	193,473	16,123
16	Sheboygan Falls	23,674	22,428	23,077	22,615	23,176	30,194	28,585	29,587	27,652	24,501	23,365	24,456	303,310	25,276
17	Wisconsin Dells	9,438	8,440	8,254	7,260	10,106	14,690	14,416	15,018	10,956	9,217	8,336	8,832	124,964	10,414
18	Wisconsin Rapids East	26,980	24,475	24,286	21,717	24,277	37,598	37,991	38,255	32,731	30,424	25,625	27,896	352,255	29,355
19	Wisconsin Rapids West	12,563	11,831	11,754	10,978	11,821	14,786	14,605	15,532	13,737	14,241	12,339	12,798	156,986	13,082
20	Total Transmission	257,560	241,834	240,432	229,195	238,023	323,010	315,410	329,598	298,374	278,798	248,036	263,871	3,264,141	272,012
21															
22	Belmont	2,172	2,063	2,003	2,007	2,045	2,670	2,780	2,814	2,515	2,501	2,168	2,347	28,084	2,340
23	Princeton	2,227	1,998	2,011	1,777	1,799	2,731	2,766	2,875	2,521	2,215	2,096	2,277	27,295	2,275
24	Sauk City	6,100	5,600	5,247	4,964	5,189	7,808	7,715	7,839	7,099	6,300	5,441	6,019	75,323	6,277
25	Wonewoc	1,004	907	877	706	739	1,103	1,166	1,147	904	876	924	1,038	11,390	949
26	Total Distribution Input	11,504	10,568	10,138	9,455	9,773	14,312	14,426	14,675	13,039	11,892	10,629	11,681	142,092	11,841
27															
28	Benton	1,074	952	917	790	777	1,372	1,427	1,442	1,150	1,003	969	1,117	12,987	1,082
29	Hazel Green	1,363	1,269	1,255	1,051	1,058	1,770	1,842	1,799	1,540	1,394	1,504	1,605	17,448	1,454
30	New Glarus	3,919	3,635	3,472	3,198	3,169	5,450	5,250	5,294	4,744	4,423	3,794	4,129	50,476	4,206
31	Shullsburg	1,856	1,643	1,624	1,431	1,420	2,469	2,354	2,416	2,025	1,772	1,807	1,936	22,751	1,896
32	Total Distribution Output	8,212	7,499	7,267	6,470	6,423	11,060	10,872	10,951	9,458	8,591	8,074	8,786	103,663	8,639
33															
34	Total Municipals	277,276	259,901	257,837	245,119	254,219	348,381	340,708	355,224	320,871	299,281	266,739	284,339	3,509,896	292,491
	Wisconsin Dells Sub @ 34.5 KV	5,507	5,250	4,719	4,746	4,226	5,082	3,092	3,155	2,630	2,257	3,664	-	44,328	3,694

20061015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
On-Peak Energy Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	708,117	621,412	687,320	590,780	600,873	860,932	772,925	865,448	706,963	657,374	646,313	709,339	8,427,796
2	Brodhead	1,907,494	1,740,464	1,892,960	1,624,438	1,627,021	2,039,099	1,740,469	2,012,691	1,686,586	1,596,028	1,640,037	1,755,026	21,262,313
3	Elkhorn	4,816,403	4,475,168	5,003,952	4,444,547	4,542,959	6,062,301	5,446,815	6,361,740	5,281,939	4,618,373	4,533,656	4,776,448	60,364,301
4	Evansville	2,877,230	2,545,006	2,766,468	2,404,985	2,469,847	3,308,851	2,930,491	3,420,430	2,828,222	2,716,702	2,674,946	2,870,986	33,814,164
5	Gresham (34.5 kV)	673,493	584,726	657,037	483,188	542,114	729,961	730,055	814,895	609,724	549,975	585,241	668,725	7,629,134
6	Juneau	1,552,695	1,420,369	1,606,002	1,404,156	1,425,738	1,947,500	1,764,286	2,045,654	1,714,674	1,485,271	1,443,900	1,555,837	19,366,082
7	Kiel	3,296,726	3,082,736	3,513,078	3,038,957	3,149,901	3,858,330	3,419,655	3,969,802	3,320,578	3,094,274	3,115,808	3,329,897	40,189,742
8	Mazomanie	1,325,053	1,206,634	1,321,807	1,180,275	1,231,667	1,518,040	1,476,488	1,815,789	1,560,568	1,444,424	1,448,633	1,507,092	17,036,470
9	Menominee (34.5 kV)	53,891	47,632	52,982	42,446	42,011	51,692	47,494	52,951	43,131	44,829	47,986	54,539	581,584
10	Mount Horeb	2,306,222	1,953,100	2,123,536	1,732,823	1,751,037	2,539,459	2,344,827	2,636,947	2,138,341	1,907,834	1,982,234	2,346,214	25,762,574
11	Pioneer P&L	1,274,703	1,089,887	1,190,146	973,115	1,005,339	1,459,746	1,327,341	1,558,708	1,198,926	1,184,357	1,257,511	1,376,974	14,896,753
12	Plymouth	9,387,985	8,626,688	9,750,792	8,728,321	8,891,081	11,288,890	10,108,982	11,868,747	10,011,643	9,252,733	9,107,258	9,697,318	116,720,438
13	Prairie du Sac	1,883,752	1,746,056	1,962,343	1,696,147	1,708,729	2,097,264	1,764,838	2,099,175	1,195,167	1,726,809	1,737,153	1,830,873	21,448,306
14	Reedsburg	10,850,662	10,378,488	11,659,408	10,517,454	10,444,422	12,051,394	11,034,947	13,092,105	11,450,997	10,689,713	10,386,890	11,074,508	133,630,988
15	Richland Center	4,299,816	4,134,907	4,733,178	4,299,271	4,414,904	5,454,407	5,000,353	5,746,064	4,833,190	4,430,349	4,279,729	4,348,585	55,974,753
16	Sheboygan Falls	7,687,858	7,236,332	8,177,371	7,420,246	7,500,962	8,835,121	8,002,916	9,435,089	7,902,011	7,501,678	7,248,016	7,638,420	94,586,020
17	Wisconsin Dells	2,260,854	1,968,706	2,247,773	1,821,360	2,028,829	3,372,260	3,340,682	3,700,316	2,366,184	1,927,170	1,873,761	2,222,245	29,130,140
18	Wisconsin Rapids East	6,767,798	6,056,962	5,181,496	5,735,714	5,944,613	8,180,149	7,656,116	8,401,747	6,668,523	6,164,923	6,227,375	6,835,448	79,820,864
19	Wisconsin Rapids West	3,304,042	3,054,117	5,076,993	2,874,923	2,968,704	3,665,755	3,332,485	3,806,904	3,298,285	3,289,196	3,258,024	3,380,775	41,310,203
20	Total Transmission	67,234,794	61,969,390	69,604,642	61,013,146	62,290,751	79,321,151	72,242,165	83,705,202	68,815,652	64,282,012	63,494,471	67,979,249	821,952,625
21														
22	Belmont	542,340	474,637	556,721	506,939	528,252	656,706	596,215	694,357	588,114	543,198	556,674	585,181	6,829,334
23	Princeton	561,931	499,361	553,037	457,385	462,808	625,391	580,377	649,828	518,995	482,921	498,233	564,741	6,455,008
24	Sauk City	1,519,659	1,366,983	1,518,406	1,293,849	1,323,382	1,799,870	1,629,391	1,811,749	1,515,447	1,340,721	1,339,974	1,490,863	17,950,294
25	Wonewoc	227,852	199,444	218,915	163,813	164,723	226,652	218,567	237,172	173,765	173,294	190,479	232,938	2,427,614
26	Total Distribution Input	2,851,782	2,540,425	2,847,079	2,421,986	2,479,165	3,308,619	3,024,550	3,393,106	2,796,321	2,540,134	2,585,360	2,873,723	33,662,250
27														
28	Benton	242,064	211,796	230,865	182,734	187,318	264,314	255,948	280,140	223,872	198,441	209,348	249,740	2,736,580
29	Hazel Green	340,802	299,330	332,712	263,914	260,904	365,015	352,496	392,560	314,893	321,968	323,037	369,555	3,937,186
30	New Glarus	971,074	861,544	960,343	831,254	848,617	1,188,091	1,078,971	1,235,635	1,033,339	915,938	924,000	1,018,613	11,867,419
31	Shullsburg	459,217	400,838	447,866	365,540	375,434	530,950	495,306	545,774	432,241	387,227	406,454	466,832	5,313,679
32	Total Distribution Output	2,013,157	1,773,508	1,971,786	1,643,442	1,672,273	2,348,370	2,182,721	2,454,109	2,004,345	1,823,574	1,862,839	2,104,740	23,854,864
33														
34	Total Municipals	72,099,733	66,283,323	74,423,507	65,078,574	66,442,189	84,978,140	77,449,436	89,552,417	73,616,318	68,645,720	67,942,670	72,957,712	879,469,739

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Off-Peak Energy Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	859,148	681,678	704,403	637,192	672,805	788,080	963,570	762,793	733,591	721,897	706,301	858,010	9,089,468
2	Brodhead	2,064,911	1,856,209	1,809,786	1,677,535	1,701,855	1,855,735	2,022,731	1,873,152	1,716,307	1,648,029	1,661,932	1,900,436	21,788,619
3	Elkhorn	5,228,234	4,404,029	4,605,380	4,315,191	4,567,226	5,365,320	6,210,237	5,449,512	5,192,796	4,710,221	4,493,159	5,216,878	59,758,183
4	Evansville	3,231,183	2,634,338	2,778,974	2,485,818	2,567,235	2,941,217	3,415,822	2,972,688	2,944,068	2,952,984	2,840,300	3,261,405	35,026,031
5	Gresham (34.5 kV)	954,311	749,769	748,204	571,723	691,784	762,789	1,062,664	849,132	802,027	740,902	762,256	904,521	9,600,082
6	Juneau	1,929,058	1,628,649	1,730,087	1,647,522	1,718,675	1,976,592	2,342,607	1,997,142	1,939,275	1,764,488	1,678,878	1,897,930	22,250,901
7	Kiel	4,005,089	3,450,513	3,730,943	3,487,805	3,645,026	3,818,438	4,254,470	3,919,251	3,653,712	3,617,345	3,544,228	4,121,085	45,247,904
8	Mazomanie	1,558,418	1,345,480	1,431,333	1,373,703	1,447,435	1,577,467	1,845,943	1,784,072	1,717,763	1,726,465	1,661,116	1,818,342	19,287,538
9	Menominee (34.5 kV)	71,697	59,453	60,518	53,821	52,790	51,743	61,943	51,879	50,878	57,854	62,091	72,564	707,230
10	Mount Horeb	2,886,396	2,218,504	2,223,503	1,930,395	2,012,926	2,357,890	2,961,918	2,430,295	2,315,921	2,179,453	2,233,343	2,872,151	28,622,695
11	Pioneer P&L	1,670,138	1,287,704	1,331,588	1,164,859	1,250,981	1,457,328	1,801,692	1,525,863	1,423,526	1,468,467	1,536,692	1,785,144	17,703,984
12	Plymouth	11,134,929	9,347,699	9,967,808	9,816,108	10,290,068	11,088,474	12,700,126	11,450,168	11,072,826	10,744,386	10,230,675	11,545,866	129,389,133
13	Prairie du Sac	2,043,043	1,743,262	1,838,712	1,671,169	1,739,236	1,921,925	2,126,921	1,855,670	1,172,364	1,757,051	1,768,536	2,066,933	21,704,822
14	Reedsburg	11,710,943	10,735,115	11,192,137	10,944,804	10,939,614	11,553,908	11,883,266	12,365,664	11,962,727	11,520,373	10,802,630	11,985,408	137,596,589
15	Richland Center	5,299,875	4,658,514	5,018,042	4,809,468	5,063,019	5,433,756	6,193,215	5,557,482	5,326,627	5,053,897	4,795,371	5,208,485	62,417,751
16	Sheboygan Falls	9,111,185	8,011,888	8,025,037	8,114,926	7,860,372	8,659,365	9,815,865	9,445,990	8,609,379	8,284,276	7,443,812	8,411,250	101,793,345
17	Wisconsin Dells	3,096,412	2,405,167	2,535,408	2,221,761	2,599,803	3,288,971	4,245,563	3,425,352	2,870,535	2,448,675	2,310,725	2,925,489	34,373,860
18	Wisconsin Rapids East	8,166,161	6,598,921	4,460,242	6,316,725	6,713,307	7,582,042	9,618,950	7,679,563	7,346,988	7,031,084	6,930,452	8,176,858	86,621,294
19	Wisconsin Rapids West	4,030,290	3,381,882	6,116,182	3,242,188	3,432,622	3,583,426	4,160,554	3,646,788	3,564,934	3,882,824	3,778,259	4,118,920	46,938,867
20	Total Transmission	79,051,423	67,198,774	70,308,288	66,482,713	68,966,779	76,064,464	87,688,055	79,042,456	74,416,245	72,310,670	69,240,755	79,147,674	889,918,296
21														
22	Belmont	615,680	496,562	525,445	514,223	577,933	622,033	724,325	638,325	621,676	615,822	613,989	682,244	7,248,258
23	Princeton	653,284	521,075	547,142	489,168	510,336	573,493	723,701	591,179	544,512	527,586	535,877	657,379	6,874,732
24	Sauk City	1,714,943	1,408,293	1,453,147	1,316,096	1,372,282	1,596,750	1,919,710	1,570,698	1,501,342	1,387,541	1,365,728	1,659,965	18,266,495
25	Wonewoc	302,120	237,873	246,650	203,063	211,336	225,332	291,895	227,772	214,566	217,942	231,723	300,076	2,910,348
26	Total Distribution Input	3,286,027	2,663,803	2,772,384	2,522,551	2,671,887	3,017,608	3,659,631	3,027,974	2,882,096	2,748,890	2,747,318	3,299,664	35,299,833
27														
28	Benton	298,971	235,603	241,289	202,356	213,346	246,176	318,761	248,204	236,517	221,429	236,436	307,857	3,006,944
29	Hazel Green	428,413	339,472	345,555	294,165	302,357	352,855	451,207	363,307	340,159	360,515	359,507	464,461	4,401,974
30	New Glarus	1,181,003	946,833	994,024	927,939	955,636	1,101,113	1,302,773	1,124,059	1,062,966	1,021,654	1,013,415	1,199,233	12,830,647
31	Shullsburg	571,220	451,104	466,496	406,289	431,465	509,224	636,610	505,283	467,022	443,521	452,110	564,586	5,904,930
32	Total Distribution Output	2,479,608	1,973,012	2,047,365	1,830,749	1,902,804	2,209,368	2,709,350	2,240,852	2,106,663	2,047,119	2,061,468	2,536,136	26,144,495
33														
34	Total Municipals	84,817,058	71,835,589	75,128,037	70,836,012	73,541,470	81,291,440	94,057,037	84,311,282	79,405,004	77,106,679	74,049,542	84,983,474	951,362,625

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Total Energy Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Black Earth	1,567,265	1,303,090	1,391,723	1,227,972	1,273,678	1,649,012	1,736,495	1,628,241	1,440,554	1,379,271	1,352,614	1,567,349	17,517,264
2	Brodhead	3,972,405	3,596,673	3,702,746	3,301,973	3,328,876	3,894,834	3,763,200	3,885,843	3,402,893	3,244,057	3,301,969	3,655,462	43,050,932
3	Elkhorn	10,044,637	8,879,197	9,609,332	8,759,738	9,110,185	11,427,621	11,657,052	11,811,252	10,474,735	9,328,594	9,026,815	9,993,326	120,122,484
4	Evansville	6,108,413	5,179,344	5,545,442	4,890,803	5,037,082	6,250,068	6,346,313	6,393,118	5,772,290	5,669,686	5,515,246	6,132,391	68,840,195
5	Gresham (34.5 kV)	1,627,804	1,334,495	1,405,241	1,054,911	1,233,898	1,492,750	1,792,719	1,664,027	1,411,751	1,290,877	1,347,497	1,573,246	17,229,216
6	Juneau	3,481,753	3,049,018	3,336,089	3,051,678	3,144,413	3,924,092	4,106,893	4,042,796	3,653,949	3,249,759	3,122,778	3,453,767	41,616,983
7	Kiel	7,301,815	6,533,249	7,244,021	6,526,762	6,794,927	7,676,768	7,674,125	7,889,053	6,974,290	6,711,619	6,660,036	7,450,982	85,437,646
8	Mazomanie	2,883,471	2,552,114	2,753,140	2,553,978	2,679,102	3,095,507	3,322,431	3,599,861	3,278,331	3,170,889	3,109,749	3,325,434	36,324,008
9	Menominee (34.5 kV)	125,588	107,085	113,500	96,267	94,801	103,435	109,437	104,830	94,009	102,683	110,077	127,103	1,288,814
10	Mount Horeb	5,192,618	4,171,604	4,347,039	3,663,218	3,763,963	4,897,349	5,306,745	5,067,242	4,454,262	4,087,287	4,215,577	5,218,365	54,385,269
11	Pioneer P&L	2,944,841	2,377,591	2,521,734	2,137,974	2,256,320	2,917,074	3,129,033	3,084,571	2,622,452	2,652,824	2,794,203	3,162,118	32,600,737
12	Plymouth	20,522,914	17,974,387	19,718,600	18,544,429	19,181,149	22,377,364	22,809,108	23,318,915	21,084,469	19,997,119	19,337,933	21,243,184	246,109,571
13	Prairie du Sac	3,926,795	3,489,318	3,801,055	3,367,316	3,447,965	4,019,189	3,891,759	3,954,845	2,367,531	3,483,860	3,505,689	3,897,806	43,153,128
14	Reedsburg	22,561,605	21,113,603	22,851,545	21,462,258	21,384,036	23,605,302	22,918,213	25,457,769	23,413,724	22,210,086	21,189,520	23,059,916	271,227,577
15	Richland Center	9,599,691	8,793,421	9,751,220	9,108,739	9,477,923	10,888,163	11,193,568	11,303,546	10,159,817	9,484,246	9,075,100	9,557,070	118,392,504
16	Sheboygan Falls	16,799,043	15,248,220	16,202,408	15,535,172	15,361,334	17,494,486	17,818,781	18,881,079	16,511,390	15,785,954	14,691,828	16,049,670	196,379,365
17	Wisconsin Dells	5,357,266	4,373,873	4,783,181	4,043,121	4,628,632	6,661,231	7,586,245	7,125,668	5,236,719	4,375,845	4,184,486	5,147,734	63,504,000
18	Wisconsin Rapids East	14,933,959	12,655,883	9,641,738	12,052,439	12,657,920	15,762,191	17,275,066	16,081,310	14,015,511	13,196,007	13,157,827	15,012,306	166,442,158
19	Wisconsin Rapids West	7,334,332	6,435,999	11,193,175	6,117,111	6,401,326	7,249,181	7,493,039	7,453,692	6,863,219	7,172,020	7,036,283	7,499,695	88,249,070
20	Total Transmission	146,286,217	129,168,164	139,912,930	127,495,859	131,257,530	155,385,615	159,930,220	162,747,658	143,231,897	136,592,682	132,735,226	147,126,923	1,711,870,921
21														
22	Belmont	1,158,020	971,199	1,082,166	1,021,162	1,106,185	1,278,739	1,320,540	1,332,682	1,209,790	1,159,020	1,170,663	1,267,425	14,077,592
23	Princeton	1,215,215	1,020,436	1,100,179	946,553	973,144	1,198,884	1,304,078	1,241,007	1,063,507	1,010,507	1,034,110	1,222,120	13,329,740
24	Sauk City	3,234,602	2,775,276	2,971,553	2,609,945	2,695,664	3,396,620	3,549,101	3,382,447	3,016,789	2,728,262	2,705,702	3,150,828	36,216,789
25	Wonewoc	529,972	437,317	465,565	366,876	376,059	451,984	510,462	464,944	388,331	391,236	422,202	533,014	5,337,962
26	Total Distribution Input	6,137,809	5,204,228	5,619,463	4,944,537	5,151,052	6,326,227	6,684,181	6,421,080	5,678,417	5,289,024	5,332,678	6,173,387	68,962,083
27														
28	Benton	541,035	447,399	472,154	385,090	400,664	510,490	574,709	528,344	460,389	419,870	445,784	557,597	5,743,524
29	Hazel Green	769,215	638,802	678,267	558,079	563,261	717,870	803,703	755,867	655,052	682,483	682,544	834,016	8,339,160
30	New Glarus	2,152,077	1,808,377	1,954,367	1,759,193	1,804,253	2,289,204	2,381,744	2,359,694	2,096,305	1,937,592	1,937,415	2,217,846	24,698,066
31	Shullsburg	1,030,437	851,942	914,362	771,829	806,899	1,040,174	1,131,916	1,051,057	899,263	830,748	858,564	1,031,418	11,218,609
32	Total Distribution Output	4,492,765	3,746,520	4,019,151	3,474,191	3,575,077	4,557,738	4,892,071	4,694,961	4,111,008	3,870,693	3,924,307	4,640,876	49,999,359
33														
34	Total Municipals	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364

200611015020 Received FERC OSEC 11/01/2006 02:39:00 PM Docket# EL07-14-000

Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Maximum Firm On-Peak kW Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total	Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(p)
1	Black Earth	3,074	2,772	2,658	2,310	2,340	4,056	3,756	4,157	3,647	3,208	2,723	3,150	37,850	3,154
2	Brodhead	7,296	6,747	6,711	6,085	6,189	8,265	7,870	7,913	7,549	6,759	6,910	7,569	85,864	7,155
3	Elkhorn	19,310	18,620	18,554	18,993	19,106	25,884	25,430	26,849	25,070	23,522	18,525	19,324	259,188	21,599
4	Evansville	11,393	10,385	10,066	9,646	9,950	14,417	13,769	14,911	13,346	12,365	11,558	12,593	144,398	12,033
5	Gresham (34.5 kV)	2,945	2,651	2,706	2,194	2,218	3,545	3,651	3,755	2,996	2,761	2,773	2,955	35,150	2,929
6	Juneau	5,901	5,718	5,607	6,067	5,998	8,073	7,827	8,248	7,999	7,289	5,662	6,144	80,534	6,711
7	Kiel	12,612	12,288	12,328	12,013	12,403	15,408	15,269	15,989	14,104	13,476	12,213	12,978	161,082	13,424
8	Mazomanie	5,267	4,917	5,051	5,134	5,183	6,380	6,550	7,012	6,787	6,280	5,924	6,013	70,499	5,875
9	Menominee (34.5 kV)	252	218	219	184	194	232	238	255	215	201	205	236	2,648	221
10	Mount Horeb	9,981	8,635	8,217	6,660	6,782	11,544	11,453	12,126	10,751	9,404	9,344	10,268	115,165	9,597
11	Pioneer P&L	5,123	4,509	4,342	3,731	3,856	6,843	6,600	7,126	5,392	5,187	5,542	5,502	63,754	5,313
12	Plymouth	36,217	33,769	33,247	32,617	32,690	45,412	43,126	46,033	42,870	40,544	35,508	38,455	460,488	38,374
13	Prairie du Sac	8,498	7,999	7,995	7,553	7,711	9,043	9,001	8,984	8,496	8,634	7,815	8,228	99,956	8,330
14	Reedsburg	42,971	41,695	41,381	39,506	39,554	46,532	45,892	47,843	46,153	42,676	40,147	42,383	516,731	43,061
15	Richland Center	14,063	13,738	13,978	13,987	14,569	20,108	19,382	20,005	17,922	18,110	13,521	14,090	193,473	16,123
16	Sheboygan Falls	23,674	22,428	23,077	22,615	23,176	30,194	28,585	29,587	27,652	24,501	23,365	24,456	303,310	25,276
17	Wisconsin Dells	9,438	8,440	8,254	7,260	10,106	14,690	14,416	15,018	10,956	9,217	8,336	8,832	124,964	10,414
18	Wisconsin Rapids East	26,980	24,475	24,286	21,717	24,277	37,598	37,991	38,255	32,731	30,424	25,625	27,896	352,255	29,355
19	Wisconsin Rapids West	12,563	11,831	11,754	10,978	11,821	14,786	14,605	15,532	13,737	14,241	12,339	12,798	156,986	13,082
20	Total Transmission	257,560	241,834	240,432	229,250	238,123	323,010	315,410	329,598	298,374	278,798	248,036	263,871	3,264,296	272,025
21															
22	Belmont	2,172	2,063	2,003	2,007	2,045	2,670	2,780	2,814	2,515	2,501	2,168	2,347	28,084	2,340
23	Princeton	2,227	1,998	2,011	1,777	1,799	2,731	2,766	2,875	2,521	2,215	2,096	2,277	27,295	2,275
24	Sauk City	6,100	5,600	5,247	4,964	5,189	7,808	7,715	7,839	7,099	6,300	5,441	6,019	75,323	6,277
25	Wonewoc	1,004	907	877	706	739	1,103	1,166	1,147	904	876	924	1,038	11,390	949
26	Total Distribution Input	11,504	10,568	10,138	9,455	9,773	14,312	14,426	14,675	13,039	11,892	10,629	11,681	142,092	11,841
27															
28	Benton	1,074	952	917	790	777	1,372	1,427	1,442	1,150	1,003	969	1,117	12,987	1,082
29	Hazel Green	1,363	1,269	1,255	1,051	1,058	1,770	1,842	1,799	1,540	1,394	1,504	1,605	17,448	1,454
30	New Glarus	3,919	3,635	3,472	3,198	3,169	5,450	5,250	5,294	4,744	4,423	3,794	4,129	50,476	4,206
31	Shullsburg	1,856	1,643	1,624	1,431	1,420	2,469	2,354	2,416	2,025	1,772	1,807	1,936	22,751	1,896
32	Total Distribution Output	8,212	7,499	7,267	6,470	6,423	11,060	10,872	10,951	9,458	8,591	8,074	8,786	103,663	8,639
33															
34	Total Municipals	277,276	259,901	257,837	245,174	254,319	348,381	340,708	355,224	320,871	299,281	266,739	284,339	3,510,050	292,504
	Wisconsin Dells Sub @ 34.5 KV	5,507	5,250	4,719	4,746	4,226	5,082	3,092	3,155	2,630	2,257	3,664	-	44,328	3,694

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Wisconsin Power & Light Company
FERC Docket No. ER06-1518
Coincident kW Billing Units - Test Year 2005
Proposed Rates

Line No.	Customer	January	February	March	April	May	June	July	August	September	October	November	December	Total	Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(p)
1	Black Earth	2,948	2,755	2,592	2,101	2,126	3,765	3,650	3,532	3,545	2,976	2,720	3,072	35,784	2,982
2	Brodhead	7,202	6,639	6,565	5,908	6,033	7,477	7,861	7,587	7,196	6,759	6,876	7,569	83,671	6,973
3	Elkhorn	16,776	16,099	15,290	18,994	18,674	23,166	23,280	26,655	23,799	23,522	16,376	17,964	240,595	20,050
4	Evansville	10,973	9,554	9,156	8,765	9,288	12,619	13,361	14,760	13,090	12,365	11,326	12,593	137,849	11,487
5	Gresham (34.5 kV)	2,908	2,284	2,350	1,827	1,925	3,382	3,442	3,533	2,894	2,431	2,318	2,955	32,249	2,687
6	Juneau	5,561	5,283	5,123	5,826	5,107	7,995	7,507	8,132	7,333	7,184	5,205	6,144	76,400	6,367
7	Kiel	11,896	11,648	11,638	11,432	12,249	15,004	14,622	14,064	13,394	12,539	11,770	12,978	153,235	12,770
8	Mazomanie	5,010	4,611	4,690	4,277	4,919	6,242	5,960	6,188	6,143	6,170	5,328	5,360	64,898	5,408
9	Menominee (34.5 kV)	229	218	202	138	161	226	217	231	202	163	185	223	2,395	200
10	Mount Horeb	9,508	8,515	8,207	6,209	6,455	11,517	11,353	11,444	10,751	8,878	9,054	9,749	111,640	9,303
11	Pioneer P&L	5,017	4,509	4,306	3,501	3,661	6,843	6,498	7,057	5,334	5,141	5,110	5,502	62,478	5,206
12	Plymouth	36,218	33,767	33,249	31,535	31,388	44,930	42,009	45,144	41,282	40,544	35,303	38,455	453,825	37,819
13	Prairie du Sac	6,671	6,036	5,990	6,047	6,148	7,880	8,049	8,404	3,444	7,288	6,632	6,940	79,530	6,628
14	Reedsburg	40,878	39,673	38,880	37,673	38,029	46,123	44,233	47,328	43,104	42,407	39,926	39,164	497,419	41,452
15	Richland Center	13,029	12,343	12,330	13,925	14,362	18,513	17,785	19,574	16,740	17,756	12,042	13,107	181,505	15,125
16	Richland Center Interruptible (1 Hr	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	1,000
17	Richland Center Interruptible (Inst)	953	1,332	1,333	1,341	1,243	1,231	1,142	1,279	1,200	1,296	1,377	1,403	15,130	1,261
18	Sheboygan Falls	22,578	21,418	22,034	21,141	21,438	26,625	26,108	28,753	27,110	23,411	23,365	24,338	288,320	24,027
19	Sheboygan Falls Interruptible (1 H	4,924	5,030	5,070	5,067	5,058	4,798	5,070	4,993	4,964	4,983	4,734	4,702	59,393	4,949
20	Wisconsin Dells	8,837	8,048	7,481	6,865	9,482	14,681	14,204	14,921	10,833	9,217	7,567	8,736	120,872	10,073
21	Wisconsin Rapids East [1]	26,554	24,467	23,989	21,319	22,565	35,316	37,060	35,453	32,731	29,169	25,625	27,896	342,144	28,512
22	Wisconsin Rapids West	12,474	11,539	11,259	10,593	11,751	14,025	13,799	15,316	13,281	14,241	12,070	12,474	152,822	12,735
23	Total Transmission	252,144	236,770	232,733	225,484	233,063	313,358	308,209	325,346	289,370	279,439	245,910	262,325	3,204,153	267,013
24															
25	Belmont	2,170	1,505	1,879	1,939	1,870	2,456	2,743	2,732	2,487	2,480	2,117	2,336	26,713	2,226
26	Princeton	2,227	1,943	1,916	1,636	1,614	2,630	2,766	2,794	2,398	2,041	2,059	2,213	26,237	2,186
27	Sauk City	6,100	5,600	5,170	4,909	5,189	7,621	7,715	7,472	7,099	6,190	5,404	6,001	74,470	6,206
28	Wonewoc	982	868	862	531	523	1,035	1,094	1,002	870	764	924	998	10,452	871
29	Total Distribution Input	11,479	9,916	9,828	9,014	9,197	13,743	14,317	14,000	12,854	11,474	10,503	11,548	137,872	11,489
30															
31	Benton	1,024	910	863	639	638	1,316	1,294	1,273	1,100	922	949	1,117	12,043	1,004
32	Hazel Green	1,363	1,242	1,164	973	902	1,642	1,727	1,756	1,516	1,373	1,418	1,553	16,628	1,386
33	New Glarus	3,871	3,584	3,451	2,845	3,066	5,332	5,250	5,059	4,744	4,423	3,787	4,064	49,477	4,123
34	Shullsburg	1,856	1,633	1,599	1,256	1,344	2,399	2,285	2,348	2,025	1,738	1,753	1,913	22,149	1,846
35	Total Distribution Output	8,114	7,369	7,077	5,713	5,949	10,690	10,556	10,436	9,384	8,456	7,907	8,647	100,296	8,358
36															
37	Total Municipals	271,738	254,054	249,638	240,212	248,209	337,791	333,082	349,781	311,608	299,369	264,319	282,520	3,442,322	286,860

