

Mail Stop 3561

October 5, 2009

Thomas L. Hanson
Vice President-Controller and Chief Accounting Officer
Alliant Energy Corporation
4902 N. Biltmore Lane
Madison, Wisconsin 53718

**Re: Alliant Energy Corporation
Interstate Power and Light Company
Wisconsin Power and Light Company
Forms 10-K for the Fiscal Year Ended December 31, 2008
Filed February 27, 2009
File Nos. 001-09894; 001-04117; 000-00337**

**Alliant Energy Corporation
Form 8-K
Filed April 30, 2009
File No. 001-09894**

Dear Mr. Hanson:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director