

<div>Form 5500-SF</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Short Form Annual Return/Report of Small Employee Benefit Plan</div> <div>This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2015</div> <div>This Form is Open to Public Inspection</div>
<div>Part I Annual Report Identification Information</div> <div>For calendar plan year 2015 or fiscal plan year beginning 01/01/2016 and ending 01/31/2016</div> <div><div>A This return/report is for:</div><div><div>☒ a single-employer plan</div><div>☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)</div><div>☐ a one-participant plan</div><div>☐ a foreign plan</div></div><div><div>B This return/report is</div><div><div>☐ the first return/report</div><div>☒ the final return/report</div><div>☐ an amended return/report</div><div>☒ a short plan year return/report (less than 12 months)</div></div><div><div>C Check box if filing under:</div><div><div>☐ Form 5558</div><div>☐ automatic extension</div><div>☐ DFVC program</div><div>☐ special extension (enter description)</div></div></div></div></div>		
<div>Part II Basic Plan Information—enter all requested information</div> <div><div><div>1a Name of plan INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN</div><div>1b Three-digit plan number (PN) ▶001</div><div>1c Effective date of plan 08/31/1990</div></div><div><div>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) INTERSTATE ENERGY, LLC DBA COMO OIL PROPANE 4330 WEST 1ST STREET A DULUTH, MN 55807</div><div>2b Employer Identification Number (EIN) 42-0127290</div><div>2c Sponsor's telephone number 218-722-2666</div><div>2d Business code (see instructions) 221210</div></div><div><div>3a Plan administrator's name and address ☒ Same as Plan Sponsor.</div><div>3b Administrator's EIN</div><div>3c Administrator's telephone number</div></div><div><div>4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. a Sponsor's name</div><div>4b EIN</div><div>4c PN</div></div><div><div>5a Total number of participants at the beginning of the plan year81</div><div>5b Total number of participants at the end of the plan year0</div><div>5c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)0</div><div>5d(1) Total number of active participants at the beginning of the plan year0</div><div>5d(2) Total number of active participants at the end of the plan year0</div><div>5e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested0</div></div><div><div>Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.</div><div>Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.</div><div><div><div>SIGN HERE</div><div>Filed with authorized/valid electronic signature.</div><div>08/24/2016</div><div>JOSEF A STARIHA</div></div><div><div>SIGN HERE</div><div>Signature of plan administrator</div><div>Date</div><div>Enter name of individual signing as plan administrator</div></div><div><div>SIGN HERE</div><div>Signature of employer/plan sponsor</div><div>Date</div><div>Enter name of individual signing as employer or plan sponsor</div></div><div><div>Preparer's name (including firm name, if applicable) and address (include room or suite number)</div><div>Preparer's telephone number</div></div></div></div></div>		
<div>For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.</div> <div>Form 5500-SF (2015) v. 150123</div>		

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets.....	7a	3789953	0
b Total plan liabilities	7b	0	
c Net plan assets (subtract line 7b from line 7a)	7c	3789953	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	-170344	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		-170344
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	3617529	
e Certain deemed and/or corrective distributions (see instructions)....	8e		
f Administrative service providers (salaries, fees, commissions).....	8f	2080	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		3619609
i Net income (loss) (subtract line 8h from line 8c)	8i		-3789953
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2J 2K 2F 2G 3D 2T

B If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X		
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X		
c Was the plan covered by a fidelity bond?.....	10c	X			450000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X		
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....	10e	X			2238
f Has the plan failed to provide any benefit when due under the plan?	10f		X		
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X			0
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	10i				
j Did the plan trust incur unrelated business taxable income?	10j				

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)..... ☐ Yes ☐ No

11a Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40..... **11a**

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?... ☐ Yes ☒ No

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

- a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

- b** Enter the minimum required contribution for this plan year **12b**
- c** Enter the amount contributed by the employer to the plan for this plan year **12c**
- d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**
- e** Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

- 13a** Has a resolution to terminate the plan been adopted in any plan year? ☒ Yes ☐ No
- If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a** 0
- b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☒ Yes ☐ No
- c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)
- | 13c(1) Name of plan(s): | 13c(2) EIN(s) | 13c(3) PN(s) |
|--------------------------------|----------------------|---------------------|
| | | |

Part VIII Trust Information

- 14a** Name of trust **14b** Trust's EIN
- 14c** Name of trustee or custodian **14d** Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

- 15a** Is the plan a 401(k) plan? ☐ Yes ☐ No
- 15b** If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? ☐ Design-based safe harbor method ☐ ADP/ACP test
- 15c** If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? ☐ Yes ☐ No
- 16a** Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): ☐ Ratio percentage test ☐ Average benefit test
- 16b** Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☐ No
- 17a** Has the plan been timely amended for all required tax law changes? ☐ Yes ☐ No ☐ N/A
- 17b** Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code ____ (See instructions for tax law changes and codes).
- 17c** If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____.
- 17d** If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.
- 18** Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? ☐ Yes ☐ No
- 19** Were in-service distributions made during the plan year? ☐ Yes ☐ No
- If "Yes," enter amount **19**
- 20** Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or not retired), as required under section 401(a)(9)? ☐ Yes ☐ No ☐ N/A

**INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
DULUTH, MINNESOTA**

AUDITED FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

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INDEPENDENT AUDITOR'S REPORT

To the Administrator of
Interstate Energy 401(k) Retirement Savings Plan
Duluth, Minnesota

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Interstate Energy 401(k) Retirement Savings Plan, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by John Hancock Life Insurance Company, provider for the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executed investment transactions. The plan administrator has obtained certifications from the plan provider as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the provider is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Emphasis of Matter

As discussed in Note 10 to the financial statements, the governing body of Interstate Energy 401(k) Retirement Savings Plan approved a plan of liquidation on October 22, 2015, and management determined liquidation imminent. As a result, the Plan has changed its basis of accounting from the ongoing plan basis used in presenting the 2014 financial statements to the liquidation basis used in presenting the 2015 financial statements. Our opinion is not modified with respect to this matter

Other Matter

The supplemental Schedule of Assets (Held at End of Year), as of December 31, 2015, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the 2015 financial statements and supplemental schedule, other than that derived from the information certified by the trustee have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

July 15, 2016

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2015 AND 2014

ASSETS	<u>2015</u>	<u>Ongoing Basis 2014</u>
Investments at Fair Value:	\$ 3,700,268	\$ 5,882,499
Receivables:		
Other Employer Contributions	-	5,413
Notes Receivable from Participants	<u>89,684</u>	<u>135,941</u>
Total Receivables	<u>89,684</u>	<u>141,354</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 3,789,952</u>	 <u>\$ 6,023,853</u>

See Notes to the Financial Statements

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>Ongoing Basis 2014</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment Income		
Net Appreciation (Depreciation) in Fair Value of Investments	\$ (43,497)	\$ 240,329
Interest Income on Notes Receivable from Participants	<u>5,841</u>	<u>4,749</u>
Contributions		
Participants	268,057	336,145
Employer	157,365	183,922
Rollover Contributions	122,519	1,840
Other Employer Contributions	-	26,538
Total	<u>547,941</u>	<u>548,445</u>
Total Additions	<u>510,285</u>	<u>793,523</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits Paid to Participants	2,733,685	51,425
Administrative Expenses	<u>10,501</u>	<u>6,858</u>
Total	<u>2,744,186</u>	<u>58,283</u>
NET INCREASE (DECREASE)	(2,233,901)	735,240
NET ASSETS AVAILABLE FOR PLAN BENEFITS:		
Beginning of Year	<u>6,023,853</u>	<u>5,288,613</u>
End of Year	<u>\$ 3,789,952</u>	<u>\$ 6,023,853</u>

See Notes to the Financial Statements

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2015 AND 2014

NOTE 1 PLAN DESCRIPTION

The following description of the Interstate Energy 401(k) Retirement Savings Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all full-time employees of Interstate Energy, LLC dba Como Oil Propane who have attained the age of 21 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may contribute any percentage of their income, but are restricted by the annual IRS limits. The Plan also allows for a nonelective employer contribution. Employer safe harbor matching contributions are equal to 100 percent of the participant's elective deferral that is not in excess of 4% of the participant's compensation, plus 50% of the amount of the participant's elective deferral that exceeds 4% of the participant's compensation but that do not exceed 8% of the participant's compensation. Contributions ceased effective November 6, 2015 upon approval of plan termination.

Participant Accounts

Each participant's account is credited with the participant's contribution, the employer's contributions and an allocation of the plan earnings. Allocations are based on participant earnings or account balances as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. The Plan allows for participant-directed investment programs for which separate funds are maintained.

Vesting

Participants are immediately 100% vested in their deferral contributions, rollover contributions, nonelective contributions, and safe harbor contributions plus actual earnings thereon.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50 percent of their account balance or \$50,000 reduced by the highest outstanding balance of plan loans during the prior one year. Loans are repaid over maximum term of 5 years and bear interest at 4.25 percent. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

A participant is eligible to request a distribution of their vested account balance based on any of the following events: death, disability, financial hardship, retirement, minimum required distributions, and termination of employment.