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Summary Present & Proposed W-3A Rates
As Adjusted by Wisconsin Publics

Line No.	Customer	Test Year 2005 Present Revenue	Proposed Revenue	Difference	% Increase
	(a)	(b)	(c)	(d)	(e)
	W-3 Rate				
1	Black Earth	$ 916,419	$ 915,002	$ (1,417)	-0.15%
2	Brodhead	$ 2,191,632	$ 2,211,268	$ 19,636	0.90%
3	Elkhorn	$ 6,270,613	$ 6,239,923	$ (30,690)	-0.49%
4	Evansville	$ 3,545,677	$ 3,550,324	$ 4,647	0.13%
5	Gresham (34.5 kV)	$ 903,867	$ 882,440	$ (21,427)	-2.37%
6	Juneau	$ 2,097,273	$ 2,075,011	$ (22,262)	-1.06%
7	Kiel	$ 4,217,151	$ 4,182,306	$ (34,845)	-0.83%
8	Mazomanie	$ 1,837,083	$ 1,789,185	$ (47,898)	-2.61%
9	Menominee (34.5 kV)	$ 75,580	$ 73,583	$ (1,998)	-2.64%
10	Mount Horeb	$ 2,818,453	$ 2,833,613	$ 15,160	0.54%
11	Pioneer P&L	$ 1,644,288	$ 1,642,488	$ (1,800)	-0.11%
12	Plymouth	$ 12,170,005	$ 12,197,615	$ 27,610	0.23%
13	Prairie du Sac	$ 2,312,673	$ 2,163,848	$ (148,824)	-6.44%
14	Reedsburg	$ 13,523,200	$ 13,493,957	$ (29,243)	-0.22%
15	Richland Center	$ 5,747,591	$ 5,672,116	$ (75,475)	-1.31%
16	Sheboygan Falls	$ 9,434,445	$ 9,367,281	$ (67,164)	-0.71%
17	Wisconsin Dells	$ 3,253,979	$ 3,251,726	$ (2,253)	-0.07%
18	Wisconsin Rapids East	$ 8,560,014	$ 8,604,436	$ 44,422	0.52%
19	Wisconsin Rapids West	$ 4,267,390	$ 4,267,662	$ 272	0.01%
20	Total Transmission	$ 85,787,333	$ 85,413,784	$ (373,549)	-0.44%
21					
22	Belmont	$ 741,558	$ 736,899	$ (4,659)	-0.63%
23	Princeton	$ 706,301	$ 708,123	$ 1,822	0.26%
24	Sauk City	$ 1,919,021	$ 1,954,303	$ 35,282	1.84%
25	Wonewoc	$ 290,115	$ 284,670	$ (5,445)	-1.88%
26	Total Distribution Input	$ 3,656,996	$ 3,683,995	$ 26,999	0.74%
27					
28	Benton	$ 320,256	$ 317,972	$ (2,284)	-0.71%
29	Hazel Green	$ 448,033	$ 446,433	$ (1,600)	-0.36%
30	New Glarus	$ 1,302,778	$ 1,313,919	$ 11,141	0.86%
31	Shullsburg	$ 592,740	$ 596,006	$ 3,266	0.55%
32	Total Distribution Output	$ 2,663,807	$ 2,674,330	$ 10,523	0.40%
33					
34	Total Municipals (1)	$ 92,108,136	$ 91,772,109	$ (336,027)	-0.36%
35					
36	**PR-1 Rate**				
37	WPPI - Interim (2)	$ 28,813,829	$ 31,346,668	$ 2,532,839	8.79%
38					
39	WPPI - Formula (3)	$ 28,813,829	$ 31,503,390	$ 2,689,561	9.33%

(1) From Exh C, Sch 3, Line 24 and Exht D, Sch 1.
(2) From Exh D, Sch 3, Pg 3, Ln 38; Exh D, Sch 1; Exh D, Sch 2, Pg 1.
(3) From Exh D, Sch 3, Pg 3, Ln 16; Exh D, Sch 1; Exh E.

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Summary Present & Proposed W-3A Rates
As Filed by WPL

Line No.	Customer	Test Year 2005 Present Revenue	Proposed Revenue	Difference	% Increase
	(a)	(b)	(c)	(d)	(e)
	W-3 Rate				
1	Black Earth	$ 916,419	$ 945,142	$ 28,724	3.13%
2	Brodhead	$ 2,191,632	$ 2,281,457	$ 89,826	4.10%
3	Elkhorn	$ 6,270,613	$ 6,441,691	$ 171,078	2.73%
4	Evansville	$ 3,545,677	$ 3,666,046	$ 120,369	3.39%
5	Gresham (34.5 kV)	$ 903,867	$ 922,257	$ 18,390	2.03%
6	Juneau	$ 2,097,273	$ 2,138,840	$ 41,567	1.98%
7	Kiel	$ 4,217,151	$ 4,310,097	$ 92,946	2.20%
8	Mazomanie	$ 1,837,083	$ 1,843,097	$ 6,014	0.33%
9	Menominee (34.5 kV)	$ 75,580	$ 76,548	$ 967	1.28%
10	Mount Horeb	$ 2,818,453	$ 2,927,912	$ 109,459	3.88%
11	Pioneer P&L	$ 1,644,288	$ 1,694,978	$ 50,690	3.08%
12	Plymouth	$ 12,170,005	$ 12,576,193	$ 406,188	3.34%
13	Prairie du Sac	$ 2,312,673	$ 2,230,543	$ (82,130)	-3.55%
14	Reedsburg	$ 13,523,200	$ 13,907,911	$ 384,711	2.84%
15	Richland Center	$ 5,747,591	$ 5,845,542	$ 97,950	1.70%
16	Sheboygan Falls	$ 9,434,445	$ 9,656,452	$ 222,007	2.35%
17	Wisconsin Dells	$ 3,253,979	$ 3,369,587	$ 115,608	3.55%
18	Wisconsin Rapids East	$ 8,560,014	$ 8,891,882	$ 331,868	3.88%
19	Wisconsin Rapids West	$ 4,267,390	$ 4,395,712	$ 128,321	3.01%
20	Total Transmission	$ 85,787,333	$ 88,121,887	$ 2,334,554	2.72%
21					
22	Belmont	$ 741,558	$ 769,313	$ 27,754	3.74%
23	Princeton	$ 706,301	$ 740,028	$ 33,727	4.78%
24	Sauk City	$ 1,919,021	$ 2,044,144	$ 125,122	6.52%
25	Wonewoc	$ 290,115	$ 297,609	$ 7,494	2.58%
26	Total Distribution Input	$ 3,656,996	$ 3,851,094	$ 194,098	5.31%
27					
28	Benton	$ 320,256	$ 332,841	$ 12,584	3.93%
29	Hazel Green	$ 448,033	$ 466,730	$ 18,697	4.17%
30	New Glarus	$ 1,302,778	$ 1,373,669	$ 70,891	5.44%
31	Shullsburg	$ 592,740	$ 622,863	$ 30,123	5.08%
32	Total Distribution Output	$ 2,663,807	$ 2,796,103	$ 132,296	4.97%
33					
34	Total Municipals (1)	$ 92,108,136	$ 94,769,084	$ 2,660,948	2.89%
35					
36	**PR-1 Rate**				
37	WPPI - Interim (2)	$ 28,813,829	$ 36,697,406	$ 7,883,577	27.36%
38					
39	WPPI - Formula (3)	$ 28,813,829	$ 36,703,388	$ 7,889,559	27.38%

(1) From Exh C, Sch 3, Line 24 and Exht D, Sch 2.
(2) From Exh D, Sch 3, Pg 3, Ln 38; Exh D, Sch 1; Exh D, Sch 2, Pg 2.
(3) From Exh D, Sch 3, Pg 3, Ln 16; Exh D, Sch 1; Exh F.

Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
2005 Present/Proposed Wholesale Rates

		PR-1 Rates					W3-A Rates			
		PR-1 Interim Rates			PR-1 Formula Rates					
		WPL's		Wisconsin Publics	WPL's	Wisconsin Publics	WPL's		Wisconsin Publics	
Line No.	Description	Present Rates	Proposed Rates	Proposed Rates	Proposed Rates	Proposed Rates	Present Rates	Proposed Rates	Proposed Rates	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	**Rate Components**									
2	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 639.96	$ 639.96	$ 639.96	$/Delivery Point/Month
3	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$/Meter/Month
4	On-Peak Demand	$ 5.78	$ 7.37	$ 6.29	$ 11.38	$ 10.52	$ 8.73	$ 11.71	$ 10.82	$/kW/month
5	Off-Peak Demand						$ -	$ 5.86	$ 5.41	$/kW/month
6	Excess kW	$ 17.26	$ 35.16	$ 18.79	$ 35.16	$ 18.87				
7	Standard On-Peak									$/kWh
8	Standard Off-Peak									$/kWh
9	14-Hour On-Peak	0.02742	0.04675	0.03983	-	-	0.02868			$/kWh
10	January				0.03168	0.03168		0.03244	0.03232	$/kWh
11	February				0.03484	0.03484		0.03568	0.03577	$/kWh
12	March				0.04274	0.04274		0.04377	0.04358	$/kWh
13	April				0.03818	0.03818		0.03910	0.03949	$/kWh
14	May				0.03042	0.03042		0.03115	0.0315	$/kWh
15	June				0.03691	0.03691		0.03780	0.0379	$/kWh
16	July				0.05049	0.05049		0.05170	0.05153	$/kWh
17	August				0.04328	0.04328		0.04432	0.04447	$/kWh
18	September				0.04440	0.04440		0.04547	0.04593	$/kWh
19	October				0.03718	0.03718		0.03807	0.03846	$/kWh
20	November				0.04174	0.04174		0.04274	0.0431	$/kWh
21	December				0.02636	0.02636		0.02699	0.02691	$/kWh
22	14-Hour Off-Peak	0.01912	0.03260	0.02777	-	-	0.02124			$/kWh
23	January				0.01650	0.01650		0.01690	0.01683	$/kWh
24	February				0.01814	0.01814		0.01858	0.01863	$/kWh
25	March				0.02227	0.02227		0.02280	0.0227	$/kWh
26	April				0.01988	0.01988		0.02036	0.02057	$/kWh
27	May				0.01584	0.01584		0.01622	0.0164	$/kWh
28	June				0.01923	0.01923		0.01969	0.01974	$/kWh
29	July				0.02630	0.02630		0.02693	0.02684	$/kWh
30	August				0.02254	0.02254		0.02308	0.02316	$/kWh
31	September				0.02313	0.02313		0.02368	0.02392	$/kWh
32	October				0.01937	0.01937		0.01983	0.02003	$/kWh
33	November				0.02174	0.02174		0.02226	0.02245	$/kWh
34	December				0.01373	0.01373		0.01406	0.01401	$/kWh
35	12-Hour On-Peak						0.02942			$/kWh
36	12-Hour Off-Peak						0.02166			$/kWh
37	Peaking kW	$ 9.97	$ 12.72		$ 11.38	$ 8.90				
38	Distribution						$ 0.75	$ 1.11	$ 0.75	$/kW/month
39	Voltage Control Credit						$ 0.08	$ 0.08	$ 0.08	$/kW/month
40										
41	**Interruptible:**									
42	5-Year, 1-Hour						$ 5.37	$ 8.35	$ 7.46	$/kW/month
43	10-Year, 1-Hour						$ 5.37	$ 8.35	$ 7.46	$/kW/month
44	10-Year, Instantaneous						$ 4.68	$ 7.66	$ 6.77	$/kW/month
45										
46	**FAC:**									
47	January	0.00079	(0.00519)	(0.00519)	(0.00519)	(0.00519)	0.00079	-	-	$/kWh
48	February	0.00130	(0.00235)	(0.00235)	(0.00235)	(0.00235)	0.00130	-	-	$/kWh
49	March	0.00357	0.00373	0.00373	0.00373	0.00373	0.00357	-	-	$/kWh
50	April	0.01034	0.00036	0.00036	0.00036	0.00036	0.01034	-	-	$/kWh
51	May	0.00572	(0.00556)	(0.00556)	(0.00556)	(0.00556)	0.00572	-	-	$/kWh
52	June	0.00597	(0.00024)	(0.00024)	(0.00024)	(0.00024)	0.00597	-	-	$/kWh
53	July	0.00809	0.00852	0.00852	0.00852	0.00852	0.00809	-	-	$/kWh
54	August	0.01631	0.00476	0.00476	0.00476	0.00476	0.01631	-	-	$/kWh
55	September	0.01388	0.00512	0.00512	0.00512	0.00512	0.01388	-	-	$/kWh
56	October	0.01245	(0.00054)	(0.00054)	(0.00054)	(0.00054)	0.01245	-	-	$/kWh
57	November	0.01005	0.00299	0.00299	0.00299	0.00299	0.01005	-	-	$/kWh
58	December	0.00861	(0.00908)	(0.00908)	(0.00908)	(0.00908)	0.00861	-	-	$/kWh
59										
60	**True-Up**									
61	January	-			-	-	-	-	-	$/kWh
62	February	(0.00004)			(0.00004)	-	(0.00004)	-	-	$/kWh
63	March	-			-	-	-	-	-	$/kWh
64	April	0.00007			0.00007	-	0.00007	-	-	$/kWh
65	May	-			-	-	-	-	-	$/kWh
66	June	-			-	-	-	-	-	$/kWh
67	July	-			-	-	-	-	-	$/kWh
68	August	-			-	-	-	-	-	$/kWh
69	September	-			-	-	-	-	-	$/kWh
70	October	-			-	-	-	-	-	$/kWh
71	November	-			-	-	-	-	-	$/kWh
72	December	-			-	-	-	-	-	$/kWh

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Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
WPL's Proposed Formula Annual Billings Under W-3A - 2005
(Reflects Wisconsin Publics Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**Proposed Rate Revenue**													
2	Customer Charges ($)	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 391,656
3	Meter Charge ($)	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 31,464
4	Distribution Charge ($)													
5	Demand Charges ($)													
6	Coincident	$ 2,865,791	$ 2,669,211	$ 2,620,977	$ 2,518,934	$ 2,606,621	$ 3,578,848	$ 3,525,918	$ 3,705,950	$ 3,294,088	$ 3,160,416	$ 2,782,992	$ 2,979,994	$ 36,309,739
7	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8														
9	Ancillary Credit (Rapids East) ($)	$ (2,158)	$ (1,958)	$ (1,943)	$ (1,737)	$ (1,942)	$ (3,008)	$ (3,039)	$ (3,060)	$ (2,618)	$ (2,434)	$ (2,050)	$ (2,232)	$ (28,180)
10														
11	Interruptible Charge ($)													
12	One Hour	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 7,460	$ 89,520
13	Instantaneous	$ 39,788	$ 43,071	$ 43,349	$ 43,382	$ 42,658	$ 40,817	$ 42,055	$ 42,462	$ 41,730	$ 42,509	$ 41,372	$ 41,331	$ 504,523
14														
15	Distribution Charge ($)	$ 21,315	$ 19,639	$ 18,787	$ 17,286	$ 17,125	$ 25,673	$ 24,210	$ 24,593	$ 21,253	$ 19,277	$ 19,009	$ 17,743	$ 245,911
16														
17	Energy Charges ($)													
18	On-Peak	$ 2,330,263	$ 2,370,954	$ 3,243,376	$ 2,569,953	$ 2,092,929	$ 3,220,672	$ 3,990,969	$ 3,982,396	$ 3,381,197	$ 2,640,114	$ 2,928,329	$ 1,963,292	$ 34,714,446
19	Off-Peak	$ 1,427,471	$ 1,338,297	$ 1,705,406	$ 1,457,097	$ 1,206,080	$ 1,604,693	$ 2,524,491	$ 1,952,649	$ 1,899,368	$ 1,544,447	$ 1,662,412	$ 1,190,618	$ 19,513,030
20	Total	$ 3,757,734	$ 3,709,251	$ 4,948,783	$ 4,027,050	$ 3,299,009	$ 4,825,365	$ 6,515,460	$ 5,935,045	$ 5,280,565	$ 4,184,561	$ 4,590,741	$ 3,153,911	$ 54,227,476
21														
22	FAC plus True-Up($)	-	-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Total Energy Charges ($)	$ 3,757,734	$ 3,709,251	$ 4,948,783	$ 4,027,050	$ 3,299,009	$ 4,825,365	$ 6,515,460	$ 5,935,045	$ 5,280,565	$ 4,184,561	$ 4,590,741	$ 3,153,911	$ 54,227,476
25														
26	**Total PR-1 Charges**	$ 6,725,151	$ 6,481,897	$ 7,672,635	$ 6,647,596	$ 6,006,153	$ 8,510,376	$ 10,147,362	$ 9,747,747	$ 8,677,776	$ 7,447,087	$ 7,474,821	$ 6,233,506	$ 91,772,108

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Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
WPL's Proposed Formula Annual Billings Under W-3A - 2005
(Reflects Wisconsin Publics Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2	**Billing Units (From St BG)**													
3	Customers	51	51	51	51	51	51	51	51	51	51	51	51	612
4	Meters	34	34	34	34	34	34	35	35	35	35	35	35	414
5														
6	Billing Demands (kW)													
7	Coincident	264,861	246,692	242,234	232,803	240,908	330,762	325,870	342,509	304,444	292,090	257,208	275,415	3,355,798
8	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
9														
10	Ancillary Credit (Rapids East)	26,980	24,475	24,286	21,717	24,277	37,598	37,991	38,255	32,731	30,424	25,625	27,896	352,255
11														
12	Interruptible - One Hour	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
13	Interruptible - Instantaneous	5,877	6,362	6,403	6,408	6,301	6,029	6,212	6,272	6,164	6,279	6,111	6,105	74,523
14														
15	Distribution Demand	28,419	26,186	25,049	23,048	22,834	34,231	32,280	32,791	28,338	25,703	25,345	23,658	327,881
16														
17	Energy (kWh)													
18	On-Peak	72,099,733	66,283,323	74,423,507	65,078,574	66,442,189	84,978,140	77,449,436	89,552,417	73,616,318	68,645,720	67,942,670	72,957,712	879,469,739
19	Off-Peak	84,817,058	71,835,589	75,128,037	70,836,012	73,541,470	81,291,440	94,057,037	84,311,282	79,405,004	77,106,679	74,049,542	84,983,474	951,362,625
20	Total	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
21														
22	**Proposed Rates**													
23	Customer Charge ($/Mo.)	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	
24	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
25														
26	Demand Charges ($/kW)													
27	Coincident	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	
28	Other	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	$ 10.82	
29														
30	Ancillary Credit (Rapids East) ($/W-mo.)	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	
31	1													
32	Interruptible Charge ($/kW-mo.)													
33	One Hour	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	$ 7.46	
34	Instantaneous	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	$ 6.77	
35	1													
36	Distribution Charge ($/kW)	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	$ 0.75	
37	0													
38	Energy Charges ($/kWh) **(1)**													
39	On-Peak	$ 0.03232	$ 0.03577	$ 0.04358	$ 0.03949	$ 0.03150	$ 0.03790	$ 0.05153	$ 0.04447	$ 0.04593	$ 0.03846	$ 0.04310	$ 0.02691	$ 0.03947
40	Off-Peak	$ 0.01683	$ 0.01863	$ 0.02270	$ 0.02057	$ 0.01640	$ 0.01974	$ 0.02684	$ 0.02316	$ 0.02392	$ 0.02003	$ 0.02245	$ 0.01401	$ 0.02051
41														
42	FAC ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
43														
44	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

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Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
WPL's Proposed Formula Annual Billings Under W-3A - 2005
(Reflects Wisconsin Publics Proposal to use WPL's Energy Rate Design Formula on a Class by Class Basis)

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Adusted Wholesale Energy Rate Development													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	W-3A Energy (%)													
	On-Peak	**45.9480%**	**47.9900%**	**49.7640%**	**47.8820%**	**47.4640%**	**51.1090%**	**45.1580%**	**51.5070%**	**48.1090%**	**47.0970%**	**47.8500%**	**46.1930%**	**48.0370%**
	Off-Peak	54.0520%	52.0100%	50.2360%	52.1180%	52.5360%	48.8910%	54.8420%	48.4930%	51.8910%	52.9030%	52.1500%	53.8070%	51.9630%
	Total W-3 Energy (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3495	1.3319	1.3170	1.3329	1.3364	1.3059	1.3565	1.3027	1.3309	1.3396	1.3331	1.3474	
	Off-Peak Multiplier (WPL Formula)	0.7029	0.6937	0.6859	0.6942	0.6960	0.6802	0.7065	0.6785	0.6932	0.6977	0.6943	0.7018	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.95	$ 26.86	$ 33.09	$ 29.63	$ 23.57	$ 29.02	$ 37.99	$ 34.14	$ 34.51	$ 28.71	$ 32.33	$ 19.97	
	Monthly Costs @ Gen ($/kWh)	$ 0.02395	$ 0.02686	$ 0.03309	$ 0.02963	$ 0.02357	$ 0.02902	$ 0.03799	$ 0.03414	$ 0.03451	$ 0.02871	$ 0.03233	$ 0.01997	
	On-Peak Rate	$ 0.03232	$ 0.03577	$ 0.04358	$ 0.03949	$ 0.03150	$ 0.03790	$ 0.05153	$ 0.04447	$ 0.04593	$ 0.03846	$ 0.04310	$ 0.02691	$ 0.03947
	Off-Peak Rate	$ 0.01683	$ 0.01863	$ 0.02270	$ 0.02057	$ 0.01640	$ 0.01974	$ 0.02684	$ 0.02316	$ 0.02392	$ 0.02003	$ 0.02245	$ 0.01401	$ 0.02051

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Wisconsin Power and Light Company
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Proposed WPL Rates

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**Proposed Rate Revenue**													
2	Customer Charges ($)	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 32,638	$ 391,656
3	Meter Charge ($)	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,584	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 2,660	$ 31,464
4	Distribution Charge ($)													
5	Demand Charges ($)													
6	Coincident	$ 3,101,517	$ 2,888,767	$ 2,836,566	$ 2,726,129	$ 2,821,029	$ 3,873,226	$ 3,815,943	$ 4,010,783	$ 3,565,044	$ 3,420,376	$ 3,011,907	$ 3,225,114	$ 39,296,400
7	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8														
9	Ancillary Credit (Rapids East) ($)	$ (2,158)	$ (1,958)	$ (1,943)	$ (1,737)	$ (1,942)	$ (3,008)	$ (3,039)	$ (3,060)	$ (2,618)	$ (2,434)	$ (2,050)	$ (2,232)	$ (28,180)
10														
11	Interruptible Charge ($)													
12	One Hour	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 8,350	$ 100,200
13	Instantaneous	$ 45,018	$ 48,733	$ 49,047	$ 49,086	$ 48,266	$ 46,182	$ 47,584	$ 48,044	$ 47,216	$ 48,097	$ 46,810	$ 46,765	$ 570,849
14														
15	Distribution Charge ($)	$ 31,546	$ 29,066	$ 27,805	$ 25,583	$ 25,345	$ 37,996	$ 35,830	$ 36,398	$ 31,455	$ 28,530	$ 28,133	$ 26,260	$ 363,948
16														
17	Energy Charges ($)													
18	On-Peak	$ 2,338,915	$ 2,364,989	$ 3,257,517	$ 2,544,572	$ 2,069,674	$ 3,212,174	$ 4,004,136	$ 3,968,963	$ 3,347,334	$ 2,613,343	$ 2,903,870	$ 1,969,129	$ 34,594,615
19	Off-Peak	$ 1,433,408	$ 1,334,705	$ 1,712,919	$ 1,442,221	$ 1,192,843	$ 1,600,628	$ 2,532,956	$ 1,945,904	$ 1,880,310	$ 1,529,025	$ 1,648,343	$ 1,194,868	$ 19,448,132
20	Total	$ 3,772,324	$ 3,699,694	$ 4,970,436	$ 3,986,793	$ 3,262,517	$ 4,812,802	$ 6,537,092	$ 5,914,868	$ 5,227,644	$ 4,142,368	$ 4,552,213	$ 3,163,996	$ 54,042,747
21														
22	FAC plus True-Up($)	-	-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Total Energy Charges ($)	$ 3,772,324	$ 3,699,694	$ 4,970,436	$ 3,986,793	$ 3,262,517	$ 4,812,802	$ 6,537,092	$ 5,914,868	$ 5,227,644	$ 4,142,368	$ 4,552,213	$ 3,163,996	$ 54,042,747
25														
26	**Total PR-1 Charges**	$ 6,991,818	$ 6,707,875	$ 7,925,483	$ 6,829,426	$ 6,198,787	$ 8,810,771	$ 10,477,058	$ 10,050,679	$ 8,912,389	$ 7,680,586	$ 7,680,661	$ 6,503,552	$ 94,769,083

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**On-Peak Hours >>**	294	280	322	294	294	308	280	322	294	294	294	294	3,570
2														
3	**Billing Units (From St BG)**													
4	Customers	51	51	51	51	51	51	51	51	51	51	51	51	612
5	Meters	34	34	34	34	34	34	35	35	35	35	35	35	414
6														
7	Billing Demands (kW)													
8	Coincident	264,861	246,692	242,234	232,803	240,908	330,762	325,870	342,509	304,444	292,090	257,208	275,415	3,355,798
9	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Ancillary Credit (Rapids East)	26,980	24,475	24,286	21,717	24,277	37,598	37,991	38,255	32,731	30,424	25,625	27,896	352,255
12														
13	Interruptible - One Hour	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
14	Interruptible - Instantaneous	5,877	6,362	6,403	6,408	6,301	6,029	6,212	6,272	6,164	6,279	6,111	6,105	74,523
15														
16	Distribution Demand	28,419	26,186	25,049	23,048	22,834	34,231	32,280	32,791	28,338	25,703	25,345	23,658	327,881
17														
18	Energy (kWh)													
19	On-Peak	72,099,733	66,283,323	74,423,507	65,078,574	66,442,189	84,978,140	77,449,436	89,552,417	73,616,318	68,645,720	67,942,670	72,957,712	879,469,739
20	Off-Peak	84,817,058	71,835,589	75,128,037	70,836,012	73,541,470	81,291,440	94,057,037	84,311,282	79,405,004	77,106,679	74,049,542	84,983,474	951,362,625
21	Total	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
22														
23	**Proposed Rates**													
24	Customer Charge ($/Mo.)	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	$ 639.96	
25	Meter Charge ($/Mo.)	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
26														
27	Demand Charges ($/kW)													
28	Coincident	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	
29	Other	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	$ 11.71	
30														
31	Ancillary Credit (Rapids East) ($/W-m	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08	
32	1													
33	Interruptible Charge ($/kW-mo.)													
34	One Hour	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	$ 8.35	
35	Instantaneous	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	$ 7.66	
36	1													
37	Distribution Charge ($/kW)	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	$ 1.11	
38														
39	Energy Charges ($/kWh) **(1)**													
40	On-Peak	$ 0.03244	$ 0.03568	$ 0.04377	$ 0.03910	$ 0.03115	$ 0.03780	$ 0.05170	$ 0.04432	$ 0.04547	$ 0.03807	$ 0.04274	$ 0.02699	
41	Off-Peak	$ 0.01690	$ 0.01858	$ 0.02280	$ 0.02036	$ 0.01622	$ 0.01969	$ 0.02693	$ 0.02308	$ 0.02368	$ 0.01983	$ 0.02226	$ 0.01406	
42														
43	FAC ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
44														
45	FAC True-Up ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

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Proposed Formula Annual Billings Under W-3A - 2005
Proposed WPL Rates

Line No.	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Totals
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	(1) Wholesale Energy Rate Development													
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	Total Wholesale Energy (%)													
	On-Peak	**45.3700%**	**48.4010%**	**49.0710%**	**49.4610%**	**49.2170%**	**51.5280%**	**44.6700%**	**52.0780%**	**49.7050%**	**48.6780%**	**49.1670%**	**45.6980%**	**48.5320%**
	Off-Peak	54.6300%	51.5990%	50.9290%	50.5390%	50.7830%	48.4720%	55.3300%	47.9220%	50.2950%	51.3220%	50.8330%	54.3020%	51.4680%
	Total (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3546	1.3285	1.3228	1.3196	1.3216	1.3025	1.3608	1.2981	1.3175	1.3261	1.3220	1.3517	
	Off-Peak Multiplier (WPL Formula)	0.7055	0.6919	0.6890	0.6873	0.6883	0.6784	0.7088	0.6761	0.6862	0.6907	0.6885	0.7040	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.95	$ 26.86	$ 33.09	$ 29.63	$ 23.57	$ 29.02	$ 37.99	$ 34.14	$ 34.51	$ 28.71	$ 32.33	$ 19.97	
	Monthly Costs @ Gen ($/kWh)	$ 0.02395	$ 0.02686	$ 0.03309	$ 0.02963	$ 0.02357	$ 0.02902	$ 0.03799	$ 0.03414	$ 0.03451	$ 0.02871	$ 0.03233	$ 0.01997	
	On-Peak Rate	$ 0.03244	$ 0.03568	$ 0.04377	$ 0.03910	$ 0.03115	$ 0.03780	$ 0.05170	$ 0.04432	$ 0.04547	$ 0.03807	$ 0.04274	$ 0.02699	$ 0.03934
	Off-Peak Rate	$ 0.01690	$ 0.01858	$ 0.02280	$ 0.02036	$ 0.01622	$ 0.01969	$ 0.02693	$ 0.02308	$ 0.02368	$ 0.01983	$ 0.02226	$ 0.01406	$ 0.02044

Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
W-3A Rate Design

Line No.	2005 Revenue	Billing Units	Present Rate	Present Revenue	WPL's Filed W-3A Rate Proposed Rate	WPL's Filed W-3A Rate Proposed Revenue	Wisconsin Publics Adjusted W-3A Rate Proposed Rate	Wisconsin Publics Adjusted W-3A Rate Proposed Revenue
	(a)	(b)	(c)	(d) (b) x (c)	(e)	(f) (b) x (e)	(g)	(h) (b) x (g)
1	Customer	612	$ 639.96	$ 391,656	$ 639.96	$ 391,656	$ 639.96	$ 391,656
2	Metering (Present)	420	$ 76.00	31,920	$ -	-		
3	Metering (Proposed)	414	$ -		$ 76.00	31,464	$ 76.00	31,464
4								
5	On-Peak Demand Max	3,508,420	$ 8.73	30,628,505	$ -	-	$ -	-
6	On-Peak Demand Coin	3,355,798	$ -	-	$ 11.71	39,296,400	$ 10.82	36,309,739
7	Off-Peak Demand Charge		$ -	-	$ 5.86	-	$ 5.41	-
8								
9	One Hour Interruptible	12,000	$ 5.37	64,440	$ 8.35	100,200	$ 7.46	89,520
10	Instantaneous Interruptible	74,523	$ 4.68	348,768	$ 7.66	570,846	$ 6.77	504,521
11	Distribution	327,881	$ 0.75	245,911	$ 1.11	363,948	$ 0.75	245,911
12	Voltage Control Credit	352,255	$ (0.08)	(28,180)	$ (0.08)	(28,180)	$ (0.08)	(28,180)
13								
14								
15	kWh On-Peak - 14 Hours (Present)	824,577,025	$ 0.02868	23,648,869	$ -	-	-	
16	kWh Off-Peak - 14 Hours (Present)	888,366,070	$ 0.02124	18,868,895	$ -	-	-	
17	kWh On-Peak - 14 Hours (Proposed)	879,469,739	$ -	-	$ 0.03934	34,594,615	0.03947	34,714,446
18	kWh Off-Peak - 14 Hours (Proposed)	951,362,625	$ -	-	$ 0.02044	19,448,132	0.02051	19,513,030
19	kWh On-Peak - 12 Hours (Present)	47,025,252	$ 0.02942	1,383,483	$ -	-	-	
20	kWh Off-Peak - 12 Hours (Present)	70,864,017	$ 0.02166	1,534,915	$ -	-	-	
21	FAC	1,830,832,364	$ 0.00818	14,988,956	$ -	-	-	-
22	Total Energy			$ 60,425,117		$ 54,042,747		$ 54,227,476
23								
24	Total			$ 92,108,136		$ 94,769,080		$ 91,772,105

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Present PR-1 Revenue - Test Year 2005

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**PR-1 Billing Units**													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	**PR-1 Rates**													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.)	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	$ 5.78	
19	Excess Demand Charge	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	$ 17.26	
20														
21	Energy Charges ($/kWh)													
22	On-Peak	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	$ 0.02742	
23	Off-Peak	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	$ 0.01912	
24														
25	FCA Factor	$ 0.000790	$ 0.001300	$ 0.003570	$ 0.010140	$ 0.005610	$ 0.010280	$ 0.007930	$ 0.015990	$ 0.013610	$ 0.012210	$ 0.009850	$ 0.008440	
26	FCA True-Up Factor	$ (0.000040)	$ -	$ 0.000070	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 757,180	$ 757,180	$ 757,180	$ 757,180	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 745,620	$ 8,993,680
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 795,262	$ 743,082	$ 765,978	$ 637,460	$ 657,532	$ 956,382	$ 936,475	$ 1,085,064	$ 922,080	$ 796,140	$ 804,859	$ 898,855	$ 9,999,169
37	Off-Peak Energy	506,164	357,850	425,076	186,267	172,749	382,151	556,354	457,064	344,198	287,966	294,352	569,374	4,539,566
38	Total ($)	$ 1,301,426	$ 1,100,932	$ 1,191,054	$ 823,727	$ 830,281	$ 1,338,534	$ 1,492,829	$ 1,542,128	$ 1,266,278	$ 1,084,106	$ 1,099,212	$ 1,468,230	$ 14,538,735
39														
40	FCA Revenue	$ 43,826	$ 59,561	$ 179,096	$ 334,519	$ 185,214	$ 564,022	$ 501,580	$ 1,014,997	$ 702,684	$ 538,412	$ 440,768	$ 528,006	$ 5,092,687
41	FCA True-Up Revenue	(2,219)	-	3,512	-	-	-	-	-	-	-	-	-	1,293
42	Total Energy Revenue ($)	$ 1,343,033	$ 1,160,493	$ 1,373,661	$ 1,158,246	$ 1,015,495	$ 1,902,556	$ 1,994,409	$ 2,557,125	$ 1,968,962	$ 1,622,518	$ 1,539,979	$ 1,996,236	$ 19,632,714
43														
44	**Total PR-1 Revenue ($)**	$ 2,115,621	$ 1,933,081	$ 2,146,250	$ 1,930,834	$ 1,776,523	$ 2,663,584	$ 2,755,438	$ 3,318,153	$ 2,730,624	$ 2,384,180	$ 2,301,641	$ 2,757,898	$ 28,813,829

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed PR-1 Adjusted Interim Revenue - Test Year 2005
Per Wisconsin Publics

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**PR-1 Billing Units**													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	**PR-1 Rates**													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.)	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	$ 6.29	
19	Excess Demand Charge	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	$ 18.79	
20														
21	Energy Charges ($/kWh)													
22	On-Peak	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	$ 0.03983	
23	Off-Peak	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	$ 0.02777	
24														
25	FCA Factor	$ (0.005190)	$ (0.002350)	$ 0.003730	$ 0.000360	$ (0.005560)	$ (0.000240)	$ 0.008520	$ 0.004760	$ 0.005120	$ (0.000540)	$ 0.002990	$ (0.009080)	
26	FCA True-Up Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 823,990	$ 823,990	$ 823,990	$ 823,990	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 811,410	$ 9,787,240
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 1,155,189	$ 1,079,393	$ 1,112,651	$ 925,968	$ 955,123	$ 1,389,231	$ 1,360,314	$ 1,576,153	$ 1,339,403	$ 1,156,464	$ 1,169,130	$ 1,305,667	$ 14,524,687
37	Off-Peak Energy	735,155	519,743	617,383	270,535	250,902	555,039	808,051	663,842	499,916	418,244	427,519	826,963	6,593,292
38	Total ($)	$ 1,890,345	$ 1,599,136	$ 1,730,034	$ 1,196,503	$ 1,206,025	$ 1,944,270	$ 2,168,365	$ 2,239,995	$ 1,839,319	$ 1,574,708	$ 1,596,649	$ 2,132,630	$ 21,117,979
39														
40	FCA Revenue	$ (287,920)	$ (107,668)	$ 187,123	$ 11,876	$ (183,563)	$ (13,168)	$ 538,899	$ 302,151	$ 264,346	$ (23,812)	$ 133,797	$ (568,045)	$ 254,015
41	FCA True-Up Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Energy Revenue ($)	$ 1,602,424	$ 1,491,469	$ 1,917,157	$ 1,208,380	$ 1,022,462	$ 1,931,102	$ 2,707,264	$ 2,542,145	$ 2,103,664	$ 1,550,896	$ 1,730,446	$ 1,564,585	$ 21,371,993
43														
44	**Total PR-1 Revenue ($)**	$ 2,441,823	$ 2,330,867	$ 2,756,555	$ 2,047,778	$ 1,849,280	$ 2,757,920	$ 3,534,082	$ 3,368,963	$ 2,931,116	$ 2,378,348	$ 2,557,898	$ 2,392,037	$ 31,346,668

Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed PR-1 Interim Revenue - Test Year 2005
Per WPL

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**PR-1 Billing Units**													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	**PR-1 Rates**													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.)	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	$ 7.37	
19	Excess Demand Charge	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	
20														
21	Energy Charges ($/kWh)													
22	On-Peak	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	$ 0.04675	
23	Off-Peak	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	$ 0.03260	
24														
25	FCA Factor	$ (0.005190)	$ (0.002350)	$ 0.003730	$ 0.000360	$ (0.005560)	$ (0.000240)	$ 0.008520	$ 0.004760	$ 0.005120	$ (0.000540)	$ 0.002990	$ (0.009080)	
26	FCA True-Up Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 965,470	$ 965,470	$ 965,470	$ 965,470	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 950,730	$ 11,467,720
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 1,355,890	$ 1,266,925	$ 1,305,961	$ 1,086,844	$ 1,121,065	$ 1,630,593	$ 1,596,653	$ 1,849,991	$ 1,572,109	$ 1,357,386	$ 1,372,253	$ 1,532,512	$ 17,048,182
37	Off-Peak Energy	863,020	610,142	724,763	317,589	294,541	651,576	948,595	779,303	586,865	490,989	501,877	970,795	7,740,055
38	Total ($)	$ 2,218,910	$ 1,877,067	$ 2,030,724	$ 1,404,433	$ 1,415,606	$ 2,282,169	$ 2,545,248	$ 2,629,294	$ 2,158,974	$ 1,848,375	$ 1,874,130	$ 2,503,307	$ 24,788,237
39														
40	FCA Revenue	$ (287,920)	$ (107,668)	$ 187,123	$ 11,876	$ (183,563)	$ (13,168)	$ 538,899	$ 302,151	$ 264,346	$ (23,812)	$ 133,797	$ (568,045)	$ 254,015
41	FCA True-Up Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Energy Revenue ($)	$ 1,930,990	$ 1,769,399	$ 2,217,847	$ 1,416,310	$ 1,232,043	$ 2,269,002	$ 3,084,146	$ 2,931,445	$ 2,423,320	$ 1,824,563	$ 2,007,926	$ 1,935,262	$ 25,042,252
43														
44	**Total PR-1 Revenue ($)**	$ 2,911,868	$ 2,750,277	$ 3,198,726	$ 2,397,188	$ 2,198,181	$ 3,235,140	$ 4,050,284	$ 3,897,583	$ 3,390,092	$ 2,791,335	$ 2,974,698	$ 2,902,034	$ 36,697,406

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Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Adjusted PR-1 Interim Rate Design - Per Wisconsin Publics

Line No.	Costs	PR-1 Interim Rate Design - Per Wisconsin Publics Energy $	Demand $	Meters $	Customer $	Total $	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**Proposed Revenue Requirement Per WPPI (1)**	$ 17,210,113	$ 13,954,184	$ 10,032	$ 177,402	$ 31,351,731	Attch D, Sch 2
2							
3	Present Rates					$ 28,813,829	Ln 30, Col (d)
4	Less: Customer Charge					(177,402)	Ln 1, Col (e)
5	Less: Meter Charge					(10,032)	Ln 1, Col (d)
6	Net Present Rate Revenue					$ 28,626,394	
7							
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 2,537,903	Ln 1 - Ln 3
9	Increase (%) [Col (f), Line 8 / Line 6]					8.9%	Ln 8 / Ln 6
10							
11	**2005 Revenue**						
12		Billing	Present Rate Revenue		Interim Rate A Revenue		
13		Units	Rates	$	Rates	$	Change
14							
15	Delivery Points (Cust Charge)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 6.29	$ 9,787,240	8.9%
20	Peaking	-	$ 9.97	-	$ 10.85	-	8.9%
21	Excess	-	$ 17.26	-	$ 18.79	-	8.9%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.03983	$ 14,524,687	8.9%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.02777	6,593,292	8.9%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.035074	$ 21,117,979	
27							
28	FAC	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 31,346,668	
31							
32					Short Fall =	$ (5,063)	
33	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.03550	$ 21,373,273	8.9%

(1) From Exhibit D, Schedule 3, Page 4.

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Wisconsin Power and Light Company
FERC Dockets ER06-1517 and ER06-1518
PR-1 Interim Rate Design - Per WPL

Line No.	Costs	PR-1 Interim Rate Design - Per WPL Energy $	Demand $	Meters $	Customer $	Total $
	(a)	(b)	(c)	(d)	(e)	(f)
1	**Proposed Revenue Requirement Per WPL**	$ 18,808,674	$ 17,707,280	$ 10,032	$ 177,402	$ 36,703,388
2						
3	Present Rates					$ 28,813,829
4	Less: Customer Charge					(177,402)
5	Less: Meter Charge					(10,032)
6	Net Present Rate Revenue					$ 28,626,394
7						
8	Increase ($) [Col (f), Line 1 - Line 3]					$ 7,889,560
9	Increase (%) [Col (f), Line 8 / Line 6]					27.6%
10						
11	**2005 Revenue**					

Line No.		Billing Units	Present Rate Revenue Rates	Present Rate Revenue $	Interim Rate B Revenue Rates	Interim Rate B Revenue $	Change
12							
13							
14							
15	Delivery Points (Cust Charge)	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	
16	Meter Points (Meter Charge)	132	$ 76.00	10,032	$ 76.00	10,032	
17							
18	Billing Demands (kW-Mos.)						
19	Base	1,556,000	$ 5.78	$ 8,993,680	$ 7.37	$ 11,467,720	27.6%
20	Peaking	-	$ 9.97	-	$ 12.72	-	27.6%
21	Excess	-	$ 17.26	-	$ 22.02	-	27.6%
22							
23	Energy (kWh)						
24	On-Peak	364,667,000	$ 0.02742	$ 9,999,169	$ 0.04675	$ 17,048,182	27.6%
25	Off-Peak	237,425,000	$ 0.01912	4,539,566	$ 0.03260	7,740,055	27.6%
26	Total	602,092,000	$ 0.024147	$ 14,538,735	$ 0.041170	$ 24,788,237	
27							
28	FAC	602,092,000	$ 0.008460	$ 5,093,979	$ 0.000422	$ 254,015	
29							
30	Total			$ 28,813,829		$ 36,697,406	
31							
32					Short Fall =	$ (5,982)	
33	Energy Rate Design						
34	Energy & FAC Total	602,092,000	$ 0.03261	$ 19,632,714	$ 0.04159	$ 25,041,006	27.6%

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Comparison of PR-1 Rate Designs (1)
WPL Filed PR-1 Rate Versus Wisconsin Publics Adjusted PR-1 Rate

Line No.	2005 Revenue	Billing Units	Present Rate	Present Revenue	WPL's Final PR-1 Rate: Proposed Rate	WPL's Final PR-1 Rate: Proposed Revenue	Adjusted Final PR-1 Rate: Proposed Rate	Adjusted Final PR-1 Rate: Proposed Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**PR-1 Final Formula Rate Design**							
2								
3	Customer	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	$ 633.58	$ 177,402
4	Metering	132	$ 76.00	$ 10,032	$ 76.00	$ 10,032	$ 76.00	$ 10,032
5								
6	Baseload kW	1,556,000	$ 5.78	$ 8,993,680	$ 11.38	$ 17,707,280	$ -	$ -
7	Baseload kW	1,317,000	$ -	$ -	$ -	$ -	$ 10.52	$ 13,854,840
8	Excess kW	-	$ 17.26	$ -	$ 35.16	$ -	$ 18.87	$ -
9								
10	kWh On-Peak	364,667,000	0.02742	$ 9,999,169	$ 0.03856	$ 14,060,352	$ 0.03574	$ 13,031,934
11	kWh Off-Peak	237,425,000	0.01912	$ 4,539,566	$ 0.02000	$ 4,748,322	$ 0.01866	$ 4,429,182
12	FAC	602,092,000		$ 5,092,687		$ -		$ -
13	FAC - True-Up	602,092,000		$ 1,293		$ -		$ -
14	Total Energy			$ 5,093,979		$ 18,808,674		$ 17,461,116
15								
16	Total			$ 28,813,829		$ 36,703,388		$ 31,503,390

