



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 28, 2011

Via E-mail

William D. Harvey
Chairman and Chief Executive Officer
Alliant Energy Corporation
4902 N. Biltmore Lane
Madison, WI 53718

**Re: Alliant Energy Corporation
Interstate Power and Light Company
Form 10-K for Fiscal Year Ended December 31, 2010
Filed February 28, 2011
File Nos. 1-9894 and 0-4117
Definitive Proxy Statement on Schedule 14A
Alliant Energy Corporation
Filed March 30, 2011
File No. 1-9894
Definitive Proxy Statement on Schedule 14A
Wisconsin Power and Light Company
Filed April 8, 2011
File No. 0-337**

Dear Mr. Harvey:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the companies or the filings and the companies may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief