

DIRECT TESTIMONY

OF

DIANNA HATHHORN

Accountant
Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Interstate Power and Light Company

Docket No. 04-0668

August 17, 2005

1 Witness Identification

2 Q. Please state your name and business address.

3 A. My name is Dianna Hathorn. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5

6 Q. By whom are you employed and in what capacity?

7 A. I am currently employed as an Accountant in the Accounting Department
8 of the Financial Analysis Division of the Illinois Commerce Commission
9 (“ICC” or “Commission”).

10

11 Q. Please describe your professional background and affiliations.

12 A. I am a licensed Certified Public Accountant. I earned a B.S. in Accounting
13 from Illinois State University in 1993. Prior to joining the Commission in
14 1998, I worked as an internal auditor for another Illinois state agency for
15 approximately 3.5 years. I also have 1.5 years experience in public
16 accounting for a national firm.

17

18 Q. Have you previously testified before any regulatory bodies?

19 A. Yes. I have testified on several occasions before the Commission.

20

21 Q. What is the purpose of your testimony in this proceeding?

22 A. The purpose of my testimony is to report the results of my review of
23 Interstate Power and Light Company’s (“IPL” or “Company”) Fuel

24 Adjustment Clause (“FAC”) Reconciliation, as calculated by their witness
25 Michael Bremel, on his Exhibit 1.1, and the underlying documents that
26 support the calculations.

27

28 Results of the Review

29 Q. Do you recommend any adjustments to IPL’s FAC reconciliation as a
30 result of your review?

31 A. No. The Company has correctly reflected its revenues collected under its
32 fuel adjustment charge with actual costs prudently incurred in the
33 supplemental direct testimony of Mr. Bremel’s Revised Exhibit 1.1, which
34 indicates a requested ordered reconciliation factor (“Factor Ro”) of
35 (\$170,644). This amount should be refunded to ratepayers in the
36 Company’s first monthly FAC filing after the final order is issued in this
37 proceeding.

38

39 Summary

40 Q. Please summarize your recommendations.

41 A. I recommend that the Commission accept the reconciliation of revenues
42 collected under the fuel adjustment clause with actual costs as reflected
43 on the Company’s Revised Exhibit 1.1.

44 I also recommend that the Company implement the Factor Ro refund of
45 \$170,644 in the first monthly FAC filing after the date of the Order in this
46 proceeding.

47

48 Q. Does this conclude your prepared direct testimony?

49 A. Yes, it does.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

ILLINOIS COMMERCE COMMISSION	:	
On Its Own Motion	:	
-vs-	:	
INTERSTATE POWER AND LIGHT COMPANY	:	04-0668
Reconciliation of revenues collected under fuel	:	
adjustment charges with actual costs prudently	:	
incurred.	:	

NOTICE OF FILING

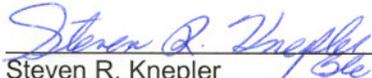
TO ATTACHED SERVICE LIST:

YOU ARE HEREBY NOTIFIED that we have, on this 17th day of August 2005 forwarded to the Chief Clerk of the Illinois Commerce Commission for filing in the above-captioned docket, the Direct Testimony of Dianna Hathhorn of the Financial Analysis Division, Accounting Department, a copy of which is hereby served upon you.


Steven R. Knepler
Supervisor
Accounting Department
527 East Capitol Avenue
Springfield, IL 62701

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT copies of the foregoing Notice, together with the documents referred to therein, were served upon the parties on the attached Service List, by messenger, electronic mail, facsimile and/or first-class mail, proper postage prepaid from Springfield, Illinois, on this 17th day August 2005.


Steven R. Knepler
Supervisor
Accounting Department

INTERSTATE POWER AND LIGHT COMPANY
Docket No. 04-0668
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ILLINOIS COMMERCE COMMISSION

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