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF DECEMBER 31, 2015 AND 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the liquidation basis of accounting for 2015 and the accrual basis of accounting for 2014.

Basis of Presentation

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America, ("GAAP"), as codified by the Financial Accounting Standards Board.

Use of Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the provider for the Plan. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are reflected on a trade date basis. Income is recorded as earned on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year and is reflected in the statement of changes in net assets available for benefits.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. No allowance for credit losses has been recorded at December 31, 2015 and 2014.

Payment of Benefits

Benefit payments to participants are recorded when paid.

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF DECEMBER 31, 2015 AND 2014

Operating Expenses

Several of the investment fund options are subject to investment fees based on a percentage of invested assets, as disclosed in the fund's prospectus. All such fees are charged directly against the fund's investment performance and thus are not separately disclosed in the accompanying financial statements. Certain other administrative expenses were paid from the Plan's assets and plan sponsor.

Income Taxes

The Plan's policy is to evaluate the likelihood that its uncertain tax positions will prevail upon examination based on the extent to which those positions have substantial support within the Internal Revenue Code and Regulations, Revenue Rulings, court decisions, and other evidence.

NOTE 3 RECENTLY ISSUED PRONOUNCEMENTS

In May of 2015, the FASB issued ASU 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or its Equivalent)*. This standard eliminates the requirement to categorize investments for which fair values are measured using the net asset value per share practical expedient. It also limits disclosures to investments for which the entity has elected to measure the fair value using the practical expedient. The ASU is effective for fiscal years beginning after December 15, 2016, with early adoption permitted. Management has elected to adopt this ASU early.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans* (Topic 960), *Defined Contribution Pension Plans* (Topic 962), *Health and Welfare Benefit Plans* (Topic 965): (Part I) *Fully Benefit-Responsive Investment Contracts*, (Part II) *Plan Investment Disclosures*, and (Part III) *Measurement Date Practical Expedient*. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirements to disclose individual investments that represent five percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. Management has elected to adopt Parts I and II early.

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF DECEMBER 31, 2015 AND 2014

NOTE 4 INFORMATION PREPARED AND CERTIFIED BY PROVIDER

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the provider:

	<u>2015</u>	<u>2014</u>
Pooled Separate Accounts	\$ 3,700,268	\$ 5,882,499
Notes Receivable from Participants	89,684	135,941
Investment Income (Loss)	(43,497)	240,329
Interest Income from Notes Receivable	5,841	4,749

NOTE 5 FAIR VALUE MEASUREMENTS

FASB ASC Topic 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
 Quoted prices for similar assets or liabilities in active markets;
 Quoted prices for identical or similar assets or liabilities in inactive markets;
 Inputs other than quoted prices that are observable for the asset or liability;
 Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
 If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF DECEMBER 31, 2015 AND 2014

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2015 and 2014.

Pooled Separate Accounts: Valued at the net asset value (NAV) of shares held by the Plan at year end. The NAV, as provided by the insurance company, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the account less its liabilities. This practical expedient is not used when it is determined to be probable that the account will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the accounts, the investment advisor reserves the right to temporarily delay withdrawal from the account in order to ensure that securities liquidations will be carried out in an orderly business manner.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement. The Plan does not have any assets to be classified within the fair value hierarchy table. See investments measured using the net asset value per share practical expedient to reconcile to investments at fair value on the statements of net assets available for benefits in the following table.

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2015 and 2014, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the plan.

<u>Investment</u>	<u>December 31,</u>		<u>Unfunded</u>	<u>Redemption</u>	<u>Redemption</u>
	<u>2015</u>	<u>2014</u>			
	<u>Fair Market Value</u>	<u>Fair Market Value</u>	<u>Commitments</u>	<u>Frequency</u>	<u>Notice Period</u>
Pooled Separate					
Accounts	\$ 3,700,268	\$ 5,882,499	N/A	Daily	Daily

NOTE 6 OTHER EMPLOYER CONTRIBUTIONS

The Plan Sponsor has contributed corrective contributions to the Plan for the year ended December 31, 2014. Corrective contributions in the amount of \$21,126 were made to the plan as a result of an IRS examination of the Plan for the years ended December 31, 2010 and 2011. The remaining \$5,412 corrective contribution was the result of a correction to the employer match for a certain employee and is included as other employer contributions receivable on the Statement of Net Assets Available for Benefits as of December 31, 2014.

