August 9, 2002

VIA FACSIMILE (202-942-9651) AND OVERNIGHT DELIVERY

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Dear Mr. Katz:

Pursuant to the Order (File No. 4-460) of the Securities and Exchange Commission, enclosed for filing are sworn statements signed by Erroll B. Davis, Jr. and Thomas M. Walker, the principal executive officer and principal financial officer, respectively, of Alliant Energy Corporation.

Please acknowledge receipt of this letter and the sworn statements on the enclosed extra copies and return them in the self-addressed, stamped envelope supplied herewith.

Very truly yours,

[Signature]

John E. Kratchmer
Corporate Controller and Chief Accounting Officer

Enclosures
Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Thomas M. Walker, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Alliant Energy Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and

- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with Alliant Energy Corporation’s Audit Committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a “covered report”:

- the Annual Report on Form 10-K for the year ended December 31, 2001 of Alliant Energy Corporation;

- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Alliant Energy Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and

- any amendments to any of the foregoing.

[Signature]
Thomas M. Walker
August 9, 2002

[Signature]
Subscribed and sworn to before me this 9th day of August, 2002.
Notary Public
My Commission Expires: 4/4/06