Line No.	2005 Revenue	Billing Units	Present Rate	Present Revenue	WPL's Interim PR-1 Rate: Proposed Rate	WPL's Interim PR-1 Rate: Proposed Revenue	Adjusted PR-1 Interim Rate: Proposed Rate	Adjusted PR-1 Interim Rate: Proposed Revenue
17								
18	**PR-1 Interim Stated Rate Design**							
19								
20								
21								
22	2005 Revenue	Billing Units	Present Rate	Present Revenue	Proposed Rate	Proposed Revenue	Proposed Rate	Proposed Revenue
23	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
24								
25	Customer	280	$ 633.58	$ 177,402	$ 633.58	$ 177,402	$ 633.58	$ 177,402
26	Metering	132	$ 76.00	$ 10,032	$ 76.00	$ 10,032	$ 76.00	$ 10,032
27								
28	Baseload kW	1,556,000	$ 5.78	$ 8,993,680	$ 7.37	$ 11,467,720	$ 6.29	$ 9,787,240
29	Baseload kW	1,317,000	$ -	$ -	$ -	$ -	$ -	$ -
30	Excess kW	-	$ 17.26	$ -	$ 35.16	$ -	$ 18.79	$ -
31								
32	kWh On-Peak	364,667,000	0.02742	$ 9,999,169	$ 0.04675	$ 17,048,182	$ 0.03983	$ 14,524,687
33	kWh Off-Peak	237,425,000	0.01912	$ 4,539,566	$ 0.03260	$ 7,740,055	$ 0.02777	$ 6,593,292
34	FAC	602,092,000		$ 5,092,687	$ 0.00042	$ 254,015	$ 0.00042	$ 254,015
35	FAC - True-Up	602,092,000		$ 1,293		$ -		$ -
36	Total Energy			$ 5,093,979		$ 25,042,252		$ 21,371,993
37								
38	Total			$ 28,813,829		$ 36,697,406		$ 31,346,668

(1) From Exhibit D, Schedule 3, Pages 1, 2 and 4.

Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
WPPI Production Cost Assignment to PR-1
PR-1 Interim Rate Design - Per Wisconsin Publics

Line No.	Description	Production Cost Assignment To PR-1 Wholesale Class: Demand - Related	Energy - Related	References
	(a)	(b)	(c)	(d)
1	**Total Production System Rev Requirement**			
2	Demand Related	$ 303,147,472		Exh G, Pg 1, Ln 7
3	Energy Related		$ 397,482,012.0	St BK, Pg 9, First Line
4	Plus			
5	Other Energy Related O&M (Accts 510, 512, 513, 528, 530, 531, 544 - Pages 320-321)	-	20,680,164	St BK, Pg 9
6	Energy Related Wheeling	-	3,204,086	St BK, Pg 9
7	Energy Related Regulatory Asset Amortizations	-	(478,193)	St BK, Pg 9
8	Totals	$ 303,147,472	$ 420,888,069	
9				
10	**Allocation Factors - PR-1**			
11				
12	PR-1 Coincident Demands (12 CP kW)	109,750 kW		St BK, Pg 3, Ln 12
13				
14	PR-1 Annual Energy Requirements (mWh)		602,092 mWh	St BH, Pg 4, Last Line
15				
16	Total PR-1 Load Requirements	109,750 kW	602,092 mWh	
17				
18	System Demands (12 CP kW)	2,407,003 kW		St BK, Pg 3, Ln 9
19	Adjustments			
20	Less PR-1 Avg Nominations	(128,420) kW		WPL Exh 2, Pg 1, Ln 24
21	Plus PR-1 Coincident Demands	109,750 kW		WPL Exh 2, Pg 1, Ln 23
22	Adjusted System Demands			
23				
24	System Energy Requirements (mWh)		14,725,129 mWh	St BK, Pg 9
25				
26	Total System Load Requirements	2,388,333 kW	14,725,129 mWh	St BK, Pg 9
27				
28	**PR-1 Production Allocation Factors**	4.595%	4.089%	Ln 8 / Ln 26
29				
30	**Production Cost Allocated To PR-1**	$ 13,929,626	$ 17,210,113	Ln 7 x Ln 28
31	Plus			
32	Amortization Expense - Wholesale Specific (1)	$ 24,557	$ -	
33				
34	**Total Production Revenue Requirement for PR-1**	$ 13,954,184	$ 17,210,113	Ln 30 + Ln 32

(1) Derived as follows:

	Total	PR-1	
Amortization Expense	$ 98,280	$ 24,557	Exh G, Pg 1, Ln 17
Allocation To PR-1			
Allocation % Based on	100.00%	24.99%	
Wholesale Billing Units	6,227,198	1,556,000	

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed Final PR-1 Rate Revenue - Test Year 2005
Per Wisconsin Publics

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	PR-1 Billing Units													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	100,000	100,000	90,000	90,000	90,000	120,000	129,000	129,000	129,000	110,000	110,000	120,000	1,317,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	PR-1 Rates													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.) (1)	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	$ 10.52	
19	Excess Demand Charge	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	$ 18.87	
20														
21	Energy Charges ($/kWh) (2)													
22	On-Peak	$ 0.03032	$ 0.03261	$ 0.04102	$ 0.03370	$ 0.02649	$ 0.03433	$ 0.04759	$ 0.04068	$ 0.04046	$ 0.03353	$ 0.03780	$ 0.02526	
23	Off-Peak	$ 0.01579	$ 0.01698	$ 0.02137	$ 0.01754	$ 0.01380	$ 0.01788	$ 0.02479	$ 0.02119	$ 0.02108	$ 0.01746	$ 0.01969	$ 0.01316	
24														
25	FCA Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
26	FCA True-Up Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 1,052,000	$ 1,052,000	$ 946,800	$ 946,800	$ 946,800	$ 1,262,400	$ 1,357,080	$ 1,357,080	$ 1,357,080	$ 1,157,200	$ 1,157,200	$ 1,262,400	$ 13,854,840
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 879,371	$ 883,731	$ 1,145,894	$ 783,458	$ 635,230	$ 1,197,396	$ 1,625,341	$ 1,609,789	$ 1,360,589	$ 973,544	$ 1,109,543	$ 828,048	$ 13,031,934
37	Off-Peak Energy	418,009	317,798	475,098	170,875	124,683	357,368	721,339	506,547	379,482	262,965	303,128	391,892	4,429,182
38	Total ($)	$ 1,297,380	$ 1,201,529	$ 1,620,992	$ 954,332	$ 759,913	$ 1,554,764	$ 2,346,681	$ 2,116,336	$ 1,740,071	$ 1,236,509	$ 1,412,671	$ 1,219,940	$ 17,461,116
39														
40	FCA Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	FCA True-Up Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Energy Revenue ($)	$ 1,297,380	$ 1,201,529	$ 1,620,992	$ 954,332	$ 759,913	$ 1,554,764	$ 2,346,681	$ 2,116,336	$ 1,740,071	$ 1,236,509	$ 1,412,671	$ 1,219,940	$ 17,461,116
43														
44	**Total PR-1 Revenue ($)**	$ 2,364,788	$ 2,268,937	$ 2,583,200	$ 1,916,541	$ 1,722,122	$ 2,832,572	$ 3,719,169	$ 3,488,824	$ 3,113,193	$ 2,409,751	$ 2,585,913	$ 2,498,382	$ 31,503,390

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed Final PR-1 Rate Revenue - Test Year 2005
Per Wisconsin Publics

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1) From Attachment G, Page 1, Line 23.														
(2) Adjusted Wholesale Energy Rate Development														
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	Total PR-1 Energy (%)													
	On-Peak	**52.2803%**	**59.1496%**	**55.6840%**	**70.4698%**	**72.6337%**	**63.5712%**	**53.9960%**	**62.3407%**	**65.1327%**	**65.8450%**	**65.5962%**	**52.3993%**	**60.5667%**
	Off-Peak	47.7197%	40.8504%	44.3160%	29.5302%	27.3663%	36.4288%	46.0040%	37.6593%	34.8673%	34.1550%	34.4038%	47.6007%	39.4333%
	Total (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.2964	1.2434	1.2696	1.1648	1.1509	1.2115	1.2828	1.2202	1.2006	1.1957	1.1974	1.2955	
	Off-Peak Multiplier (WPL Formula)	0.6752	0.6476	0.6613	0.6067	0.5994	0.6310	0.6681	0.6355	0.6253	0.6228	0.6236	0.6747	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.94	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	$ 0.02900
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02894	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03032	$ 0.03261	$ 0.04102	$ 0.03370	$ 0.02649	$ 0.03433	$ 0.04759	$ 0.04068	$ 0.04046	$ 0.03353	$ 0.03780	$ 0.02526	$ 0.03574
	Off-Peak Rate	$ 0.01579	$ 0.01698	$ 0.02137	$ 0.01754	$ 0.01380	$ 0.01788	$ 0.02479	$ 0.02119	$ 0.02108	$ 0.01746	$ 0.01969	$ 0.01316	$ 0.01866

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Wisconsin Power & Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Proposed Final PR-1 Rate Revenue - Test Year 2005
Per WPL

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	PR-1 Billing Units													
2	Customer	23	23	23	23	23	23	23	23	24	24	24	24	280
3	Metering	11	11	11	11	11	11	11	11	11	11	11	11	132
4														
5	Nominated kW	131,000	131,000	131,000	131,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	1,556,000
6	Excess kW	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	Energy (kWh)													
9	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
10	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
11	Total Energy	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
12														
13														
14	PR-1 Rates													
15	Customer Charge	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	$ 633.58	
16	Meter Charge	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	$ 76.00	
17														
18	Demand Charge ($/kW-mo.) (1)	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	$ 11.38	
19	Excess Demand Charge	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	$ 35.16	
20														
21	Energy Charges ($/kWh) (2)													
22	On-Peak	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636	
23	Off-Peak	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373	
24														
25	FCA Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
26	FCA True-Up Factor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27														
28	**PR-1 Revenue ($)**													
29	Customer	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 14,572	$ 15,206	$ 15,206	$ 15,206	$ 15,206	$ 177,402
30	Metering	836	836	836	836	836	836	836	836	836	836	836	836	10,032
31														
32	Demand Revenue	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,490,780	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 1,468,020	$ 17,707,280
33	Excess Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34														
35	Energy Revenue ($)													
36	On-Peak Energy	$ 918,815	$ 944,164	$ 1,193,942	$ 887,609	$ 729,472	$ 1,287,384	$ 1,724,385	$ 1,712,676	$ 1,493,083	$ 1,079,521	$ 1,225,194	$ 864,107	$ 14,060,352
37	Off-Peak Energy	436,805	339,508	495,107	193,671	143,114	384,350	765,277	538,819	416,386	291,732	334,687	408,866	4,748,322
38	Total ($)	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973	$ 18,808,674
39														
40	FCA Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	FCA True-Up Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Energy Revenue ($)	$ 1,355,620	$ 1,283,672	$ 1,689,049	$ 1,081,280	$ 872,586	$ 1,671,734	$ 2,489,662	$ 2,251,495	$ 1,909,469	$ 1,371,253	$ 1,559,882	$ 1,272,973	$ 18,808,674
43														
44	**Total PR-1 Revenue ($)**	$ 2,861,808	$ 2,789,861	$ 3,195,237	$ 2,587,468	$ 2,356,014	$ 3,155,162	$ 3,973,091	$ 3,734,923	$ 3,393,531	$ 2,855,315	$ 3,043,943	$ 2,757,035	$ 36,703,388

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Wisconsin Power & Light Company
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Proposed Final PR-1 Rate Revenue - Test Year 2005
Per WPL

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
(1) From Statement BK.														
(2) Wholesale Energy Rate Development Per WPL														
	Wholesale Energy													
	PR-1 Energy (kWh)													
	On-Peak	29,003,000	27,100,000	27,935,000	23,248,000	23,980,000	34,879,000	34,153,000	39,572,000	33,628,000	29,035,000	29,353,000	32,781,000	364,667,000
	Off-Peak	26,473,000	18,716,000	22,232,000	9,742,000	9,035,000	19,987,000	29,098,000	23,905,000	18,002,000	15,061,000	15,395,000	29,779,000	237,425,000
	Total PR-1	55,476,000	45,816,000	50,167,000	32,990,000	33,015,000	54,866,000	63,251,000	63,477,000	51,630,000	44,096,000	44,748,000	62,560,000	602,092,000
	W-2 Energy (kWh)													
	On-Peak	23,398,675	19,842,560	21,606,586	16,961,326	17,882,881	26,688,250	26,377,589	29,049,151	20,512,255	19,957,286	21,565,045	25,126,292	268,967,896
	Off-Peak	38,624,880	30,153,099	31,299,851	27,004,958	29,173,657	36,573,017	47,752,997	37,333,475	31,866,450	31,857,745	33,444,903	40,739,993	415,825,024
	Total W-2	62,023,555	49,995,660	52,906,437	43,966,284	47,056,537	63,261,267	74,130,585	66,382,626	52,378,705	51,815,031	55,009,948	65,866,285	684,792,920
	W-3 Energy (kWh)													
	On-Peak	72,099,736	66,283,324	74,423,509	65,078,575	66,442,189	84,978,138	77,449,437	89,552,417	73,616,318	68,645,719	67,942,673	72,957,711	879,469,745
	Off-Peak	84,817,055	71,835,588	75,128,035	70,836,011	73,541,470	81,291,443	94,057,036	84,311,282	79,405,004	77,106,680	74,049,539	84,983,475	951,362,618
	Total W-3	156,916,791	138,118,912	149,551,544	135,914,586	139,983,659	166,269,580	171,506,473	173,863,699	153,021,322	145,752,399	141,992,212	157,941,186	1,830,832,364
	Total Wholesale (kWh)													
	On-Peak	124,501,411	113,225,884	123,965,094	105,287,901	108,305,070	146,545,388	137,980,025	158,173,568	127,756,574	117,638,005	118,860,718	130,865,003	1,513,104,642
	Off-Peak	149,914,935	120,704,687	128,659,887	107,582,969	111,750,127	137,851,460	170,908,033	145,549,758	129,273,454	124,025,425	122,889,442	155,502,468	1,604,612,643
	Total Wholesale (kWh)	274,416,346	233,930,571	252,624,981	212,870,870	220,055,197	284,396,847	308,888,058	303,723,326	257,030,028	241,663,430	241,750,160	286,367,471	3,117,717,284
	Total Energy (%)													
	On-Peak	**45.3695%**	**48.4015%**	**49.0708%**	**49.4609%**	**49.2172%**	**51.5285%**	**44.6699%**	**52.0782%**	**49.7049%**	**48.6784%**	**49.1668%**	**45.6983%**	**48.5325%**
	Off-Peak	54.6305%	51.5985%	50.9292%	50.5391%	50.7828%	48.4715%	55.3301%	47.9218%	50.2951%	51.3216%	50.8332%	54.3017%	51.4675%
	Total (%)	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	Cost Ratio (Per WPL using LMPs)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	
	On-Peak Multiplier (WPL Formula)	1.3546	1.3284	1.3228	1.3196	1.3216	1.3025	1.3608	1.2981	1.3175	1.3261	1.3220	1.3517	
	Off-Peak Multiplier (WPL Formula)	0.7055	0.6919	0.6890	0.6873	0.6883	0.6784	0.7088	0.6761	0.6862	0.6907	0.6885	0.7040	
	Monthly Energy Rates													
	Monthly Costs @ Gen ($/mWh)	$ 23.39	$ 26.23	$ 32.31	$ 28.94	$ 23.02	$ 28.34	$ 37.10	$ 33.34	$ 33.70	$ 28.04	$ 31.57	$ 19.50	$ 0.03124
	Monthly Costs @ Gen ($/kWh)	$ 0.02339	$ 0.02623	$ 0.03231	$ 0.02894	$ 0.02302	$ 0.02834	$ 0.03710	$ 0.03334	$ 0.03370	$ 0.02804	$ 0.03157	$ 0.01950	
	On-Peak Rate	$ 0.03168	$ 0.03484	$ 0.04274	$ 0.03818	$ 0.03042	$ 0.03691	$ 0.05049	$ 0.04328	$ 0.04440	$ 0.03718	$ 0.04174	$ 0.02636	$ 0.03856
	Off-Peak Rate	$ 0.01650	$ 0.01814	$ 0.02227	$ 0.01988	$ 0.01584	$ 0.01923	$ 0.02630	$ 0.02254	$ 0.02313	$ 0.01937	$ 0.02174	$ 0.01373	$ 0.02000

