



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