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF DECEMBER 31, 2015 AND 2014

NOTE 7 INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Trustee by an opinion letter dated October 29, 2008, that the prototype plan document adopted by Interstate Energy 401(k) Retirement Savings Plan qualifies under the applicable section of the Internal Revenue Code and is, therefore, not subject to tax under present income tax law. The Plan has been amended since receiving the determination letter. However, the Company and plan administrator believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and the Plan continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken a significant uncertain tax position that more likely than not would be sustained upon examination by taxing authorities. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

NOTE 8 RELATED PARTIES

John Hancock Life Insurance Company is the provider for the Plan as defined by the plan document. As such, transactions with the provider qualify as party-in-interest transactions. Total fees paid to John Hancock Life Insurance Company for recordkeeping services totaled \$10,501 and \$6,858 for the years ended December 31, 2015 and 2014, respectively.

NOTE 9 RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amount reported in the statement of net assets available for benefits.

NOTE 10 TERMINATION OF PLAN

Management has the right to amend or terminate the Plan if it determines that it is necessary or desirable to do so. During the year ended December 31, 2015, management approved to terminate the Plan on October 22, 2015 liquidating all assets in the Plan. The termination of the Plan is subject to the provisions of ERISA and participants became 100 percent vested in their accounts.

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
AS OF DECEMBER 31, 2015 AND 2014

NOTE 11 CONTRACTS WITH INSURANCE COMPANY

Effective December 9, 2009, the Plan entered into a Group Annuity contract with John Hancock Life Insurance Company. The group annuity contract issued by John Hancock Life Insurance Company is backed in full faith by the creditworthiness of the issuer. Guarantees are based on the claims –paying ability of John Hancock Life Insurance Company and not on the value of the securities within the insurer’s general account. The credit rating of the issuer at December 31, 2015 was A1 as reported by Moody’s Investors Service.

NOTE 12 SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 15, 2016, which is the date these financial statements were available to be issued. As discussed in Note 10, the Plan terminated and effective January 29, 2016, all assets of the Plan were liquidated.

INTERSTATE ENERGY 401(K) RETIREMENT SAVINGS PLAN
FORM 5500 – ANNUAL REPORT – SCHEDULE H, LINE 4(i)
EIN: 42-0127290
PLAN NUMBER: 001
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2015

Identity of Issue	Description of Investment	Cost	Current Value
** Lifestyle Aggressive	Pooled Separate Account	*	\$ 198,279
** Lifestyle Growth	Pooled Separate Account	*	542,740
** Lifestyle Balanced	Pooled Separate Account	*	915,409
** Lifestyle Moderate	Pooled Separate Account	*	192,117
** Lifestyle Conservative	Pooled Separate Account	*	7,454
** Lifestyle Growth G.I.F.L.	Pooled Separate Account	*	336,911
** Lifestyle Cons G.I.F.L.	Pooled Separate Account	*	444,172
** DFA Emerging Markets Value	Pooled Separate Account	*	18,723
** DFA International Value	Pooled Separate Account	*	2,600
** U.S. Small Cap Fund	Pooled Separate Account	*	119,364
** Small Cap Growth Index	Pooled Separate Account	*	4,766
** Small Cap World Fund	Pooled Separate Account	*	4,529
** Active Bond Fund	Pooled Separate Account	*	28,096
** Small Cap Value Index	Pooled Separate Account	*	4,678
** Mid Cap Index Fund	Pooled Separate Account	*	4,704
** Mid Cap Value ETF	Pooled Separate Account	*	39,535
** Fundamental Investors	Pooled Separate Account	*	4,765
** Growth Index Fund	Pooled Separate Account	*	28,331
** Fidelity ContraFund	Pooled Separate Account	*	123,547
** Value Index Fund	Pooled Separate Account	*	81,169
** FT Founding Allocation	Pooled Separate Account	*	13,681
** Mid Cap Growth ETF	Pooled Separate Account	*	39,420
** Ivy Asset Strategy Fund	Pooled Separate Account	*	18,949
** Mutual Global Discovery	Pooled Separate Account	*	177,304
** Real Return Bond Fund	Pooled Separate Account	*	72,580
** Templeton Global Bond Fund	Pooled Separate Account	*	23,744
** Money Market Fund	Pooled Separate Account	*	183,741
** Legg Mason Clearbridge Aggressive Growth	Pooled Separate Account	*	68,960
** Notes Receivable from Participants Interest Rates 4.25% with Various Maturities	Notes Receivable from Participants	-	89,684
* Participant Directed			
** Party-In-Interest			