EXHIBIT 14
6680-UR-117
10/7/2009 (aff)

PSC REF#:121151

Public Service Commission of Wisconsin
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Wisconsin Power and Light Company
ACT 141 Revenues Allocation and Cap Summary
Assuming Staff Proposed Audit Levels

TY 2010

Rate	MWH Sales	ACT 141 Designation (MWH) Large (Capped)	Non-Large	$ Contribution Cap	$ Contribution Non-Capped	$ Contribution Total	% Total	Implied Capped Rate	Embedded Rate	Pre-Cap True-Up Total Collection	Capped Customers w/ Embedded Rate	Difference from Cap
Gs-1	4,480,759	16,476	4,464,283	$ 25,508	$ 7,610,958	$ 7,636,466	57.7%	$ 0.00155	$ 0.00170	$ 7,639,047	$ 28,089	$ (2,581)
Gs-3	78,285	400	77,885	$ 457	$ 132,783	$ 133,240	1.0%	$ 0.00114	$ 0.00170	$ 133,465	$ 682	$ (225)
Gs-4	1,824	-	1,824	$ -	$ 3,110	$ 3,110	0.0%		$ 0.00170	$ 3,110	$ -	$ -
Gw-1	31,117	-	31,117	$ -	$ 53,050	$ 53,050	0.4%		$ 0.00170	$ 53,050	$ -	$ -
SubTotal	4,591,985	16,876	4,575,109	$ 25,965	$ 7,799,900	$ 7,825,865	59.1%	$ 0.00154	$ 0.00170			
Rw-1	7,345	2,568	4,777	$ 2,215	$ 8,144	$ 10,359	0.1%	$ 0.00086	$ 0.00170	$ 12,522	$ 4,378	$ (2,163)
Rw-3	2,553	-	2,553	$ -	$ 4,352	$ 4,352	0.0%		$ 0.00170	$ 4,352	$ -	$ -
SubTotal	9,898	2,568	7,330	$ 2,215	$ 12,497	$ 14,712	0.1%	$ 0.00086	$ 0.00170			
Cg-2	1,104,228	43,418	1,060,810	$ 48,762	$ 1,095,149	$ 1,143,911	8.6%	$ 0.00112	$ 0.00103	$ 1,139,973	$ 44,823	$ 3,939
Cp-1	3,333,831	1,946,860	1,386,971	$ 1,933,462	$ 1,431,868	$ 3,365,330	25.4%	$ 0.00099	$ 0.00103	$ 3,441,750	$ 2,009,881	$ (76,419)
Cp-2	894,542	656,681	237,861	$ 586,395	$ 245,561	$ 831,956	6.3%	$ 0.00089	$ 0.00103	$ 923,499	$ 677,938	$ (91,543)
Other	51,823	-	51,823	$ -	$ 53,501	$ 53,501	0.4%		$ 0.00103	$ 53,501	$ -	$ -
Retail Total	**9,986,308**	**2,666,403**	**7,319,905**	**$ 2,596,799**	**$ 10,638,476**	**$ 13,235,275**	**100%**			$ 13,404,268		(168,993)

re-balance = $ 168,993
assumed refund = $ (168,993)
difference $ (0)

Non-Capped Rate Development

	Act 141 Rqmt.	Allocation	Capped $	Non-Capped $	Non-Capped Rate	Implied Capped Rate
Total	$ 13,235,275.00					
GS Classes	$ 7,840,576.91	59.24%	$ 28,180	$ 7,812,396.91	$ 0.00170	$ 0.00145
Non-GS	$ 5,394,698.09	40.8%	$ 2,568,619	$ 2,826,079.09	$ 0.00103	$ 0.00097

Check Residential Allocation to Total ACT 141

Residential mWh	Non-capped Rate	Residential Collection	% of Act 141
3,107,336	$ 0.00170	$ 5,282,472	39.9%

Notes: Focus On Energy Budget for approximate spending is 40% residential, 60% non-residential.

The General Service rate includes Residential, Farm, and Small Commercial and Industrial customers.

Capped usage and ACT 141 obligation estimate based on 2008 usage data, and adjusted for known customer reductions.