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Formula Rate - Non-Levelized

Wisconsin Power and Light Company
FERC Docket Nos. ER06-1517 and ER06-1518
Cost of Service Study

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
1	GROSS REVENUE REQUIREMENT	page 5, Line 38							$ 294,240,465
2	REVENUE CREDITS								
3	Account No. 447	311.non-RQ.h				(985,919)	PP	1.00000	(985,919)
4	Account No. 454					-	PP	1.00000	-
5	Interruptible Demand Revenues Credits (Note M)	Sta AU, page 3				9,892,927	PP	1.00000	9,892,927
6	TOTAL REVENUE CREDITS								8,907,008
7	NET REVENUE REQUIREMENT	Line 1 + Line 6							$ 303,147,472
8									
9	DIVISOR								
10	Average of 12 coincident system peaks for requirements (RQ) service (Note A)								2,333,503
11	Plus 12 CP of firm bundled sales over one year not in line 7								73,500
12	Total Divisor								2,407,003
13									
14	Annual Rate ($/kW/Yr)	line 7 / line 12							$ 125.94
15	Capacity Rate ($/kW/Mo)	line 14 / 12 months							**$ 10.50**
16									
17	Amortization Expense - Wholesale Specific								$ 98,280
18	Firm Wholesale Peak Demand								6,227,198
19	Adjustement for Wholesale Specific Reg Asset Amortization	Line 17 / Line 18							**$ 0.02**
20									
21	**Monthly Capacty Rate at Generator Volatage ($/kW/Mo.)**	Line 15 + Line 19				**PR-1 Rate >>>>>>>>>>>**			**$ 10.52**
22	Transmission loss rate ($kW/Mo)	Line 21 x 2.88%							0.303
23	**Adjusted Monthly Capacity Rate at transmission voltage ($kW/Mo)**					**W-3A Rate >>>>>>>>>>>**			**$ 10.82**
24									
25									

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
26	**RATE BASE: (Note N)**	Average							
27	GROSS PLANT IN SERVICE	CA = Common Allocator							
28	Production (Note O)	206.46.g	995,040,121	960,484,937	977,762,529	977,762,529	PP	1.00000	977,762,529
29	(Nuclear Decommisioning Reserve)			-	-	-	PP	1.00000	-
30	(Asset Retirment Obligations)	Sta AD, page 3	(24,249,613)	(3,834,243)	(14,041,928)	(14,041,928)	PP	1.00000	(14,041,928)
31	Sheboygan Falls Capital Lease (net of Accum Depr)	Sta AD, page 3	-	(120,190,298)	(60,095,149)	(60,095,149)	PP	1.00000	(60,095,149)
32	Transmission	206.58.g	-	-	-	-	PP	1.00000	-
33	Distribution	206.75.g	1,050,408,923	1,143,134,640	1,096,771,782	1,096,771,782	NA		-
34	General & Intangible	206.5.g & 90.g	64,343,932	63,662,299	64,003,116	64,003,116	W/S	0.56800	36,353,903
35	Common	356 x CA	218,336,360	192,889,906	205,613,133	205,613,133	W/S	0.56800	116,788,687
36	TOTAL GROSS PLANT (sum lines 1-5)		2,303,879,723	2,236,147,241	2,270,013,482	2,270,013,482	GP=	46.553%	1,056,768,042
37									
38	ACCUMULATED DEPRECIATION								
39	Production (Note O)	219.20-24.c	672,517,227	492,538,347	582,527,787	582,527,787	PP	1.00000	582,527,787
40	(Nuclear Decommisioning Reserve)	Sta AE, page 4	(243,146,692)	-	(121,573,346)	(121,573,346)	PP	1.00000	(121,573,346)
41	(Asset Retirment Obligations)	Sta AE, page 4	226,970,455	(3,669,035)	111,650,710	111,650,710	PP	1.00000	111,650,710
42	Sheboygan Falls Capital Lease	Sta AD, page 3	-	-	-	-	PP	1.00000	-
43	Transmission	219.25.c	-	-	-	-			-
44	Distribution	219.26.c	346,776,586	372,135,648	359,456,117	359,456,117	NA		-
45	General & Intangible	219.27.c	31,831,191	30,173,481	31,002,336	31,002,336	W/S	0.56800	17,609,391
46	Common	356 x CA	152,440,998	123,303,275	137,872,137	137,872,137	W/S	0.56800	78,311,660
47	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		1,187,389,765	1,014,481,716	1,100,935,741	1,344,082,433			911,672,895
48									
49	NET PLANT IN SERVICE								
50	Production (Note O)		322,522,894	467,946,590	395,234,742	395,234,742			395,234,742
51	(Nuclear Decommisioning Reserve)		243,146,692	-	121,573,346	121,573,346			121,573,346
52	(Asset Retirment Obligations)		(251,220,068)	(165,208)	(125,692,638)	(125,692,638)			(125,692,638)
53	Sheboygan Falls Capital Lease		-	(120,190,298)	(60,095,149)	(60,095,149)			(60,095,149)
54	Transmission		-	-	-	-			-
55	Distribution		703,632,337	770,998,992	737,315,665	737,315,665			-
56	General & Intangible		32,512,741	33,488,818	33,000,780	33,000,780			18,744,511
57	Common		65,895,361	69,586,631	67,740,996	67,740,996			38,477,027
58	TOTAL NET PLANT (sum lines 13-17)		1,116,489,957	1,221,665,524	1,169,077,741	1,169,077,741	NP=	33.209%	388,241,839
59									

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Cost of Service Study

Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
60	ADJUSTMENTS TO RATE BASE (Note B)								
61	Account No. 281 (enter negative)	273.8.k		-	-	-	NP	33.209%	-
62	Account No. 282 (enter negative)				-	-			
63	Electric	275.2.k	(177,304,711)	(175,132,356)	(176,218,534)	(176,218,534)	NP	33.209%	(58,520,837)
64	Common	275.6.k x CA	(32,860,824)	(30,708,380)	(31,784,602)	(31,784,602)	NP	33.209%	(10,555,425)
65	Account No. 283 (enter negative)					-			
66	Electric	277.9.k	1,064,132	1,035,990	1,050,061	1,050,061	NP	33.209%	348,717
67	Common	277.18.k x CA	(61,872,011)	(63,685,705)	(62,778,858)	(62,778,858)	NP	33.209%	(20,848,382)
68	Account No. 190				-	-			
69	Electric	234.8.c	42,597,329	41,422,881	42,010,105	42,010,105	NP	33.209%	13,951,237
70	Common	234.17.c x CA	29,034,346	32,162,487	30,598,417	30,598,417	NP	33.209%	10,161,502
71	Account No. 182 Tax Items	232.1.f	6,860,235	2,724,940	4,792,588	4,792,588	NP	33.209%	1,591,582
72	Account No. 254 Other Regulatory Liabilities				-	-			
73	Other Regulatory Liabilities - Account 254 (ITC Gross Up) - Common	278.2.f x CA	(11,546,358)	(10,317,545)	(10,931,951)	(10,931,951)	NP	33.209%	(3,630,418)
74	Other Regulatory Liabilities - Account 254 (Excess Deferred Gross Up) -Co	278.3.f x CA	(2,488,058)	(4,845,318)	(3,666,688)	(3,666,688)	NP	33.209%	(1,217,679)
75	Adjustment to ADIT Related to ATCo Inv	Sta AL, page 8	41,684,644	44,136,755	42,910,699	42,910,699	NP	33.209%	14,250,317
76	TOTAL ADJUSTMENTS (sum lines 19- 22)		(164,831,276)	(163,206,251)	(164,018,763)	(164,018,763)			(54,469,386)
77									
78	WORKING CAPITAL (Note C)								
79	CWC Total Demand Related O&M	calculated							11,464,613
80	CWC - Other Energy Related O&M	calculated					PE	1.00000	2,585,021
81	CWC - Wheeling Charges - Non network - Energy	332.2+4+5.f / 8					PE	1.00000	400,511
82	Materials & Supplies - Production	227.7.c	13,005,243	9,638,822	11,322,033	11,322,033	PE	1.00000	11,322,033
83	Materials & Supplies - Construction - Electric					-			
84	Assigned to Construction	227.5.c x CA	7,686,559	5,793,080	6,739,820	6,739,820	NP	33.209%	2,238,243
85	Distribution Plant	227.9.c x CA	1,506,113	1,163,222	1,334,668	1,334,668	NP	33.209%	443,233
86	Stores Expense Undistributed A/C 163	227.15.c x CA	468,529	378,831	423,680	423,680	NP	33.209%	140,701
87	Fuel Stock	227.1 .c	16,017,986	20,178,591	18,098,289	18,098,289	PE	1.00000	18,098,289
88	Net Nuclear Fuel	Sta AL, page 2	17,073,000	-	8,536,500	8,536,500	PE	1.00000	8,536,500
89	Prepayments (Account 165)	110.57.d			-	-			
90	Prepaid Gross Receipts	Sta AL, page 8 x CA	28,791,079	27,627,585	28,209,332	-	GP	46.553%	0
91	Long-Term Prepaid Pensions	Sta AL, page 9 x CA	61,467,347	62,712,014	62,089,680	62,089,680	GP	46.553%	28,904,846
92	Prepayments	Sta AL, page 10 x CA	5,000,178	11,654,922	8,327,550	8,327,550	GP	46.553%	3,876,756
93	Prepaid Interest Expense Treasury	Sta AL, page 11 x CA	5,121	22,630	13,876	13,876	GP	46.553%	6,460
94	Construction Work in Progress (50%)	200 - 201.11.c & h			-	-			
95	Electric	200.11.c x 50%	32,132,247	22,218,080	27,175,163	27,175,163	GP	46.553%	12,650,957
96	Common	201.11.h x 50% x CA	2,961,555	1,734,802	2,348,178	2,348,178	GP	46.553%	1,093,156
97	Accum. Prov. For Pensions & Benefits	112.29.c x CA	(37,677,466)	(46,256,286)	(41,966,876)	(41,966,876)	GP	46.553%	-19,537,000
98	TOTAL WORKING CAPITAL		148,437,490	116,866,293	132,651,891	104,442,559			82,224,317
99									
100	RATE BASE (sum lines 18, 26, & 33)		1,100,096,171	1,175,325,566	1,137,710,869	1,109,501,537	NIRB =	37.494%	415,996,770

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
101	O&M								
102	Total Power Production Expenses	321.80.b				604,941,845	PE	1.00000	604,941,845
103	Plus: Purchased Power Capacity Charges	327.1.j				114,425,633	PE	1.00000	114,425,633
104	Plus: Transmission of Electricity By Others -Demand:								
105	Long-Term Firm P-T-P Demand - AECS	332.3.e				3,755,839	PE	1.00000	3,755,839
106	Other Transmission Service-AECS	332.7.g				1,290,447	PE	1.00000	1,290,447
107	Other Transmission Service-AECS	332.9.g				437,143	PE	1.00000	437,143
108	Other Transmission Service-AECS	332.10.g				89,787	PE	1.00000	89,787
109	Other Transmission Service-MidAmerican Energy	332.11.g				28,488	PE	1.00000	28,488
110	Less: Account 501 - Steam Fuel	320.5.b				(123,928,007)	PE	1.00000	(123,928,007)
111	Less: Account 518 - Nuclear Fuel	320.25.b				(1,587,524)	PE	1.00000	(1,587,524)
112	Less: Account 547 - Oth. Pwr. Gen. Fuel	321.63.b				(25,544,566)	PE	1.00000	(25,544,566)
113	Less: Total Purch. Pwr.	321.76 . b				(383,777,392)	PE	1.00000	(383,777,392)
114	Less: Load Dispatch	321.77. b				(2,135,335)	PE	1.00000	(2,135,335)
115	Less (Other energy related O&M):								
116	Steam Maintenance Supervision and Engineering - Account 510	320.15.b				(974,804)	PE	1.00000	(974,804)
117	Steam Maintenance of Boiler Plant - Account 512	320.17.b				(10,817,281)	PE	1.00000	(10,817,281)
118	Steam Mainenance of Electric Plant - Account 513	320.18.b				(3,890,038)	PE	1.00000	(3,890,038)
119	Nuclear Mainteance Supervision and Engineering - Account 528	320.35.b				(1,773,672)	PE	1.00000	(1,773,672)
120	Nuclear Maintenance of Reactor Plant Equipment - Account 530	320.37.b				(2,321,433)	PE	1.00000	(2,321,433)
121	Nuclear Maintenance of Electric Plant - Account 531	320.38.b				(821,085)	PE	1.00000	(821,085)
122	Hydro Maintenance of Electric Plant - Account 544	321.56.b			-$20,680,164.33	(81,852)	PE	1.00000	(81,852)
123	A&G	323.168.b				70,500,594	W/S	0.56800	40,044,484
124	Less Retail Rate Case Fees & Misc					(700,041)	PE	1.00000	(700,041)
125	Less EPRI Dues (Note D)	353.2.f				(518,102)	PE	1.00000	(518,102)
126	Transmission	321.100.b				-			-
127	Common Plant	356				-	W/S	0.56800	-
128	TOTAL Demand Related O&M					236,598,645			206,142,535
129									
130	DEPRECIATION EXPENSE								
131	Production Plant:								
132	Steam	336.2.f				23,945,967	PP	1.00000	23,945,967
133	Nuclear	336.3.f				30,863,318	PP	1.00000	30,863,318
134	Hydraulic - Conventional	336.4.f				259,604	PP	1.00000	259,604
135	Other Production Plant	336.6.f				2,312,035	PP	1.00000	2,312,035
136	Less: Nuclear Decommissioning	Sta AJ, page 3				(25,731,312)	PP	1.00000	(25,731,312)
137	Intangible Plant	336.1.f				74,126	W/S	0.56800	42,104
138	General Plant	336.9.f				2,408,993	W/S	0.56800	1,368,313
139	Common Plant	336.10.f				15,225,013	W/S	0.56800	8,647,839
140	TOTAL DEPRECIATION (Sum lines 15 - 18)					49,357,744			41,707,868
141									
142	REGULATORY ASSET AMORTIZATION								
143	KNPP HP Turbine - Other Demand	232.9.e				86,247	PP	1.00000	86,247
144	NOx Remediation Amortization - Other Demand	278.8.e minus d				537,001	PP	1.00000	537,001
145	TOTAL REGULATORY ASSET AMORTIZATION					623,248			623,248

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146	ELECTRIC TAXES OTHER THAN INCOME TAXES (Note E)								
147	LABOR RELATED:								
148	FICA	263.12.i				8,064,858	W/S	0.56800	4,580,856
149	Fed Unemployment	263.11.i				72,602	W/S	0.56800	41,238
150	WI Unemployment	263.4.i				40,517	W/S	0.56800	23,014
151	Payroll Tax Overheads Cleared	263.7.i				(3,038,897)	W/S	0.56800	(1,726,100)
152	Payroll					5,139,080			2,919,008
153	Fed Hwy Use	263.13.i				17,347	W/S	0.56800	9,853
154	Fed Excise Tax	263.15.i				504	W/S	0.56800	286
155	Highway and vehicle					17,851			10,139
156	PLANT RELATED:								
157	Assessed Real Estate	263.20.i				63,551	GP	0.46553	29,585
158	Franchise Tax	263.6.i				1,217	GP	0.46553	567
159	Property and Other					64,768			30,152
160	Gross Receipts								-
161									-
162						-			-
163	TOTAL OTHER TAXES (sum lines 20 - 25)					5,221,699			2,959,299
164									
165	INCOME TAXES	(Notes F and G)							
166	T= FIT + (SIT* (1 - FIT)) =								40.135%
167	CIT=(T/1-T) * (1-(WCLTD/R)) =								40.959%
168	where WCLTD=(page 4, line 27) and R= (page 4, line30)								
169	and FIT, SIT & p are as given in footnote F.								
170	1 / (1 - T) = (from line 29)								1.6704
171									
172	Amortized Investment Tax Credit (266.8f) (enter negative)	266.8.f				(1,321,175)	NP	0.33209	(438,752)
173	Other Tax Credits - Production Specific					(1,938,921)	PP	1.00000	(1,938,921)
174									
175	Income Tax Calculation = line 28 * line 34								13,592,848
176	ITC adjustment (line 29 * line 30)								(732,903)
177	Other Tax Credit - Allocated Electric						NP	0.00000	-
178	Other Tax Credits - Production Specific								(3,238,822)
179	Total Income Taxes	(line 31 plus line 32)							9,621,123
180									
181	RETURN								33,186,392
182	[Rate Base (page 2, line 29) * Rate of Return (page 4, line 30)]								
183									
184	**REV. REQUIREMENT (sum lines 14, 19, 26, 33, 34)**								**$ 294,240,465**

Verification Of Income Tax Calculation Methodology		
Rev Requirement	294,240,465	Ln 184
O&M Exp	(206,142,535)	Ln 128
Depr Exp	(41,707,868)	Ln 140
Reg Asset Amort	(623,248)	Ln 145
Taxes Other	(2,959,299)	Ln 163
	42,807,515	
Interest Exp	(12,911,423)	Ln 100 x Ln 249
	29,896,092	
Comp Tax Rate	40.135%	
	(11,998,797)	
Amort ITC	438,752	Ln 172
Other Tax Credits	1,938,921	Ln 173
Income Taxes	(9,621,123)	
Return	33,186,392	

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
185	**SUPPORTING CALCULATIONS AND NOTES**								
186									
187	PRODUCTION PLANT INCLUDED IN CAPACITY RATES								
188	Total production plant (page 2, line 1, column 3)								977,762,529
189	Less plant excluded from rates (Note H)								-
190	Less plant included in other rates (Note I)								-
191	Production plant included in Capacity rate (line 1 less lines 2 & 3)								977,762,529
192									
193	Percentage of plant included in Rates (line 4 divided by line 1)							PP =	1.00000
194									
195	PRODUCTION EXPENSES								
196	Total Production expenses (page 3, line 14, column 3)								236,598,645
197	Less expenses included in other Rates (Note J)								-
198	Included production expenses (line 6 less line 7)								236,598,645
199	Percentage of Production expenses after adjustment (line 8 divided by line 6)								1.00000
200	Percentage of plant included in other rates (line 5)								1.00000
201	Percentage of production expenses included in Capacity rate (line 9 times line 10)								1.00000
202									
203	ELECTRIC WAGES & SALARY ALLOCATOR (W&S)								W&S Allocator
204						$	PP	Allocation	($ / Allocation)
205	Production - Direct Labor	354.18.b				21,852,673	100.000%	21,852,673	
206	Transmission - Direct Labor	354.19.b					0.000%	-	
207	Distribution - Direct Labor	354.20.b				9,714,724	0.000%	-	
208	Other (i.e. Cust. Accts, Cust. Serv., Sales)								
209	Customer Accounts	354.21.b				4,416,118	0.000%	-	
210	Customer Service & Information	354.22.b				2,489,360	0.000%	-	
211	Total					38,472,875		21,852,673	56.80%
212									
213	COMMON PLANT ALLOCATOR (CA) (Note K)								
214	Electric	356	203,233,853	173,213,649					
215	Gas	356	28,700,341	26,157,494					
216	Water	356	1,212,362	-					
217	Total		233,146,556	199,371,143					
218	Electric %		87.17%	86.88%					

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
219	RETURN (R)								
220	Annualized Interest Expense	Calculated	27,265,996	25,701,280	26,483,638				
221	Amortization of Debt Discount and Expense - Account 428	117.63.c	1,365,283	1,144,681	1,254,982				
222	Amortization of Loss on Reacquired Debt - Account 428.1	117.64.c	433,910	436,537	435,224				
223	Long Term Interest		29,065,189	27,282,498	28,173,844				
224									
225	Preferred Dividends	118.29.c	3,310,960	3,310,960	3,310,960				
226									
227	Development of Long-Term Debt:								
228	Bonds	112.18.c	492,100,000	404,100,000	448,100,000				
229	Unamortized Discount on Long-Term Debt	112.23.c	(757,453)	(644,787)	(701,120)				
230	Unamortized Debt Expense	111.69.c	(4,039,899)	(3,043,874)	(3,541,887)				
231	Unamortized Loss on Reacquired Debt - Debit	111.81.c	(9,539,796)	(9,105,887)	(9,322,842)				
232	Long-Term Debt		477,762,852	391,305,452	434,534,152				
233	Development of Common Stock:								
234	Proprietary Capital (112. 16c)								
235	Common Stock Issued	112.2.c	66,183,005	66,183,005	66,183,005				
236	Preferred Stock Issued	112.3.c	59,963,000	59,963,000	59,963,000				
237	Premium on Capital Stock	112.6.c	111,051,402	111,051,402	111,051,402				
238	Other Paid-In Capital	112.7.c	414,647,019	414,745,771	414,696,395				
239	Retained Earnings	112.11.c	378,838,599	372,826,015	375,832,307				
240	Unappropriated Undistributed Subsidary Earnings	112.12.c	82,898,560	102,420,773	92,659,667				
241	Accumulated Other Comprehensive Income	11215.c	(2,752,761)	(3,160,031)	(2,956,396)				
242	Proprietary Capital (112. 16c)	112.16.c	1,110,828,824	1,124,029,935	1,117,429,380				
243	Less Preferred Stock (line 28)	112.3.c	(59,963,000)	(59,963,000)	(59,963,000)				
244	Less: Inv. In ATCo (Net)								
245	WPL Transco LLC	225.4.g	(141,136,263)	(151,996,413)	(146,566,338)				
246	Adjustment to ADIT Related to ATCo Inv	Sta AL, page 8	41,684,644	44,136,755	42,910,699				
247	Common Equity		951,414,205	956,207,277	953,810,741			Cost	
248						$	%	(Note L)	Weighted
249	Long Term Debt	From Above	477,762,852	391,305,452	434,534,152	$673,756,365	47.87%	6.484%	0.0310
250	Preferred Stock	From Above	59,963,000	59,963,000	59,963,000	$59,963,000	4.26%	5.522%	0.0024
251	Common Equity	From Above	951,414,205	956,207,277	953,810,741	$673,756,365	47.87%	**9.690%**	0.0464
252	Total (sum lines 27-29)		1,489,140,057	1,407,475,729	1,448,307,893	1,407,475,729	100.00%		0.0798
253									
254									
255	REVENUE CREDITS:								
256									
257	ACCOUNT 447 (SALES FOR RESALE) (Note M)								
258	a. Capacity revenues for Resale	311.non-RQ.h							985,919
259	b. Capacity revenues included in Divisor on page 1								-
260	Total of (a)-(b)								985,919
261									
262	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note N)								-
263									
264	ACCOUNT 456 (OTHER ELECTRIC REVENUES)					(330.x.n)			
265	a. Production charges in account 456								-
266	b. Production charges for all production transactions included in Divisor on Page 1								-
267	Total of (a)-(b)								-

Exhibit L
Part G
Page 7 of 8

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

A WPL system peak as reported on page 401, column d of Form 1 less PR-1 coincident schedules plus PR-1 nominations.

B The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.

C Cash Working Capital assigned to production is one-eighth of O&M allocated to Production at page 3, line 8 (-) line2 & line 9, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 100 line 46 in the Form 1.

D Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f

E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in production revenue requirement in the Rate Formula Template, since they are recovered elsewhere.

F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).

Inputs Required:

FIT =	35.00%
SIT=(State Income Tax Rate or Composite SIT)	7.90%

G WI Gross Receipts will be collected as a tax addition to the customer's bill

H Removes any production plant determined by commission order to be non-jurisdictional.

I Removes any production plant recovered thorugh mechanisms other than this capacity charge.

J Removes any production expenses recovered thorugh mechanisms other than this capacity charge.

K Enter dollar amounts
Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.

L Applicable only to explicit capacity revenues from wholesale sales not subject to this capacity charge if not included in capacity charge denominator

M Interruptible demand revenues include both wholesale and retail revenues received from interruptible demand service.

N All ratebase items are based on a simple average of beginning of year and end of year balances. Line numbers are subject to change on an annual basis, line numbers included represent those in the 2005 FERC Form 1.

O Balance are net of Asset Retirement Obligations.

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Line No.	Item (1)	Form No. 1 Page, Line, Col. (2)	BOY (3)	EOY (4)	Average (5)	Company Total (6)	Allocator (7)	Allocator (8)	Electric Production (9)
1	GROSS REVENUE REQUIREMENT	page 5, Line 38							$ 294,240,465
2	REVENUE CREDITS								
3	Account No. 447	311.non-RQ.h				$ (985,919)	PP	1.00000	(985,919)
4	Account No. 454					$ -	PP	1.00000	-
5	Interruptible Demand Revenues Credits (Note M)	Sta AU, page 3				$ 9,892,927	PP	1.00000	9,892,927
6	TOTAL REVENUE CREDITS								8,907,008
7	NET REVENUE REQUIREMENT	Line 1 + Line 6							$ 303,147,472
8									
9	DIVISOR								
10	Average of 12 coincident system peaks for requirements (RQ) service (Note A)								2,854,000
11	Plus 12 CP of firm bundled sales over one year not in line 7								73,500
12	Total Divisor								2,927,500
13									
14	Annual Rate ($/kW/Yr)	line 7 / line 12							$ 103.55
15	Capacity Rate ($/kW/Mo)	line 14 / 12 months							**$ 8.63**
16									
17	Amortization Expense - Wholesale Specific								$ 98,280
18	Firm Wholesale Peak Demand								6,227,198
19	Adjustement for Wholesale Specific Reg Asset Amortization	Line 17 / Line 18							**$ 0.02**
20									
21	**Monthly Capacty Rate at Generator Volatage ($/kW/Mo.)**	Line 15 + Line 19				**PR-1 Rate >>>>>>>>>>>**			**$ 8.65**
22	Transmission loss rate ($kW/Mo)	Line 21 x 2.88%							0.249
23	**Adjusted Monthly Capacity Rate at transmission voltage ($kW/Mo)**					**W-3A Rate >>>>>>>>>>>**			**$ 8.90**

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CERTIFICATE OF SERVICE

I hereby certify that I have on this evening of the 16th day of October, 2006, caused the foregoing document and its subject attachments and exhibits to be electronically served on all parties on the list compiled by the Secretary of the Commission in this proceeding.

David E. Pomper
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CERTIFICATE OF SERVICE

I hereby certify that I have on this 1st day of November, 2006, caused the foregoing document to be sent to all parties on the ER Dockets service lists compiled by the Secretary of the Commission in this proceeding, which includes the Respondent hereto, and to the Public Service Commission of Wisconsin. Because any affected regulatory agency or other entity would presumably have intervened timely in the ER Dockets, WPPI submits that such service satisfies Rule 206(c).

/s / David E. Pomper

David Pomper

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UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Wisconsin Public Power Inc., Municipal Wholesale Power Group, and Great Lakes Utilities Complainants v. Wisconsin Power & Light Co., Respondent	Docket No. EL07-_____

NOTICE OF FILING

(November ___, 2006)

Take notice that on November 1, 2006, Wisconsin Public Power Inc., Municipal Wholesale Power Group, and Great Lakes Utilities (collectively, "Wisconsin Publics") filed a complaint against Wisconsin Power & Light Co. pursuant to Federal Power Act Section 206. The Complaint (at page 1, footnote omitted) states in part:

> In Dockets Nos. ER06-1517 and -1518, Wisconsin Power & Light Co. ("WPL") has made filings under Federal Power Act Section 205 to change its rates, terms, and conditions for service to Wisconsin Publics WPL's PR-1 Tariff and W-3A Tariff, respectively. Wisconsin Publics have recently submitted extensive protests regarding both of those filings, including therein requests for consolidation of Dockets Nos. ER06-1517 and -1518 (the "ER Dockets"). This Complaint seeks a related investigation and refund effective date under Federal Power Act 206, and asks that this third proceeding be consolidated with both of the ER Dockets.

Any person desiring to intervene or to protest this filing should file with the Federal Energy Regulatory Commission, 888 First Street, NE, Washington, DC 20426, in accordance with Rules 211 and 214 of the Commission's Rules of Practice and Procedure (18 CFR 385.211 and 385.214). Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a motion to intervene. All such motions or protests should be filed on or before the comment date, and, to the extent applicable, must be served on the applicant and on any other person designated on the official service list. This filing is available for review at the Commission or may be viewed on the Commission's web site at http://www.ferc.gov, using the eLibrary link. Enter the docket number excluding the last three digits in the docket number field to access the document. For assistance, please contact FERC Online Support at

FERCOnlineSupport@ferc.gov or toll-free at 866-208-3676, or for TTY, contact 202-502-8659. Protests and interventions may be filed electronically via the Internet in lieu of paper; see 18 CFR 385.2001(a)(1)(iii) and the instructions on the Commission's web site under the "e-Filing" link. The Commission strongly encourages electronic filings.

Comment Date: ____, 2006

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